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APPROPRIATION ACCOUNTS  
1969-70

APPROPRIATION ACCOUNTS OF THE FUNDS GRANTED  
BY THE GOVERNMENT FOR PUBLIC SERVICES FOR  
THE YEAR 1969-70. THESE ACCOUNTS TOGETHER  
WITH THE ACCOUNTS OF THE COMMISSIONERS AND  
ALSO THE ACCOUNTS OF THE GOVERNMENT.

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GOVERNMENT STATIONERY OFFICE, DUBLIN





ACCOUNTS OF THE PUBLIC SERVICES, 1969-70

# APPROPRIATION ACCOUNTS 1969-70

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31 MARCH 1970, 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) )*

|   |             |    |    |       |
|---|-------------|----|----|-------|
| Original estimates                        | 378,429,102 | .. | .. | Index |
| Supplementary and<br>Additional estimates | 58,773,040  |    |    |       |

*Deduct—*

|                       |            |  |  |
|-----------------------|------------|--|--|
| Appropriations in Aid |            |  |  |
| Original estimates    | 24,249,102 |  |  |
| Supplementary do.     | 955,970    |  |  |

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*This represents 1.6 per cent. of the supply grants, as compared  
with 2.6 per cent. in the* Price: Seven Shillings

*In no case has the provision made by Dáil Éireann been  
exceeded and no excess vote is therefore, necessary.* 1970

(Pr. 1276)

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(P. 1970)





# ACCOUNTS OF THE PUBLIC SERVICES, 1969-70

## 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 £6,118,605 arrived at as follows:—

| Gross Expenditure                                    | Estimated    | Actual       |
|--|--------------|--------------|
| £  | £            | £            |
| Original estimates .. 378,429,102                    |              |              |
| Supplementary and<br>Additional estimates 36,778,040 |              |              |
| <hr/>  | 415,207,142  | 409,324,561  |
| <i>Deduct—</i>                                       |              |              |
| Appropriations in Aid                                |              |              |
| Original estimates 24,249,102                        |              |              |
| Supplementary do. 955,670                            |              |              |
| <hr/>  | 25,204,772   | 25,440,796   |
| Net Expenditure ..                                   | £390,002,370 | £383,883,765 |
| Amount to be surrendered ..                          | £6,118,605   |              |

This represents 1.6 per cent. of the supply grants, as compared with 2.6 per cent. in the previous year.

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



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## ACCOUNTS OF THE PUBLIC SERVICES, 1969-70

### 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 £6,118,605 arrived at as follows:—

| Gross Expenditure                         | £           | Estimated<br>£ | Actual<br>£ |
|---|-------------|----------------|-------------|
| Original estimates ..                     | 378,429,102 |                |             |
| Supplementary and<br>Additional estimates | 36,778,040  |                |             |
|   | <hr/>       | 415,207,142    | 409,324,561 |

#### *Deduct—*

|                       |            |            |            |
|-----------------------|------------|------------|------------|
| Appropriations in Aid |            |            |            |
| Original estimates    | 24,249,102 |            |            |
| Supplementary do.     | 955,670    |            |            |
|                       | <hr/>      | 25,204,772 | 25,440,796 |

|                             |  |              |              |
|-----------------------------|--|--------------|--------------|
| Net Expenditure ..          |  | £390,002,370 | £383,883,765 |
|                             |  | <hr/>        |              |
| Amount to be surrendered .. |  | £6,118,605   |              |

This represents 1.6 per cent. of the supply grants, as compared with 2.6 per cent. in the previous year.

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



### *Exchequer Extra Receipts*

2. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £2,444,493.

### *Surrender of Balances on 1968-69 Votes*

3. The balances due to be surrendered out of votes for the public services for 1968-69 amounted to £8,488,128. I hereby certify that these balances have been duly surrendered.

### *Stock and Store Accounts*

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

# 5.—Statement of Receipts into the Central Fund for the Year ended 31 March, 1970

## REVENUE:—

£

|  |             |
|--|-------------|
| Customs and Excise Duties .. .. .                  | 175,666,000 |
| Estate, etc., Duties and Stamps .. .. .            | 13,191,000  |
| Income Tax and Corporation Profits Tax .. .. .     | 108,153,000 |
| Turnover Tax .. .. .                               | 20,345,000  |
| Wholesale Tax .. .. .                              | 20,211,000  |
| Motor Vehicle Duties .. .. .                       | 13,416,121  |
| Post Office .. .. .                                | 27,350,000  |
| Interest on Advances from the Central Fund .. .. . | 17,818,123  |
| Sundry Receipts .. .. .                            | 14,861,770  |

411,012,014

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

|   |           |
|---|-----------|
| Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1968 | 11,902    |
| Electricity (Supply) Acts, 1927 to 1968 .. .. .               | 1,134,049 |
| Sea Fisheries Acts, 1952 to 1963 .. .. .                      | 88,422    |
| Tourist Traffic Acts, 1939 to 1955 .. .. .                    | 96        |
| National Building Agency, Ltd., Acts, 1963 and 1969 .. .. .   | 15,673    |
| Industrial Credit Acts, 1933 to 1959 .. .. .                  | 339,000   |
| Insurance Act, 1953, Sec. 2 (4) .. .. .                       | 5,464     |
| Turf Development Acts, 1946 to 1968 .. .. .                   | 1,359,724 |

2,954,330

## MONEY RAISED BY CREATION OF DEBT:—

|   |             |
|---|-------------|
| Ways and Means Advances .. .. .                   | 184,676,544 |
| Exchequer Bills .. .. .                           | 328,000,000 |
| Savings Certificates .. .. .                      | 4,920,000   |
| Tax Reserve Certificates .. .. .                  | 2,000,000   |
| Telephone Capital Acts, 1924 to 1969 .. .. .      | 7,500,000   |
| Prize Bonds .. .. .                               | 3,448,290   |
| Other Borrowings .. .. .                          | 32,949,204  |
| 6½% Investment Bonds .. .. .                      | 2,880,000   |
| 8½% Conversion Stock, 1970 .. .. .                | 6,417,416   |
| 8½% Conversion Stock, 1971 .. .. .                | 10,635,660  |
| 8½% Conversion Stock, 1972 .. .. .                | 11,456,573  |
| 7½% Deutschemmark Bearer Bonds, 1969–1984 .. .. . | 10,865,620  |
| 9½% National Loan, 1989–94 .. .. .                | 19,657,432  |

625,406,739

TOTAL RECEIPTS .. £1,039,373,083



# Statement of Issues from the Central Fund for the Year ended 31 March, 1970

## CENTRAL FUND SERVICES:—

|  | £           |
|--|-------------|
| Public Debt Services .. .. .   | 76,468,755  |
| Road Fund .. .. .  | 12,000,000  |
| Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses .. .. . | 515,202     |
| Supply Services .. .. .  | 383,109,159 |
|  | <hr/>       |
|  | 472,093,116 |

## ISSUES UNDER THE FOLLOWING ACTS:—

|  |            |
|--|------------|
| Local Loans Fund Acts, 1935 to 1968 .. .. .                          | 29,675,000 |
| Telephone Capital Acts, 1924 to 1969 .. .. .                         | 7,500,000  |
| Sea Fisheries Acts, 1952 to 1963 .. .. .                             | 181,000    |
| Transport Acts, 1964 and 1969 .. .. .                                | 2,191,000  |
| Electricity (Supply) Acts, 1927 to 1968 .. .. .                      | 1,560,000  |
| Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1968 .. .. . | 2,583,000  |
| Agricultural Credit Acts, 1927 to 1969 .. .. .                       | 1,000,000  |
| Industrial Credit Acts, 1933 to 1959 .. .. .                         | 2,199,500  |
| Gaeltacht Industries Acts, 1957 and 1965 .. .. .                     | 240,000    |
| Finance Acts, 1953 (Section 16) and 1954 (Section 22) .. .. .        | 1,130,000  |
| National Building Agency, Ltd., Acts, 1963 and 1969 .. .. .          | 465,000    |
| Bretton Woods Agreements Acts, 1957 and 1969 .. .. .                 | 194,750    |
| Taiscí Stáit Teo., Act, 1963 .. .. .                                 | 1,508,320  |
| Insurance Act, 1953, Section 2 (4) .. .. .                           | 26,127     |
| National Stud Acts, 1945 to 1969 .. .. .                             | 150,000    |
| Air Companies Acts, 1966 to 1969 .. .. .                             | 15,000,000 |
| Grass Meal Production Acts, 1953 to 1969 .. .. .                     | 50,000     |
|  | <hr/>      |
|  | 65,653,697 |

## ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

|                                  |                |
|----------------------------------|----------------|
| Ways and Means Advances .. .. .  | 147,302,000    |
| Exchequer Bills .. .. .          | 328,000,000    |
| Savings Certificates .. .. .     | 5,700,000      |
| Prize Bonds .. .. .              | 2,937,000      |
| Tax Reserve Certificates .. .. . | 1,785,000      |
| 6½% Investment Bonds .. .. .     | 280,000        |
| Other Borrowings .. .. .         | 15,117,438     |
|                                  | <hr/>          |
|                                  | 501,121,438    |
|                                  | <hr/>          |
| TOTAL ISSUES .. .. .             | £1,038,868,251 |

6. In addition to those shown in the previous paragraph, issues of £375,000 and £35,000 were made from the Capital Fund to Gaeltarra Éireann and the National Building Agency, Ltd., respectively.

7. In paragraph 95 of my previous report I referred to the sale of the assets of the Industrial Engineering Company Ltd., Dundalk and to the receipt of £200,000 from receivership funds. A further sum of £25,000 was received in the year under review and is accounted for in Sundry Receipts of the Central Fund. I understand that the sale of the company's assets is not yet completed.

8. Pending the enactment of the Shipping Investment Grants Act, 1969 (see paragraph 81) a sum of £339,000 was advanced from the Central Fund to the Industrial Credit Company Ltd. in 1968-69 to provide temporary finance towards the cost of a vessel being built for the B. and I. Steampacket Company Ltd. The amount advanced was repaid to the Central Fund in 1969-70.

9. The Turf Development Act, 1968 enables the Minister for Finance, by Order, to defer the repayment of advances issued to Bord na Móna under Section 53 of the Turf Development Act, 1946 and to waive the interest due on such advances. The sum of £1,359,724 repaid to the Central Fund during the year includes £1,350,633, deferred repayments which fell due in the period April 1967 to October 1969. The interest waived for the same period amounted to £2,915,552. Repayments totalling £110,030 due to the Capital Fund which had been similarly deferred were also brought to account during the year and interest amounting to £744,062 was waived.

10. The proceeds of the 100 million Deutschemark Bearer Bonds Loan raised abroad in the year were placed on deposit in a German Bank from 15 September to 20 November 1969 and then converted and transferred to the Central Fund together with interest amounting to £114,542 which is accounted for in Sundry Receipts. I expressed the view that the terms of section 4 of the Appropriation Act 1965 which then governed the borrowing required that conversion into Irish currency should have been effected immediately. Section 2 of the Appropriation Act 1969 (enacted in December 1969) amended the 1965 Act with retrospective effect and enabled the Minister for Finance to effect the conversion of any borrowing forthwith, or at any time within one year, and, pending conversion, to place the sum borrowed on deposit outside the State. I have noted that a further loan of 15 million dollars was raised on the Eurobond market in March 1970. The proceeds were placed on deposit in a New York bank from 11 March to 14 April 1970 and then converted and transferred, with interest of £53,482, to the Central Fund.



11. When Irish Steel Holdings Limited was established in 1947, it was agreed with the Minister for Finance at the time that the Comptroller and Auditor General should be the auditor of the Company. This arrangement continued until the annual general meeting of November 1969 when a resolution was passed appointing, with the prior consent of the Minister for Finance, another auditor. As I was concerned with my responsibility under Article 33 of the Constitution, "to audit all accounts of moneys administered by or under the authority of the Oireachtas," I sought independent legal opinion and I have been advised that the company acted within its rights and that I have no duty to audit its accounts.

I have also sought legal opinion regarding my constitutional position in relation to certain State sponsored bodies that are not limited liability companies.

### **Vote 6.—Office of the Minister for Finance**

#### *Subhead M.—Payment to Special Regional Development Fund (Grant-in-Aid)*

12. Reference was made in previous reports to payments into the above Fund from which grants or advances could be issued to assist economic projects in western counties. A further £100,000 was provided in the year and, as indicated in the account of the fund appended to the appropriation account, grants totalling £166,972 and repayable advances amounting to £150,150 were issued.

The terms and conditions of repayment are covered by agreements between the Minister and the borrowers but in one case in which an advance of £10,000 was made from the fund a receiver was appointed over the assets of the company before the agreement was executed. I have inquired as to the present position in this case.

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

#### *Revenue Account*

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

14. The net yield of revenue for the years 1969–70 and 1968–69, under its main heads, is shown in the following statement:—

|                            | 1969-70             | 1968-69             |
|----------------------------|---------------------|---------------------|
|                            | £                   | £                   |
| Customs .. .. .            | 87,919,065          | 75,974,566          |
| Excise .. .. .             | 87,972,406          | 72,598,539          |
| Estate, etc., duties ..    | 7,699,258           | 7,613,215           |
| Stamps .. .. .             | 5,469,371           | 5,126,293           |
| Income tax and Sur-tax ..  | 93,275,477          | 80,687,604          |
| Corporation Profits tax .. | 14,845,900          | 12,857,879          |
| Turnover tax .. ..         | 20,342,700          | 17,892,737          |
| Wholesale tax .. ..        | 20,222,465          | 9,613,471           |
|                            | <u>£337,746,642</u> | <u>£282,364,304</u> |

£337,566,000 was paid into the Exchequer during the year leaving a balance of £357,338 as compared with £176,696 at the end of the previous financial year.

15. 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 such reasons as bankruptcy, death, etc. | Tax due for collection |
|--|-----------------------------------|---|------------------------|
|  | £                                 | £   | £                      |
| <i>Income tax</i><br>(as at 1 June, 1970)                |                                   |   |                        |
| 1968-69 .. .. .  | 6,590,849                         | 926,201   | 799,167                |
| 1967-68 and earlier years ..                             | 5,550,103                         | 740,252   | 365,117                |
|  | <u>12,140,952</u>                 | <u>1,666,453</u>  | <u>1,164,284</u>       |
|  | £14,971,689                       |   |                        |
| <i>Sur-tax</i><br>(as at 31 March, 1970)                 |                                   |   |                        |
| 1968-69 .. .. .  | 1,180,607                         | 177,463   | 59,066                 |
| 1967-68 and earlier years ..                             | 1,083,992                         | 175,280   | 98,210                 |
|  | <u>2,264,599</u>                  | <u>352,743</u>  | <u>157,276</u>         |
|  | £2,774,618                        |   |                        |
| <i>Corporation Profits tax</i><br>(as at 31 March, 1970) |                                   |   |                        |
| 1968-69 .. .. .  | 1,413,909                         | 20,731  | 228,867                |
| 1967-68 and earlier years ..                             | 1,444,299                         | 37,921  | 56,104                 |
|  | <u>2,858,208</u>                  | <u>58,652</u>   | <u>284,971</u>         |
|  | £3,201,831                        |   |                        |

Comparative totals for the previous year are—Income tax, £12,968,368; Sur-tax, £2,723,405; Corporation Profits tax, £3,272,348.



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

16. Extra-statutory repayments of Customs duties, £20,717, Excise duties, £14,651, Turnover tax, £15 and Stamp duties, £127, were made during the year.

### *Remissions and Amounts Irrecoverable*

17. 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 1970.

The total amount of the items included in the schedules, £24,671, is made up as follows :—

|   | £       |
|---|---------|
| Estate, etc., duties (3 cases) .. ..    | 3,708   |
| Income tax (27 cases) .. ..             | 12,040  |
| Sur-tax (1 case) .. ..                  | 6,606   |
| Turnover tax (9 cases) .. ..            | 1,865   |
| Corporation Profits tax (2 cases) .. .. | 452     |
|   | <hr/>   |
|   | £24,671 |

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

| Remission   | £       |
|---|---------|
| On grounds of equity .. ..                              | 3,708   |
| Composition settlements .. ..                           | 14,430  |
|   | <hr/>   |
| Amounts Irrecoverable                                   |         |
| Miscellaneous: liability not enforceable,<br>etc. .. .. | 6,533   |
|   | <hr/>   |
|   | £24,671 |

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

### **Vote 8.—Public Works and Buildings**

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

18. The charge to the subhead comprises £1,584,494 expended on general architectural and engineering works and £3,761,809 in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £1,618,256 and £3,510,154, respectively, in the previous year.

19. School grants amounting to £2,964,862 were paid to managers who undertook responsibility for having the works carried out and £796,947 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.

20. A contract in the sum of £296,311 placed in July 1964 for an extension to the National Gallery was virtually completed in May 1968. The final cost of the work, exclusive of professional fees, is expected to be in the region of £420,000. The increase over the contract sum, apart from normal price variations of £23,000 is mainly attributed to inadequate estimates of cost for mechanical and electrical services (estimate £87,000: expenditure £124,500), the provision of restaurant and kitchen facilities earlier excluded from the plans (£16,000), alterations to entrance hall not included in the original specification (£15,000) and other measured variations (£20,000).

I have inquired regarding the inadequate estimates in the case of the mechanical and electrical services and the circumstances in which the restaurant and entrance hall works were not included in the specification prepared for tender purposes.

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

21. A management consultant was engaged by the Commissioners in 1961 to advise on the reorganisation of the Dublin district architectural workshops which were then located in thirteen sub-districts over the city area, each being responsible for its own stores, workshop and labour pool. The consultant recommended, *inter alia*, the establishment of a centralised maintenance workshop and envisaged savings of the order of £26,000 per annum from improved efficiency on maintenance of buildings and from economies. Premises were acquired in 1964 at a cost of £54,000 and major adaptation works, not yet undertaken, are expected to cost £30,000. Meanwhile six of the sub-district workshops have been centralised.

I have been informed that it is not intended to centralise the remaining sub-districts in the premises referred to and that there will be a continuing need for review of the operation of the workshops in the light of experience, management development and new techniques. I was also informed that there would be a net saving of £50,000 a year as a result of the reorganisation.

22. It was noted that quantities of salvaged and scrap materials recovered from buildings in the Dublin districts had not been fully recorded nor checked since 1965. I have been informed that it had not been possible to adhere to a programme of systematic stocktaking because of staffing difficulties and that stocks on hands would be examined shortly by a board of survey with a view to holding an auction of surplus materials.



*Subhead F.2.—Furniture, Fittings and Utensils*

23. In the course of an audit at the central furniture stores it was noted that a stocktaking had not taken place since 1967 and I communicated with the Accounting Officer.

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

24. The charge to the subhead in respect of major construction works in progress during the year amounted to £879,428. In addition, the value of stores issued, charges for the use of plant and certain engineers' salaries and travelling expenses in respect of these works were assessed at £367,576. The cost of each scheme to 31 March 1970 was:—

| Work      | Estimated Cost      |           | Cost to 31 |
|-----------|---------------------|-----------|------------|
| Catchment | Original            | Latest    | March 1970 |
| Drainage  |                     |           |            |
| Scheme:   | £                   | £         | £          |
| Moy       | 2,960,000 (1959–60) | 5,600,000 | 5,483,135  |
| Boyne     | 6,700,000 (1968–69) | 7,500,000 | 248,845    |
| Corrib—   |                     |           |            |
| Headford  | 935,000 (1966–67)   | 1,000,000 | 719,450    |

*Existing Embankments:*

|         |                   |           |           |
|---------|-------------------|-----------|-----------|
| Shannon |                   |           |           |
| Estuary | 500,000 (1962–63) | 1,410,000 | 1,299,636 |

The balance of the charge to the subhead is made up of sums amounting to £172,769 in respect of intermediate or minor schemes and £25,225 being remanets of expenditure on completed schemes.

*Subhead KK.—Expense of Survey of Provincial Museums, Great Gardens and Historic Houses (Grant-in-Aid)*

25. Issues from the grant-in-aid provided under this subhead were made to An Taisce by whom the survey is being carried out. Further provision for this service has been made in the year 1970–71.

**Vote 12.—Superannuation and Retired Allowances**

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

*Subhead 1.—Appropriations in Aid*

26. In paragraph 26 of my previous report I referred to the scheme for the payment of pensions to widows and eligible children of civil servants who died on or after 23 July 1968 including those who retired after that date, and to the arrangements for deducting contributions from pay and lump sums.

It is intended to seek legislative authority for the scheme. Payment of pensions commenced in the year under review and the charge to this vote to 31 March 1970 amounted to £31,744. Contributions to that date amounted to £414,822.

The Department of Posts and Telegraphs provides for the pensions relating to its own officers. In 1969–70, £8,038 was charged to Vote 42 in respect of widows' and orphans' pensions and total contributions received to 31 March 1970 amounted to £159,757.

### **Vote 16.—Miscellaneous Expenses**

#### *Subhead F.—The Racing Board—Grant-in-Aid for Capital Purposes*

27. To assist the Racing Board in carrying out improvements at racecourses it was decided that funds would be made available to it over a number of years. The grant of £100,000 represents a first contribution to the Board towards the cost of improving amenities at Leopardstown Racecourse.

#### *Subhead G.—British Special Import Deposit Scheme*

28. In paragraph 27 of my previous report I referred to the arrangements made to assist exporters following the introduction of the British Special Import Deposit Scheme. These arrangements continued in the year under review and the charge to the subhead in respect of interest paid to banks amounted to £1,435,101.

#### *Subhead J.—Northern Ireland Relief Expenditure (Grant-in-Aid)*

29. During the year under review sums amounting to £89,733 were issued to the Irish Red Cross Society and sums amounting to £10,267 were issued to other persons. These payments were charged to a suspense account. In March 1970 the account was cleared when a supplementary estimate for a grant-in-aid of £100,000 was passed by Dáil Éireann.

Grants-in-aid are generally voted to specified grantees but in this instance the grantees were not named. As indicated in the Book of Estimates for the Public Services expenditure of sums issued out of this grant-in-aid was not liable to be accounted for in detail to me.

### **Vote 19.—Rates on Government Property**

#### *Subhead A.—Rates and contributions in lieu of rates, etc.*

30. In paragraph 78 of my Report on the accounts for 1964–65 I referred to the delay in having property records compiled by the Department of Defence, and the Committee of Public Accounts was subsequently informed that this work was proceeding but would take some time to complete. For the purpose of calculating contributions in lieu of rates the Valuation Office depends on



periodic returns being made by Departments of properties under occupation. In 1967 some doubts were expressed as to the accuracy of the Valuation Office records of Department of Defence properties and it was then agreed to check these records by reference to the property records held in that Department. In view of my earlier concern about the records available I inquired recently as to the progress of this check.

I was informed by the Valuation Office that in March 1969 the Department of Defence sought from the Military Authorities particulars which would enable it to compile property records, but that due to other commitments and the extensive nature of the work involved, these particulars have not yet been furnished.

### **Vote 26.—Local Government**

#### *Subhead N.—Miscellaneous Services*

31. The Nelson Pillar Act, 1969 imposed a liability on the Dublin Corporation to pay to the trustees of the Pillar compensation for damage caused to the Pillar and for its subsequent removal, and also for losses and other expenses incurred. Provision was made under this subhead for recoupment to the Corporation of its outlay under the Act which amounted to £26,939.

Expenditure of £10,321 was incurred in previous years on the demolition of the Pillar and on meeting consequential claims for compensation for damage to property in the vicinity.

32. The 1969 Congress of the International Federation for Housing and Planning was held in Dublin in May 1969. The local arrangements were made by An Foras Forbartha which was recouped expenditure of £14,806 from this subhead.

#### *Motor Vehicle Duties*

33. A test examination of the revenue from motor vehicle duties, etc., was carried out with satisfactory results. The reports of the Local Government auditors who examine the motor tax transactions of local authorities are made available to me.

The gross proceeds in 1969–70 amounted to £13,768,029 compared with £12,754,362 in the previous year. They include fines amounting to £323,556 collected by the Department of Justice; £9,205 in respect of fees received under the Road Traffic Act, 1961, Road Traffic (Public Service Vehicles) Regulations, 1963; £11,736 fees collected by planning authorities in respect of appliances and structures for servicing vehicles; £63,420 fees received by the Department of Local Government pursuant to the Road Traffic (Licensing of Drivers) Regulations, 1964, and £122,088 received from government departments in respect of State owned vehicles.

£13,416,121 was paid into the Exchequer and £19,506 was refunded leaving a balance of £483,398 compared with £150,996 at the end of the previous financial year.



34. In the course of audit I noticed that for the year 1967-68 the average cost of collection per transaction, varied between local authorities from £0.13 in Mayo to £0.27 in Carlow, and that the average cost in Dublin, which accounts for 35 per cent. of duty and 29 per cent. of transactions was £0.24 compared with a national average of £0.20. At my suggestion the Accounting Officer carried out an examination of the costs of collection with a view to assessing the efficiency of local taxation offices. He has recently informed me that this examination has shown that the cost relationship between counties does not vary very much from year to year but that special circumstances exist in the counties in which the cost appears to be consistently high. He has also informed me that more frequent inspections of local offices should help to improve efficiency but he does not anticipate that significant reductions in cost, can be achieved. He feels however that the centralisation and computerisation of motor taxation work which has been recommended as a result of a recent study would offer the best prospect of a long term solution of this problem.

## Education

### *Free Post-Primary Education Scheme*

35. Reference was made in previous reports to the operation of the free post-primary education scheme including tuition, transport services, and free school books and accessories for necessitous pupils. The principal costs of the scheme in the year under review were as follows:—

|   | £         |
|---|-----------|
| Grants to secondary schools in lieu of tuition fees (Vote 29—Subhead A.2) .. ..           | 2,528,178 |
| Grants to secondary tops of primary schools in lieu of tuition fees (Vote 28—Subhead C.7) | 11,124    |
| Grants for school books and accessories for necessitous pupils—                           |           |
| Primary schools and secondary tops (Vote 28—Subhead C.6) .. ..                            | 64,769    |
| Secondary Schools (Vote 29—Subhead L)   | 168,632   |
| Vocational Schools (Vote 30—Subhead A)  | 106,459   |
| School Transport (Vote 27—Subhead D.3) ..   | 2,422,312 |

As stated in previous reports the payments to Córas Iompair Éireann in respect of school transport services were made on a provisional basis pending the finalisation of arrangements regarding financial control and procedures with the company. These arrangements have recently been completed and it is expected that the adjustment of the provisional payments will be effected during the current financial year.



## Vote 27.—Office of the Minister for Education

### *Subhead A.4.—Higher Education Authority*

36. The charge to the subhead includes ex-gratia payments, amounting to £6,700, made to members of the Higher Education Authority in respect of services rendered in the period 1 September 1968 to 31 March 1970. The sanction of the Minister for Finance was obtained for the payments.

### *Subhead C.5.—Higher Education Grants*

37. The Local Authorities (Higher Education Grants) Act, 1968 authorises the making of grants by a local authority to persons ordinarily resident in its functional area to enable them to attend university colleges or other approved institutions of higher education. Section 4 of the Act provides for the refund from voted moneys to local authorities of the annual cost of such grants over and above the total amount £371,953 paid by them in the year 1967–68 by way of assistance and scholarships under the Irish Universities Act, 1908 and the Local Authorities (Education Scholarships) Acts, 1944 and 1961. The charge to the subhead £198,351 represents refunds made during the year to local authorities.

### *Subhead D.4.—Physical Education*

38. The charge to the subhead represents costs incurred during the year on the training in England of twenty male students as teachers of physical education, five on a specialised one year course and fifteen on a four year course. The heads of charge were:—

|  | £       |
|--|---------|
| Tuition and accommodation costs .. ..                                      | 13,960  |
| Maintenance allowances .. ..   | 3,400   |
| Travel costs .. ..   | 1,200   |
| Miscellaneous expenses, including equipment<br>and advertising costs .. .. | 889     |
|  | <hr/>   |
|  | £19,449 |

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

39. The original provision of £7,500 was voted as grants-in-aid for voluntary youth organisations and a further sum of £100,000 was provided by way of supplementary estimate in February 1970 being the additional sum required towards the provision of sporting and recreational facilities for young people. The charge to the subhead represents the total of grants made to fifty-eight organisations and I have inquired from the Accounting Officer whether these grants were made in accordance with regulations approved by the Minister for Finance.

*Subhead H.13.—Chester Beatty Library  
(Grant-in-Aid)*

40. The grant-in-aid was paid to the trustees of the Library towards administration costs and the purchase and maintenance of books.

*Subhead H. 14.—Irish Countrywomen's Association (Grant-in-Aid)*

41. The grant-in-aid of £5,000 to the Irish Countrywomen's Association was paid towards the costs of adult education courses and the general administration and maintenance costs of the premises at An Grianán, County Louth. The association also receives a grant-in-aid towards its general expenses from the Vote for Agriculture (No. 37 subhead I.3) which amounted to £9,500 in the year under review.

*Subhead H.15.—Union of Students in Ireland (Grant-in-Aid)*

42. The grant-in-aid of £5,000 was paid towards the cost of reconstruction of the Union's premises in Dublin.

**Vote 28.—Primary Education**

*Subhead C.8.—Special Educational Project*

43. The charge to the subhead represents expenditure in the year under review on a special educational project of the Department of Education in association with the Van Leer Foundation of the Netherlands. The project is aimed at offsetting the educational disadvantages of children in the Rutland Street schools area of Dublin and is being financed broadly on the basis that the Department will meet such educational expenditure as would normally fall to be met from voted moneys and one half of any abnormal expenditure, the balance being met by the Van Leer Foundation. It is expected that the project will continue for an initial period of five years at an estimated cost of £180,000. During the year under review a contribution of £15,776 was received from the Van Leer Foundation towards the expenditure on the project and credited to appropriations in aid (subhead E.3).

**Vote 29.—Secondary Education**

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

44. Reference was made in paragraph 37 of my report for 1968-69 and in previous reports to a scheme whereby secondary 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. Grants totalling £298,820 were made during the year in respect of twenty schools. In addition a sum of £72,350 was paid to the Dublin Vocational Education Committee being 70 per cent. of the cost of pre-fabricated classroom units to be made available to secondary schools.



*Subhead J. 2.—Secondary Schools—Building Grants*

45. I referred also in previous reports to the extended scheme introduced to enable the Department of Education to make funds available for building or extending secondary schools on the basis of 70 per cent. free grants and 30 per cent. loans repayable over fifteen years. The charge of £2,763,991 to the subhead comprises £2,264,029 in grants and £499,962 in loans. Repayments of loans under the scheme amounting to £20,124 were received during the year and credited to appropriations in aid (subhead M.4).

*Subhead K.1.—Comprehensive Schools—Running Costs*

*Subhead K.2.—Comprehensive Schools—Capital Costs*

46. I referred in previous reports to the erection of comprehensive schools at Cootehill, Carraroe, Shannon Airport, Glenties, Raphoe and Ballymun. The schools at Cootehill, Carraroe, Shannon Airport and Glenties were in operation during the year under review and the charge to subhead K.1 represents their running costs including the salaries of the teaching staffs. Expenditure on the building of the six schools including site costs is charged to subhead K.2 and totalled £1,206,346 at 31 March 1970 including £155,745 for professional fees. Expenditure on furniture and equipment totalled £49,349 at that date. During the year site costs of £23,354 were incurred in connection with a comprehensive school to be built in Limerick.

**Vote 30.—Vocational Education**

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

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

47. Reference was made in previous reports to the building of Regional Technical Colleges at eight centres—Athlone, Carlow, Cork, Dundalk, Galway, Letterkenny, Sligo and Waterford. The colleges at Athlone, Carlow, Dundalk, Sligo and Waterford were in partial operation during the year under review.

The charge to subhead I.1 comprises:—

|   | £       |
|---|---------|
| Recoupment to Vocational Education Committees in respect of loan charges incurred in providing sites for colleges .. .. | 6,251   |
| Purchase of audio-visual aids and science laboratory equipment for colleges .. ..                                       | 14,201  |
| Fees and expenses relating to research project on manpower .. ..  | 9,511   |
| Miscellaneous travel costs .. ..  | 56      |
|   | <hr/>   |
|   | £30,019 |

The research project which is being carried out by a London consultancy group at an estimated cost of £58,000 was originally designed to cover manpower forecasting in relation to scientific and technical personnel and was later extended to include the forecasting of the supply of and the demand for university graduates.

Reference was also made in previous reports to the appointment of a consortium of architects, engineers and quantity surveyors at a specially negotiated fee to provide for five of the colleges the services normally rendered by these professions. With the sanction of the Minister for Finance the fee payable to the consortium has been increased from 9 per cent. to 11 per cent. The capital expenditure on the Regional Technical Colleges to 31 March 1970 was as follows:—

|                               | Prior to<br>1969–70<br>£ | 1969–70<br>£     | Total<br>£       |
|-------------------------------|--------------------------|------------------|------------------|
| Payments to<br>contractors .. | 299,031                  | 1,697,234        | 1,996,265        |
| Professional fees ..          | 212,238                  | 111,311          | 323,549          |
| Other expenses ..             | 21,330                   | 1,355            | 22,685           |
|                               | <hr/> £532,599           | <hr/> £1,809,900 | <hr/> £2,342,499 |

### Vote 31.—Reformatory and Industrial Schools

#### *Subhead B.—Industrial Schools*

48. Apart from capitation grant the charge to the subhead includes:—

|  | £      |
|--|--------|
| 1. Building grant to an industrial school ..   | 15,000 |
| 2. Costs of survey of educational problems and facilities in reformatory and industrial schools carried out by the members of the Department of Psychology U.C.D. .. | 2,993  |
| 3. Purchase of two minibuses, one for an industrial school, the other for a reformatory school .. .. .   | 2,569  |

### Vote 32.—Universities and Colleges and Dublin Institute for Advanced Studies

#### *Subhead L.—Institute of Higher Education, Limerick—Capital Expenditure*

49. The charge to the subhead includes a payment of £40,250 towards the purchase price (£70,000) of a site for the Institute at Limerick. The payable order in favour of the vendor's solicitor was



retained on behalf of the Department by the Chief State Solicitor pending clearance of title which was not effected by 31 March 1970. As the subhead was charged before the liability for payment had matured I have deemed it desirable to draw attention to the departure from regular procedure.

### Vote 34.—Lands

#### *Subhead L.—Game and Wildlife Development*

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

|   | £        |
|---|----------|
| Grants to Regional Game Councils for game development .. .. .   | 58,940   |
| Grants for research purposes—mainly to An Foras Talúntais .. .. .   | 14,480   |
| Grants towards Tourist schemes .. .. .  | 9,100    |
| Wildfowl refuges expenses .. .. .   | 1,550    |
| Payment towards cost of colour film on Irish wildlife (part of Ireland's contribution to European Conservation Year 1970) .. .. . | 13,670   |
| Seminar on Game and Wildlife Conservation .. .. .   | 3,014    |
| Miscellaneous .. .. .   | 969      |
|   | <hr/>    |
|   | £101,723 |
|   | <hr/>    |

### Vote 35.—Forestry

#### *Subhead G.—John Fitzgerald Kennedy Memorial Park*

51. Expenditure of £33,000 during the year brings to £297,000 the total capital expenditure incurred at 31 March 1970 in establishing the John Fitzgerald Kennedy Memorial Park. Receipt of a further sum of £19,000 from Irish organisations in the United States brings to £56,000 the total amount of voluntary contributions received towards the cost of the project.

### Vote 36.—Roinn na Gaeltachta

#### *Subhead E.—Scéimeanna Feabhsúcháin sa Ghaeltacht*

52. The charge to this subhead includes a grant of £15,400 based on two-thirds of the cost of an air strip at Inis Mór in the Aran Islands. The grant was paid to a company which intends to operate an air taxi service between the mainland and the island.

## Vote 37.—Agriculture

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

53. Including the £200,000 grant in the year under review £1,100,000 has been made available for the World Food Programme. From these moneys a total of £1,086,103 has been paid to 31 March 1970, comprising £302,661 in cash and £783,442 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*

54. The charge to the subhead includes a payment of £48,000 to University College, Dublin towards capital works arising out of the purchase and development of lands and premises at Celbridge, Co. Kildare for the Faculty of General Agriculture.

### *Subhead H.—Small Farm (Incentive Bonus) Scheme*

55. This new scheme aims at encouraging farmers with small holdings to improve the level of farm income by planned development. It provides annual incentive bonuses over a period of four years of £50, £75, £75, and £100, successively, to farmers who achieve approved stages of development leading to a specified final target of production. The scheme is operated by the County Committees of Agriculture on behalf of the Department.

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

56. It was decided to revive the scheme of loans for the provision of additional drying and storage facilities for grain in accordance with the provisions of the Grain Storage (Loans) Act, 1951. The new loans are administered by the Agricultural Credit Corporation, Limited, and advances from the subhead for this purpose amounted to £439,455 including a sum of £130,000 for anticipated loans which were in course of negotiation at 31 March 1970. In reply to my inquiry I have been recently informed that, of the £130,000—£32,200 had been lent, £15,350 refunded to the Department and £82,450 held for loans which were in the process of finalisation by the Corporation. Difficulties in regard to title, etc., have been responsible for much of the delay.

Loans under the Grain Storage (Loans) Act, 1951 issued in the years 1954–55 to 1958–59, inclusive, amounted to £596,200.

### *Subhead K.9.—Land Project*

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



|   | £          |
|---|------------|
| Salaries, wages and allowances .. ..                                | 568,856    |
| Travelling expenses .. ..   | 90,619     |
| Lime and fertilisers .. ..  | 251,173    |
| Grants to farmers .. ..   | 2,877,828  |
| Payments to contractors .. ..                                       | 22,971     |
| Miscellaneous expenses (including rents,<br>stationery, etc.) .. .. | 32,127     |
|   | <hr/>      |
|   | £3,843,574 |

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 and certain pilot development 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 £2,877,828 in the year as compared with £2,609,963 in the previous year.

*Subhead K.10.—Lime and Fertilisers Subsidies*

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

|  | £          |
|--|------------|
| Subsidy to meet the delivery cost of ground<br>limestone and other suitable forms of lime .. | 1,257,360  |
| Subsidy on phosphatic fertilisers .. ..  | 4,656,818  |
| Subsidy on potassic fertilisers .. ..  | 1,152,723  |
|  | <hr/>      |
|  | £7,066,901 |

*Subhead K.13.—Bovine Tuberculosis Eradication Scheme*

59. The expenditure is made up as follows:—

|                                       | £          |
|---------------------------------------|------------|
| Compensation for reactor cattle .. .. | 2,711,591  |
| Fees to veterinary surgeons .. ..     | 1,420,735  |
| Travelling, etc., expenses .. ..      | 125,012    |
| Tuberculin supplies .. ..             | 39,378     |
| Miscellaneous .. ..                   | 32,106     |
|                                       | <hr/>      |
|                                       | £4,328,822 |

Receipts amounting to £1,834,639 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 1970 was £69,080,668 and receipts from the disposal of cattle for slaughter were £22,255,013. The net cost was, therefore, £46,825,655.

*Subhead K.15.—Brucellosis Eradication Scheme*

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

|                                    | £        |
|------------------------------------|----------|
| Compensation for reactors .. ..    | 146,508  |
| Fees to veterinary surgeons .. ..  | 192,304  |
| Supplies of vaccine .. ..          | 9,805    |
| Travelling and miscellaneous .. .. | 61,402   |
|                                    | <hr/>    |
|                                    | £410,019 |

Receipts amounting to £83,667 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 1970 was £1,665,241 and receipts from the disposal of cattle for slaughter were £371,377. The net cost was, therefore, £1,293,864.

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

61. The total cost of the scheme from its introduction on 1 January 1964 to 31 March 1970 was £11,346,148 comprising £10,795,185 grants for 719,679 calved heifers and £550,963 for travelling and incidental expenses. The scheme was discontinued as from 30 June 1969, but remanets of expenditure will fall to be made in 1970–71.

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

62. The payments of £3,600,000 to the Pigs and Bacon Commission are accounted for in the accounts of the Commission which are audited by me.

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

63. The total loss incurred by An Bord Gráin on the disposal as animal feed of approximately 90,000 tons of wheat of the 1968 crop which was surplus to milling requirements has not yet been determined. Payments on account of the loss on this grain amounted to £1,400,000 including £500,000 paid in the year under review.

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

64. The cost of supporting export prices of beef, mutton and lamb amounted to £2,051,498 in the year under review.



Under the terms of the Anglo-Irish Free Trade 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 £1,050,000 were received from the United Kingdom Government during the year, being £150,000 as a further payment on account for 1968-69 and £900,000 on account for 1969-70.

*Subhead K.23.—Córas Beostoic agus Feola—Contribution towards expenses*

65. In paragraph 46 of my previous report I referred to Córas Beostoic agus Feola, Teoranta whose primary object is to undertake promotional work for the development of exports of livestock, carcase meat and meat products. A sum of £115,000 was contributed in the year towards its expenses. The accounts of the company will be audited by me.

*Subhead K.28.—Marketing of Oats*

66. Paragraph 59 of my previous report referred to the scheme to encourage the production in certain western counties of good feeding quality oats. The total loss incurred by An Bord Gráin on the disposal of 2,700 tons of the 1968 crop acquired by An Bord amounted to £20,395 towards which it received £15,000 in the year 1968-69 and £5,395 in the year under review. The balance of the charge to the subhead, £8,000, was paid to An Bord towards the estimated loss on resale of 2,300 tons of the 1969 oat crop.

*Subhead K.29.—Beef Cattle Incentive Scheme*

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

|                             | £          |
|-----------------------------|------------|
| Grants .. .. .              | 1,835,724  |
| Salaries, wages, etc. .. .  | 32,187     |
| Travelling expenses .. .    | 42,694     |
| Miscellaneous expenses .. . | 1,067      |
|                             | <hr/>      |
|                             | £1,911,672 |

The scheme was introduced in February 1969 to encourage an expansion in the output of good quality beef cattle. A grant of £12 is paid for each qualifying cow-calf unit to owners of approved breeding herds who are not engaged in commercial milk production.

*Subhead N.1.—Milk Production Allowances, Marketing of Dairy Produce, etc. (including Grants-in-Aid)*

68. The expenditure is made up as follows:—

|  |              |
|--|--------------|
| Grant to An Bord Bainne under section 32 of the Dairy Produce Marketing Act, 1961 (Grant-in-Aid) .. .. . | £ 10,690,000 |
| Creamery milk price allowance .. .. .  | 17,069,517   |
| Special allowance for high quality creamery milk .. .. .   | 3,019,569    |
| Contribution to the National Dairy Council (Grant-in-Aid) .. .. .  | 41,000       |
|  | <hr/>        |
|  | £30,820,086  |

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

The creamery milk price allowance continued until the 31 August 1969 at a rate of 7d. per gallon supplemented by an additional allowance of 1d. per gallon on suppliers' deliveries up to a limit of 7,000 gallons per year. A retrospective increase of 1d. per gallon was granted in respect of deliveries of up to 1,000 gallons per supplier for each of the months May to August 1969. From 1 September 1969 creamery milk price allowances at rates on a tier or differential scale were introduced. The additional allowance of 1d. per gallon was also increased to 2d. per gallon and will accrue for payment as a lump sum at the close of the milk year ending 31 August 1970.

The special allowance for high quality creamery milk continued at a rate of 2d. per gallon. I understand that 70 per cent. of the milk supplied to creameries qualified for this allowance.

### Vote 39.—Labour

*Subhead M.—Grants towards the provision of information and advice for intending emigrants*

69. This subhead was introduced to enable the Minister for Labour to provide financial assistance to voluntary emigration bureaux within the State and a committee was set up to advise, *inter alia*, on the allocation of grants. The committee recommended token grants only in the year under review.

### Vote 40.—Industry and Commerce

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

70. The total amount of grants which may be made to Córas Tráchtála was raised to £9,000,000 by the Export Promotion (Amendment) Act, 1969. The aggregate amount of grants issued to 31 March 1970 was £6,031,885 including £1,384,000 in the year under review.



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

71. The total amount of grants which may be made to An Foras Tionscal to enable it to carry out its functions was increased to £100,000,000 by the Industrial Development Act, 1969. The aggregate amount issued to 31 March 1970 was £51,725,446 of which expenditure of £3,412,240 was incurred on the establishment and management of industrial estates at Galway and Waterford.

*Shannon Free Airport Development Company Limited*

72. Grants to the company for its general purposes, and for industrialists, are limited to £6,000,000. The total of such grants amounted at 31 March 1970 to £4,493,500.

73. £77,073 was paid to the company to subsidise the letting of houses at reduced rents and £46,475 as grants for new houses, equivalent to the grants normally payable under the Housing Acts.

74. The accounts of the company show a balance of cash on hand of over £400,000 at 31 March 1970. In view of the necessity to ensure economy of cash balances I have inquired regarding the control exercised over the issue of moneys to the company.

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

75. As stated in paragraph 66 of my previous report a grant of £28,000 towards promotional costs was paid to the Irish National Productivity Committee which was involved in running the National Productivity Year project. A further grant of £64,000 was paid in the year under review. The expenditure will be audited by me.

*Subhead P.1.—Shipbuilding Subsidy*

76. Subsidy payments to Verolme Cork Dockyard Co. Ltd. have been referred to in previous reports. The charge of £70,000 to the subhead is a payment on account in respect of the sixth, seventh and eighth ships. In addition to the shipbuilding subsidy the company has received from an Foras Tionscal £676,062 in grants under Industrial Grants legislation.

Shares in the company amounting to £343,000 and debenture loans amounting to £1,897,614 were held by Taiscí Stáit at 31 March 1970.

*Subhead P.2.—Interest Subsidy to Shipping Finance Corporation*

77. The Shipping Finance Corporation, incorporated in 1961 as a wholly-owned subsidiary of the Industrial Credit Company, has been providing loan finance on a commercial basis to ship-owners.

In 1966 the Government decided that the Corporation could make loans to foreign shipowners at a preferential rate of interest to encourage them to have their ships built in Irish yards and

this concession was extended in 1967 to Irish shipowners. To compensate the Corporation for loss of income, a subsidy equal to the difference between the interest paid on its borrowings and the interest received on these preferential loans plus a margin of 1 per cent. to cover out of pocket expenses and to allow a reasonable reserve to be built up was also approved.

The charge to the subhead, £81,219, represents subsidy payments up to 31 March 1969 in respect of loans for two ships.

## Vote 41.—Transport and Power

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

78. 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 £341,149 charged to this subhead, grants issued amounted to £4,224,147 at 31 March 1970. 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)*

79. Grants issued to Bord Fáilte Éireann to 31 March 1970 are shown in the following statements:—

|  | £          | £          |
|--|------------|------------|
| (1) For administration, general expenses and interest grants                 |            |            |
| prior to 1969-70 .. .. .   | 12,905,456 |            |
| 1969-70 .. .. .  | 3,250,000  |            |
|  | <hr/>      | 16,155,456 |
| (2) For resort development (statutory limit, £3.25 million)                  |            |            |
| prior to 1969-70 .. .. .   | 1,902,717  |            |
| 1969-70 .. .. .  | 400,000    |            |
|  | <hr/>      | 2,302,717  |
| (3) For development of holiday accommodation (statutory limit, £5.5 million) |            |            |
| prior to 1969-70 .. .. .   | 3,430,000  |            |
| 1969-70 .. .. .  | 1,500,000  |            |
|  | <hr/>      | 4,930,000  |



|  |         |         |
|--|---------|---------|
| (4) For development of supplementary holiday accommodation in western counties | £       | £       |
| prior to 1969-70 .. .. .   | 120,000 |         |
| 1969-70 .. .. .  | 100,000 |         |
|  |         | 220,000 |

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

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

|                 |            |
|-----------------|------------|
|                 | £          |
| Dublin .. .. .  | 1,672,752  |
| Shannon .. .. . | 1,076,047  |
| Cork .. .. .    | 61,432     |
|                 | £2,810,231 |

Payments towards the cost of the new terminal buildings at Dublin and Shannon amounted to £886,218 and £713,192 respectively. The detailed specification for the Dublin contract includes a sum of £22,437 for demolition of existing structures to be carried out in the course of the contract.

*Subhead S.—Investment Grants for Ships*

81. The Minister for Transport and Power was empowered by the Shipping Investment Grants Act, 1969, to make grants to Irish shipowners towards capital expenditure incurred by them in acquiring, for the purpose of their business, a new ship or a new part for a ship or in converting a ship. The rate of grant shall not exceed 25 per cent. of approved capital expenditure and is subject to the review of the Minister for Finance. Grant payments in respect of nine ships were made in the year under review and amounted to £2,249,917.

**Vote 42.—Posts and Telegraphs**

*Subhead L.—Commissions and Special Inquiries*

82. The charge to the subhead (£3,715) is for expenses incurred in the year arising out of the judicial tribunal set up to inquire into the R.T.E. programme on moneylending.

*Stores*

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

In addition to the engineering stores shown in Appendix II as valued at £3,057,907 on 31 March 1970 engineering stores to the value of £47,884 were held on behalf of other government departments. Stores other than engineering stores were valued

at £425,446 including £78,265 in respect of stores held for other government departments.

Including works in progress on 31 March 1970, the expenditure on manufacturing jobs in the factory during the year amounted to £60,693, expenditure on repair work (other than repairs to mechanical transport) to £146,178 and expenditure on mechanical transport repairs to £24,415.

### *Revenue*

84. 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 1969-70 and 1968-69 is shown in the following statement:—

|                         | 1969-70     | 1968-69     |
|-------------------------|-------------|-------------|
|                         | £           | £           |
| Postal service .. ..    | 10,804 951  | 8,901,316   |
| Telegraph service .. .. | 894,131     | 701,224     |
| Telephone service .. .. | 15,883,035  | 11,185,858  |
|                         | <hr/>       | <hr/>       |
|                         | £27,582,117 | £20,788,398 |
|                         | <hr/>       | <hr/>       |

£27,350,000 was paid into the Exchequer during the year leaving a balance of £814,710 at 31 March 1970 as compared with £582,593 at the end of the previous financial year.

Sums amounting to £6,552 due for telephone services provided in previous years were written off during the year as irrecoverable.

The increase in telephone service revenue is due to increased charges (£2 million) which were introduced on 1 January 1969, the receipt of a shortfall (£1.1 million) from the year 1968-69 due to delay in issuing accounts in the last quarter of that year consequent on the increases, and the buoyancy of business (£1.6 million).

### *Post Office Savings Bank*

85. The accounts of the Post Office Savings Bank for the year ended 31 December 1969 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £147,761,301 (including £26,933,766 in respect of liability to Trustee Savings Banks) on 31 December 1969 as compared with £140,802,036 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 £10,515,621. Of this sum £5,865,280 was applied as interest paid and credited to depositors, management expenses absorbed £482,867 and the balance, £4,167,474 remained as a provision against depreciation in the value of securities.



### *Suspense Accounts*

86. Suspense Accounts are normally used for recording payments or receipts which will later be recovered or paid out and will not become charges or credits to an appropriation account. It is also the practice to put temporarily to a suspense account items which need further investigation before a final allocation can be made. Departmental instructions provide for frequent review of these accounts to ensure prompt clearance.

In the course of audit it was noted that the clearance of certain suspense accounts was unsatisfactory. I have been furnished with explanations in relation to some accounts and the Accounting Officer states that a recent staff reorganisation should improve the position.

### **Vote 43.—Defence**

#### *Subhead K.—Provisions*

87. Statements have been furnished to me showing the cost of production of bread at the Curragh bakery and of meat at the Dublin and Curragh abattoirs. The unit costs are as follows:—

|                       | 1969-70<br>pence per lb. | 1968-69<br>pence per lb. |
|-----------------------|--------------------------|--------------------------|
| Bread:                |                          |                          |
| Cost of production .. | 12.1                     | 11.2                     |
| Cost delivered Dublin | 12.8                     | 11.8                     |
| Meat:                 |                          |                          |
| Dublin .. .. .        | 47.4                     | 48.6                     |
| Curragh .. .. .       | 57.7                     | 50.3                     |

The average price of cattle purchased for the Dublin and Curragh areas was £105 and £106 per head, respectively, as compared with £99 per head in the previous year, while the average production of beef per head was 684 lbs. and 660 lbs., respectively, as compared with 676 lbs. and 655 lbs.

#### *Subhead O.2.—Helicopters*

88. It was noted in the course of audit that two helicopter rotor blades had been repaired during the year at a cost of £975. Earlier three other blades found unserviceable had been replaced at a cost of £3,400. It appeared that the need for replacing or repairing these blades was caused by corrosion of the spars due to moisture penetration, and that this had been discovered at a stage when the blades had been in service for less than three-fourths of their then current flying life of 1,200 hours. Since these defects were dis-

covered the supplier's instruction manual has been amended to include a process to improve sealing against damage by moisture. I am in communication with the Accounting Officer and I have inquired whether any warranty was given by the supplier when the blades were purchased.

#### *Subhead X.—Travelling and Incidental Expenses*

89. Following consideration of a recommendation by the Commission on Higher Education that the training of military cadets should be associated with university studies it was decided that suitably qualified members of the cadet class appointed in 1968 should be given an opportunity of pursuing studies at University College, Galway. A total of fourteen cadets commenced courses in Arts, Commerce, Science and Engineering in October 1969. The charge to this subhead includes expenditure amounting to £1,028 on college, registration and examination fees and text books.

#### *Subhead AA.—Military Educational Courses and Visits*

90. A scheme was introduced for the attendance of men of the Permanent Defence Force at courses of one year's duration at vocational schools with a view to their obtaining the Day Group Certificate. In September 1969, one hundred and fifty-two men commenced courses in eight schools, ninety-seven taking the full day course and fifty-five a shorter night course. The cost, consisting of tuition fees and text books, amounted to £618.

#### *Subhead CC.—Compensation*

91. The charge to this subhead comprises:—

|   |            |
|---|------------|
| (a) Compensation for damage or injury in cases of accidents in which army vehicles were involved  | £<br>6,473 |
| (b) Compensation for property commandeered, damaged or hired .. .. .  | 251        |
| (c) Compensation in cases where personnel were injured during training including compensation for personal injuries to members of An Forsa Cosanta Áitiúil, An Slua Muirí and An Cór Breathnadóirí .. | 634        |
| (d) Compensation for damage or injury during manoeuvres or due to forced landing of aircraft ..   | 787        |

#### **Vote 46.—International Co-operation**

##### *Subhead C.3.—Contribution to the United Nations Children's Fund*

92. Special contributions amounting to £45,433 which were paid out of this subhead to UNICEF to assist in relief work in Nigeria included £25,000 towards the cost of chartering a relief ship.



### **Vote 47.—Social Welfare**

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

93. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £15,562,000. These payments are subject to adjustment when the audited accounts of the Fund are available.

*Overpayments of Social Assistance and Social Insurance benefits*

94. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were:— £21,498 in cash credited to appropriations in aid and £22,538 withheld from current entitlements. Overpayments amounting to £17,912 were treated as irrecoverable. Assistance overpayments not disposed of at 31 March 1970 amounted to £85,358 as compared with £77,616 at 31 March 1969. Overpayments of benefits from the Social Insurance Fund outstanding at 31 March 1970 were of the order of £81,000. Sums recovered during the year amounted to £20,458. Sixty-two individuals were prosecuted during the year for irregularly obtaining or attempting to obtain assistance or benefits. Convictions were secured in fifty-nine cases.

### **Vote 48.—Health**

*Subhead G.—Grants to Health Authorities*

95. As stated in paragraph 92 of my previous report the supplementary grants payable to health authorities were increased in 1968–69 to provide an average overall recoupment for that year of about 55·7 per cent. of net health expenditure. In the year under review provision was made for grants to achieve a similar overall recoupment.

The charge to the subhead also includes payments to recoup health authorities their expenditure under a scheme for the supply of drugs, etc., free of charge to persons suffering from diabetes who are not covered under the general medical services scheme.

### **Vote 50.—Increases in Pensions and Ex-Gratia Pensions for Widows and Children**

96. In paragraph 26 of this report reference is made to a contributory pension scheme for widows and children of certain public servants who died on or after 23 July 1968. As from 1 October 1969 ex-gratia pensions became payable to the widows and orphans of public servants who died or retired prior to 23 July 1968. Ex-gratia payments in the year under review from this Vote amounted to £80,619, and further sums amounting to £25,437 were paid from Vote 42—Posts and Telegraphs. It is intended to seek legislative authority for these pensions.

E. F. SUTTLE,

August 1970.

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



**PUBLIC SERVICES**  
**APPROPRIATION ACCOUNTS, 1969-70**  
**SUMMARY**

xxxiii

| No.<br>of<br>Vote | SERVICE   | Estimated<br>Expenditure<br>(Gross) | Estimated<br>Appropriations<br>in Aid | Net<br>Supply<br>Grant | Actual<br>Expenditure<br>(Gross) | Appropriations<br>in Aid<br>Realised | Net<br>Expenditure | Surplus of<br>Gross<br>Estimate<br>over<br>Expenditure | Appropriations in Aid<br>compared with Estimate |                        | Amount<br>to be<br>surrendered | Exchequer Extra<br>Receipts |                  | No.<br>of<br>Vote |
|-------------------|---|-------------------------------------|---------------------------------------|------------------------|----------------------------------|--------------------------------------|--------------------|--|---|------------------------|--------------------------------|-----------------------------|------------------|-------------------|
|                   |   |                                     |                                       |                        |                                  |                                      |                    |  | More than<br>Estimated                          | Less than<br>Estimated |                                | Estimated                   | Realised         |                   |
|                   |   | £                                   | £                                     | £                      | £                                | £                                    | £                  | £  | £   | £                      | £                              | £                           | £                |                   |
| 1                 | PRESIDENT'S ESTABLISHMENT .. .. .   | 19,500                              | —                                     | 19,500                 | 18,135                           | —                                    | 18,135             | 1,365  | —   | —                      | 1,365                          | —                           | —                | 1                 |
| 2                 | HOUSES OF THE OIREACTAS .. .. .   | 790,000                             | —                                     | 790,000                | 734,284                          | —                                    | 734,284            | 55,716   | —   | —                      | 55,716                         | —                           | —                | 2                 |
| 3                 | DEPARTMENT OF THE TAOISEACH .. .. .   | 69,810                              | —                                     | 69,810                 | 69,572                           | —                                    | 69,572             | 238  | —   | —                      | 238                            | —                           | —                | 3                 |
| 4                 | CENTRAL STATISTICS OFFICE .. .. .   | 333,000                             | 2,000                                 | 331,000                | 301,888                          | 1,350                                | 300,538            | 31,112   | —   | 650                    | 30,462                         | —                           | —                | 4                 |
| 5                 | COMPTROLLER AND AUDITOR GENERAL .. .. .   | 92,150                              | 18,150                                | 74,000                 | 85,743                           | 16,056                               | 69,687             | 6,407  | —   | 2,094                  | 4,313                          | —                           | —                | 5                 |
| 6                 | OFFICE OF THE MINISTER FOR FINANCE .. .. .                                      | 1,572,200                           | 12,200                                | 1,560,000              | 1,565,628                        | 11,783                               | 1,553,845          | 6,572  | —   | 417                    | 6,155                          | —                           | —                | 6                 |
| 7                 | OFFICE OF THE REVENUE COMMISSIONERS .. .. .                                     | 5,235,000                           | 140,000                               | 5,095,000              | 5,170,385                        | 189,969                              | 4,980,416          | 64,615   | 49,969  | —                      | 114,584                        | —                           | —                | 7                 |
| 8                 | PUBLIC WORKS AND BUILDINGS .. .. .  | 11,400,217                          | 1,267,217                             | 10,133,000             | 11,370,361                       | 1,305,871                            | 10,064,490         | 29,856   | 38,654  | —                      | 68,510                         | —                           | —                | 8                 |
| 9                 | STATE LABORATORY .. .. .  | 61,600                              | 1,600                                 | 60,000                 | 57,740                           | 1,982                                | 55,758             | 3,860  | —   | —                      | 4,242                          | —                           | —                | 9                 |
| 10                | CIVIL SERVICE COMMISSION .. .. .  | 189,000                             | 88,500                                | 100,500                | 181,152                          | 87,479                               | 93,673             | 7,848  | —   | 1,021                  | 6,827                          | —                           | —                | 10                |
| 11                | AN CHOMHAIRLE EALAÍON .. .. .   | 70,000                              | —                                     | 70,000                 | 70,000                           | —                                    | 70,000             | —  | —   | —                      | —                              | —                           | —                | 11                |
| 12                | SUPERANNUATION AND RETIRED ALLOWANCES .. .. .                                   | 2,602,500                           | 483,500                               | 2,119,000              | 2,575,234                        | 540,525                              | 2,034,709          | 27,266   | 57,025  | —                      | 84,291                         | —                           | —                | 12                |
| 13                | SECRET SERVICE .. .. .  | 11,500                              | —                                     | 11,500                 | 9,240                            | —                                    | 9,240              | 2,260  | —   | —                      | 2,260                          | —                           | —                | 13                |
| 14                | AGRICULTURAL GRANTS .. .. .   | 19,100,000                          | —                                     | 19,100,000             | 18,925,649                       | —                                    | 18,925,649         | 174,351  | —   | —                      | 174,351                        | —                           | —                | 14                |
| 15                | LAW CHARGES .. .. .   | 331,200                             | 7,200                                 | 324,000                | 318,809                          | 8,368                                | 310,441            | 12,391   | 1,168   | —                      | 13,559                         | —                           | —                | 15                |
| 16                | MISCELLANEOUS EXPENSES .. .. .  | 2,202,010                           | —                                     | 2,202,010              | 1,822,238                        | —                                    | 1,822,238          | 379,772  | —   | —                      | 379,772                        | —                           | —                | 16                |
| 17                | STATIONERY OFFICE .. .. .   | 1,496,600                           | 252,600                               | 1,244,000              | 1,490,718                        | 256,109                              | 1,234,609          | 5,882  | 3,509   | —                      | 9,391                          | —                           | —                | 17                |
| 18                | VALUATION AND ORDNANCE SURVEY .. .. .   | 445,150                             | 50,150                                | 395,000                | 403,247                          | 62,239                               | 341,008            | 41,903   | 12,089  | —                      | 53,992                         | —                           | —                | 18                |
| 19                | RATES ON GOVERNMENT PROPERTY .. .. .  | 1,172,000                           | 150,400                               | 1,021,600              | 1,095,285                        | 140,053                              | 955,232            | 76,715   | —   | 10,347                 | 66,368                         | —                           | —                | 19                |
| 20                | OFFICE OF THE MINISTER FOR JUSTICE .. .. .                                      | 324,535                             | 525                                   | 324,010                | 296,879                          | 478                                  | 296,401            | 27,656   | —   | 47                     | 27,609                         | 1,200                       | 2,041            | 20                |
| 21                | GARDA SÍOCHÁNA .. .. .  | 12,618,000                          | 638,000                               | 11,980,000             | 12,464,660                       | 647,758                              | 11,816,902         | 153,340  | 9,758   | —                      | 163,098                        | —                           | —                | 21                |
| 22                | PRISONS .. .. .   | 562,000                             | 41,000                                | 521,000                | 538,568                          | 38,941                               | 499,627            | 23,432   | —   | 2,059                  | 21,373                         | —                           | —                | 22                |
| 23                | COURTS .. .. .  | 746,600                             | 68,600                                | 678,000                | 712,255                          | 73,887                               | 638,368            | 34,345   | 5,287   | —                      | 39,632                         | 6,400                       | 3,913            | 23                |
| 24                | LAND REGISTRY AND REGISTRY OF DEEDS .. .. .                                     | 313,000                             | —                                     | 313,000                | 291,495                          | —                                    | 291,495            | 21,505   | —   | —                      | 21,505                         | —                           | —                | 24                |
| 25                | CHARITABLE DONATIONS AND BEQUESTS .. .. .                                       | 14,043                              | 43                                    | 14,000                 | 11,417                           | 38                                   | 11,379             | 2,628  | —   | 5                      | 2,621                          | —                           | —                | 25                |
| 26                | LOCAL GOVERNMENT .. .. .  | 11,462,260                          | 325,250                               | 11,137,010             | 11,303,903                       | 331,678                              | 10,972,225         | 158,357  | 6,428   | —                      | 164,785                        | —                           | —                | 26                |
| 27                | OFFICE OF THE MINISTER FOR EDUCATION .. .. .                                    | 4,712,970                           | 18,970                                | 4,694,000              | 4,614,857                        | 18,171                               | 4,596,686          | 98,113   | —   | 799                    | 97,314                         | —                           | —                | 27                |
| 28                | PRIMARY EDUCATION .. .. .   | 24,589,000                          | 237,000                               | 24,352,000             | 24,123,935                       | 220,316                              | 23,903,619         | 465,065  | —   | 16,684                 | 448,381                        | —                           | —                | 28                |
| 29                | SECONDARY EDUCATION .. .. .   | 16,923,000                          | 92,000                                | 16,831,000             | 16,826,543                       | 105,801                              | 16,720,742         | 96,457   | 13,801  | —                      | 110,258                        | —                           | —                | 29                |
| 30                | VOCATIONAL EDUCATION .. .. .  | 9,759,230                           | 59,230                                | 9,700,000              | 9,602,977                        | 56,860                               | 9,546,117          | 156,253  | —   | 2,370                  | 153,883                        | —                           | —                | 30                |
| 31                | REFORMATORY AND INDUSTRIAL SCHOOLS .. .. .                                      | 295,500                             | 2,000                                 | 293,500                | 292,763                          | 2,320                                | 290,443            | 2,737  | 320   | —                      | 3,057                          | —                           | —                | 31                |
| 32                | UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR<br>ADVANCED STUDIES .. .. .  | 7,723,400                           | —                                     | 7,723,400              | 7,721,246                        | —                                    | 7,721,246          | 2,154  | —   | —                      | 2,154                          | —                           | —                | 32                |
| 33                | NATIONAL GALLERY .. .. .  | 66,320                              | 720                                   | 65,600                 | 53,302                           | 771                                  | 52,531             | 13,018   | 51  | —                      | 13,069                         | —                           | —                | 33                |
| 34                | LANDS .. .. .   | 4,620,175                           | 292,175                               | 4,328,000              | 4,361,665                        | 307,595                              | 4,054,070          | 258,510  | 15,420  | —                      | 273,930                        | —                           | —                | 34                |
| 35                | FORESTRY .. .. .  | 5,489,000                           | 892,000                               | 4,597,000              | 5,148,908                        | 811,453                              | 4,337,455          | 340,092  | —   | 80,547                 | 259,545                        | —                           | 19,343           | 35                |
| 36                | ROINN NA GAELTACHTA .. .. .   | 1,625,500                           | 500                                   | 1,625,000              | 1,579,773                        | 592                                  | 1,579,181          | 45,727   | 92  | —                      | 45,819                         | —                           | —                | 36                |
| 37                | AGRICULTURE .. .. .   | 69,923,989                          | 3,512,989                             | 66,411,000             | 69,405,608                       | 3,534,863                            | 65,870,745         | 518,381  | 21,874  | —                      | 540,255                        | 73,076                      | 70,021           | 37                |
| 38                | FISHERIES .. .. .   | 1,347,180                           | 30,180                                | 1,317,000              | 1,228,403                        | 30,363                               | 1,198,040          | 118,777  | 183   | —                      | 118,960                        | 10                          | —                | 38                |
| 39                | LABOUR .. .. .  | 2,452,500                           | 477,500                               | 1,975,000              | 2,348,135                        | 504,308                              | 1,843,827          | 104,365  | 26,808  | —                      | 131,173                        | —                           | —                | 39                |
| 40                | INDUSTRY AND COMMERCE .. .. .   | 20,091,360                          | 500,360                               | 19,591,000             | 18,679,213                       | 516,155                              | 18,163,058         | 1,412,147  | 15,795  | —                      | 1,427,942                      | —                           | —                | 40                |
| 41                | TRANSPORT AND POWER .. .. .   | 17,483,030                          | 2,540,020                             | 14,943,010             | 17,288,921                       | 2,614,815                            | 14,674,106         | 194,109  | 74,795  | —                      | 268,904                        | —                           | —                | 41                |
| 42                | POSTS AND TELEGRAPHS .. .. .  | 36,547,000                          | 10,387,000                            | 26,160,000             | 36,526,854                       | 10,388,061                           | 26,138,793         | 20,146   | 1,061   | —                      | 21,207                         | 2,375,000                   | 2,317,632        | 42                |
| 43                | DEFENCE .. .. .   | 15,062,010                          | 566,000                               | 14,496,010             | 14,957,786                       | 568,920                              | 14,388,866         | 104,224  | 2,920   | —                      | 107,144                        | —                           | —                | 43                |
| 44                | ARMY PENSIONS .. .. .   | 3,142,823                           | 2,823                                 | 3,140,000              | 3,139,007                        | 3,081                                | 3,135,926          | 3,816  | —   | —                      | 4,074                          | —                           | 25,120           | 44                |
| 45                | EXTERNAL AFFAIRS .. .. .  | 1,136,000                           | 10,600                                | 1,125,400              | 1,117,551                        | 15,847                               | 1,101,704          | 18,449   | 5,247   | —                      | 23,696                         | —                           | —                | 45                |
| 46                | INTERNATIONAL CO-OPERATION .. .. .  | 335,600                             | 100                                   | 335,500                | 327,084                          | 93                                   | 326,991            | 8,516  | —   | 7                      | 8,509                          | —                           | 6,403            | 46                |
| 47                | SOCIAL WELFARE .. .. .  | 61,419,680                          | 1,997,670                             | 59,422,010             | 60,912,702                       | 1,988,613                            | 58,924,089         | 506,978  | —   | 9,057                  | 497,921                        | —                           | —                | 47                |
| 48                | HEALTH .. .. .  | 33,067,500                          | 34,500                                | 33,033,000             | 33,030,252                       | 33,707                               | 32,996,545         | 37,248   | —   | 793                    | 36,455                         | —                           | —                | 48                |
| 49                | CENTRAL MENTAL HOSPITAL .. .. .   | 106,500                             | 3,500                                 | 103,000                | 98,591                           | 3,527                                | 95,064             | 7,909  | 27  | —                      | 7,936                          | —                           | —                | 49                |
| 50                | INCREASES IN PENSIONS AND EX-GRATIA PENSIONS FOR<br>WIDOWS AND CHILDREN .. .. . | 738,000                             | —                                     | 738,000                | 738,000                          | —                                    | 738,000            | —  | —   | —                      | —                              | —                           | —                | 50                |
| 51                | REMUNERATION .. .. .  | 3,316,000                           | —                                     | 3,316,000              | 3,316,000                        | —                                    | 3,316,000          | —  | —   | —                      | —                              | —                           | —                | 51                |
|                   | <b>TOTAL</b>  | <b>£ 415,207,142</b>                | <b>25,204,772</b>                     | <b>390,002,370</b>     | <b>409,324,561</b>               | <b>25,440,796</b>                    | <b>383,883,765</b> | <b>5,882,581</b>                                       | <b>362,921</b>                                  | <b>126,897</b>         |                                | <b>2,455,686</b>            | <b>2,444,493</b> |                   |

TOTAL AMOUNT TO BE SURRENDERED ..

£ 6,118,605



ACCOUNT of the sum expended in the year ended 31st March 1970 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.

| Particulars   | Amount        | Grant         | Expenditure   | Expenditure compared with Grant |
|---|---------------|---------------|---------------|---------------------------------|
|   |               |               |               |                                 |
| A—Salaries and Expenses of the Office of the Secretary to the President | 1,100         | 1,100         | 1,100         | —                               |
| B—Travelling and Living Expenses  | 110           | 110           | 110           | —                               |
| C—Post Office Services  | 40            | 40            | 40            | —                               |
| D—Motor Cars—Replacement (Grant-in-Aid)                                 | 750           | 750           | 750           | —                               |
| E—Furniture and Equipment   | 1,430         | 1,430         | 1,430         | —                               |
| F—Travelling Expenses of members of the Council                         | 11,500        | 11,500        | 11,500        | —                               |
| G—Incidental Expenses and Allowances                                    | 1,100         | 1,100         | 1,100         | —                               |
| H—Expenses of the Restaurant  | 11,500        | 11,500        | 11,500        | —                               |
| I—Allowances to certain Members of the Council                          | 1,100         | 1,100         | 1,100         | —                               |
| J—Cost of Printing and Stationery                                       | 1,100         | 1,100         | 1,100         | —                               |
| K—Miscellaneous   | 1,100         | 1,100         | 1,100         | —                               |
| <b>Total</b>  | <b>51,700</b> | <b>51,700</b> | <b>51,700</b> | <b>—</b>                        |

# APPROPRIATION ACCOUNTS— PUBLIC SERVICES 1969-70

| EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATED AND ACTUAL EXPENDITURE   |               |               |               |          |
|---|---------------|---------------|---------------|----------|
| A—Staff replacements by more junior officers mainly explain the variation. B—Differences to estimate the amount very closely. | 1,100         | 1,100         | 1,100         | —        |
| C—Post Office Services  | 40            | 40            | 40            | —        |
| D—Motor Cars—Replacement (Grant-in-Aid)   | 750           | 750           | 750           | —        |
| E—Furniture and Equipment   | 1,430         | 1,430         | 1,430         | —        |
| F—Travelling Expenses of members of the Council   | 11,500        | 11,500        | 11,500        | —        |
| G—Incidental Expenses and Allowances  | 1,100         | 1,100         | 1,100         | —        |
| H—Expenses of the Restaurant  | 11,500        | 11,500        | 11,500        | —        |
| I—Allowances to certain Members of the Council  | 1,100         | 1,100         | 1,100         | —        |
| J—Cost of Printing and Stationery   | 1,100         | 1,100         | 1,100         | —        |
| K—Miscellaneous   | 1,100         | 1,100         | 1,100         | —        |
| <b>Total</b>  | <b>51,700</b> | <b>51,700</b> | <b>51,700</b> | <b>—</b> |

I have examined the above Account in accordance with the provisions of the Appropriation and Audit Departments Act, 1951. 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.

51,700  
E. T. SUTHERLAND  
Comptroller and Auditor General.

# Vote 1

# PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 .. .. .        | 16,200 | 14,851      | 1,349                           | —                 |
| B.—Travelling and Incidental Expenses .. .. .    | 300    | 190         | 110                             | —                 |
| C.—Post Office Services .. .. .                  | 2,250  | 2,344       | —                               | 94                |
| D.—Motor Cars—Replacement (Grant-in-Aid) .. .. . | 750    | 750         | —                               | —                 |
| TOTAL .. .. .£                                   | 19,500 | 18,135      | 1,459                           | 94                |
| Surplus to be surrendered ..                     |        |             | £1,365                          |                   |

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

- A.—Staff replacements by more junior officers mainly explain the saving.  
 B.—Difficult to estimate the amount very closely.

## NOTE

In addition to the amount expended under Subhead A, a further sum of £660 was charged to the Vote for Remuneration (No. 51).

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
 9th June, 1970.

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

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



# HOUSES OF THE OIREACHTAS

Vote 2

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 ..                    | 365,000 | 334,411     | 30,589                          | —                 |
| B.—Travelling Expenses of Comhaltai .. .. .   | 80,000  | 67,796      | 12,204                          | —                 |
| SEANAD ÉIREANN  |         |             |                                 |                   |
| C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí                      | 93,000  | 88,972      | 4,028                           | —                 |
| D.—Travelling Expenses of Seanadóirí .. .. .  | 25,000  | 20,676      | 4,324                           | —                 |
| HOUSES OF THE OIREACHTAS  |         |             |                                 |                   |
| E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas .. .. .       | 164,000 | 158,883     | 5,117                           | —                 |
| F.1.—Post Office Services ..  | 28,000  | 33,166      | —                               | 5,166             |
| F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas .. .. . | 5,940   | 4,102       | 1,838                           | —                 |
| G.—Inter-Parliamentary Activities (Grant-in-Aid) .. ..  | 4,450   | 3,450       | 1,000                           | —                 |
| H.—Expenses of the Restaurant (Grant-in-Aid) .. ..  | 11,500  | 10,000      | 1,500                           | —                 |
| I.—Allowances to certain Former Members of the Houses of the Oireachtas .. ..                         | 1,100   | 828         | 272                             | —                 |
| J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) .. ..                               | 12,000  | 12,000      | —                               | —                 |
| K.—Witnesses' Expenses ..   | 10      | —           | 10                              | —                 |
| TOTAL .. .. .   | 790,000 | 734,284     | 60,882                          | 5,166             |
| Surplus to be surrendered ..  |         |             | £55,716                         |                   |



## Vote 2

### EXTRA RECEIPTS PAYABLE TO EXCHEQUER

|  |     |
|--|-----|
| Fee in respect of appeal to Seanad .. .. . | £20 |
|--|-----|

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

- A.—The saving was due to the non-payment of allowances of Comhaltáí during the dissolution of Dáil Éireann.
- B.—Travelling was less than anticipated due to the dissolution.
- D.—Travelling was less than anticipated due to the dissolution of Seanad Éireann.
- F.1.—Increased demands were made on the telephone facilities, particularly around General Election time.
- F.2.—Expenditure on the purchase of books, etc., and certain miscellaneous expenditure was less than anticipated.
- G.—A delegation from abroad, for which a contingency provision was made, did not come.
- H.—The losses on trading were less than anticipated.
- I.—The saving was due to no new pensions being awarded.

### EXTRA REMUNERATION (exceeding £100)

Two Reporters Grade II received £135 and £119 for extra duties. A Clerical Assistant received a sum of £128 for overtime and ten Messengers and two Cleaners sums ranging from £103 to £292. The total expenditure on overtime during the year amounted to £3,504.

### NOTES

In addition to the amount expended under Subhead E a further sum of £10,800 was charged to the Vote for Remuneration (No. 51).

Fees (stamps) amounting to £40 in respect of this service were received during the year.

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
17th June, 1970.

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

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



## DEPARTMENT OF THE TAOISEACH

Vote 3

ACCOUNT of the sum expended, in the year ended 31st March, 1970, compared with the sum granted, for the Salaries and Expenses of the Department of the Taoiseach.

| Service                                       | Grant  | Expenditure | Expenditure compared with Grant |                   |
|---|--------|-------------|---------------------------------|-------------------|
|   |        |             | Less than Granted               | More than Granted |
|   | £      | £           | £                               | £                 |
| A.—Salaries, Wages and Allowances             |        |             |                                 |                   |
| <i>Original</i> £64,600                       |        |             |                                 |                   |
| <i>Supplementary</i> 10                       |        |             |                                 |                   |
|   | 64,610 | 62,846      | 1,764                           | —                 |
| B.—Travelling and Incidental Expenses .. .. . | 2,600  | 2,344       | 256                             | —                 |
| C.—Post Office Services .. .. .               | 2,600  | 4,382       | —                               | 1,782             |
| TOTAL   |        |             |                                 |                   |
| <i>Original</i> £69,800                       |        |             |                                 |                   |
| <i>Supplementary</i> 10                       |        |             |                                 |                   |
| —————£  | 69,810 | 69,572      | 2,020                           | 1,782             |
| Surplus to be surrendered ..                  |        |             | <u>£238</u>                     |                   |

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

B.—Expenditure on travel was less than anticipated.

C.—The special publicity operated by the Government Information Bureau in connection with the Northern Ireland situation gave rise to increased telephone expenditure not readily identifiable.

## NOTES

The Accounts of other Votes include expenditure of £1,403, 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 £4,100 was charged to the Vote for Remuneration (No. 51).

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
25th June, 1970.

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 4

## CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 .. .. .     | 298,300   | 272,094     | 26,206   | —                 |
| B.—Travelling and Incidental Expenses .. .. . | 16,900    | 7,220       | 9,680  | —                 |
| C.—Post Office Services .. ..                 | 12,500    | 16,572      | —  | 4,072             |
| D.—Collection of Statistics ..                | 5,300     | 6,002       | —  | 702               |
| GROSS TOTAL .. £                              | 333,000   | 301,888     | 35,886   | 4,774             |
|   |           |             | Surplus of Gross Estimate over Expenditure £31,112 |                   |
| Deduct—                                       | Estimated | Realised    | Deficiency of Appropriations in Aid realised       |                   |
| E.—Appropriations in Aid ..                   | 2,000     | 1,350       | £650   |                   |
| NET TOTAL .. £                                | 331,000   | 300,538     | Net Surplus to be surrendered £30,462              |                   |

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

- A.—The saving was due mainly to unfilled posts, to new appointees entering at lower points of the salary scale than the officers whom they replaced and to the unavoidable postponement of a reorganisation of the Passenger Card Inquiry at land frontier posts.
- B.—The postponement of the reorganisation of the Passenger Card Inquiry with consequential savings on equipment and staff travel, the unavoidable curtailment of training courses abroad for statisticians and the non-clearance of recoupment claims in respect of Gardaí expenses on enumeration duties, gave rise to the saving.
- C.—The excess was due to the clearance of arrears not provided for in respect of telephone and telephonists' services.
- D.—A proposal to transfer certain enumeration duties in connection with the Passenger Card Inquiry from part-time to full time staff did not materialize.

## APPROPRIATIONS IN AID

Receipts were mainly in respect of statistical information supplied.

Deficiency due to payment for certain statistical returns not being received as expected within the year.



EXTRA REMUNERATION (exceeding £100)

A Higher Executive Officer received £137 for higher duties and two Clerical Officers sums of £150 and £134. Ten Clerical Assistants received sums ranging from £362 to £101, including arrears, for performing Clerical Officer duties.

The total expenditure in respect of overtime, task work and bonus to Temporary Card Punchers amounted to £3,506, £1,285 and £912, respectively.

NOTES

Another Department bore a sum of £1,207 in respect of an officer loaned to this Office. In addition to the amount expended under Subhead A, a further sum of £18,400 was charged to the Vote for Remuneration (No. 51).

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
22nd June, 1970.

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

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



# Vote 5      COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 .. .. .     | 89,200    | 83,119      | 6,081  | —                 |
| B.—Travelling and Incidental Expenses .. .. . | 2,550     | 2,364       | 186  | —                 |
| C.—Post Office Services .. .. .               | 400       | 260         | 140  | —                 |
| GROSS TOTAL .. £                              | 92,150    | 85,743      | 6,407  | —                 |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£6,407 |                   |
|   | Estimated | Realised    | Deficiency of Appropriations in Aid realised         |                   |
| D.—Appropriations in Aid ..                   | 18,150    | 16,056      | £2,094   |                   |
|   |           |             | Net Surplus to be surrendered<br>£4,313              |                   |
| NET TOTAL .. £                                | 74,000    | 69,687      |  |                   |

## 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. £3,600 was received from the Vote for Remuneration (No. 51).

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, partly offset by receipt of fees in respect of the previous year.

K. M. FOWLER,  
*Accounting Officer.*

29th May, 1970.

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, 1970, 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 .. .. .                                       | 691,700   | 672,621     | 19,079   | —                 |
| B.—Travelling and Incidental Expenses .. .. .                                   | 36,000    | 43,686      | —  | 7,686             |
| C.—Post Office Services .. .. .   | 172,300   | 182,030     | —  | 9,730             |
| D.—Management of Government Stocks .. .. .                                      | 158,500   | 155,222     | 3,278  | —                 |
| E.—Institute of Public Administration (Grant-in-Aid) ..                         | 59,000    | 59,000      | —  | —                 |
| F.—Economic and Social Research Institute (Grants-in-Aid) ..                    | 185,000   | 185,000     | —  | —                 |
| G.—Comhlacht Comhairleach na Gaeilge .. .. .                                    | 2,200     | 1,010       | 1,190  | —                 |
| H.—National Savings Committee   | 15,000    | 17,494      | —  | 2,494             |
| I.—Civil Service Arbitration Board  | 3,500     | 2,604       | 896  | —                 |
| J.—Public Services Organisation Review Group .. .. .                            | 10,000    | 6,679       | 3,321  | —                 |
| K.—Irish Decimal Currency Board   | 33,000    | 37,485      | —  | 4,485             |
| L.—Grants for County Development Work .. .. .                                   | 25,000    | 25,000      | —  | —                 |
| M.—Payment to Special Regional Development Fund (Grant-in-Aid) .. .. .          | 100,000   | 100,000     | —  | —                 |
| N.—Review Body on Remuneration in the Upper Ranges in the Public Sector ..      | 1,000     | 1,776       | —  | 776               |
| O.—National Science Council—Scientific Research Grants Scheme (Grant-in-Aid) .. | 50,000    | 50,000      | —  | —                 |
| P.—State Entertainment ..   | 30,000    | 26,021      | 3,979  | —                 |
| GROSS TOTAL .. £  | 1,572,200 | 1,565,628   | 31,743   | 25,171            |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£6,572 |                   |

## Vote 6

| Service                                       | Grant          | Expenditure   | Expenditure compared with Grant              |                   |
|---|----------------|---------------|--|-------------------|
|   |                |               | Less than Granted                            | More than Granted |
|   | £<br>Estimated | £<br>Realised | Deficiency of Appropriations in Aid realised |                   |
| <i>Deduct—</i><br>Q.—Appropriations in Aid .. | 12,200         | 11,783        | £417   |                   |
| NET TOTAL ..                                  | £1,560,000     | 1,553,845     | Net Surplus to be surrendered<br>£6,155      |                   |

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

- B.—Expenditure on training courses and visits abroad was greater than was expected.
- C.—The excess was due to the payment of arrears on telephone services.
- G.—Níor athcheapadh an Comhlacht Comhairleach go dtí mí Iúil, 1969, agus mar gheall ar sin ní raibh an caiteachas comh mór agus a measadh.
- H.—The excess was mainly due to the extension of the eleventh round salary increase and to increased travelling.
- I.—Expenditure depends on the number of claims referred to the Board and cannot be estimated with precision.
- J.—The Group completed its work in August 1969 and expenditure was, accordingly, less than anticipated.
- K.—The excess was due to additional publicity costs necessarily incurred during the year.
- N.—The estimate was made before the Review Body was set up and was necessarily conjectural.
- P.—Greater stringency in sanctioning expenditure gave rise to the saving.

### APPROPRIATIONS IN AID

|   | Estimated | Realised |
|---|-----------|----------|
|   | £         | £        |
| 1. Expenses of management of the Local Loans Fund ..    | 2,500     | 2,500    |
| 2. Receipts from the Department of Posts and Telegraphs | 1,900     | 1,799    |
| 3. Miscellaneous .. .. .                                | 7,800     | 7,484    |
|   | £12,200   | £11,783  |

### EXTRA REMUNERATION (exceeding £100)

The Secretary of the Department received £750 as a director of the Central Bank. A Deputy Assistant Secretary received £200 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. A Principal Officer received £450 for special duties over a number of years. Six Higher Executive Officers received sums ranging from £111 to £195 and an Executive Officer a sum of £146 for higher duties. Two Clerical Officers received £186 and £150 for programming duties. Two Staff Officers received £127 and £104, two Clerical Officers £139 and £101, and six Clerical Assistants sums ranging from £111 to £205, for overtime. Two Messengers received £517 and £534 for caretaking duties. The total expenditure on overtime for 1969–70 was £5,794.



## NOTES

A sum of £2,161 was charged to Subhead A in respect of the salary of the Secretary to the Savings Committee. This Account includes expenditure of £1,207 in respect of the remuneration of staff lent, without repayment, to other offices.

The Accounts of other Votes include expenditure of £6,833 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 £35,000 was charged to the Vote for Remuneration (No. 51).

Total expenditure (including remuneration of staff borne on other Votes) in respect of Commissions, etc., on account of which payments were made in the year 1969-70.

| Commission or Committee   | Year of Appointment | Total expenditure to 31st March, 1970 |
|---|---------------------|---------------------------------------|
|   |                     | £                                     |
| Civil Service Arbitration Board .. ..                                   | 1950-51             | 19,285                                |
| Savings Committee .. .. .   | 1955-56             | 102,843                               |
| Comhlacht Comhairleach na Gaeilge ..                                    | 1965-66             | 20,321                                |
| Public Services Organisation Review Group                               | 1966-67             | 120,932                               |
| Irish Decimal Currency Board .. ..                                      | 1968-69             | 69,721                                |
| Review Body on Remuneration in the Upper Ranges in the Public Sector .. | 1969-70             | 5,691                                 |

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
1st July, 1970.

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

See also Report of Comptroller and Auditor General

ACCOUNT of Receipts and Payments in the Year ended 31st March, 1970

| RECEIPTS                        |    |    |           | PAYMENTS                          |    |    |          |
|---------------------------------|----|----|-----------|-----------------------------------|----|----|----------|
| £                               |    |    |           | £                                 |    |    |          |
| Balance at 1st April, 1969      | .. |    | 232,407   | Grants (see schedule)             | .. | .. | 166,972  |
| Vote 6—Subhead M (Grant-in-Aid) | .. | .. | 100,000   | Repayable Advances (see schedule) |    |    | 150,150  |
| Principal repaid                | .. | .. | 6,143     | Payment to Min-Fhéir Teoranta     | .. |    | 50,000   |
| Interest paid                   | .. | .. | 1,963     | Balance at 31st March, 1970       | .. |    | 23,391   |
| Repayment by Min-Fhéir Teoranta | .. | .. | 50,000    |                                   |    |    |          |
|                                 |    |    | £ 390,513 |                                   |    |    | £390,513 |



£

|   |          |
|---|----------|
| Western Farming Co-operative Development Society Ltd., Balla, Co. Mayo .. | 2,000    |
| Messrs. P. O'Brien and Sons, Ballinasloe, Co. Galway .. .. .              | 250      |
| Jet Mink (Ireland) Ltd., Killybegs, Co. Donegal .. .. .                   | 200      |
| Mr. J. Smith, Ballinamore, Co. Leitrim .. .. .                            | 250      |
| Four Roads Co-operative Society, Co. Roscommon .. .. .                    | 1,460    |
| Kilmactigue Connemara Pony Breeders Association, Co. Sligo .. .. .        | 1,344    |
| Newport Foundations Ltd., Co. Mayo .. .. .                                | 1,890    |
| Mrs. C. O'Hara, Ballina, Co. Mayo .. .. .                                 | 120      |
| Clare Island Development Association, Co. Mayo .. .. .                    | 100      |
| Mrs. B. Marten, Baltimore, Co. Cork .. .. .                               | 108      |
| Liscannor District Deep Sea Fishermen's Association, Co. Clare .. .. .    | 200      |
| Cork County Council (g) .. .. .   | 300      |
| Tralee and Fenit Pier and Harbour Commissioners (h) .. .. .               | 5,758    |
| Messrs. Morgan and Harris, Clontibret, Co. Monaghan .. .. .               | 250      |
| Donegal County Council (i) .. .. .  | 375      |
| Arigna Collieries, Co. Roscommon .. .. .                                  | 4,289    |
|   | <hr/>    |
|   | £166,972 |

(a) Payment for landing facilities for lower Shannon Ferry. (b) Payments for miscellaneous works at fishing harbours. (c) Payments for miscellaneous small tourist ventures. (d) Payment for farm machinery for a vegetable co-operative. (e) Payment towards pilot handcraft marketing project. (f) Payments towards small airports at Castlebar and Farranfore. (g) Payment towards provision of steps at Courtmacsherry pier. (h) Payment towards provision of crane at Fenit. (i) Payment towards airport feasibility study. \*Part of this sum will be refunded.

## REPAYABLE ADVANCES

£

|   |          |
|---|----------|
| G.W.I. Ltd., Collooney, Co. Sligo .. .. .                                   | 13,000   |
| Filigrana Embroidery Factory of Ireland Ltd., Ennistymon, Co. Clare .. .. . | 11,600   |
| Barrawear Co-operative Society Ltd., Dungloe, Co. Donegal .. .. .           | 1,000    |
| Renania Products Ltd., Loughrea, Co. Galway .. .. .                         | 1,400    |
| Irish Marble Ltd., Galway .. .. .   | 10,000   |
| Gael Linn Teoranta .. .. .  | 77,500   |
| East Galway Co-operative Society Ltd. .. .. .                               | 5,000    |
| Domesticity Manufacturing Co. (Ireland) Ltd., Ballinagh, Co. Cavan .. .. .  | 8,150    |
| Ballybay Tanners Ltd., Co. Monaghan .. .. .                                 | 17,500   |
| Shannon Industries Ltd., Carrick-on-Shannon, Co. Leitrim .. .. .            | 5,000    |
|   | <hr/>    |
|   | £150,150 |

Total Repayable Advances outstanding at 31st March, 1970, were £247,047 (see schedule).

## REPAYABLE ADVANCES OUTSTANDING AT 31ST MARCH, 1970

£

|  |          |
|--|----------|
| Slievebawn Co-operative Handcraft Market Ltd., Strokestown, Co. Roscommon .. | 5,709    |
| Irish Farmhouse Preserves Ltd., Newbliss, Co. Monaghan .. .. .               | 9,000    |
| Talty Brothers Ltd., Lissycasey, Co. Clare .. .. .                           | 9,148    |
| G.W.I. Ltd., Collooney, Co. Sligo .. .. .                                    | 40,000   |
| Potez Industries of Ireland Ltd., Galway .. .. .                             | 18,000   |
| Western Farming Co-operative Development Society Ltd., Balla, Co. Mayo ..    | 10,000   |
| 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 .. .. .  | 14,100   |
| Barrawear Co-operative Society Ltd., Dungloe, Co. Donegal .. .. .            | 1,000    |
| Gael Linn Teoranta .. .. .   | 77,500   |
| Renania Products Ltd., Loughrea, Co. Galway .. .. .                          | 700      |
| Ballybay Tanners Ltd., Co. Monaghan .. .. .                                  | 17,500   |
| Shannon Industries Ltd., Carrick-on-Shannon, Co. Leitrim .. .. .             | 5,000    |
| East Galway Co-operative Society Ltd. .. .. .                                | 5,000    |
| Irish Marble Ltd., Galway .. .. .  | 10,000   |
| Domesticity Manufacturing Co. (Ireland) Ltd., Ballinagh, Co. Cavan .. .. .   | 8,150    |
|  | <hr/>    |
|  | £247,047 |



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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                                     |           |             |  |                   |
| <i>Original</i> £4,500,000  |           |             |  |                   |
| <i>Supplementary</i> 80,000   |           |             |  |                   |
|   | 4,580,000 | 4,495,865   | 84,135                                     | —                 |
| B.—Travelling and Incidental Expenses .. .. .                         | 110,000   | 124,369     | —  | 14,369            |
| C.—Post Office Services   |           |             |  |                   |
| <i>Original</i> £434,400  |           |             |  |                   |
| <i>Supplementary</i> 20,000   |           |             |  |                   |
|   | 454,400   | 458,681     | —  | 4,281             |
| D.—Machinery and Equipment for Security Printing and Stamping .. .. . | 42,550    | 42,553      | —  | 3                 |
| E.—Motor Vehicles .. .. .   | 26,840    | 25,086      | 1,754                                      | —                 |
| F.—Law Charges, Fees and Rewards .. .. .                              | 17,700    | 20,032      | —  | 2,332             |
| G.—Compensation and Losses ..   | 10        | 438         | —  | 428               |
| H.—Expenses in connection with International Organisations            | 3,500     | 3,361       | 139  | —                 |
| GROSS TOTAL ..  |           |             |  |                   |
| <i>Original</i> £5,135,000  |           |             |  |                   |
| <i>Supplementary</i> 100,000  |           |             |  |                   |
| £   | 5,235,000 | 5,170,385   | 86,028                                     | 21,413            |
|   |           |             | Surplus of Gross Estimate over Expenditure |                   |
|   |           |             | £64,615                                    |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised  |                   |
| I.—Appropriations in Aid  |           |             |  |                   |
| <i>Original</i> £120,000  |           |             |  |                   |
| <i>Supplementary</i> 20,000   |           |             |  |                   |
|   | 140,000   | 189,969     | £49,969                                    |                   |
| NET TOTAL   |           |             | Total Surplus to be sur-rendered           |                   |
| <i>Original</i> £5,015,000  |           |             |  |                   |
| <i>Supplementary</i> 80,000   |           |             |  |                   |
| £   | 5,095,000 | 4,980,416   | £114,584                                   |                   |



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

- A.—The sum of £270,000 was received from the Vote for Remuneration (No. 51).
- B.—Excess was due mainly to an increase in the extent and cost of travelling and subsistence. The cost of advertising, tuition fees and periodicals also proved higher than anticipated. Charges to this subhead include *ex-gratia* payments in nine cases amounting to £28 in respect of personal property damaged or lost in the course of employment (E. 109/41/41) and *ex-gratia* payments totalling £11 in five cases in respect of medical expenses of officers involved in accidents.
- C.—Excess was due to expenditure on telephones and telephonists' services being higher than anticipated.
- E.—Saving on the purchase of new cars and motor cycles was partly offset by an excess on driving allowances and on petrol and repairs.
- F.—Excess on travelling and Sheriffs' fees was partly offset by savings on Counsels' fees and rewards.
- G.—Compensation amounting to £200 was paid to an officer in respect of personal injury. Compensation amounting to £107, £70 and £16, respectively, was paid in three cases involving damage to vehicles. Compensation of £16 was paid in one case of theft of goods while in official custody. Statement of losses charged to this subhead:—  
£28—Loss of stamps in public office Four Courts (S.47/1/63).
- H.—Subscription to the International Union for the Publication of Customs Tariffs did not arise. This saving was partly offset by increased expenditure in connection with the Customs Co-operation Council.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Payments received for printing relating to Social Insurance                                       | 9,690     | 9,690    |
| 2. Payment received for printing relating to Post Office Services                                    | 40,000    | 40,043   |
| 3. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund) .. .. . | 8,050     | 8,050    |
| 4. Moneys received for special attendance of officers  |           |          |
| <i>Original</i> .. .. .  | £35,000   |          |
| <i>Supplementary</i> .. .. .   | 10,000    |          |
|  | 45,000    | 54,451   |
| 5. Fines, forfeitures, law costs recovered   |           |          |
| <i>Original</i> .. .. .  | £20,000   |          |
| <i>Supplementary</i> .. .. .   | 10,000    |          |
|  | 30,000    | 62,540   |
| 6. Proceeds of customs sales .. .. .   | 4,000     | 8,547    |
| 7. Miscellaneous .. .. .   | 3,260     | 6,648    |
| <b>TOTAL</b>   |           |          |
| <i>Original</i> .. .. .  | £120,000  |          |
| <i>Supplementary</i> .. .. .   | 20,000    |          |
|  | £140,000  | £189,969 |

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 .. .. .  | 2,211  |
| Rent of official premises .. .  | 1,057  |
| Merchant Shipping fees .. .   | 630    |
| Test bets .. .  | 387    |
| General Lighthouse Fund .. .  | 275    |
| Sale of official cars .. .  | 240    |
| Scrivenery fees .. .  | 164    |
| Minor unclassified items, <i>e.g.</i> , surpluses in cash, etc. . . . . | 1,684  |
|   | <hr/>  |
|   | £6,648 |

## EXTRA REMUNERATION (exceeding £100)

Fifteen members of the Customs and Excise staff received allowances and gratuities varying from £147 to £292 while engaged on Special Inquiry duty.

Six hundred and eighty-nine members of the Customs and Excise staff, one hundred and sixty-four members of the Taxes staff, two hundred and seventy-six members of the General Service staff, forty-six of the Stamping Branch staff and one member of the Revenue Solicitors' staff received amounts varying from £101 to £885 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 £398,041.

Three Assistant Examiners in the Estate Duty Office received temporary non-pensionable allowances of £255 each and an Executive Officer received an allowance of £327 for performing higher duties. An Executive Officer received a gratuity of £116 for performing higher duties.

## NOTE

This Account includes expenditure of £11,118 on overtime in respect of staff temporarily lent by other Departments.

J. C. DUIGNAN,  
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,  
15 Meitheamh, 1970.

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, 1970, WITHOUT REPAYMENT

| Number<br>of<br>Vote | Department                                   | Amount   |
|----------------------|--|----------|
|                      |  | £        |
| 4                    | Central Statistics Office .. .. .            | 4,000    |
| 6                    | Office of the Minister for Finance .. .. .   | 17,100   |
| 8                    | Public Works and Buildings .. .. .           | 25       |
| 27                   | Office of the Minister for Education .. .. . | 12,850   |
| 37                   | Agriculture .. .. .                          | 2,000    |
| 41                   | Transport and Power .. .. .                  | 10,050   |
| 47                   | Social Welfare .. .. .                       | 625      |
| 48                   | Health .. .. .                               | 3,750    |
|                      |  | £ 50,400 |

In addition, Punching Work amounting to £3,000 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, 1970, 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 Grants-in-Aid.

| Service   | Grant     | Expenditure | Expenditure compared with Grant |                   |
|---|-----------|-------------|---------------------------------|-------------------|
|   |           |             | Less than Granted               | More than Granted |
|   | £         | £           | £                               | £                 |
| A.—Office of Public Works:<br>Salaries, Wages and Allowances<br><i>Original</i> £1,125,000<br><i>Less Supplementary</i> 5,000 | 1,120,000 | 1,112,245   | 7,755                           | —                 |
| B.—Office of Public Works:<br>Travelling and Incidental Expenses<br><i>Original</i> £70,000<br><i>Supplementary</i> 24,000    | 94,000    | 92,083      | 1,917                           | —                 |
| C.—Post Office Services .. ..   | 43,700    | 46,571      | —                               | 2,871             |
| D.—Purchase of Sites and Buildings<br><i>Original</i> £300,000<br><i>Supplementary</i> 20,000                                 | 320,000   | 314,567     | 5,433                           | —                 |
| E.—New Works, Alterations and Additions<br><i>Original</i> £5,300,000<br><i>Supplementary</i> 26,000                          | 5,326,000 | 5,346,303   | —                               | 20,303            |
| EE.—Payments to Fishery Harbour Centres Fund<br><i>Original</i> Nil<br><i>Supplementary</i> £1,000                            | 1,000     | 1,000       | —                               | —                 |
| F.1.—Maintenance and Supplies<br><i>Original</i> £1,120,000<br><i>Supplementary</i> 125,000                                   | 1,245,000 | 1,226,002   | 18,998                          | —                 |
| F.2.—Furniture, Fittings and Utensils<br><i>Original</i> £100,000<br><i>Supplementary</i> 36,000                              | 136,000   | 144,346     | —                               | 8,346             |
| F.3.—Rents, Rates, etc. .. ..   | 775,000   | 753,029     | 21,971                          | —                 |



| Service  | Grant     | Expenditure | Expenditure compared with Grant |                      |
|--|-----------|-------------|---------------------------------|----------------------|
|  |           |             | Less than<br>Granted            | More than<br>Granted |
|  | £         | £           | £                               | £                    |
| F.4.—Fuel, Light, Water, Cleaning,<br>etc.<br><i>Original</i> £440,000<br><i>Supplementary</i> 60,000  | 500,000   | 501,714     | —                               | 1,714                |
| G.1.—Arterial Drainage—Surveys<br><i>Original</i> £50,000<br><i>Less Supplementary</i> 17,000  | 33,000    | 30,328      | 2,672                           | —                    |
| G.2.—Arterial Drainage—Cons-<br>truction Works<br><i>Original</i> £1,020,000<br><i>Supplementary</i> 52,000  | 1,072,000 | 1,077,422   | —                               | 5,422                |
| G.3.—Barrow Drainage—Repay-<br>ment of Advances   ..   | 14,417    | 14,417      | —                               | —                    |
| G.4.—River Fergus Drainage   ..  | 100       | —           | 100                             | —                    |
| G.5.—Arterial Drainage—Main-<br>tenance<br><i>Original</i> £227,000<br><i>Less Supplementary</i> 19,000  | 208,000   | 219,790     | —                               | 11,790               |
| H.—Purchase and Maintenance of<br>Engineering Plant and<br>Machinery and Stores<br><i>Original</i> £318,000<br><i>Supplementary</i> 42,000                     | 360,000   | 344,517     | 15,483                          | —                    |
| I.—Coast Protection<br><i>Original</i> £45,000<br><i>Less Supplementary</i> 40,000   | 5,000     | 4,584       | 416                             | —                    |
| J.—Miscellaneous Marine Schemes<br><i>Original</i> £25,000<br><i>Less Supplementary</i> 18,000   | 7,000     | 4,970       | 2,030                           | —                    |
| K.—National Monuments   ..   | 125,000   | 121,473     | 3,527                           | —                    |
| KK.—Expense of Survey of Pro-<br>vincial Museums, Great<br>Gardens and Historic<br>Houses (Grant-in-Aid)<br><i>Original</i> Nil<br><i>Supplementary</i> £3,000 | 3,000     | 3,000       | —                               | —                    |



# Vote 8

| Service  | Grant       | Expenditure | Expenditure compared with Grant                    |                   |
|--|-------------|-------------|--|-------------------|
|  |             |             | Less than Granted                                  | More than Granted |
|  | £           | £           | £  | £                 |
| L.—Expense of Operation of the ASGARD (Grant-in-Aid) |             |             |  |                   |
| <i>Original</i> £8,000                               |             |             |  |                   |
| <i>Supplementary</i> 4,000                           |             |             |  |                   |
|  | 12,000      | 12,000      | —  | —                 |
| GROSS TOTAL  |             |             |  |                   |
| <i>Original</i> £11,106,217                          |             |             |  |                   |
| <i>Supplementary</i> 294,000                         |             |             |  |                   |
|  | £11,400,217 | 11,370,361  | 80,302   | 50,446            |
|  | Estimated   | Realised    | Surplus of Gross Estimate over Expenditure £29,856 |                   |
| Deduct—  |             |             | Surplus of Appropriations in Aid realised          |                   |
| M.—Appropriations in Aid                             |             |             |  |                   |
| <i>Original</i> £1,223,217                           |             |             |  |                   |
| <i>Supplementary</i> 44,000                          |             |             |  |                   |
|  | 1,267,217   | 1,305,871   | £38,654  |                   |
| NET TOTAL  |             |             | Total Surplus to be surrendered £68,510            |                   |
| <i>Original</i> £9,883,000                           |             |             |  |                   |
| <i>Supplementary</i> 250,000                         |             |             |  |                   |
|  | £10,133,000 | 10,064,490  |  |                   |

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

A.—£60,000 was received from the Vote for Remuneration (No. 51).

D.—Payments within the year of account were as follows:—

| SERVICE   | AMOUNT  | DEPARTMENT OF FINANCE AUTHORITY |
|---|---------|---------------------------------|
|   | £       |                                 |
| DEPARTMENT OF FINANCE   |         |                                 |
| Dublin : Laing Building, Kildare Place—fine (first of two instalments) .. ..    | 250,000 | S.2/6/64                        |
| Revenue Commissioners—  |         |                                 |
| Monaghan : Innishammon Customs Post—site ..                                     | 62      | S.102/5/64                      |
| Commissioners of Public Works—  |         |                                 |
| Dublin : Nos. 30, 32, 34, 36, 42 and 44 Northumberland Road—fee simple interest | 764     | S.84/32/67                      |
| Donegal : Greenore former Coast Guard Station—fee simple interest .. ..         | 360     | S.55/12/38                      |



## Vote 8

| SERVICE                                 |   | AMOUNT | DEPARTMENT OF FINANCE AUTHORITY  |
|---|---|--------|----------------------------------|
|   |   | £      |                                  |
| DEPARTMENT OF FINANCE                   |   |        |                                  |
| Meath                                   | : Boyne Catchment Drainage Scheme—<br>site for headquarters .. .. .                       | 1,360  | S.59/2/54                        |
| Sligo                                   | : Cabragh Gallery Grave—site, etc. ..   | 1      | (dated 21 Deiradh Fomhair, 1968) |
| DEPARTMENT OF JUSTICE                   |   |        |                                  |
| Garda Síochána—                         |   |        |                                  |
| Cork                                    | : Inchigeela —site .. .. .  | 374    | S.14/5/52                        |
| Dublin                                  | : Ballyfermot—site .. .. .  | 4,500  | S.14/4/65                        |
|   | Howth Harbour House—Lessor's interest (balance and costs) .. ..                           | 343    | S.102/16/68                      |
| Galway                                  | : Roundstone Garda house (legal costs) ..   | 7      |                                  |
| Kilkenny                                | : Graiguenamanagh—site (deposit) ..   | 187    | S.13/34/67                       |
| Laois                                   | : Boiris-in-Ossory—Lessor's interest (deposit) .. .. .                                    | 69     | S.2/12/51                        |
| Louth                                   | : Blackrock—site (balance) .. .. .  | 375    | S.14/5/52                        |
| Leitrim                                 | : Carrick-on-Shannon—Garda house (legal costs) .. .. .                                    | 3      |                                  |
| Offaly                                  | : Geashill—site .. .. .   | 380    | S.14/5/52                        |
| Tipperary                               | : Cahir—Landlord's interest .. ..   | 513    | Do.                              |
|   | Ballingarry—site for septic tank ..   | 35     | S.14/6/60                        |
| Waterford                               | : Aglish—site .. .. .   | 125    | S.14/5/52                        |
| Wexford                                 | : Killanne—site (legal costs) .. ..   | 15     | Do.                              |
|   | Bunclody—site (balance) .. .. .   | 285    | Do.                              |
| DEPARTMENT OF EDUCATION                 |   |        |                                  |
| Dublin                                  | : 31 Fitzwilliam Place—premises for<br>Institiuid Teangeolaíochta na<br>h-Éireann .. .. . | 38,438 | S.2/3/69                         |
| DEPARTMENT OF LANDS                     |   |        |                                  |
| Mayo                                    | : Castlebar—site (redemption of annuity)  | 92     | S.2/13/67                        |
| DEPARTMENT OF AGRICULTURE AND FISHERIES |   |        |                                  |
| Cavan                                   | : District Veterinary Office—premises at<br>Francis Street .. .. .                        | 10,971 | S.2/8/53                         |
| Limerick                                | : Dairy Produce Laboratory—site at<br>Kileely Road .. .. .                                | 994    | D.306/3/64                       |
| DEPARTMENT OF POSTS AND TELEGRAPHS      |   |        |                                  |
| Dublin                                  | : Ballyfermot District Sorting Office—<br>site .. .. .                                    | 3,000  | S.14/4/65                        |
| DEPARTMENT OF EXTERNAL AFFAIRS          |   |        |                                  |
| Denmark                                 | : Copenhagen—residence (discharge of<br>mortgages, etc.) .. .. .                          | 1,314  | S.2/9/62                         |



## Vote 8

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 26.

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 27. £65,250 was received from the Vote for Remuneration (No. 51).

F.2.—Departmental requirements were greater than expected. A statement of expenditure, Department by Department, is at page 27. £4,400 was received from the Vote for Remuneration (No. 51). The value of stocks held in the Central Furniture Stores on 31st March, 1970, was £47,000, approximately.

F.3.—Payments in respect of premises abroad were less than expected. A statement of expenditure, Department by Department, is at page 27.

F.4.—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 27.

G.1.—In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £9,000, 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: | Moy             | .. | .. | .. | .. | 103,240 |
|                             | Corrib—Headford | .. | .. | .. | .. | 110,781 |
|                             | Boyne           | .. | .. | .. | .. | 83,551  |
| Existing Embankments:       | Shannon Estuary | .. | .. | .. | .. | 70,004  |
| Additional Minor Schemes:   | Owenovarragh    | .. | .. | .. | .. | 21,866  |
|                             | Carrigahorig    | .. | .. | .. | .. | 26,442  |
|                             | Creagh          | .. | .. | .. | .. | 8,154   |
|                             | Burnfoot—Skeogh | .. | .. | .. | .. | 6,525   |
|                             | Kilcoo          | .. | .. | .. | .. | 7,740   |

Materials transferred from the Inny scheme amounted in value to £4,077, from the Deel scheme to £1,025, from the Killimor-Cappagh scheme to £658, and from the Cloonburn scheme to £456.

G.5.—£24,000 was received from the Vote for Remuneration (No. 51).

H.—The saving occurred mainly because certain payments for delivered articles could not be effected within the year of account. £12,000 was received from the Vote for Remuneration (No. 51).

The value of stores held at 31st March, 1970, was £290,000, approximately.

J.—£2,750 was received from the Vote for Remuneration (No. 51).

K.—£6,600 was received from the Vote for Remuneration (No. 51).

### APPROPRIATIONS IN AID

|  |                      | Estimated | Realised |
|--|----------------------|-----------|----------|
|  |                      | £         | £        |
| 1. Rents (including receipts from lettings of sporting and fishing rights, etc.) | .. .. .              | 55,000    | 48,143   |
| 2. Charges at harbours, parks, etc.  |                      |           |          |
|  | <i>Original</i>      | £145,000  |          |
|  | <i>Supplementary</i> | 15,000    |          |
|  |                      | 160,000   | 162,278  |



## Vote 8

|  |                           | Estimated         | Realised          |
|--|---------------------------|-------------------|-------------------|
|  |                           | £                 | £                 |
| 3. Sales of property   |                           |                   |                   |
|  | <i>Original</i>           | £92,000           |                   |
|  | <i>Supplementary</i>      | 19,000            |                   |
|  |                           | <u>111,000</u>    | 95,178            |
| 4. Sales of produce and surplus stores   |                           |                   |                   |
|  | <i>Original</i>           | £10,000           |                   |
|  | <i>Supplementary</i>      | 1,000             |                   |
|  |                           | <u>11,000</u>     | 14,079            |
| 5. Hire of plant   |                           |                   |                   |
|  | <i>Original</i>           | £8,000            |                   |
|  | <i>Supplementary</i>      | 2,000             |                   |
|  |                           | <u>10,000</u>     | 7,705             |
| 6. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms  |                           |                   |                   |
|  | <i>Original</i>           | £400,000          |                   |
|  | <i>Less Supplementary</i> | 35,000            |                   |
|  |                           | <u>365,000</u>    | 376,348           |
| 7. Recoveries from other Departments, etc., for services carried out on repayment terms  |                           |                   |                   |
|  | <i>Original</i>           | £120,000          |                   |
|  | <i>Supplementary</i>      | 25,000            |                   |
|  |                           | <u>145,000</u>    | 189,066           |
| 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) |                           | 325,000           | 324,907           |
| 9. Fees, etc., in connection with the operation of the Local Loans Fund  |                           |                   |                   |
|  | <i>Original</i>           | £40,000           |                   |
|  | <i>Supplementary</i>      | 25,000            |                   |
|  |                           | <u>65,000</u>     | 64,659            |
| 10. Miscellaneous  |                           |                   |                   |
|  | <i>Original</i>           | £28,217           |                   |
|  | <i>Less Supplementary</i> | 8,000             |                   |
|  |                           | <u>20,217</u>     | 23,508            |
|  | <b>TOTAL</b>              |                   |                   |
|  | <i>Original</i>           | £1,223,217        |                   |
|  | <i>Supplementary</i>      | 44,000            |                   |
|  |                           | <u>£1,267,217</u> | <u>£1,305,871</u> |

1. Certain receipts which had been provided for did not come to account within the year.
3. Sales completed within the year of account were somewhat less than had been expected.
4. The receipts were derived as follows:—

Central Engineering Workshop and Stores, £4,233; Bourn Vincent Memorial Park, £4,261; Central Furniture Stores, £1,071; sundry other centres, £4,514.

7. Department of Local Government, £47,750; Department of Social Welfare, £72,274; Incorporated Law Society and Bar Council, £1,249; National University, £9,077 and C  ras Iompair   ireann, £9,031; in respect of services rendered by the Central Engineering Workshop and Stores, £24,402, by Central Furniture Stores, £2,515, and by D  n Laoghaire Harbour Workshop, £1,683; Agency Fees, £15,018; sundry, £6,067.

The receipts generally were greater than expected.



## Vote 8

10. National Schools—adjustments of local contributions, £6,559; work done for other parties, £7,206; licences, football pavilions, etc., Phoenix Park, £1,879; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £542; in respect of services of heating, lighting, etc., £1,032; rebates on cost of solid fuel, £3,220; refunds of taxes in respect of premises abroad, £1,162; sundry, £1,908.

### EXTRA REMUNERATION (exceeding £100)

As fees for professional services, an Assistant Principal Architect received £404 out of moneys made available by way of grant-in-aid; five Senior Architects received sums totalling £568, £548, £470, £394 and £160, respectively; fourteen Architects received an aggregate of £9,998 in sums of which the individual totals ranged from £103 to £1,418; an Engineer Grade I received sums totalling £103; two Engineers, Grade II, received sums totalling £527 and £445, respectively; two Engineers, Grade III, received sums totalling £696 and £397, respectively; and the Photographer received £500 from Vote 33.

Payments for overtime totalled £3,381 which included £106 paid to a Staff Officer, £131 paid to a Clerical Officer, £179, £144 and £107 paid to Clerical Assistants, and £278, £164, £152 and £129 paid to Messengers.

### NOTES

1. This Account includes expenditure of approximately £8,850 in respect of staff lent without repayment, to other Offices.
2. Services rendered to other Departments, without repayment, amounted to £550, approximately.
3. Contractors were paid a total of £582 *ex-gratia* in three cases following the introduction of shorter hours, a guaranteed working week and a pension scheme; a total of £239 was paid in five cases in respect of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.17725 and S.9/2/64).
4. A sum of £475 was paid in settlement of a claim by a firm of contractors for compensation in respect of extra costs incurred by reason of stoppages, outside the firm's control, during the currency of a contract.
5. Payments totalling £550 ensued from a compensation claim for damage to lands which resulted from works carried out at an adjoining State property (S.2/6/39).
6. A total of £37 was paid in two cases where injury to person or property was sustained on State premises (E.109/83/67).
7. There were three cases of damage in the Phoenix Park, Dublin, presumed to have been caused by unidentified road vehicles and amounting to £66; in a fourth case the extent of the damage was £55 but there was no indication of its cause.
8. Losses by fire, not covered by insurance, were as follows:—

|   | £                 |
|---|-------------------|
| Dublin Castle: Revenue Commissioners (Clock Tower Building) .. .. .                                   | 2,000 (estimated) |
| Dublin Castle: Chief State Solicitor's Office .. .. .   | 5,000 (estimated) |
| Templemore Garda Training Centre .. .. .  | 4,000 (estimated) |
| Dublin: Irish Land Commission (Computer area) .. .. .   | 7,000 (estimated) |
| Munster Institute, Cork .. .. .   | 60 (estimated)    |
| Cavan Bovine Tuberculosis Eradication Scheme Office .. .. .   | 660               |
| Dublin Castle: Departments of Posts and Telegraphs, and Social Welfare (Block K, Ship Street) .. .. . | 250 (estimated)   |



## Vote 8

9. A total of £2,250 was paid *ex-gratia*, on foot of thirty claims for damage caused by drainage construction works. Further sums totalling £53 were paid, without prejudice, in settlement of two compensation claims for accidental damage (S.59/1/68, S.59/3/51, S.59/3/37, S.59/4/44, S.59/1/31 and S.102/7/49).
10. Within the year of account £459 was paid to complete a settlement, at £7,500 and costs, of a claim for compensation which arose out of a road accident in 1964; in a second case the compensation paid amounted to £110 (S.48/3/47).
11. There were twenty cases of malicious damage to a total extent of £242 (S.200/9/45).
12. Articles to a total value of £74, lost in seventeen cases of theft, were written off (S.2/12/48, S.2/10/34 and S.59/2/53).
13. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £195,672 which included £12 paid *ex-gratia* to a contractor in recoupment of unforeseen increase in the statutory contributions under the Social Welfare Acts (S.9/2/64).

H. J. MUNDOW,  
*Oifigeach Cuntasaitochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
30 Meitheamh, 1970.

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, 1970

| SERVICE   | Balance,<br>1st April,<br>1969 | Receipts,<br>1969-70 | Payments,<br>1969-70 | Balance,<br>31st March,<br>1970 |
|---|--------------------------------|----------------------|----------------------|---------------------------------|
|   | £                              | £                    | £                    | £                               |
| Marine Works (Ireland) Act<br>1902, Maintenance Fund .. | (Dr.) 1,517                    | 560                  | 1,525                | (Dr.) 2,482 (a)                 |

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

H. J. MUNDOW,  
*Oifigeach Cuntasaitochta.*

OIFIG NA NOIBREACHA POIBLÍ,  
30 Meitheamh, 1970.



## Vote 8

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

| Departments, etc.   |    |    |    |    |    | Vote       | Expenditure |
|---|----|----|----|----|----|------------|-------------|
|   |    |    |    |    |    | £          | £           |
| Houses of the Oireachtas  | .. | .. | .. | .. | .. | 16,500     | 31,611      |
| Department of the Taoiseach   | .. | .. | .. | .. | .. | 35,000     | 31,085      |
| Finance   | .. | .. | .. | .. | .. | 328,000    | 281,153     |
| Justice   | .. | .. | .. | .. | .. | 308,000    | 184,167     |
| Education   | .. | .. | .. | .. | .. | 3,203,500  | 3,936,665   |
| Lands   | .. | .. | .. | .. | .. | 73,500     | 15,856      |
| Agriculture and Fisheries   | .. | .. | .. | .. | .. | 1,068,500  | 624,178     |
| Labour  | .. | .. | .. | .. | .. | 7,000      | —           |
| Transport and Power   | .. | .. | .. | .. | .. | 3,000      | 3,825       |
| Posts and Telegraphs  | .. | .. | .. | .. | .. | 120,000    | 61,826      |
| Defence   | .. | .. | .. | .. | .. | 4,500      | 3,952       |
| External Affairs  | .. | .. | .. | .. | .. | 23,000     | 27,842      |
| Social Welfare  | .. | .. | .. | .. | .. | 4,500      | 2,789       |
| Minor New Works not exceeding £3,000 each   | .. | .. | .. | .. | .. | 55,000     | 71,363      |
| Urgent and Unforeseen Works   | .. | .. | .. | .. | .. | 5,000      | 10,728      |
| Minor Balances of Expenditure (not provided for above)<br>on works of prior years which might not be completed on 1st April, 1969 | .. | .. | .. | .. | .. | 45,000     | 59,263      |
|   |    |    |    |    |    | £5,300,000 |             |
| <i>Supplementary</i>  |    |    |    |    |    | 26,000     |             |
| TOTAL   |    |    |    |    |    | £5,326,000 | £5,346,303  |



# Vote 8

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

| DEPARTMENT                         | F.1<br>Maintenance<br>and Supplies |                  | F.2<br>Furniture,<br>Fittings and<br>Utensils |                  | F.3<br>Rents, Rates,<br>etc. |                  | F.4<br>Fuel, Light,<br>Water,<br>Cleaning, etc. |                  |
|------------------------------------|------------------------------------|------------------|---|------------------|------------------------------|------------------|---|------------------|
|                                    | Vote                               | Expen-<br>diture | Vote  | Expen-<br>diture | Vote                         | Expen-<br>diture | Vote  | Expen-<br>diture |
|                                    | £                                  | £                | £   | £                | £                            | £                | £   | £                |
| President .. ..                    | 34,230                             | 25,221           | 2,250   | 1,453            | —                            | —                | 6,000   | 6,513            |
| Oireachtas .. ..                   | 36,250                             | 27,394           | 3,150   | 3,246            | —                            | —                | 8,500   | 9,295            |
| Taoiseach .. ..                    | 3,550                              | 3,290            | 1,400   | 1,317            | 29,500                       | 34,508           | 5,000   | 4,049            |
| Comptroller and<br>Auditor General | 1,500                              | 393              | 50  | 36               | 7,000                        | 1,861            | 400   | 281              |
| Finance .. ..                      | 446,860                            | 500,346          | 9,200   | 17,574           | 247,500                      | 247,656          | 74,000  | 116,376          |
| Justice .. ..                      | 160,060                            | 171,917          | 5,650   | 8,711            | 79,900                       | 80,476           | 75,000  | 70,520           |
| Local Government                   | 14,550                             | 17,168           | 2,900   | 2,659            | 32,600                       | 36,325           | 6,500   | 8,142            |
| Education .. ..                    | 66,160                             | 57,443           | 5,650   | 7,096            | 21,400                       | 20,985           | 30,000  | 25,976           |
| Lands .. ..                        | 20,180                             | 35,517           | 3,500   | 7,145            | 14,700                       | 13,918           | 24,000  | 30,532           |
| Gaeltacht .. ..                    | 1,870                              | 70               | 350   | 326              | 2,100                        | 2,528            | 400   | 148              |
| Agriculture and<br>Fisheries .. .. | 52,570                             | 95,351           | 6,100   | 10,049           | 48,600                       | 49,279           | 69,000  | 78,623           |
| Labour .. ..                       | 3,040                              | 1,001            | 300   | 757              | 63,900                       | 68,083           | 1,700   | 2,123            |
| Industry and<br>Commerce .. ..     | 23,160                             | 9,095            | 4,050   | 3,045            | 47,500                       | 43,016           | 6,500   | 8,388            |
| Transport and<br>Power .. ..       | 20,120                             | 10,891           | 1,800   | 1,243            | 9,700                        | 9,103            | 9,000   | 10,404           |
| Posts and Tele-<br>graphs .. ..    | 120,000                            | 112,153          | 16,900  | 17,918           | 2,400                        | 2,304            | 43,000  | 46,789           |
| Defence .. ..                      | 22,140                             | 19,974           | 1,900   | 2,689            | 2,800                        | 2,424            | 10,000  | 10,505           |
| External Affairs ..                | 33,300                             | 57,186           | 10,000  | 24,508           | 140,000                      | 115,398          | 25,000  | 28,490           |
| Social Welfare ..                  | 37,280                             | 50,808           | 5,500   | 6,885            | 22,900                       | 22,767           | 34,000  | 34,574           |
| Health .. ..                       | 19,180                             | 24,399           | 3,750   | 5,718            | 2,500                        | 2,398            | 12,000  | 9,986            |
| Unallocated .. ..                  | 4,000                              | 6,385            | 15,600  | 21,971           | —                            | —                | —   | —                |
| <i>Supplementary</i>               | £ 1,120,000<br>125,000             |                  | 100,000<br>36,000                             |                  |                              |                  | 440,000<br>60,000                               |                  |
| <b>TOTAL</b>                       | <b>£ 1,245,000</b>                 | <b>1,226,002</b> | <b>136,000</b>                                | <b>144,346</b>   | <b>775,000</b>               | <b>753,029</b>   | <b>500,000</b>                                  | <b>501,714</b>   |



ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 .. .. .     | 52,000    | 41,884      | 10,116  | —                 |
| B.—Travelling and Incidental Expenses .. .. . | 600       | 958         | —   | 358               |
| C.—Post Office Services .. .. .               | 1,000     | 1,041       | —   | 41                |
| D.—Apparatus and Chemical Equipment .. .. .   | 8,000     | 13,857      | —   | 5,857             |
| GROSS TOTAL .. £                              | 61,600    | 57,740      | 10,116  | 6,256             |
|   |           |             | Surplus of Gross Estimate over Expenditure £3,860 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised         |                   |
| Deduct—                                       |           |             |   |                   |
| E.—Appropriations in Aid ..                   | 1,600     | 1,982       | £382  |                   |
| NET TOTAL .. .. £                             | 60,000    | 55,758      | Total Surplus to be surrendered £4,242            |                   |

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

- A.—The saving was mainly due to unfilled posts.  
 B.—Expenditure arising from attendances at courses was greater than anticipated.  
 D.—The excess was caused by the purchase of additional essential equipment.

#### APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Receipts for various analyses, examinations, tests, etc. ..                     | 1,440     | 1,832    |
| 2. Recovery from Road Fund in respect of analysis of road-making materials .. .. . | 150       | 150      |
| 3. Miscellaneous .. .. .   | 10        | —        |
|  | £1,600    | £1,982   |



## NOTE

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

C. H. MURRAY,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
17th June, 1970.

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.

| Expenditure                   |           | Grant   | Expenditure | Services | Expenditure |
|-------------------------------|-----------|---------|-------------|----------|-------------|
| More than                     | Less than |         |             |          |             |
| 1,428                         | —         | 27,700  | 27,188      | (0012)   | 27,700      |
| A—Travelling and Incidental   |           |         |             |          |             |
| Original                      |           |         |             |          |             |
| Supplementary                 |           |         |             |          |             |
| 683                           | —         | 12,800  | 13,483      |          | 12,800      |
| B—Post Office Services        |           |         |             |          |             |
| Original                      |           |         |             |          |             |
| Supplementary                 |           |         |             |          |             |
| —                             | 8,797     | 48,200  | 38,403      |          | 48,200      |
| Gross Total                   |           |         |             |          |             |
| Original                      |           |         |             |          |             |
| Supplementary                 |           |         |             |          |             |
| 2,305                         | 10,133    | 180,000 | 181,132     |          | 180,000     |
| Surplus of Gross Estimate     |           |         |             |          |             |
| Estimated                     |           |         |             |          |             |
| Realised                      |           |         |             |          |             |
| Deficiency of Appropriation   |           |         |             |          |             |
| Net Surplus to be surrendered |           |         |             |          |             |
| 21,021                        | —         | 27,479  | —           |          | 27,479      |
| Net Total                     |           |         |             |          |             |
| Original                      |           |         |             |          |             |
| Supplementary                 |           |         |             |          |             |
| 25,827                        | —         | 100,500 | 93,673      |          | 100,500     |



## Vote 10

## CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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<br>Granted                                | More than<br>Granted |
|  | £         | £           | £   | £                    |
| A.1.—Salaries, Wages and Allowances .. .. .  | 97,500    | 94,144      | 3,356   | —                    |
| A.2.—Examiners, etc.<br><i>Original</i> .. .. . £23,700<br><i>Supplementary</i> .. 4,000                 | 27,700    | 29,188      | —   | 1,488                |
| B.—Travelling and Incidental Expenses<br><i>Original</i> .. .. . £8,300<br><i>Supplementary</i> .. 4,500 | 12,800    | 13,463      | —   | 663                  |
| C.—Post Office Services<br><i>Original</i> .. .. . £7,000<br><i>Supplementary</i> .. 800                 | 7,800     | 7,954       | —   | 154                  |
| D.—Examinations<br><i>Original</i> .. .. . £24,000<br><i>Supplementary</i> .. 19,200                     | 43,200    | 36,403      | 6,797   | —                    |
| GROSS TOTAL<br><i>Original</i> .. .. . £160,500<br><i>Supplementary</i> .. 28,500                        | £ 189,000 | 181,152     | 10,153  | 2,305                |
|  | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £7,848   |                      |
| E.—Appropriations in Aid ..  | 88,500    | 87,479      | Deficiency of Appropriations in Aid realised £1,021 |                      |
|  |           |             | Net Surplus to be surrendered                       |                      |
| NET TOTAL .. .. .<br><i>Original</i> .. .. . £72,000<br><i>Supplementary</i> .. 28,500                   | £ 100,500 | 93,673      | £6,827  |                      |

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

A.2.—The bulk of the excess was due to the fees for the 1969 and 1970 Technician Trainee competitions being paid within the year and there was also a general increase in candidates.



B.—The excess is mainly due to the payment of travelling expenses of overseas candidates and to an increase in the number of interview boards.

D.—The bulk of the saving was due to accounts for advertising not being received before the end of the year. There was also a saving in the cost of accommodation as in many instances schools were available free of charge.

## APPROPRIATIONS IN AID

|   | Estimated      | Realised       |
|---|----------------|----------------|
|   | £              | £              |
| 1. Receipts from the Department of Posts and Telegraphs ..  | 52,000         | 52,000         |
| 2. Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38)) .. | 36,500         | 35,479         |
|   | <u>£88,500</u> | <u>£87,479</u> |

## EXTRA REMUNERATION (exceeding £100)

A Cleaner received a sum of £193 in respect of overtime. The total amount of expenditure on overtime during the year was £1,873.

## NOTES

The Accounts of other Votes include expenditure of £939 approximately in respect of the remuneration of staff lent, without repayment, to the Civil Service Commission.

In addition to the amount expended under Subhead A.1, a further sum of £6,600 was charged to the Vote for Remuneration (No. 51).

Fees (stamps) amounting to £239 in respect of this service were received during the year.

C. H. MURRAY,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
1st July, 1970.

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 11

## AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st March, 1970, compared with the sum granted, for a Grant (Grant-in-Aid) to An Chomhairle Ealaíon.

| Service  | Grant    | Expenditure | Expenditure compared with Grant |                      |
|--|----------|-------------|---------------------------------|----------------------|
|  |          |             | Less than<br>Granted            | More than<br>Granted |
|  | £        | £           | £                               | £                    |
| Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid) |          |             |                                 |                      |
| Original   | £60,000  |             |                                 |                      |
| Supplementary  | 10,000   |             |                                 |                      |
|  | £ 70,000 | £ 70,000    | —                               | —                    |

C. H. MURRAY,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
9th June, 1970.

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

E. F. SUTTLE,  
Comptroller and Auditor General.



## SUPERANNUATION AND RETIRED ALLOWANCES **Vote 12**

**See also Report of Comptroller and Auditor General**

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 .. ..   | 1,623,000   | 1,564,944   | 58,056   | —                 |
| A.1.—Pensions for Widows and Children of Certain Officers .. ..   | 20,000      | 31,744      | —  | 11,744            |
| B.—Additional Allowances and Gratuities in respect of Established Officers .. ..                          | 692,000     | 753,562     | —  | 61,562            |
| C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 .. .. .                   | 19,000      | 17,647      | 1,353  | —                 |
| D.—Agency Payments in respect of Compensation Allowances .. ..  | 37,000      | 34,451      | 2,549  | —                 |
| E.—Gratuities in respect of Un-established Officers and other non-pensionable Persons .. .. .             | 120,000     | 96,270      | 23,730   | —                 |
| F.—Injury Grants and Medical Fees .. .. .   | 29,000      | 16,438      | 12,562   | —                 |
| G.—Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith .. .. | 2,000       | 1,749       | 251  | —                 |
| H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows .. .. .                  | 60,500      | 58,429      | 2,071  | —                 |
| GROSS TOTAL .. ..   | £ 2,602,500 | 2,575,234   | 100,572  | 73,306            |
|   | Estimated   | Realised    | Surplus of Gross Estimate over Expenditure £27,266 |                   |
| <i>Deduct—</i>  |             |             | Surplus of Appropriations in Aid realised          |                   |
| I.—Appropriations in Aid .. ..  | 483,500     | 540,525     | £57,025  |                   |
| NET TOTAL .. ..   | £ 2,119,000 | 2,034,709   | Total Surplus to be surrendered £84,291            |                   |



## Vote 12

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

- A.1.—The number of awards was greater than anticipated.  
 B.—The number of marriage gratuities was greater than anticipated and as a result of increases in pay additional allowances cost more than expected.  
 C and D.—The number of deaths was greater than expected.  
 E.—The number of awards was less than anticipated.  
 F.—The cost of lump sum settlements under the Workmen's Compensation Acts was less than anticipated.  
 G.—The number of claims by Civil Defence Volunteers, on which expenditure largely depends, cannot be accurately estimated.

### APPROPRIATIONS IN AID

|   | Estimated       | Revised        |
|---|-----------------|----------------|
|   | £               | £              |
| 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) .. .. . | 37,000          | 34,79          |
| 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 .. .. .                      | 750             | 612            |
| 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)) ..  | 125,653         | 125,53         |
| 4. Pension liability in respect of officers on loan, etc. . .   | 30,000          | 48,25          |
| 5. Contributions to Civil Servants' Widows' and Children's Pensions Scheme .. .. .  | 290,000         | 331,09         |
| 6. Miscellaneous .. .. .  | 97              | 47             |
|   | <u>£483,500</u> | <u>£540,25</u> |

### EXTRA REMUNERATION (exceeding £100)

Fifty-three pensioners received from public funds sums ranging from £105 to £3.29 as remuneration for services rendered.

### NOTE

In addition to the expenditure charged to Subheads A and H in this Account, sums of £170,730 and £6,820, respectively, were charged to the Vote for Increases in Pensions and Ex-Gratia Pensions for Widows and Children (No. 50).

C. H. MURRAY,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
1st July, 1970.

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

E. F. SUTTLE,  
Comptroller and Auditor General.



## SECRET SERVICE

Vote 13

ACCOUNT of the sum expended, in the year ended 31st March, 1970,  
compared with the sum granted, for Secret Service.

| Service                      | Grant  | Expenditure | Expenditure compared with Grant |                      |
|------------------------------|--------|-------------|---------------------------------|----------------------|
|                              |        |             | Less than<br>Granted            | More than<br>Granted |
|                              | £      | £           | £                               | £                    |
| Secret Service .. .. .       | 11,500 | 9,240       | 2,260                           | —                    |
| Surplus to be surrendered .. |        |             | £2,260                          |                      |

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

The estimate is necessarily conjectural.

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
9th June, 1970.

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

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



## Vote 14

## AGRICULTURAL GRANTS

ACCOUNT of the sum expended, in the year ended 31st March, 190,  
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<br>Granted            | More than<br>Granted |
|                               | £            | £           | £                               | £                    |
| A.—Primary Allowance .. ..    | 14,950,000   | 14,906,160  | 43,840                          | —                    |
| B.—Supplementary Allowance .. | 3,260,000    | 3,211,461   | 48,539                          | —                    |
| C.—Employment Allowance ..    | 890,000      | 808,028     | 81,972                          | —                    |
| TOTAL .. ..                   | £ 19,100,000 | 18,925,649  |                                 | —                    |
| Surplus to be surrendered     |              |             | £ 174,351                       |                      |

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
9th June, 1970.

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

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



# LAW CHARGES

Vote 15

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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.

| Service                                       | Grant     | Expenditure | Expenditure compared with Grant                       |                   |
|---|-----------|-------------|---|-------------------|
|   |           |             | Less than Granted                                     | More than Granted |
|   | £         | £           | £   | £                 |
| A.—Salaries, Wages and Allowances             | 235,000   | 226,268     | 8,732   | —                 |
| B.—Travelling and Incidental Expenses .. .. . | 1,000     | 845         | 155   | —                 |
| C.—Post Office Services .. .. .               | 3,200     | 3,503       | —   | 303               |
| D.—Fees to Counsel .. .. .                    |           |             |   |                   |
| <i>Original</i> .. .. .                       | £50,000   |             |   |                   |
| <i>Supplementary</i> .. .. .                  | 25,000    |             |   |                   |
|   | 75,000    | 72,756      | 2,244   | —                 |
| E.—General Law Expenses .. .. .               | 15,000    | 15,437      | —   | 437               |
| F.—Defence of Public Servants .. .. .         | 2,000     | —           | 2,000   | —                 |
| GROSS TOTAL                                   |           |             |   |                   |
| <i>Original</i> .. .. .                       | £306,200  |             |   |                   |
| <i>Supplementary</i> .. .. .                  | 25,000    |             |   |                   |
|   | £ 331,200 | 318,809     | 13,131  | 740               |
|   |           |             | Surplus of Gross Estimate over Expenditure<br>£12,391 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised             |                   |
| Deduct—                                       |           |             |   |                   |
| G.—Appropriations in Aid                      | 7,200     | 8,368       | £1,168  |                   |
| NET TOTAL                                     |           |             | Total Surplus to be surrendered<br>£13,559            |                   |
| <i>Original</i> .. .. .                       | £299,000  |             |   |                   |
| <i>Supplementary</i> .. .. .                  | 25,000    |             |   |                   |
|   | £ 324,000 | 310,441     |   |                   |

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

- B.—The saving was due to the fact that the amount of travelling done and the volume of scrivenery business was less than provided for.
- C.—Some bills relating to the previous year were not received until the year of account.
- F.—No claim under this subhead arose during the year. The provision is necessarily conjectural.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Costs and Fees recovered by the Chief State Solicitor, etc. . . | 4,800     | 5,968    |
| 2. Local Loans Fund, expenses of management .. .. .                | 400       | 400      |
| 3. Receipts from the Department of Posts and Telegraphs ..         | 2,000     | 2,000    |
|  | £7,200    | £8,368   |



## Vote 15

### EXTRA REMUNERATION (exceeding £100)

A Senior Solicitor in the Office of the Chief State Solicitor received a gratuity of £150 for exceptional duties. The total amount of expenditure on overtime was £664.

### NOTES

In addition to the amount expended under Subhead A, a further sum of £5,400 was charged to the Vote for Remuneration (No. 51).

A claim for £56 in respect of costs awarded to the State in a Road Traffic Act case was abandoned as the amount was considered to be irrecoverable (F.14/11/69).

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
3rd June, 1970.

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

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



# MISCELLANEOUS EXPENSES

Vote 16

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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)<br><i>Original</i> £80,000<br><i>Supplementary</i> 10,000                     | 90,000    | 90,000      | —                               | —                 |
| B.—Property Values (Arbitrations and Appeals) .. ..  | 5,300     | 4,640       | 660                             | —                 |
| C.—Bounties (Triplets and Centenarians)<br><i>Original</i> £200<br><i>Supplementary</i> 500  | 700       | 525         | 175                             | —                 |
| D.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)<br><i>Original</i> £12,000<br><i>Supplementary</i> 5,000 | 17,000    | 17,000      | —                               | —                 |
| E.—Commemoration of Easter Rising, 1916 .. ..  | 3,000     | 2,773       | 227                             | —                 |
| F.—The Racing Board—Grant-in-Aid for Capital Purposes ..   | 100,000   | 100,000     | —                               | —                 |
| G.—British Special Import Deposit Scheme<br><i>Original</i> £2,000,000<br><i>Less Supplementary</i> 194,990                            | 1,805,010 | 1,435,101   | 369,909                         | —                 |
| H.—The Olympic Council of Ireland (Grant-in-Aid)<br><i>Original</i> Nil<br><i>Supplementary</i> £1,000                                 | 1,000     | 1,000       | —                               | —                 |
| I.—Additional Aid to the Theatre<br><i>Original</i> Nil<br><i>Supplementary</i> £10,000  | 10,000    | 8,325       | 1,675                           | —                 |
| J.—Northern Ireland Relief Expenditure (Grant-in-Aid)<br><i>Original</i> Nil<br><i>Supplementary</i> £100,000                          | 100,000   | 100,000     | —                               | —                 |



# Vote 16

| Service                               | Grant      | Expenditure | Expenditure compared with Grant |                   |
|---------------------------------------|------------|-------------|---------------------------------|-------------------|
|                                       |            |             | Less than Granted               | More than Granted |
|                                       | £          | £           | £                               | £                 |
| K.—Northern Ireland Special Publicity |            |             |                                 |                   |
| Original                              | Nil        |             |                                 |                   |
| Supplementary                         | £70,000    |             |                                 |                   |
|                                       | 70,000     | 62,874      | 7,126                           | —                 |
| TOTAL                                 |            |             |                                 |                   |
| Original                              | £2,200,500 |             |                                 |                   |
| Supplementary                         | 1,500      |             |                                 |                   |
| Do.                                   | 10         |             |                                 |                   |
|                                       | £2,202,010 | 1,822,238   |                                 | —                 |
| Surplus to be surrendered £           |            |             | 379,772                         |                   |

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

B.—The amount of travelling done by the Property Arbitrator was less than anticipated.

C.—The provision is necessarily conjectural.

E.—The work involved could not be estimated precisely.

G.—The provision could not be closely estimated.

I.—Some work could not be certified for payment as it was not completed as soon as expected.

K.—The provision was necessarily conjectural.

## NOTES

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

Fees (stamps) amounting to £3,161 in respect of this service were received during the year.

C. H. MURRAY,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
22nd June, 1970.

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.



# STATIONERY OFFICE

Vote 17

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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                     | 163,000   | 154,242     | 8,758   | —                 |
| B.—Travelling and Incidental Expenses .. .. .         | 6,600     | 7,731       | —   | 1,131             |
| C.—Post Office Services .. .. .                       | 13,000    | 13,669      | —   | 669               |
| D.—Printing and Binding .. .. .                       | 420,000   | 468,577     | —   | 48,577            |
| E.—Paper and Publications .. .. .                     | 394,000   | 383,868     | 10,132  | —                 |
| F.—Office Machinery and other Office Supplies .. .. . | 500,000   | 462,631     | 37,369  | —                 |
| GROSS TOTAL .. £                                      | 1,496,600 | 1,490,718   | 56,259  | 50,377            |
|   |           |             | Surplus of Gross Estimate over Expenditure £5,882 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised         |                   |
| Deduct—   |           |             |   |                   |
| G.—Appropriations in Aid ..                           | 252,600   | 256,109     | £3,509  |                   |
| NET TOTAL .. £  | 1,244,000 | 1,234,609   | Total Surplus to be surrendered £9,391            |                   |

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

- A.—Saving due to delay in filling vacancies and to filling vacancies at pay scale points lower than the pay points of the officers replaced—reduced by higher expenditure than estimated on overtime.
- B.—Excess mainly due to hire of transport, for which no allowance had been made.
- C.—Expenditure on telephones and telegrams in the year of account covered five quarters instead of the four provided for in the estimate.
- D.—Accurate estimation is difficult because of the variety of printing and binding requirements.
- F.—Expenditure on purchase of office machines was less than expected.



## Vote 17

### APPROPRIATIONS IN AID

|  | Estimated       | Realised        |
|--|-----------------|-----------------|
|  | £               | £               |
| 1. Sales of publications .. .. .                     | 44,000          | 41,647          |
| 2. Supplies and services provided on repayment .. .. | 206,200         | 211,236         |
| 3. Miscellaneous receipts .. .. .                    | 2,400           | 3,226           |
|  | <u>£252,600</u> | <u>£256,109</u> |

1. The estimate was based on the trend in sales expected when the estimate was prepared.
3. Receipts from sales of old office machines were higher than expected.

### VALUE OF STOCK IN HAND ON 31ST MARCH, 1970

|                            | £               |
|----------------------------|-----------------|
| Paper .. .. .              | 156,665         |
| Miscellaneous stores .. .. | 34,565          |
|                            | <u>£191,230</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-three officers of different grades were paid sums varying from £105 to £457 for overtime and for higher duties. The total amount paid in respect of overtime was £8,030.

### NOTES

In addition to the amount expended under Subhead A, a further sum of £9,700 was charged to the Vote for Remuneration (No. 51).

An Army truck and driver were lent by the Department of Defence in connection with deliveries from the Stationery Office. The pay of the driver was borne on the Vote for Defence (S.4/77/43).

Free copies of official publications were issued as follows—

|  |                  |
|--|------------------|
| International Labour Office .. .. .  | £21 (S.46/2/35)  |
| Library of the Council of Europe .. ..   | £16 (S.46/13/50) |
| Food and Agriculture Organisation .. ..  | £11 (S.71/14/46) |
| Library Committee of King's Inns .. ..   | £13 (S.46/29/30) |
| United Nations Library, Geneva .. ..   | £4 (S.71/7/47)   |
| University of Southampton .. .. .  | £92 (S.46/5/45)  |
| Bibliothek des Instituts für Weltwirtschaft an<br>der Universität, Kiel.. .. . | £1 (S.46/29/30)  |

BRIAN O BROLCHAIN,  
*Accounting Officer.*

STATIONERY OFFICE,  
29th May, 1970.

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, 1970, 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             | 380,300   | 343,074     | 37,226   | —                 |
| B.—Travelling and Incidental Expenses .. .. . | 49,300    | 46,674      | 2,626  | —                 |
| C.—Post Office Services .. ..                 | 4,950     | 5,391       | —  | 441               |
| D.—Stores .. .. .                             | 5,900     | 5,086       | 814  | —                 |
| E.—Equipment .. .. .                          | 4,700     | 3,022       | 1,678  | —                 |
| GROSS TOTAL .. £                              | 445,150   | 403,247     | 42,344   | 441               |
|   |           |             | Surplus of Gross Estimate over Expenditure £41,903 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised          |                   |
| <i>Deduct—</i>                                |           |             |  |                   |
| F.—Appropriations in Aid ..                   | 50,150    | 62,239      | £12,089  |                   |
| NET TOTAL .. £                                | 395,000   | 341,008     | Total Surplus to be surrendered £53,992            |                   |

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

- A.—Savings due mainly to delay in filling vacancies and in recruitment of additional staff and to resignations.
- B.—It is difficult to forecast accurately in advance the cost of travelling expenses.
- C.—Two quarterly telephone accounts relating to 1968–69 were not paid until 1969–70.
- D.—A number of accounts in respect of goods delivered were not presented for payment within the year.
- E.—A number of accounts in respect of goods delivered were not presented within the year and a number of items were not purchased; the resultant saving was partially offset by payment of an account for goods delivered in 1968–69.



## Vote 18

### 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     | 1,765    |
| 3. Miscellaneous  | .. | .. | .. | .. | .. | .. | .. | 1,205     | 1,435    |
| ORDNANCE SURVEY   |    |    |    |    |    |    |    |           |          |
| 4. Sales of maps  | .. | .. | .. | .. | .. | .. | .. | 41,400    | 52,717   |
| 5. Miscellaneous  | .. | .. | .. | .. | .. | .. | .. | 50        | 27       |
|   |    |    |    |    |    |    |    | £50,150   | £62,239  |

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

### EXTRA REMUNERATION (exceeding £100)

Five officers received amounts varying between £101 and £153 for overtime. The total amount paid in respect of overtime was £3,708.

### NOTE

A sum of £21,700 was received from the Vote for Remuneration (No. 51).

JAMES GOOD,  
*Accounting Officer.*

VALUATION OFFICE,  
16th June, 1970.

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, 1970, WITHOUT REPAYMENT

| Vote No. | Department                            | Face Value of Maps | Cost of Special Work | Total  |
|----------|---------------------------------------|--------------------|----------------------|--------|
|          |                                       | £                  | £                    | £      |
| 3        | Department of The Taoiseach ..        | 702                | —                    | 702    |
| 4        | Central Statistics Office .. ..       | 44                 | —                    | 44     |
| 6        | Office of the Minister for Finance .. | 2                  | 253                  | 255    |
| 7        | Office of the Revenue Commissioners   | 8                  | 241                  | 249    |
| 8        | Public Works and Buildings ..         | 1,551              | 97                   | 1,648  |
| 15       | Law Charges .. .. .                   | 22                 | —                    | 22     |
| 20       | Office of the Minister for Justice .. | 12                 | 148                  | 160    |
| 21       | Garda Síochána .. .. .                | 2,740              | 276                  | 3,016  |
| 24       | Land Registry and Registry of Deeds   | 17,412             | —                    | 17,412 |
| 26       | Local Government .. .. .              | 357                | 3                    | 360    |
| 27       | Office of the Minister for Education  | 10,520             | —                    | 10,520 |
| 34       | Lands .. .. .                         | 10,734             | —                    | 10,734 |
| 35       | Forestry .. .. .                      | 6,037              | —                    | 6,037  |
| 36       | Roinn na Gaeltachta .. ..             | 188                | 32                   | 220    |
| 37       | Agriculture .. .. .                   | 2,179              | —                    | 2,179  |
| 39       | Labour .. .. .                        | 6                  | —                    | 6      |
| 40       | Industry and Commerce .. ..           | 992                | 30                   | 1,022  |
| 41       | Transport and Power .. ..             | 162                | —                    | 162    |
| 43       | Defence .. .. .                       | 4,522              | 32                   | 4,554  |
| 45       | External Affairs .. .. .              | 98                 | —                    | 98     |
| 47       | Social Welfare .. .. .                | 25                 | —                    | 25     |
| 48       | Health .. .. .                        | 15                 | —                    | 15     |
|          | TOTAL .. .. .£                        | 58,328             | 1,112                | 59,440 |



APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1970 TO VARIOUS INSTITUTIONS

|   | £    |
|---|------|
| National Library . . . . .                      | 20   |
| British Museum, London . . . . .                | 22   |
| Department of State, Washington, U.S.A. . . . . | 34   |
| Cambridge University Library . . . . .          | 17   |
| Bodleian Library, Oxford . . . . .              | 17   |
| National Library, Scotland . . . . .            | 1    |
| National Library, Wales . . . . .               | 1    |
| British House of Commons . . . . .              | 1    |
| Royal Geographical Society, London . . . . .    | 1    |
| Queen's University, Belfast . . . . .           | 1    |
| Magee University College, Derry . . . . .       | 1    |
| Trinity College, Dublin . . . . .               | 30   |
| University College, Dublin . . . . .            | 20   |
| TOTAL . . . . .                                 | £166 |



See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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. . . . .  | 1,158,000   | 1,080,582   | 77,418  | —                 |
| B.—Contributions towards Rates on premises occupied by Representatives of External Governments . . . . . | 14,000      | 14,703      | —   | 703               |
| GROSS TOTAL . . . . .  | £ 1,172,000 | 1,095,285   | 77,418  | 703               |
|  |             |             | Surplus of Gross Estimate over Expenditure<br>£76,715 |                   |
|  |             |             | Deficiency of Appropriations in Aid realised          |                   |
| C.— <i>Deduct—</i> Appropriations in Aid . . . . .   | 150,400     | 140,053     | £10,347   |                   |
| NET TOTAL . . . . .  | £ 1,021,600 | 955,232     | Net Surplus to be surrendered<br>£66,368              |                   |

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.—The number of claims received was greater than expected.

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)) . . . . . | 25,000    | 23,773   |
| 2. Receipts from Post Office Savings Bank for premises occupied in connection therewith . . . . .   | 1,900     | 3,384    |



# Vote 19

|  | Estimated       | Realised        |
|--|-----------------|-----------------|
|  | £               | £               |
| 3. Payments by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10)) . . . . . | 400             | 384             |
| 4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs . . . . .  | 123,100         | 112,512         |
|  | <u>£150,400</u> | <u>£140,053</u> |

2. The figure realised includes arrears from an earlier year.

JAMES GOOD,  
Accounting Officer.

VALUATION OFFICE,  
16th June, 1970.

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.



# OFFICE OF THE MINISTER FOR JUSTICE      **Vote 20**

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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<br>Granted                               | More than<br>Granted |
|   | £         | £           | £  | £                    |
| A.—Salaries, Wages and Allowances   |           |             |  |                      |
| <i>Original</i> £280,000  |           |             |  |                      |
| <i>Supplementary</i> 10   |           |             |  |                      |
|   | 280,010   | 258,548     | 21,462   | —                    |
| B.—Travelling and Incidental Expenses .. .. .                             | 9,000     | 9,215       | —  | 215                  |
| C.—Post Office Services .. .. .   | 9,000     | 10,505      | —  | 1,505                |
| D.1.—Payments to the Incorporated Council of Law Reporting for Ireland .. | 6,000     | 4,650       | 1,350  | —                    |
| D.2.—Committee on Irish and Comparative Law (Grant-in-Aid) .. .. .        | 25        | —           | 25   | —                    |
| E.—Commissions and Special Inquiries .. .. .                              | 2,500     | 4,732       | —  | 2,232                |
| F.—Legal Aid .. .. .  | 18,000    | 9,229       | 8,771  | —                    |
| GROSS TOTAL   |           |             |  |                      |
| <i>Original</i> £324,525  |           |             |  |                      |
| <i>Supplementary</i> 10   |           |             |  |                      |
|   | £ 324,535 | 296,879     | 31,608   | 3,952                |
|   | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £27,656 |                      |
| Deduct—   |           |             | Deficiency of Appropriations in Aid realised       |                      |
| G.—Appropriations in Aid ..   | 525       | 478         | £47  |                      |
| NET TOTAL ..  |           |             | Net Surplus to be surrendered                      |                      |
| <i>Original</i> £324,000  |           |             |  |                      |
| <i>Supplementary</i> 10   |           |             |  |                      |
|   | £ 324,010 | 296,401     | £27,609  |                      |
| EXTRA RECEIPTS PAYABLE TO EXCHEQUER                                       |           |             | Estimated  | Realised             |
|   |           |             | £  | £                    |
| Fees for Nationality and Citizenship Certificates (No. 26 of 1956)        |           |             | 1,200  | 2,041                |



## Vote 20

### 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. £14,200 was received from the Vote or Remuneration (No. 51).
- C.—Increased cost of telephone and telephonist services.
- D.1.—Material for printing not ready to the extent expected. Full amount of advances not sought.
- E.—Mainly due to expenses of the Commission on Garda Pay.
- F.—Expenditure was less than anticipated.

### APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Refunds of certain payments made under Subhead D.1 .. | 250       | —        |
| 2. Miscellaneous .. .. .                                 | 275       | 48       |
|  | £525      | £48      |

1. No receipts from sale of legal text books during the year.
2. £200 received in connection with purchase of historical documents.

### EXTRA REMUNERATION (exceeding £100)

Five officers received amounts ranging from £101 to £126 for overtime. The total amount paid for overtime was £2,227.

### NOTE

Fees (stamps) were received as follows:—

|   |        |
|---|--------|
| Film Censorship .. .. .                                 | £11,14 |
| Searches, copies, etc., in Public Record Office .. .. . | 65     |

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1969–70.

| Commission or Special Inquiry             | Year of Appointment | Total expenditure to 31st March, 1970 |
|---|---------------------|---------------------------------------|
|   |                     | £                                     |
| Committee on Court Practice and Procedure | 1961–62             | 1,910                                 |
| Committee on Law of Bankruptcy ..         | 1962–63             | 2,208                                 |
| Landlord and Tenant Commission ..         | 1965–66             | 2,530                                 |
| Commission on Garda Pay .. ..             | 1968–69             | 3,900                                 |

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
16th June, 1970.

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

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



# GARDA SÍOCHÁNA

Vote 21

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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; for the payment of certain witnesses expenses; 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> £7,530,000                             |             |             |   |                   |
| <i>Supplementary</i> 960,000                           |             |             |   |                   |
|  | 8,490,000   | 8,376,489   | 113,511   | —                 |
| B.—Travelling and Incidental Expenses                  |             |             |   |                   |
| <i>Original</i> £340,000                               |             |             |   |                   |
| <i>Supplementary</i> 115,000                           |             |             |   |                   |
|  | 455,000     | 473,300     | —   | 18,300            |
| C.—Post Office Services . . . .                        | 312,000     | 333,669     | —   | 21,669            |
| D.—Clothing and Equipment . .                          | 152,000     | 119,269     | 32,731  | —                 |
| E.—Station Services . . . .                            | 92,500      | 91,955      | 545   | —                 |
| F.—Garda Síochána Medical Aid Society (Grant-in-Aid)   | 3,500       | 3,500       | —   | —                 |
| G.—Transport   |             |             |   |                   |
| <i>Original</i> £307,500                               |             |             |   |                   |
| <i>Supplementary</i> 42,000                            |             |             |   |                   |
|  | 349,500     | 355,854     | —   | 6,354             |
| H.—Superannuation and other Non-Effective Payments . . |             |             |   |                   |
| <i>Original</i> £2,771,500                             |             |             |   |                   |
| <i>Less Supplementary</i> 50,000                       |             |             |   |                   |
|  | 2,721,500   | 2,680,891   | 40,609  | —                 |
| I.—Witnesses' Expenses . . . .                         | 42,000      | 29,733      | 12,267  | —                 |
| GROSS TOTAL  |             |             |   |                   |
| <i>Original</i> £11,551,000                            |             |             |   |                   |
| <i>Supplementary</i> 1,067,000                         |             |             |   |                   |
|  | £12,618,000 | 12,464,660  | 199,663   | 46,323            |
|  |             |             | Surplus of Gross Estimate over Expenditure £153,340 |                   |
|  | Estimated   | Realised    | Surplus of Appropriations in Aid realised           |                   |
| J.—Appropriations in Aid                               |             |             |   |                   |
| <i>Original</i> £728,000                               |             |             |   |                   |
| <i>Less Supplementary</i> 90,000                       |             |             |   |                   |
|  | 638,000     | 647,758     | £9,758  |                   |
| NET TOTAL  |             |             |   |                   |
| <i>Original</i> £10,823,000                            |             |             |   |                   |
| <i>Supplementary</i> 1,157,000                         |             |             |   |                   |
|  | £11,980,000 | 11,816,902  | Total Surplus to be surrendered £163,098            |                   |



## Vote 21

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

A.—A sum of £12,300 was received from the Vote for Remuneration (No. 51).

C.—Excess due to an increase in telephone charges.

D.—Quantity of cloth supplied was less than anticipated.

H.—A sum of £157,000 was received from the Vote for Increases in Pensions and Ex-Gratia Pensions for Widows and Children (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>  | ..    | £645,000 |           |          |
| <i>Less Supplementary</i>  | ..    | 90,000   |           |          |
|  |       |          | 555,000   | 560,597  |
| 2. Miscellaneous receipts  | .. .. | ..       | 83,000    | 87,161   |
|  |       |          |           |          |
| TOTAL  |       |          |           |          |
| <i>Original</i>  | ..    | £728,000 |           |          |
| <i>Less Supplementary</i>  | ..    | 90,000   |           |          |
|  |       |          | £638,000  | £647,758 |

1. The amount consists of the pay of traffic wardens, road traffic fines and 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  | 15,982         |
| Payments for services rendered by the Garda Síochána   | 15,369         |
| Recovery in respect of loss of property, or damage to stores, etc.   | 834            |
| Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property   | 19,478         |
| Fees for accident and malicious damage reports   | 25,465         |
| Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945 | 7              |
| Centage charge to Insurance Companies for the collection of insurance premiums   | 5,820          |
| Minor unclassified items   | 4,206          |
|  | <u>£87,161</u> |

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

In forty-four accidents involving Garda Síochána vehicles the damage amounting to £2,054 was attributable to Garda personnel. In the case of two accidents sums totalling £43 were recovered under halving agreements and in two other cases, sums amounting to £61 were received in settlement (S.16/1/58 and S.13/18/56).

In one hundred and sixty-nine accidents involving Garda Síochána vehicles the damage amounting to £4,828 was not attributable to Garda personnel. On foot of three of these cases sums totalling £12 were received under halving agreements and in twenty-four other cases sums totalling £363 were received in settlement (S.16/1/58 and S.13/18/56).



## EXTRA REMUNERATION (exceeding £100)

Three civilian employees received £133, £259 and £175 for overtime. The total amount paid in respect of overtime was £1,220.

## NOTES

Expenditure under Subhead G includes £53 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£674 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).

An *ex-gratia* payment amounting to £28 was made to a civilian who suffered injury assisting the Gardai (S.13/7/68).

## GARDA SÍOCHÁNA REWARD FUND, 1969-70

The appended statement shows the total receipts proper to the Fund for the year 1969-70, the amount of payments in that period and the balance of the Fund at 31st March, 1970.

|   | £              |  | £              |
|---|----------------|--|----------------|
| Balance from previous year ..   | 11,671         | Payments during the year ended 31st March, 1970 .. | 13,351         |
| Total amount credited in the year 1st April, 1969 to 31st March, 1970 .. .. | 14,878         | Balance on 31st March, 1970                        | 13,198         |
|   | <u>£26,549</u> |  | <u>£26,549</u> |

On the 31st March, 1970, sums amounting to £308, payable to the Reward Fund, were held in suspense accounts.

The receipts into the Fund for the year amounted to £14,878 as shown hereunder:—

|                                      | £              |
|--------------------------------------|----------------|
| Weights and measures fees .. .. .    | 12,455         |
| Fines .. .. .                        | 814            |
| Revenue rewards .. .. .              | 1,056          |
| Fishery rewards .. .. .              | 130            |
| Contribution from Garda Vote .. .. . | 415            |
| Miscellaneous receipts .. .. .       | 8              |
|                                      | <u>£14,878</u> |

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th June, 1970.

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, 1970, 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               | 359,000   | 340,780     | 18,220   | —                 |
| B.—Prison Services, Maintenance, etc. . . . .   | 121,600   | 116,225     | 5,375  | —                 |
| C.—Travelling and Incidental Expenses . . . . . | 37,700    | 38,863      | —  | 1,163             |
| D.—Post Office Services . . . . .               | 7,800     | 8,034       | —  | 234               |
| E.—Manufacturing Department and Farm . . . . .  | 35,900    | 34,666      | 1,234  | —                 |
| GROSS TOTAL . . . . .                           | £ 562,000 | 538,568     | 24,829   | 1,397             |
|   |           |             | Surplus of Gross Estimate over Expenditure £23,432 |                   |
|   | Estimated | Realised    | Deficiency of Appropriations in Aid realised       |                   |
| Deduct—   |           |             |  |                   |
| F.—Appropriations in Aid . . . . .              | 41,000    | 38,941      | £2,059   |                   |
|   |           |             | Net Surplus to be surrendered £21,373              |                   |
| NET TOTAL . . . . .                             | £ 521,000 | 499,627     |  |                   |

Estimated daily average number of prisoners . . . . . 615

Actual daily average number of prisoners . . . . . 655

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

A.—Saving due mainly to delay in filling vacancies. £70,000 was received from the Vote for Remuneration (No. 51).

#### APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Receipts from manufacturing department and farm (including produce used in prisons) . . . . . | 39,500    | 37,531   |
| 2. Miscellaneous . . . . .   | 1,500     | 1,410    |
|  | £41,000   | £38,941  |



1. Decrease in receipts from tailoring.
2. A lesser quantity of stores than expected was available for sale.

EXTRA REMUNERATION (exceeding £100)

One hundred and seven officers received sums varying from £101 to £457 for overtime.

The total amount paid in respect of overtime was £26,500.

NOTE

£248 due to St. Patrick's in respect of the supply of fish boxes was written off as irrecoverable (S.13/12/68).

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
20th July, 1970.

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

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



## ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st MARCH, 1970

| <i>Dr.</i>                     |             |                  |          | <i>Cr.</i>  |                  |          |
|--------------------------------|-------------|------------------|----------|-------------|------------------|----------|
|                                | Agriculture | Other Industries | Total    | Agriculture | Other Industries | Total    |
| Stock in hand, 1st April, 1969 | £ 2,085     | £ 21,656         | £ 23,741 | £ 3,454     | £ 35,998         | £ 39,452 |
| Purchases, 1969-70 .. ..       | 3,127       | 32,810           | 35,937   | 2,760       | 21,503           | 24,263   |
| Profit .. ..                   | 1,002       | 3,035            | 4,037    |             |                  |          |
|                                | £ 6,214     | 57,501           | 63,715   | £ 6,214     | 57,501           | 63,715   |

\*Manufactory materials, £19,395; manufactured goods, £131; tools, etc., £4,737

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## RECONCILIATION WITH APPROPRIATION ACCOUNT

|  |         |   |          |
|--|---------|---|----------|
| Amount due in respect of purchases as at 1st April, 1969         | £ 6,687 | Amount due in respect of sales as at 1st April, 1969 ..         | £ 10,040 |
| Purchases during the year to 31st March, 1970 .. ..              | 35,937  | Less amount written off .. ..                                   | 248      |
|  | 42,624  | Sales during year to 31st March, 1970 .. ..                     | 9,792    |
|  |         |   | 39,452   |
| *Amount due in respect of purchases as at 31st March, 1970 .. .. | 7,958   | †Amount due in respect of sales as at 31st March, 1970          | 49,244   |
| Expenditure from Subhead E as per Appropriation Account .. ..    | 34,666  | Receipts under Subhead F (1) as per Appropriation Account .. .. | 11,713   |
|  |         | †Viz.—Public Departments, £11,373; other persons, £340          | 37,531   |

P. BERRY,  
*Accounting Officer.*



ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 .. .. .     | 670,000   | 634,800     | 35,200   | —                 |
| B.—Travelling and Incidental Expenses .. .. . | 54,000    | 50,693      | 3,307  | —                 |
| C.—Post Office Services .. .. .               | 22,600    | 26,762      | —  | 4,162             |
| GROSS TOTAL .. £                              | 746,600   | 712,255     | 38,507   | 4,162             |
|   |           |             | Surplus of Gross Estimate over Expenditure £34,345 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised          |                   |
| D.—Appropriations in Aid ..                   | 68,600    | 73,887      | £5,287   |                   |
| NET TOTAL .. £                                | 678,000   | 638,368     | Total Surplus to be surrendered £39,632            |                   |

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Court Percentages .. .. .                                   | 3,900     | 3,913    |
| 2. Court Fees received from Department of Posts and Telegraphs | 2,500     | —        |
|  | £6,400    | £3,913   |

2. A lodgment of £3,092 was in transit on 31st March, 1970. 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 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. £34,000 was received from the Vote for Remuneration (No. 51).

B.—Travelling and subsistence expenses were less than expected.

C.—Excess due to increased cost of telephone and telephonist services.



## Vote 23

### APPROPRIATIONS IN AID

|                          | Estimated      | Realised       |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| 1. Fines .. .. .         | 43,000         | 46,595         |
| 2. Fees .. .. .          | 25,460         | 26,359         |
| 3. Miscellaneous .. .. . | 140            | 933            |
|                          | <u>£68,600</u> | <u>£73,887</u> |

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

### EXTRA REMUNERATION (exceeding £100)

Three officers were paid amounts ranging from £156 to £158 for overtime. The total amount paid in respect of overtime was £1,028.

One officer was paid a gratuity of £348 for higher duties.

### NOTE

Fees (stamps) were received as follows:—

|                                 | £       |
|---------------------------------|---------|
| District Court fees .. .. .     | 153,451 |
| Circuit Court fees .. .. .      | 91,777  |
| Judicature fees .. .. .         | 229,243 |
| Bankruptcy fees .. .. .         | 5,243   |
| Judgments Registry fees .. .. . | 6,617   |
| Chief Justice fees .. .. .      | 2,241   |

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
23rd June, 1970.

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, 1970, 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 .. .. .     | 300,500 | 276,603     | 23,897                          | —                 |
| B.—Travelling and Incidental Expenses .. .. . | 3,700   | 6,146       | —                               | 2,446             |
| C.—Post Office Services .. .. .               | 8,800   | 8,746       | 54                              | —                 |
| TOTAL .. .. .                                 | 313,000 | 291,495     | 23,951                          | 2,446             |
| Surplus to be surrendered ..                  |         |             | £21,505                         |                   |

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

- A.—Saving due to non-filling of vacancies. £18,800 was received from the Vote for Remuneration (No. 51).
- B.—Excess due to the cost of computer service for data preparation work for Registry of Deeds.

## EXTRA REMUNERATION (exceeding £100)

Eleven officers in the Land Registry received amounts ranging from £101 to £177 for overtime. Three officers received amounts ranging from £101 to £154 for extra duties. Thirteen officers in the Registry of Deeds received amounts ranging from £101 to £205 for overtime.

The total amount paid for overtime was £9,780 (Land Registry, £5,698; Registry of Deeds, £4,082).

## NOTE

Fees (stamps) were received as follows:—

|                                | £       |
|--------------------------------|---------|
| Land Registry fees .. .. .     | 351,824 |
| Registry of Deeds fees .. .. . | 74,463  |

P. BERRY,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
23rd June, 1970.

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, 1970, 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 .. .. .     | 13,263    | 10,708      | 2,555   | —                 |
| B.—Travelling and Incidental Expenses .. .. . | 200       | 95          | 105   | —                 |
| C.—Post Office Services .. .. .               | 580       | 614         | —   | 34                |
| GROSS TOTAL .. £                              | 14,043    | 11,417      | 2,660   | 34                |
|   |           |             | Surplus of Gross Estimate over Expenditure £2,626 |                   |
|   |           |             | Deficiency of Appropriations in Aid realised      |                   |
| Deduct—                                       | Estimated | Realised    |   |                   |
| D.—Appropriations in Aid ..                   | 43        | 38          | £5  |                   |
| NET TOTAL .. £                                | 14,000    | 11,379      | Net Surplus to be surrendered £2,621              |                   |

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

A.—A sum of £520 was received from Vote No. 51 to meet increases in remuneration. The saving is due to the delay in filling vacancies in the Clerical Officer (2) and Clerical Assistant (2) grades, and non-payment of the 11th round increase to the Clerical grade.

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

## EXTRA REMUNERATION

Four officers were paid a total of £174 in respect of overtime.

J. S. MARTIN,  
Accounting Officer.

26th June, 1970.

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, 1970, 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 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> £917,000  |              |             |   |                   |
| <i>Supplementary</i> 10   |              |             |   |                   |
|   | 917,010      | 921,853     | —   | 4,843             |
| B.—Travelling and Incidental Expenses .. .. .   | 112,000      | 116,029     | —   | 4,029             |
| C.—Post Office Services .. .. .   | 40,400       | 41,414      | —   | 1,014             |
| D.—Statutory Inquiries .. .. .  | 2,000        | 1,469       | 531   | —                 |
| E.1.—Housing Subsidy .. .. .  | 4,100,000    | 4,099,115   | 885   | —                 |
| E.2.—Private Housing Grants .. .. .   | 3,500,000    | 3,422,818   | 77,182  | —                 |
| F.—Water Supply and Sewerage  | 1,815,000    | 1,824,170   | —   | 9,170             |
| G.—Grants in respect of Derelict Sites, Public Amenity Works and Dangerous Places .. .. . | 85,000       | 84,980      | 20  | —                 |
| H.—Recoupment of Expenditure in respect of Register of Electors .. .. .                   | 72,000       | 69,577      | 2,423   | —                 |
| I.—An Foras Forbartha Teo. (Grant-in-Aid) .. .. .   | 150,000      | 150,000     | —   | —                 |
| J.—Urban Employment Schemes   | 100,000      | 84,049      | 15,951  | —                 |
| K.—Rural Employment Schemes   | 10,000       | 3,033       | 6,967   | —                 |
| L.—Local Improvements Scheme  | 469,000      | 411,796     | 57,204  | —                 |
| M.—Technical Assistance .. .. .   | 15,000       | 11,343      | 3,657   | —                 |
| N.—Miscellaneous Services .. .. .   | 74,850       | 62,257      | 12,593  | —                 |
| GROSS TOTAL .. .. .   |              |             |   |                   |
| <i>Original</i> £11,462,250   |              |             |   |                   |
| <i>Supplementary</i> 10   |              |             |   |                   |
|   | £ 11,462,260 | 11,303,903  | 177,413   | 19,056            |
|   | Estimated    | Realised    | Surplus of Gross Estimate over Expenditure £158,357 |                   |
| Deduct—   |              |             | Surplus of Appropriations in Aid realised           |                   |
| O.—Appropriations in Aid .. .. .  | 325,250      | 331,678     | £6,428  |                   |
| NET TOTAL .. .. .   |              |             | Total Surplus to be surrendered £164,785            |                   |
| <i>Original</i> £11,137,000   |              |             |   |                   |
| <i>Supplementary</i> 10   |              |             |   |                   |
|   | £ 11,137,010 | 10,972,225  |   |                   |



## Vote 26

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

A.—£50,000 was received from the Vote for Remuneration (No. 51).

J and K.—Payments requisitioned by local authorities were less than expected.

L.—This was the second year of operation of the scheme. The local organisational difficulties encountered in 1968–69 had not been overcome in all counties and progress was less than expected.

M.—Expected commitments on approved consultancy grant applications did not mature for payment during the year.

N.—The number of projects for the improvement of local authority library services reaching the stage at which subsidy could be paid was less than expected. Expenditure on allotments schemes was down due to the virtual non-operation of the scheme by local authorities. It was found possible to effect savings on the original estimate for the International Congress for Housing and Planning. These savings were partly offset by an excess on the provision for the rehabilitation of itinerants due to claims from local authorities for contributions to loan charges on schemes maturing at a faster rate than expected.

### APPROPRIATIONS IN AID

|   | Estimated       | Realised        |
|---|-----------------|-----------------|
|   | £               | £               |
| 1. Fees payable by local authorities, etc., for audit of their accounts .. .. .   | 42,000          | 37,462          |
| 2. Costs payable by local authorities in relation to inquiries ..   | 3,000           | 3,434           |
| 3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961) ..                                  | 228,000         | 236,000         |
| 4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939) .. .. . | 19,000          | 18,202          |
| 5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966) .. .. .   | 10,000          | 11,718          |
| 6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..                           | 23,250          | 24,862          |
|   | <u>£325,250</u> | <u>£331,678</u> |

6. The principal receipts realised were: salaries of officers on loan to outside bodies (£21,835); refund of private housing grants (£1,640); refund of overpayment on urban employment scheme (£868); fees under section 106 of Housing Act, 1966 (£232).

### EXTRA REMUNERATION (exceeding £100)

A Planning Inspector received £212 for higher duties. A Supervisory Housing Inspector received £100 for special duties. A Clerical Assistant received £284 for higher duties performed during the period 9th February, 1964 to 5th December, 1968. A Higher Executive Officer received a gratuity of £100 for writing the script of a Road Safety film; this amount was recouped from the Road Fund. Total expenditure on overtime was £1,935.



## NOTES

*Ex-gratia* payments totalling £3 were made to two officers in respect of damage to personal property on official premises. An *ex-gratia* payment of £524 was made to a widow of a former member of the National Housing Board in respect of part of his salary as a member of the Board and of his allowance as Senator, voluntarily refunded by him (F.200/10/33).

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

Items of surveying equipment, to the value of £50 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,  
9th June, 1970.

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, 1970, 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 .. .. .                              | 1,160,000 | 1,112,296   | 47,704                          | —                 |
| A.2.—Travelling and Incidental Expenses .. .. .                          |           |             |                                 |                   |
| <i>Original</i> .. .. .  | £102,000  |             |                                 |                   |
| <i>Supplementary</i> .. .. .   | 5,000     |             |                                 |                   |
|  | 107,000   | 102,759     | 4,241                           | —                 |
| A.3.—Post Office Services ..   | 65,000    | 68,628      | —                               | 3,628             |
| A.4.—Higher Education Authority  | 10,000    | 7,335       | 2,665                           | —                 |
| B.1.—International Organisations   | 26,200    | 25,394      | 806                             | —                 |
| B.2.—European Schools Day ..   | 800       | 894         | —                               | 94                |
| B.3.—Educational Tours, Courses and Seminars Abroad for Teachers .. .. . | 4,000     | 4,667       | —                               | 667               |
| B.4.—Educational Research ..   | 20,000    | 20,298      | —                               | 298               |
| B.5.—Language Research ..  | 25,000    | 26,565      | —                               | 1,565             |
| B.6.—Technical Assistance in Education .. .. .                           | 7,500     | 2,507       | 4,993                           | —                 |
| C.1.—University Scholarships ..  | 127,000   | 106,188     | 20,812                          | —                 |
| C.2.—Scientific Research Grants to Students .. .. .                      | 54,000    | 44,181      | 9,819                           | —                 |
| C.3.—Student Exchange Scholarships .. .. .                               | 8,550     | 7,433       | 1,117                           | —                 |
| C.4.—Fellowships .. .. .   | 32,000    | 27,467      | 4,533                           | —                 |
| C.5.—Higher Education Grants ..  | 216,000   | 198,351     | 17,649                          | —                 |
| D.1.—Publications in Irish .. .. .                                       |           |             |                                 |                   |
| <i>Original</i> .. .. .  | £95,000   |             |                                 |                   |
| <i>Supplementary</i> .. .. .   | 6,000     |             |                                 |                   |
|  | 101,000   | 89,037      | 11,963                          | —                 |
| D.2.—Grants to Colleges providing Courses in Irish ..                    | 62,000    | 56,130      | 5,870                           | —                 |



| Service  | Grant     | Expenditure | Expenditure compared with Grant |                      |
|--|-----------|-------------|---------------------------------|----------------------|
|  |           |             | Less than<br>Granted            | More than<br>Granted |
|  | £         | £           | £                               | £                    |
| D.3.—Transport Services  |           |             |                                 |                      |
| <i>Original</i> £2,380,000   |           |             |                                 |                      |
| <i>Supplementary</i> 64,000  |           |             |                                 |                      |
|  | 2,444,000 | 2,422,312   | 21,688                          | —                    |
| D.4.—Physical Education  |           |             |                                 |                      |
| <i>Original</i> Nil  |           |             |                                 |                      |
| <i>Supplementary</i> £20,000   |           |             |                                 |                      |
|  | 20,000    | 19,449      | 551                             | —                    |
| NATIONAL LIBRARY   |           |             |                                 |                      |
| E.1.—Purchase of Books, etc.<br>(Grant-in-Aid)   |           |             |                                 |                      |
| <i>Original</i> £12,000  |           |             |                                 |                      |
| <i>Supplementary</i> 4,000   |           |             |                                 |                      |
|  | 16,000    | 16,000      | —                               | —                    |
| E.2.—Survey and Reproduction of<br>Irish Historical Records in<br>Foreign Collections (Grant-<br>in-Aid) .. .. .   | 2,000     | 2,000       | —                               | —                    |
| E.3.—Fees and Expenses in con-<br>nection with Inspection of<br>Manuscripts and Editing<br>of Publications .. .. . | 1,350     | 829         | 521                             | —                    |
| NATIONAL MUSEUM  |           |             |                                 |                      |
| F.1.—Purchase of Specimens<br>(Grant-in-Aid)   |           |             |                                 |                      |
| <i>Original</i> £8,000   |           |             |                                 |                      |
| <i>Supplementary</i> 2,000   |           |             |                                 |                      |
|  | 10,000    | 10,000      | —                               | —                    |
| F.2.—Fittings, Materials, etc. ..  | 3,000     | 2,723       | 277                             | —                    |
| F.3.—Archaeological Excavations<br>(Grant-in-Aid) .. .. .  | 500       | 500         | —                               | —                    |
| NATIONAL COLLEGE OF ART  |           |             |                                 |                      |
| G.1.—Models, Accessories, Mater-<br>ials, etc. .. .. .   | 6,500     | 6,765       | —                               | 265                  |
| G.2.—Scholarships and Prizes ..  | 2,500     | 1,031       | 1,469                           | —                    |
| GRANTS-IN-AID  |           |             |                                 |                      |
| H.1.—The Irish Folklore Com-<br>mission .. .. .  | 5,520     | 5,520       | —                               | —                    |
| H.2.—An Cumann Scoil-dhrám-<br>aíochta .. .. .   | 5,000     | 5,000       | —                               | —                    |



# Vote 27

| Service  | Grant       | Expenditure | Expenditure compared with Grant                    |                   |
|--|-------------|-------------|--|-------------------|
|  |             |             | Less than Granted                                  | More than Granted |
| H.3.—Royal Irish Academy ..  | £ 50,500    | £ 47,754    | £ 2,746  | £ —               |
| H.4.—Royal Irish Academy of Music .. .. .  | 17,100      | 17,100      | —  | —                 |
| H.5.—The National Film Institute of Ireland—Purchase of Educational Films ..       | 5,250       | 5,250       | —  | —                 |
| H.6.—Adult Education Courses ..  | 9,000       | 8,959       | 41   | —                 |
| H.7.—Royal Zoological Society of Ireland .. .. .                                   | 2,000       | 2,000       | —  | —                 |
| H.8.—Irish Committee of Historical Sciences .. ..                                  | 200         | 200         | —  | —                 |
| H.9.—Overseas Club .. ..   | 5,000       | 5,000       | —  | —                 |
| H.10.—Muintir na Tíre .. ..  | 5,000       | 5,000       | —  | —                 |
| H.11.—Voluntary Youth Organisations<br>Original £7,500<br>Supplementary 100,000    | 107,500     | 107,500     | —  | —                 |
| H.12.—Council of Europe Conference on Technical Education .. .. .                  | 3,000       | 1,835       | 1,165  | —                 |
| H.13.—Chester Beatty Library ..  | 12,000      | 12,000      | —  | —                 |
| H.14.—Irish Countrywomen's Association<br>Original Nil<br>Supplementary £5,000     | 5,000       | 5,000       | —  | —                 |
| H.15.—Union of Students in Ireland<br>Original Nil<br>Supplementary £5,000         | 5,000       | 5,000       | —  | —                 |
|  | 4,768,970   | 4,614,857   | 160,630  | 6,517             |
| Deduct—<br>Anticipated Savings on various Subheads (See Supplementary Estimate) .. | 56,000      | —           | 56,000   | —                 |
| GROSS TOTAL<br>Original £4,557,970<br>Supplementary 155,000                        | £ 4,712,970 | 4,614,857   | 104,630  | 6,517             |
|  |             |             | Surplus of Gross Estimate over Expenditure £98,113 |                   |



| Service                  | Grant       | Expenditure | Expenditure compared with Grant              |                   |
|--------------------------|-------------|-------------|--|-------------------|
|                          |             |             | Less than Granted                            | More than Granted |
|                          | £ Estimated | £ Realised  | Deficiency of Appropriations in Aid realised |                   |
| <i>Deduct—</i>           |             |             |  |                   |
| I.—Appropriations in Aid | 18,970      | 18,171      | £799   |                   |
| NET TOTAL                |             |             | Net Surplus to be surrendered                |                   |
| Original £4,539,000      |             |             |  |                   |
| Supplementary 155,000    |             |             |  |                   |
|                          | £ 4,694,000 | 4,596,686   | £97,314                                      |                   |

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

- A.3.—Expenditure on telephones was greater than anticipated.
- A.4.—Fees paid to members of the Authority were less than expected and there was also a saving on other miscellaneous items.
- B.3.—The excess is due to increase in costs after preparation of the estimate.
- B.5.—Expenditure on publications and audio-visual aids was greater than anticipated.
- B.6.—The number of applications for assistance was less than anticipated.
- C.1.—The provision for scholarships was not fully utilised and claims by County Councils for recoupment of expenditure on scholarships was less than expected.
- C.2.—The saving is due mainly to the fact that some students did not continue for a full year. There was also a fall in the number of applications for renewal of grants.
- C.3.—Two scholarships were not availed of and expenditure on some others was less than anticipated.
- C.4.—Two fellowships were not accepted and there was a fall in the number of renewals.
- C.5.—Most local authorities did not pay the final instalment of the grant for the academic year 1968–69 until after 31st March, 1969, which resulted in a reduction of the amount to be recouped to them in the financial year 1969–70.
- D.1.—Claims for grants in respect of the publication of books were less than anticipated.
- D.2.—A number of colleges did not qualify for the full grant and a few colleges did not conduct approved courses.
- E.3.—Fees and expenses paid were less than expected.
- F.2.—Expenditure on fittings and materials which is difficult to estimate accurately was less than anticipated.
- G.2.—The provision for scholarships was not fully utilised.
- H.3.—Work on the dictionary of Old Irish did not progress as rapidly as expected and proposals for the initiation of an exchange of scientific personnel did not materialise in 1969–70.
- H.12.—Expenditure in connection with the conference was less than expected.



# Vote 27

## APPROPRIATIONS IN AID

|  | Estimated      | Realised       |
|--|----------------|----------------|
|  | £              | £              |
| 1. Fees for tuition in National College of Art .. .. . | 4,500          | 2,423          |
| 2. Fees for genealogical researches, etc. ... .. .     | 3,000          | 3,020          |
| 3. Sales of publications in Irish .. .. .              | 8,000          | 9,418          |
| 4. Sales of photographic reproductions .. .. .         | 1,800          | 2,266          |
| 5. Miscellaneous .. .. .                               | 1,670          | 1,044          |
|  | <u>£18,970</u> | <u>£18,171</u> |

1 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 Staff Officer received an allowance of £122 for special duties.

Thirteen Staff Officers, ten Clerical Officers, thirteen Clerk-Typists, twelve Messengers, one Card Puncher and one Night Watchman received sums varying from £101 to £640 in respect of overtime. Thirty-three attendants in the Institutions of Science and Art received sums varying from £102 to £344 in respect of Christmas Day, Good Friday, Sunday and night duty. The total amount paid in respect of overtime was £26,743.

Three officers received sums varying from £215 to £654 for work in connection with the publication of books in Irish.

### NOTE

In addition to the amount expended under Subhead A.1 a further sum of £45,000 was charged to the Vote for Remuneration (No. 51).

S. MAC GEARAILT,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
28 Iúil, 1970.

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.



# GRANTS-IN-AID

## STATEMENT OF EXPENDITURE, ETC., OUT OF GRANTS-IN-AID, 1969-70

|                                      | Purchase of<br>Specimens for<br>National<br>Museum | Archaeological<br>Excavations | Purchase of<br>Books, etc., for<br>National Library | Survey and<br>Reproduction of<br>Irish Historical<br>Records in<br>Foreign<br>Collections | Survey and<br>Reproduction of<br>Films of Irish<br>Historical<br>Interest | Purchase of<br>Objects for<br>Heraldic Museum |
|--------------------------------------|--|-------------------------------|---|---|---|---|
|                                      | £  | £                             | £   | £   | £   | £   |
| 69 Balances on 1st April, 1969 .. .. | 1,075  | 1,142                         | 17  | 523   | 259   | 329   |
| Grants-in-Aid, 1969-70 .. ..         | 10,000   | 500                           | 16,000  | 2,000   | —   | —   |
|                                      | 11,075   | 1,642                         | 16,017  | 2,523   | 259   | 329   |
| Expenditure, 1969-70 .. ..           | 9,908  | 456                           | 13,871  | 2,032   | —   | —   |
| Balances on 31st March, 1970 .. £    | 1,167  | 1,186                         | 2,146   | 491   | 259   | 329   |

S. MAC GEARAILT,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Iúil, 1970.



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

## CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1970

|   | Securities<br>£ | Cash<br>£     |   | Securities<br>£ | Cash<br>£     |
|---|-----------------|---------------|---|-----------------|---------------|
| Balances on 1st April,<br>1969 .. .. .            | 117,996         | 451           | Cash invested in secur-<br>ities viz.:  |                 |               |
| Transferred from Income<br>Account for investment |                 | 1,664         | 9½% National Loan                       |                 | 491           |
| Securities bought ..                              | 1,000           |               | 1989/94 .. .. .                         |                 | 485           |
|   |                 |               | 8½% Conversion Loan, 1972               |                 |               |
|   |                 |               | Balances on 31st March,<br>1970 .. .. . | 118,996         | 1,139         |
|   | <u>£118,996</u> | <u>£2,115</u> |   | <u>£118,996</u> | <u>£2,115</u> |

## LIST OF SECURITIES HELD ON 31ST MARCH, 1970

|                                      | £               |
|--------------------------------------|-----------------|
| 3½% Exchequer Bonds, 1965/70 .. .. . | 73,278          |
| 6% Exchequer Stock, 1980/85 .. .. .  | 15,487          |
| 2¾% Guaranteed Stock, 1933 .. .. .   | 1,316           |
| 5% National Loan, 1962/72 .. .. .    | 660             |
| 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             |
| 6¾% 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             |
| 9½% National Loan, 1989/94 .. .. .   | 500             |
| 8½% Conversion Loan, 1972 .. .. .    | 500             |
|                                      | <u>£118,996</u> |



## NON-VOTED FUNDS—continued

## INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 1970

| FUND  | Balance<br>on<br>1st April,<br>1969 | Income,<br>1969-70 | Total        | Expendi-<br>ture,<br>1969-70 | Balance<br>on<br>31st March,<br>1970 |
|---|-------------------------------------|--------------------|--------------|------------------------------|--------------------------------------|
|   | £                                   | £                  | £            | £                            | £                                    |
| Killury or Nelan Fund ..  | 58                                  | 30                 | 88           | —                            | 88                                   |
| The Henry P. Mulock Charity                                       | Dr. 2                               | 7                  | 5            | 5                            | —                                    |
| Carlisle and Blake Fund ..  | 100                                 | 90                 | 190          | 90                           | 100                                  |
| Reid Bequest—Scheme A ..  | —                                   | 99                 | 99           | 99                           | —                                    |
| —Scheme B ..  | 23                                  | 121                | 144          | 130                          | 14                                   |
| —Scheme C ..  | 130                                 | 199                | 329          | 193                          | 136                                  |
| The Father O'Halloran<br>Memorial Fund .. ..                      | 11                                  | 10                 | 21           | 21                           | —                                    |
| The Michael Joseph McEnery<br>Memorial Scholarship<br>Fund .. ..  | 61                                  | 59                 | 120          | 40                           | 80                                   |
| The Lismore Endowment<br>(Earl of Cork's Scholar-<br>ships) .. .. | —                                   | 41                 | 41           | 41                           | —                                    |
| The Charleville Endowment   | —                                   | 36                 | 36           | 36                           | —                                    |
| The Burke Memorial Fund   | —                                   | 22                 | 22           | 22                           | —                                    |
| Ciste Shéamais A. Mhic<br>Shuibhne .. ..                          | 28                                  | 7                  | 35           | 32                           | 3                                    |
| Erasmus Smith Endowment   | 270                                 | 2,673              | 2,943        | 2,943                        | —                                    |
| The Mary A. Hardiman<br>Bequest .. ..                             | 514                                 | 1,094              | 1,608        | 1,281                        | 327                                  |
| Murphy Bequest .. ..  | 627                                 | 1,644              | 2,271        | 1,139                        | 1,132                                |
| <b>TOTAL .. ..</b>  | <b>£ 1,820</b>                      | <b>6,132</b>       | <b>7,952</b> | <b>6,072</b>                 | <b>1,880</b>                         |

S. MAC GEARAILT,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
28 Iúil, 1970.



See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1970, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

| Service   | Grant        | Expenditure | Expenditure compared with Grant            |                   |
|---|--------------|-------------|--|-------------------|
|   |              |             | Less than Granted                          | More than Granted |
|   | £            | £           | £  | £                 |
| <b>TRAINING OF TEACHERS</b>   |              |             |  |                   |
| A.1.—Training Colleges  |              |             |  |                   |
| <i>Original</i> £423,000  |              |             |  |                   |
| <i>Supplementary</i> 107,000  |              |             |  |                   |
|   | 530,000      | 531,693     | —  | 1,693             |
| A.2.—Repayable Advances of Training College Fees to Students .. .. .                        | 50,000       | 51,243      | —  | 1,243             |
| A.3.—Special Courses for Teachers   | 30,000       | 30,256      | —  | 256               |
| B.—Examinations .. .. .   | 700          | 470         | 230  | —                 |
| <b>SCHOOLS</b>  |              |             |  |                   |
| C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools |              |             |  |                   |
| <i>Original</i> £19,416,000   |              |             |  |                   |
| <i>Supplementary</i> 1,300,000  |              |             |  |                   |
|   | 20,716,000   | 20,383,576  | 332,424                                    | —                 |
| C.2.—Model Schools—Miscellaneous Expenses .. .. .   | 9,200        | 10,786      | —  | 1,586             |
| C.3.—Incidental Expenses .. .. .  | 1,500        | 1,208       | 292  | —                 |
| C.4.—Free Grants of School Requisites .. .. .   | 53,000       | 54,916      | —  | 1,916             |
| C.5.—Grants towards the cost of Heating, Cleaning and Painting of Schools .. .. .           | 400,000      | 419,618     | —  | 19,618            |
| C.6.—Grants towards the cost of Free School Books for Necessitous Children .. .. .          | 87,000       | 64,769      | 22,231                                     | —                 |
| C.7.—Fees for Pupils in Secondary Tops .. .. .  | 10,000       | 11,124      | —  | 1,124             |
| C.8.—Special Educational Project  | 46,600       | 37,658      | 8,942                                      | —                 |
| D.—Superannuation, etc., of Teachers .. .. .  | 2,655,000    | 2,526,618   | 128,382                                    | —                 |
| GROSS TOTAL   |              |             |  |                   |
| <i>Original</i> £23,182,000   |              |             |  |                   |
| <i>Supplementary</i> 1,407,000  |              |             |  |                   |
|   | £ 24,589,000 | 24,123,935  | 492,501                                    | 27,436            |
|   |              |             | Surplus of Gross Estimate over Expenditure |                   |
|   |              |             | £465,065                                   |                   |



| Service                          | Grant          | Expenditure   | Expenditure compared with Grant              |                   |
|----------------------------------|----------------|---------------|--|-------------------|
|                                  |                |               | Less than Granted                            | More than Granted |
|                                  | £<br>Estimated | £<br>Realised | Deficiency of Appropriations in Aid realised |                   |
| <i>Deduct—</i>                   |                |               |  |                   |
| E.—Appropriations in Aid         |                |               |  |                   |
| <i>Original</i> £273,000         |                |               |  |                   |
| <i>Less Supplementary</i> 36,000 |                |               |  |                   |
|                                  | 237,000        | 220,316       | £16,684                                      |                   |
|                                  |                |               | Net Surplus to be surrendered                |                   |
| NET TOTAL                        |                |               |  |                   |
| <i>Original</i> £22,909,000      |                |               |  |                   |
| <i>Supplementary</i> 1,443,000   |                |               |  |                   |
|                                  | £24,352,000    | 23,903,619    | £448,381                                     |                   |

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

B.—Expenditure on examinations was less than anticipated.

C.2.—The excess is due mainly to the payment of the eleventh round wage increase.

C.3.—Incidental expenses vary annually and are difficult to estimate accurately.

C.6.—Applications for grants were less than expected.

C.7.—The number of secondary tops which changed over to secondary schools was less than anticipated.

C.8.—The cost of the provision of the pre-school centre was less than estimated. There was also a saving on running costs.

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| TRAINING OF TEACHERS   |           |          |
| 1. (a) Training college entrance examination fees . . . . .  | 1,000     | 1,257    |
| (b) Refund of cost of training . . . . .   | 1,600     | 1,619    |
| (c) Recovery of training college fees advanced to necessitous students . . . . .                             | 25,000    | 28,421   |
| SUPERANNUATION, ETC., OF TEACHERS  |           |          |
| 2. (a) Income from securities formerly part of the National School Teachers' Pension Fund . . . . .          | 66,530    | 66,535   |
| (b) Receipts from Church Temporalities Fund . . . . .  | 26,598    | 26,598   |
| (c) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc. . . . . | 5,272     | 3,450    |



# Vote 28

|  | Estimated<br>£ | Realised<br>£ |
|--|----------------|---------------|
| 3. Contribution from Van Leer Foundation towards Special Educational Project .. .. . | 33,600         | 15,776        |
| 4. Contributions to Teachers' Widows' and Children's Pensions Scheme                 |                |               |
| <i>Original</i> .. .. .  | £110,000       |               |
| <i>Less Supplementary</i> .. .. .  | 36,000         |               |
|  | 74,000         | 71,354        |
| 5. Miscellaneous .. .. .   | 3,400          | 5,306         |
| <b>TOTAL</b>   |                |               |
| <i>Original</i> .. .. .  | £273,000       |               |
| <i>Less Supplementary</i> .. .. .  | 36,000         |               |
|  | £237,000       | £220,316      |

- (a) The number of candidates for the training college entrance examination was greater than expected.
- (c) The number of teachers refunding was greater than anticipated.
- (c) The number refunding was less than expected.
- Savings on Subhead C.8 resulted in a reduction of the contribution from the Van Leer Foundation, and the final instalment of the contribution was not received until after the close of the financial year.
- These receipts are variable.

## NOTES

In addition to the amount expended under Subhead D a further sum of £122,000 was charged to the Vote for Increases in Pensions and Ex-Gratia Pensions for Widows and Children (No. 50).

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.1 (b) and E.1 (c) further sums amounting to £165 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 |
|--------------|--------------|
| 9            | £706         |

A sum of £138 collected on behalf of the Department in respect of training fees was not remitted, and has been written off as irrecoverable.

S. MAC GEARAILT,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
7 Meán Fómhair, 1970.

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

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



# SECONDARY EDUCATION

Vote 29

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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)<br>Original £2,462,000<br>Supplementary 130,000 | 2,592,000 | 2,592,205   | —                               | 205               |
| A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees .. ..                                | 2,576,000 | 2,528,178   | 47,822                          | —                 |
| A.3.—Science and other Equipment Grants .. ..  | 265,000   | 225,591     | 39,409                          | —                 |
| A.4.—Grant for Irish and Bilingual Schools .. ..   | 68,000    | 75,347      | —                               | 7,347             |
| A.5.—Bonus for Choirs and Orchestras .. ..   | 3,000     | 2,173       | 827                             | —                 |
| B.—Incremental Salary Grant and Part-Time Wages Grant<br>Original £6,369,000<br>Supplementary 900,000      | 7,269,000 | 7,181,398   | 87,602                          | —                 |
| C.—Examinations .. ..  | 228,000   | 268,636     | —                               | 40,636            |
| D.—Scholarships and Prizes ..  | 192,000   | 183,725     | 8,275                           | —                 |
| E.—Publication of Irish Text Books .. ..   | 13,000    | 3,325       | 9,675                           | —                 |
| F.—Courses for Secondary Teachers .. ..  | 32,000    | 36,423      | —                               | 4,423             |
| G.—Payment to the Secondary Teachers' Pension Fund ..  | 80,000    | —           | 80,000                          | —                 |
| H.—Educational Television Service  | 51,000    | 55,984      | —                               | 4,984             |
| I.—Audio-Visual Teaching Aids  | 20,000    | 11,302      | 8,698                           | —                 |
| J.1.—Secondary Schools—Annual Repayment of Building Loans .. ..  | 375,000   | 371,170     | 3,830                           | —                 |
| J.2.—Secondary Schools—Building Grants .. ..   | 2,464,000 | 2,763,991   | —                               | 299,991           |
| K.1.—Comprehensive Schools—Running Costs .. ..   | 220,000   | 209,571     | 10,429                          | —                 |
| K.2.—Comprehensive Schools—Capital Costs .. ..   | 450,000   | 148,892     | 301,108                         | —                 |



| Service   | Grant        | Expenditure | Expenditure compared with Grant                    |                   |
|---|--------------|-------------|--|-------------------|
|   |              |             | Less than Granted                                  | More than Granted |
|   | £            | £           | £  | £                 |
| L.—Grants towards the Cost of Free School Books for Necessitous Pupils ..             | 176,000      | 168,632     | 7,368  | —                 |
|   | 17,074,000   | 16,826,543  | 605,043  | 357,586           |
| Deduct—<br>Anticipated savings on various Subheads (See Supplementary Estimate) .. .. | 151,000      | —           | 151,000  | —                 |
| GROSS TOTAL<br>Original £16,044,000<br>Supplementary 879,000                          | £ 16,923,000 | 16,826,543  | 454,043  | 357,586           |
|   |              |             | Surplus of Gross Estimate over Expenditure £96,457 |                   |
|   | Estimated    | Realised    | Surplus of Appropriations in Aid realised          |                   |
| Deduct—<br>M.—Appropriations in Aid ..  | 92,000       | 105,801     | £13,801  |                   |
|   |              |             | Total Surplus to be surrendered                    |                   |
| NET TOTAL<br>Original £15,952,000<br>Supplementary 879,000                            | £ 16,831,000 | 16,720,742  | £110,258   |                   |

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

- A.3.—The demand for grants for furnishing and equipping rooms for teaching special subjects was less than anticipated.
- A.4.—The excess is due to the fact that following a change in the system of classification of secondary schools in which Irish is used as a medium of instruction, the percentage of the normal capitation grant payable by way of extra grants under this subhead was increased from 1st August, 1968.
- A.5.—There was a decrease in the number of choirs and orchestras presented for examination.
- C.—The excess is due to the fact that the number of candidates at the certificate examinations was greater than expected and that it was necessary to hold supplemental examinations in certain subjects.
- E.—Claims for grants in respect of publication of text books were less than anticipated.
- F.—Some courses, for which there was provision in the year 1968–69 were not held until after 31st March, 1969, thereby causing an excess in the year 1969–70.



G.—The income of the Secondary Teachers' Pension Fund was sufficient to meet outgoings.

H.—The number of transmissions in the Telefís Scoile series was greater than that provided for in the estimate. There was also a rise in production costs.

I.—Claims for grants towards the cost of purchasing audio-visual teaching aids were less than anticipated.

J.2.—Work on the erection and extension of secondary schools proceeded faster than expected.

K.2.—Work on the erection of comprehensive schools was slower than anticipated and some accounts were not presented for payment within the year.

APPROPRIATIONS IN AID

|  | Estimated      | Realised        |
|--|----------------|-----------------|
|  | £              | £               |
| 1. Examination fees of students .. .. .                      | 61,000         | 76,305          |
| 2. Sale of Irish text books .. .. .                          | 4,500          | 3,242           |
| 3. Miscellaneous receipts .. .. .                            | 1,500          | 4,709           |
| 4. Refund of portion of capital grants (Subhead J.2) .. .. . | 25,000         | 21,545          |
|  | <u>£92,000</u> | <u>£105,801</u> |

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.

4. Expenditure on the repayable portion of the grant was less than expected. This reduced the amount to be refunded.

S. MAC GEARAILT,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
31 Iúil, 1970.

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, 1970, in respect of Capital and Income.

## CAPITAL ACCOUNT

|                                    | Securities<br>£ |                                    | Securities<br>£ |
|------------------------------------|-----------------|------------------------------------|-----------------|
| Balances on 1st April, 1969:       |                 | Balances on 31st March, 1970:      |                 |
| 3½ per cent. Exchequer Bonds,      |                 | 3½ per cent. Exchequer Bonds,      |                 |
| 1965/70 .. .. .                    | 3,200           | 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,       |                 | 6 per cent. Exchequer Stock,       |                 |
| 1980/85 .. .. .                    | 725             | 1980/85 .. .. .                    | 725             |
| 6 per cent. Exchequer Loan,        |                 | 6 per cent. Exchequer Loan,        |                 |
| 1985/90 .. .. .                    | 500             | 1985/90 .. .. .                    | 500             |
| 7 per cent. National Loan,         |                 | 7 per cent. National Loan,         |                 |
| 1987/92 .. .. .                    | 460             | 1987/92 .. .. .                    | 460             |
| 7½ per cent. E.S.B. Stock, 1988/93 | 94              | 7½ per cent. E.S.B. Stock, 1988/93 | 94              |
|                                    | <u>£5,579</u>   |                                    | <u>£5,579</u>   |

## INCOME ACCOUNT

|                               | £             |   | £             |
|-------------------------------|---------------|---|---------------|
| Balance on 1st April, 1969 .. | 623           | Travelling and subsistence expenses of members of Council | 13            |
| Registration fees .. .. .     | 917           | Balance on 31st March, 1970 ..                            | 1,776         |
| Dividends received .. .. .    | 249           |   |               |
|                               | <u>£1,789</u> |   | <u>£1,789</u> |

S. MAC GEARAILT,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
31 Iúil, 1970.



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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                    |           |             |   |                   |
| Original £5,725,520  |           |             |   |                   |
| Supplementary 1,454,000  |           |             |   |                   |
|  | 7,179,520 | 7,143,241   | 36,279  | —                 |
| B.—Training of Teachers  |           |             |   |                   |
| Original £166,250  |           |             |   |                   |
| Supplementary 40,000   |           |             |   |                   |
|  | 206,250   | 193,329     | 12,921  | —                 |
| C.—Scholarships  | 3,590     | 2,960       | 630   | —                 |
| D.1.—Grants under Section 109 of the Vocational Education Act, 1930    | 34,610    | 32,649      | 1,961   | —                 |
| D.2.—Miscellaneous Vocational Education Services                       | 12,270    | 8,117       | 4,153   | —                 |
| E.—Contribution to Macra na Tuaithe (Grant-in-Aid)                     | 9,000     | 9,000       | —   | —                 |
| F.—Examinations  | 52,050    | 49,417      | 2,633   | —                 |
| G.—Payments in respect of Superannuation Charges                       | 131,940   | 126,477     | 5,463   | —                 |
| H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 | 190,000   | 197,868     | —   | 7,868             |
| I.1.—Regional Technical Colleges                                       |           |             |   |                   |
| —Running Costs   |           |             |   |                   |
| Original £60,000   |           |             |   |                   |
| Supplementary 70,000   |           |             |   |                   |
|  | 130,000   | 30,019      | 99,981  | —                 |
| I.2.—Regional Technical Colleges                                       |           |             |   |                   |
| —Capital Costs   |           |             |   |                   |
| Original £1,350,000  |           |             |   |                   |
| Supplementary 460,000  |           |             |   |                   |
|  | 1,810,000 | 1,809,900   | 100   | —                 |
| GROSS TOTAL  |           |             |   |                   |
| Original £7,735,230  |           |             |   |                   |
| Supplementary 2,024,000  |           |             |   |                   |
|  | 9,759,230 | 9,602,977   | 164,121   | 7,868             |
|  |           |             | Surplus of Gross Estimate over Expenditure £156,253 |                   |
|  | Estimated | Realised    | Deficiency of Appropriations in Aid realised        |                   |
| J.—Appropriations in Aid   | 59,230    | 56,860      | £2,370  |                   |
|  |           |             | Net Surplus to be surrendered                       |                   |
| NET TOTAL  |           |             |   |                   |
| Original £7,676,000  |           |             |   |                   |
| Supplementary 2,024,000  |           |             |   |                   |
|  | 9,700,000 | 9,546,117   | £153,883  |                   |



# Vote 30

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

- B.—Expenditure on training courses for teachers was less than anticipated.
- C.—The provision for scholarships was not fully utilised.
- D.1.—There was a decrease in the attendance of students at some of the schools and classes for which provision was made in the subhead.
- D.2.—Some courses were not held and the attendance at others was less than expected.
- F.—The number of candidates for examination was less than anticipated.
- I.1.—The arrangements for the staffing and furnishing of the regional technical colleges were not completed within the year.

## APPROPRIATIONS IN AID

|  | Estimated      | Realised       |
|--|----------------|----------------|
|  | £              | £              |
| 1. Fees of candidates for examinations .. .. .     | 25,800         | 23,041         |
| 2. Fees for courses .. .. .                        | 3,000          | 2,978          |
| 3. Receipts from Church Temporalities Fund .. .. . | 30,000         | 30,000         |
| 4. Miscellaneous .. .. .                           | 430            | 841            |
|  | <u>£59,230</u> | <u>£56,860</u> |

1. The number of candidates for examination was less than expected.
4. These receipts are variable.

S. MAC GEARAILT,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Iúil, 1970.

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.*



# REFORMATORY AND INDUSTRIAL SCHOOLS **Vote 31**

**See also Report of Comptroller and Auditor General**

**ACCOUNT** of the sum expended, in the year ended 31st March, 1970, 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 ..                      |           |             |   |                   |
| <i>Original</i> £21,000                        |           |             |   |                   |
| <i>Supplementary</i> 3,000                     |           |             |   |                   |
|  | 24,000    | 23,645      | 355   | —                 |
| B.—Industrial Schools ..                       |           |             |   |                   |
| <i>Original</i> £183,000                       |           |             |   |                   |
| <i>Supplementary</i> 76,000                    |           |             |   |                   |
|  | 259,000   | 257,264     | 1,736   | —                 |
| C.—Places of Detention                         |           |             |   |                   |
| <i>Original</i> £9,600                         |           |             |   |                   |
| <i>Supplementary</i> 1,500                     |           |             |   |                   |
|  | 11,100    | 10,816      | 284   | —                 |
| D.—Conveyance Expenses ..                      |           |             |   |                   |
| <i>Original</i> £550                           |           |             |   |                   |
| <i>Supplementary</i> 500                       |           |             |   |                   |
|  | 1,050     | 693         | 357   | —                 |
| E.—Parental Moneys—Collection Expenses .. .. . | 350       | 345         | 5   | —                 |
| GROSS TOTAL                                    |           |             |   |                   |
| <i>Original</i> £214,500                       |           |             |   |                   |
| <i>Supplementary</i> 81,000                    |           |             |   |                   |
|  | £ 295,500 | 292,763     | 2,737   | —                 |
|  | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £2,737 |                   |
| Deduct—  |           |             | Surplus of Appropriations in Aid realised         |                   |
| F.—Appropriations in Aid ..                    | 2,000     | 2,320       | £320  |                   |
| NET TOTAL                                      |           |             | Total Surplus to be surrendered                   |                   |
| <i>Original</i> £212,500                       |           |             |   |                   |
| <i>Supplementary</i> 81,000                    |           |             |   |                   |
|  | £ 293,500 | 290,443     | £3,057  |                   |

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

D.—Transport costs were less than expected.

## APPROPRIATIONS IN AID

The amount of Parental Moneys collected was greater than anticipated due to an increase in the number of children in certified schools.



## NOTES

The average number under detention during the year 1969-70 at St. Anne's Reformatory for Girls, Kilmacud, was six 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 £200 was charged to the Vote for Remuneration (No. 51).

S. MAC GEARAILT,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Iúil, 1970.

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.*

|                                  |                |                |                |
|----------------------------------|----------------|----------------|----------------|
| Supplementary                    | 202,500        | 202,500        | 202,500        |
| Original                         | 202,500        | 202,500        | 202,500        |
| <b>Net Total</b>                 | <b>405,000</b> | <b>405,000</b> | <b>405,000</b> |
| F.—Appropriations in Aid         |                |                |                |
| Banks                            |                |                |                |
| Estimated                        | 2,000          | 2,000          | 2,000          |
| Vested                           | 2,320          | 2,320          | 2,320          |
| Supplies of Appropriation in Aid |                |                |                |
| Estimated                        |                |                |                |
| Vested                           |                |                |                |
| Supplies of Gross Expenditure    |                |                |                |
| Estimated                        |                |                |                |
| Vested                           |                |                |                |
| <b>Gross Total</b>               | <b>407,320</b> | <b>407,320</b> | <b>407,320</b> |
| D.—Conveyance Expenses           |                |                |                |
| Original                         | 2,550          | 2,550          | 2,550          |
| Supplementary                    | 300            | 300            | 300            |
| E.—Parental Money—Collection     |                |                |                |
| Original                         | 1,030          | 1,030          | 1,030          |
| Supplementary                    | 693            | 693            | 693            |
| C.—Travels of Detention          |                |                |                |
| Original                         | 11,100         | 11,100         | 11,100         |
| Supplementary                    | 10,810         | 10,810         | 10,810         |
| B.—Appropriations in Aid         |                |                |                |
| Original                         | 250,000        | 250,000        | 250,000        |
| Supplementary                    | 257,504        | 257,504        | 257,504        |
| A.—Travels of Detention          |                |                |                |
| Original                         | 1,700          | 1,700          | 1,700          |
| Supplementary                    | 261            | 261            | 261            |
| <b>Total</b>                     | <b>862,443</b> | <b>862,443</b> | <b>862,443</b> |

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN MEMORANDUM AND GRANT

D.—Transport costs were less than expected.

APPROPRIATIONS IN AID

The amount of Parental Money collected was greater than anticipated due to an increase in the number of children in certified schools.



# UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR ADVANCED STUDIES

Vote 32

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1970,  
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<br>with Grant |                      |
|--|-----------|-------------|------------------------------------|----------------------|
|  |           |             | Less than<br>Granted               | More than<br>Granted |
|  | £         | £           | £                                  | £                    |
| <b>GRANTS-IN-AID<br/>UNIVERSITIES AND COLLEGES</b> |           |             |                                    |                      |
| A.—National University .. ..                       | 68,000    | 68,000      | —                                  | —                    |
| B.1.—University College, Dublin                    |           |             |                                    |                      |
| —General Grant .. ..                               |           |             |                                    |                      |
| <i>Original</i> .. .. £1,620,000                   |           |             |                                    |                      |
| <i>Supplementary</i> .. 200,000                    |           |             |                                    |                      |
|  | 1,820,000 | 1,820,000   | —                                  | —                    |
| B.2.—University College, Dublin                    |           |             |                                    |                      |
| —Building Grant .. ..                              | 1,370,000 | 1,370,000   | —                                  | —                    |
| C.1.—University College, Cork—                     |           |             |                                    |                      |
| General Grant .. ..                                |           |             |                                    |                      |
| <i>Original</i> .. .. £750,000                     |           |             |                                    |                      |
| <i>Supplementary</i> .. 50,000                     |           |             |                                    |                      |
|  | 800,000   | 800,000     | —                                  | —                    |
| C.2.—University College, Cork—                     |           |             |                                    |                      |
| Building Grant .. ..                               |           |             |                                    |                      |
| <i>Original</i> .. .. £550,000                     |           |             |                                    |                      |
| <i>Supplementary</i> .. 400,000                    |           |             |                                    |                      |
|  | 950,000   | 950,000     | —                                  | —                    |
| D.1.—University College, Galway                    |           |             |                                    |                      |
| —General Grant .. ..                               |           |             |                                    |                      |
| <i>Original</i> .. .. £700,000                     |           |             |                                    |                      |
| <i>Supplementary</i> .. 100,000                    |           |             |                                    |                      |
|  | 800,000   | 800,000     | —                                  | —                    |
| D.2.—University College, Galway                    |           |             |                                    |                      |
| —Building Grant .. ..                              |           |             |                                    |                      |
| <i>Original</i> .. .. £190,000                     |           |             |                                    |                      |
| <i>Less Supplementary</i> .. 100,000               |           |             |                                    |                      |
|  | 90,000    | 89,999      | 1                                  | —                    |
| E.—Maynooth College .. ..                          | 76,000    | 76,000      | —                                  | —                    |
| F.1.—Trinity College—General                       |           |             |                                    |                      |
| Grant .. ..  |           |             |                                    |                      |
| <i>Original</i> .. .. £1,100,000                   |           |             |                                    |                      |
| <i>Supplementary</i> .. 150,000                    |           |             |                                    |                      |
|  | 1,250,000 | 1,250,000   | —                                  | —                    |
| F.2.—Trinity College—Building                      |           |             |                                    |                      |
| Grant .. ..  | 10,000    | 10,000      | —                                  | —                    |
| G.—College of Surgeons .. ..                       | 13,000    | 13,000      | —                                  | —                    |



# Vote 32

| Service   | Grant       | Expenditure | Expenditure compared with Grant |                   |
|---|-------------|-------------|---------------------------------|-------------------|
|   |             |             | Less than Granted               | More than Granted |
|   | £           | £           | £                               | £                 |
| H.1.—Dublin Dental Hospital —<br>Dental Education Grant ..  | 150,000     | 150,000     | —                               | —                 |
| H.2.—Dublin Dental Hospital—<br>Building Grant .. ..  | 50,000      | 50,000      | —                               | —                 |
| I.1.—Cork Hospitals Board (New<br>Dental Hospital)—General<br>Expenses .. .. .                      | 1,200       | 1,200       | —                               | —                 |
| I.2.—Cork Hospitals Board (New<br>Dental Hospital)—Planning<br>Expenses .. .. .                     | 3,000       | 857         | 2,143                           | —                 |
| J.—College of Pharmacy ..   | 23,000      | 23,000      | —                               | —                 |
| DUBLIN INSTITUTE FOR ADVANCED<br>STUDIES  |             |             |                                 |                   |
| K.—Grants under Sections 16 (5)<br>and 25 (1) of the Institute<br>for Advanced Studies Act,<br>1940 |             |             |                                 |                   |
| <i>Original</i> £200,800  |             |             |                                 |                   |
| <i>Supplementary</i> 6,400  |             |             |                                 |                   |
|   | 207,200     | 207,190     | 10                              | —                 |
| L.—Institute of Higher Education,<br>Limerick—Capital Expen-<br>diture                              |             |             |                                 |                   |
| <i>Original</i> Nil   |             |             |                                 |                   |
| <i>Supplementary</i> £42,000  |             |             |                                 |                   |
|   | 42,000      | 42,000      | —                               | —                 |
| TOTAL   |             |             |                                 |                   |
| <i>Original</i> £6,875,000  |             |             |                                 |                   |
| <i>Supplementary</i> 848,400  |             |             |                                 |                   |
|   | £ 7,723,400 | 7,721,246   |                                 | —                 |
| Surplus to be surrendered   |             |             | £ 2,154                         |                   |

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

I.2.—Claims in respect of planning expenses were less than expected.

S. MAC GEARAILT,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
28 Iúil, 1970.

I certify that this Account has been examined under my directions, and is correct, subject to the observations in my Report.

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



# NATIONAL GALLERY

Vote 33

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 .. .. .            | 54,000    | 41,844      | 12,156   | —                 |
| B.—Travelling and Incidental Expenses .. .. .        | 7,155     | 6,244       | 911  | —                 |
| C.—Post Office Services .. .. .                      | 415       | 464         | —  | 49                |
| D.—Purchase and Repair of Pictures (Grant-in-Aid) .. | 2,500     | 2,500       | —  | —                 |
| E.—Conservation of Works of Art (Grant-in-Aid) .. .. | 1,500     | 1,500       | —  | —                 |
| F.—Purchase of Books and Journals (Grant-in-Aid) ..  | 750       | 750         | —  | —                 |
| GROSS TOTAL .. £                                     | 66,320    | 53,302      | 13,067   | 49                |
|  |           |             | Surplus of Gross Estimate over Expenditure £13,018 |                   |
|  | Estimated | Realised    | Surplus of Appropriations in Aid realised          |                   |
| Deduct—  |           |             |  |                   |
| G.—Appropriations in Aid ..                          | 720       | 771         | £51  |                   |
| NET TOTAL .. £                                       | 65,600    | 52,531      | Total Surplus to be surrendered £13,069            |                   |

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

A.—The saving was due to an over estimate of £10,000 made when compiling estimates and to failure to receive sanction for filling of posts. A sum of £4,400 was received from the Vote for Remuneration (No. 51).

B.—Saving due to reduced travelling, advertising and exhibition expenses.

## EXTRA REMUNERATION (exceeding £100)

The Registrar received a sum of £162 in respect of extra attendance. Thirty attendants received sums varying from £109 to £301 in respect of overtime. The total amount paid in respect of overtime was £6,533.



# Vote 33

## GRANTS-IN-AID ACCOUNT

| —                     | Purchase and Repair<br>of Pictures | Conservation of<br>Works of Art | Purchase of Books<br>and Journals |
|-----------------------|------------------------------------|---------------------------------|-----------------------------------|
|                       | £                                  | £                               | £                                 |
| Balance from 1968-69  | 1,160                              | 240                             | —                                 |
| Grant-in-Aid, 1969-70 | 2,500                              | 1,500                           | 750                               |
|                       | 3,660                              | 1,740                           | 750                               |
| Expended, 1969-70     | 1,753                              | 2,748                           | 909                               |
| Balance to 1970-71    | £ 1,907                            | Dr. 1,008                       | Dr. 159                           |

JAMES WHITE,  
Accounting Officer.

NATIONAL GALLERY,  
2nd July, 1970.

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. SUTLE,  
Comptroller and Auditor General.



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 .. .. .   | 1,215,000 | 1,135,527   | 79,473  | —                 |
| B.1.—Travelling and Incidental Expenses .. .. .   | 105,900   | 109,772     | —   | 3,872             |
| B.2.—Post Office Services ..  | 65,800    | 66,781      | —   | 981               |
| C.—Legal Expenses .. .. .   | 11,850    | 15,408      | —   | 3,558             |
| D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund .. | 1,234,100 | 1,233,979   | 121   | —                 |
| E.—Deficiencies from Sales of Land Bonds allocated to Government Departments                    | 2,500     | 908         | 1,592   | —                 |
| F.—Deficiency of Income from Untenanted Land ..   | 5,000     | —           | 5,000   | —                 |
| G.—Purchase of Interests for Cash, Advances for Purchase of Land and Auctioneers' Commission .. | 815,000   | 771,807     | 43,193  | —                 |
| H.—Gratuities to ex-Employees   | 15,000    | 8,091       | 6,909   | —                 |
| I.—Improvement of Estates, etc.   | 1,050,000 | 917,539     | 132,461   | —                 |
| J.—Adjustment Advances ..   | 15        | —           | 15  | —                 |
| K.—Losses by Default, Accident, etc. .. .. .  | 10        | 130         | —   | 120               |
| L.—Game and Wildlife Development .. .. .  | 100,000   | 101,723     | —   | 1,723             |
| GROSS TOTAL .. £  | 4,620,175 | 4,361,665   | 268,764   | 10,254            |
|   |           |             | Surplus of Gross Estimate over Expenditure £258,510 |                   |
|   | Estimated | Realised    | Surplus of Appropriations in Aid realised           |                   |
| Deduct—   |           |             |   |                   |
| M.—Appropriations in Aid ..   | 292,175   | 307,595     | £15,420   |                   |
| NET TOTAL .. £  | 4,328,000 | 4,054,070   | Total Surplus to be surrendered £273,930            |                   |



## Vote 34

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

- A.—Saving was due mainly to delay in filling vacancies. A sum of £60,000 was received from the Vote for Remuneration (No. 51).
- B.1.—The excess is mainly due to increased expenditure on staff training and on advertising.
- C.—A sum greater than anticipated was required to meet the costs of cases heard by the Land Commission Court and by the Appeal Tribunal.
- E.—Fewer Land Bonds than had been expected were allocated to Government Departments.
- F.—Revenue exceeded expectations and more than covered outgoings.
- G.—The saving is mainly due to the falling off of applications for advances under Section 5, Land Act, 1965.
- H.—Fewer claims than expected arose during the year.
- I.—The saving was due to difficulty in placing contracts and inability to complete works because of cement shortage in the latter part of the year. A sum of £40,000 was received from the Vote for Remuneration (No. 51).
- K.—£86 compensation (including costs) was paid for damage to a road caused by Land Commission well-boring machine (D.305/1/63). £33 compensation (including costs) was paid for loss of a heifer during the course of a grazing letting (D.305/1/63). £10 compensation was paid for trespass by cattle from Land Commission lands (D.305/1/63).

### APPROPRIATIONS IN AID

|  | Estimated<br>£  | Realised<br>£   |
|--|-----------------|-----------------|
| 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) ) .. .. | 22,000          | 23,637          |
| 2. Fees and costs recovered .. .. .  | 5,600           | 5,772           |
| 3. Surplus income of Rent and Interest Accounts .. ..  | 29,000          | 54,237          |
| 4. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii) ) .. .. .  | 212,000         | 195,471         |
| 5. Contributions towards improvements expenditure .. ..  | 8,500           | 8,382           |
| 6. Miscellaneous .. .. .   | 8,075           | 13,096          |
|  | <u>£292,175</u> | <u>£307,595</u> |

3. A greater area was available for letting than had been anticipated.
4. Some expected receipts did not mature during the year.



## EXTRA REMUNERATION (exceeding £100)

An Assistant Secretary received £300 from the funds of Arramara Teoranta for acting as Chairman.

The Chief Examiner of Title received £296 from Vote 39 for acting as part-time registrar of the Labour Court.

The Solicitor received £400 for extra duties performed in year ended 31st October, 1968.

An Executive Officer received £150 for systems analyst duties. A Clerical Officer received £147 and a Clerk-Typist £152 for computer program duties.

A total of £1,582 was paid for overtime during the year.

## NOTES

Fees (stamps) amounting to £2,875 in respect of this service were received during the year.

Under Section 37, Land Act, 1933, apportioned annuities totalling £25 on four holdings were written off as irrecoverable (D.305/1/63).

Under Sections 21 and 24, Statute of Limitations, 1957, the Land Commission lost title to eleven annuities totalling £11 and arrears thereof.

Sums ranging from £8 to £1,383 and amounting in all to £1,528 in respect of grazing, turbary, conacre and meadow rents due by tenants were written off as irrecoverable (D.305/1/61 and D.305/1/63).

Losses of tools and equipment to the value of £175 were written off (D.305/1/63).

Items of surveying equipment to the value of £50 which were purchased for the execution of schemes financed by the former Vote for Employment and Emergency Schemes were transferred to the Department of Lands free of charge.

Work to the value of £16,426 was done free of charge on the Land Commission computer for other Government Departments.

T. O'BRIEN,  
*Accounting Officer.*

15th June, 1970.

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, 1970, 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 .. .. .        | 1,099,990 | 1,016,001   | 83,989  | —                 |
| B.1.—Travelling and Incidental Expenses .. .. .  | 227,700   | 244,081     | —   | 16,381            |
| B.2.—Post Office Services ..                     | 66,600    | 70,000      | —   | 3,400             |
| C.1.—Acquisition of Land (Grant-in-Aid) .. .. .  | 175,000   | 175,000     | —   | —                 |
| C.2.—Forest Development and Management .. .. .   | 3,766,000 | 3,476,317   | 289,683   | —                 |
| C.3.—Sawmilling .. .. .                          | 30,000    | 30,966      | —   | 966               |
| D.—Grants for Afforestation Purposes .. .. .     | 25,000    | 14,978      | 10,022  | —                 |
| E.—Forestry Education .. .. .                    | 47,700    | 41,409      | 6,291   | —                 |
| F.—Agency, Advisory and Special Services .. .. . | 25,010    | 31,277      | —   | 6,267             |
| G.—John Fitzgerald Kennedy Memorial Park .. .. . | 26,000    | 48,879      | —   | 22,879            |
| GROSS TOTAL .. £                                 | 5,489,000 | 5,148,908   | 389,985   | 49,893            |
|  | Estimated | Realised    | Surplus of Gross Estimate over Expenditure<br>£340,092  |                   |
| Deduct—  |           |             | Deficiency of Appropriations in Aid realised<br>£80,547 |                   |
| H.—Appropriations in Aid ..                      | 892,000   | 811,453     | Net Surplus to be surrendered<br>£259,545               |                   |
| NET TOTAL .. £                                   | 4,597,000 | 4,337,455   |   |                   |

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

|  |         |
|--|---------|
| Contributions towards the establishment of John Fitzgerald Kennedy Memorial Park (See Subhead G) .. .. . | £       |
| Miscellaneous .. .. .  | 19,341  |
|  | 2       |
|  | £19,343 |



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

- A.—Saving due to staff vacancies. £57,565 was received from the Vote for Remuneration (No. 51).
- B.1.—Excess due mainly to increased travelling rates effective from 1st October, 1969, and increased subsistence allowances effective from 1st January, 1970.
- B.2.—Excess due mainly to increased cost of telephone services.
- C.2.—Savings arose mainly from curtailment of planting and road construction programmes. This was partly offset by excess expenditure on mechanical equipment due to a speed-up in deliveries. £120,000 was received from the Vote for Remuneration (No. 51).
- Miscellaneous expenditure under the subhead includes the following:—
- (1) £18 in respect of damage to a car in an accident involving a Forestry Division vehicle (S.48/2/51).
  - (2) £48 *ex-gratia* payment to a Forester for medical expenses arising out of injuries sustained in the course of his duty (E.109/83/67).
  - (3) £10 *ex-gratia* payment to a landowner in respect of damage to fencing (D.305/1/63).
  - (4) A total of £139 arising from a dispute over a right-of-way, £104 for costs and £35 for restoring the passage (D.305/1/63).
  - (5) £20 in respect of loss of or damage to clothing and other articles arising out of forest fires (E.109/41/41 and D.305/1/63).
- C.3.—£3,000 was received from the Vote for Remuneration (No. 51).
- D.—Applications for planting grants were less than expected.
- E.—Saving due mainly to staff vacancies and reduced number of first year students. £1,035 was received from the Vote for Remuneration (No. 51).
- F.—There was a rise in costs by the Institute for Industrial Research and Standards. This subhead was also charged with expenses in connection with European Conservation Year.
- G.—A number of bills relating to 1968–69 but not presented for payment in that year fell to be met from the 1969–70 provision. £2,000 was received from the Vote for Remuneration (No. 51).

## APPROPRIATIONS IN AID

| FOREST RECEIPTS:  |    |    |    |    |    |    | Estimated | Realised |
|---|----|----|----|----|----|----|-----------|----------|
|   |    |    |    |    |    |    | £         | £        |
| Sales of timber   | .. | .. | .. | .. | .. | .. | 825,000   | 699,530  |
| Rents (grazing, shooting, etc.)   | .. | .. | .. | .. | .. | .. | 12,000    | 12,937   |
| Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials) | .. | .. | .. | .. | .. | .. | 10,000    | 49,863   |
| SAWMILL RECEIPTS:   |    |    |    |    |    |    |           |          |
| Receipts from Sawmills (Subhead C.3)  | .. | .. | .. | .. | .. | .. | 45,000    | 49,123   |
|   |    |    |    |    |    |    | £892,000  | £811,453 |

Market conditions were unfavourable for the sale of saw-log timber. Miscellaneous receipts include a sum of £27,199 received from Bord Fáilte Éireann towards recoupment of their agreed share of expenditure to 31st March, 1969, on development of Lough Key Forest Park, Co. Roscommon.



## Vote 35

### EXTRA REMUNERATION (exceeding £100)

Nine officers received amounts varying between £117 and £326 in respect of overtime. The total amount paid for overtime was £3,014.

### NOTES

The following items were written off:—

£28,446—losses resulting from forest fires (S.86/9/57 and D.305/1/63)

£648—losses by theft (D.305/1/63)

£141—damage to forest property in twelve cases, the amounts varying from £1 to £51 (D.305/1/63)

£27—overpayments in redundancy cases (S.84/19/69)

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

#### ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31st MARCH, 1970

|  | £        |
|--|----------|
| Balance on 1st April, 1969 .. .. .                                     | 261,737  |
| Grant-in-aid, 1969-70 .. .. .  | 175,000  |
| Amount received from various persons for the purchase of land, etc. .. | 36,111   |
|  | <hr/>    |
|  | 472,848  |
| Expenditure, 1969-70 .. .. .   | 278,094  |
| Balance on 31st March, 1970 .. .. .                                    | <hr/>    |
|  | £194,754 |

T. O'BRIEN,  
*Accounting Officer.*

18th June, 1970.

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.*



MANUFACTURING ACCOUNT

|                               | Cong     | Dundrum  | Total    | Trading Account—Cost of goods produced | Cong     | Dundrum  | Total    |
|-------------------------------|----------|----------|----------|--|----------|----------|----------|
| Value of raw material .. ..   | £ 14,346 | £ 12,474 | £ 26,820 | .. ..                                  | £ 33,256 | £ 31,123 | £ 64,379 |
| Carriage inward .. ..         | 3,385    | 2,337    | 5,722    | .. ..                                  |          |          |          |
| Cost of raw material .. ..    | 17,731   | 14,811   | 32,542   |  |          |          |          |
| Factory wages .. ..           | 14,166   | 15,647   | 29,813   |  |          |          |          |
| Electricity .. ..             | 656      | 439      | 1,095    |  |          |          |          |
| Repairs and maintenance .. .. | 703      | 226      | 929      |  |          |          |          |
|                               | £ 33,256 | £ 31,123 | £ 64,379 | £                                      | £ 33,256 | £ 31,123 | £ 64,379 |

TRADING ACCOUNT

|  | £        | £        | £        | Sales (a) | £        | £        | £        |
|--|----------|----------|----------|-----------|----------|----------|----------|
| Stock of finished goods at 1st April, 1969             | 3,367    | 4,049    | 7,416    | .. ..     | 37,382   | 34,636   | 72,018   |
| Add cost of goods produced ..                          | 33,256   | 31,123   | 64,379   |           |          |          |          |
| Less stock of finished goods at 31st March, 1970 .. .. | 36,623   | 35,172   | 71,795   |           |          |          |          |
|  | 7,557    | 5,135    | 12,692   |           |          |          |          |
| Cost of goods sold (a) .. ..                           | 29,066   | 30,037   | 59,103   |           |          |          |          |
| Profit and Loss Account—Gross Profit                   | 8,316    | 4,599    | 12,915   |           |          |          |          |
|  | £ 37,382 | £ 34,636 | £ 72,018 | £         | £ 37,382 | £ 34,636 | £ 72,018 |

(a) Including supplies for Department's use.



## PROFIT AND LOSS ACCOUNT

|  | Cong    |  | Dundrum |  | Total    |  | Trading Account—Gross Profit .. | Cong    | Dundrum | Total    |
|--|---------|--|---------|--|----------|--|---------------------------------|---------|---------|----------|
|  | £       |  | £       |  | £        |  |                                 |         |         |          |
| Foresters' salaries and other expenses .. .. | 2,749   |  | 2,901   |  | 5,650    |  |                                 |         |         |          |
| Insurance (notional) .. ..                   | 232     |  | 130     |  | 362      |  |                                 |         |         |          |
| Depreciation—Buildings .. ..                 | 487     |  | 140     |  | 627      |  |                                 |         |         |          |
| Machinery .. ..                              | 271     |  | 583     |  | 854      |  |                                 |         |         |          |
| Net Profit .. ..                             | 4,577   |  | 845     |  | 5,422    |  |                                 |         |         |          |
|  | £ 8,316 |  | £ 4,599 |  | £ 12,915 |  |                                 | £ 8,316 | £ 4,599 | £ 12,915 |

|   | Cong    |  | Dundrum |  | Total   |  |
|---|---------|--|---------|--|---------|--|
|   | £       |  | £       |  | £       |  |
| Gross Capital Investment in Fixed Assets at 31st March, 1969 .. ..          | 43,870  |  | 22,669  |  | 66,539  |  |
| Less Aggregate Depreciation to 31st March, 1969 .. ..                       | 23,197  |  | 14,486  |  | 37,683  |  |
| Net Capital Investment in Fixed Assets at 31st March, 1969 .. ..            | 20,673  |  | 8,183   |  | 28,856  |  |
| Add Capital Investment in Fixed Assets in year ended 31st March, 1970 .. .. | 10      |  | 808     |  | 818     |  |
| Less Depreciation in year ended 31st March, 1970 (as shown above) .. ..     | 20,683  |  | 8,991   |  | 29,674  |  |
| Net Capital Investment in Fixed Assets at 31st March, 1970 .. ..            | 758     |  | 723     |  | 1,481   |  |
| Add Value of Stock at 31st March, 1970 .. ..                                | 19,925  |  | 8,268   |  | 28,193  |  |
| Capital employed at 31st March, 1970 .. ..                                  | 7,557   |  | 5,135   |  | 12,692  |  |
|   | £27,482 |  | £13,403 |  | £40,885 |  |

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.

18th June, 1970.

T. O'BRIEN,  
Accounting Officer.



Féach freisin Tuarascáil an Ard-Reachtair Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1970, i gcomparáid leis an suim a deonadh, le haghaidh Tuarastail agus Costais Roinn na Gaeltachta, maille le Deontais le haghaidh Tithe agus Ildeontais-i-gCabhair.

| Seirbhís  | Deontas   | Caiteachas     | Caiteachas i gcomparáid le Deontas                             |                          |
|---|-----------|----------------|--|--------------------------|
|   |           |                | Níos lú ná mar a Deonadh                                       | Níos mó ná mar a Deonadh |
| A.—Tuarastail, Pá agus Liúntais                                       | £ 87,000  | £ 93,037       | £ —  | £ 6,037                  |
| B.—Costais Taistil agus Costais Theagmhasacha .. ..                   | 10,000    | 12,273         | —  | 2,273                    |
| C.—Seirbhísí Poist .. ..  | 3,500     | 3,923          | —  | 423                      |
| D.—Tithe Gaeltachta .. ..   | 280,000   | 234,957        | 45,043   | —                        |
| E.—Scéimeanna Feabhsúcháin sa Ghaeltacht .. ..                        | 475,000   | 484,431        | —  | 9,431                    |
| F.—Scéimeanna Cultúrtha agus Sóisialacha .. ..                        | 285,000   | 266,152        | 18,848   | —                        |
| G.—Eagrais Áirithe Ghaeilge (Deontais-i-gCabhair) ..                  | 125,000   | 125,000        | —  | —                        |
| H.1.—Gaeltarra Éireann—Caiteachas Reatha (Deontas-i-gCabhair) .. ..   | 80,000    | 80,000         | —  | —                        |
| H.2.—Gaeltarra Éireann—Caiteachas Caipitil (Deontas-i-gCabhair) .. .. | 280,000   | 280,000        | —  | —                        |
| MÓR-IOMLÁN .. £   | 1,625,500 | 1,579,773      | 63,891   | 18,164                   |
|   |           |                | Farasbarr ag an Meastachán Iomlán ar an gCaiteachas<br>£45,727 |                          |
| Baintear de—  | Measta    | Mar a fuarthas | Farasbarr de Leithreasai-i-gCabhair a fuarthas                 |                          |
| I.—Leithreasai-i-gCabhair ..  | 500       | 592            | £92  |                          |
| GLAN-IOMLÁN .. £  | 1,625,000 | 1,579,181      | Farasbarr Iomlán atá le tabhairt suas £45,819                  |                          |

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

A.—Méaduithe a údaraíodh ar na rátaí tuarastail.

B.—Méaduithe a údaraíodh ar na rátaí taistil agus cothaithe.



## Vóta 36

C.—Fuarthas éilimh áirithe a bhain leis an mbliain roimhe sin.

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 .. .. .                 | 144,742  |
| Uisce agus séarachas .. .. .    | 11,288   |
| Muiroibreacha .. .. .           | 35,003   |
| Tithe gloine .. .. .            |          |
| Talmhaíocht .. .. .             | 60,674   |
| Forbairt chomharchumann .. .. . | 15,040   |
| Coláistí Gaeilge .. .. .        | 11,638   |
| Meánscoileanna .. .. .          | 28,994   |
| Hallai .. .. .                  | 1,478    |
| Cóiríocht saoire .. .. .        | 146,380  |
| Saoráidí ilghnéitheacha .. .. . | 29,194   |
|                                 | <hr/>    |
|                                 | £484,431 |

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

|  | £        |
|--|----------|
| Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáth-theanga an teaghlaigh acu ..  | 90,350   |
| Daltaí Gaeltachta ar chúrsaí oiliúna áirithe .. ..   | 5,605    |
| Daltaí ar thréimhse saoire nó ar théarma scoile sa Ghaeltacht agus lucht na dtithe fostais .. .. | 79,591   |
| Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge .. .. .                       | 43,611   |
| Gearrscannáin Ghaeilge .. .. .   | 12,449   |
| Seirbhísí ilghnéitheacha .. .. .   | 34,546   |
|  | <hr/>    |
|  | £266,152 |

### LEITHREASAÍ-I-GCABHAIR

|  | Measta | Mar a fuarthas |
|--|--------|----------------|
|  | £      | £              |
| 1. Aisíoc iasachtaí (Fo-mhírcheann E) .. | 495    | 581            |
| 2. Fáiltais ilghnéitheacha .. .. .       | 5      | 11             |
|  | <hr/>  | <hr/>          |
|  | £500   | £592           |

### LUACH SAOTHAIR BHREISE (thar £100)

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

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

L. TÓIBÍN,  
Oifigeach Cuntasalochta.

30 Meitheamh, 1970.

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

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



See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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<br>Granted            | More than<br>Granted |
|   | £         | £           | £                               | £                    |
| A.—Salaries, Wages and Allowances .. .. .   | 1,580,000 | 1,522,457   | 57,543                          | —                    |
| B.1.—Travelling and Incidental Expenses .. .. .                                     | 82,500    | 90,594      | —                               | 8,094                |
| B.2.—Post Office Services ..  | 179,380   | 190,683     | —                               | 11,303               |
| RESEARCH, ETC.  |           |             |                                 |                      |
| C.1.—Seed Testing, Propagation and Certification, etc. ..                           | 199,300   | 174,430     | 24,870                          | —                    |
| C.2.—Veterinary Research ..   | 290,000   | 274,532     | 15,468                          | —                    |
| C.3.—Subscriptions, etc., to International and other Research Organisations .. .. . | 49,368    | 45,534      | 3,834                           | —                    |
| C.4.—World Food Programme (Grant-in-Aid) .. .. .                                    | 200,000   | 200,000     | —                               | —                    |
| C.5.—Food Aid Contribution under the International Wheat Agreement ..               | 1,000     | —           | 1,000                           | —                    |
| C.6.—Miscellaneous Investigations, Inquiries and Reports ..                         | 4,160     | 2,100       | 2,060                           | —                    |
| C.7.—Live Stock Progeny Testing   | 117,800   | 110,649     | 7,151                           | —                    |
| C.8.—Contribution to Irish Meat Association .. .. .                                 | 10        | —           | 10                              | —                    |
| AGRICULTURAL EDUCATION AND DEVELOPMENT  |           |             |                                 |                      |
| D.1.—Agricultural Schools and Farms .. .. .   | 328,000   | 270,206     | 57,794                          | —                    |
| D.2.—Grants to Private Agricultural Schools, etc. ..                                | 283,800   | 272,568     | 11,232                          | —                    |
| D.3.—Veterinary College ..  | 104,600   | 80,801      | 23,799                          | —                    |
| D.4.—University College, Dublin; Annual Grant for Faculty of Veterinary Medicine .. | 188,000   | 194,377     | —                               | 6,377                |



# Vote 37

| Service   | Grant   | Expenditure | Expenditure compared with Grant |                   |
|---|---------|-------------|---------------------------------|-------------------|
|   |         |             | Less than Granted               | More than Granted |
|   | £       | £           | £                               | £                 |
| D.5.—Trinity College, Dublin; Annual Grant for School of Veterinary Medicine ..   | 102,000 | 108,537     | —                               | 6,537             |
| D.6.—Scholarships in Agriculture, etc. . . . .  | 13,812  | 14,516      | —                               | 704               |
| D.7.—University College, Dublin; Annual Grant for Faculty of General Agriculture ..   | 24,984  | 24,984      | —                               | —                 |
| D.8.—University College, Cork; Annual Grant for Faculty of Dairy Science ..   | 13,000  | 13,000      | —                               | —                 |
| D.9.—Additional Grants to University Colleges<br><i>Original</i> £765,000<br><i>Less Supplementary</i> 70,000                               | 695,000 | 619,401     | 75,599                          | —                 |
| D.10.—Farm Apprenticeship Scheme (including Grant-in-Aid) .. . . .  | 9,000   | 10,029      | —                               | 1,029             |
| D.11.—Rural Groups Advisory Service .. . . .  | 100     | 15          | 85                              | —                 |
| E.1.—Improvement of Live Stock, Milk Production, etc. ..  | 205,000 | 174,131     | 30,869                          | —                 |
| E.2.—Improvement of Poultry and Egg Production ..   | 126,500 | 115,367     | 11,133                          | —                 |
| E.3.—Temporary Schemes for the Growing of Horticultural, etc., Crops .. . . .   | 5,530   | 3,674       | 1,856                           | —                 |
| F.—Grants to County Committees of Agriculture .. . . .  | 890,500 | 874,390     | 16,110                          | —                 |
| G.—Special Agricultural, etc., Schemes .. . . .   | 310,500 | 317,016     | —                               | 6,516             |
| H.—Small Farm (Incentive Bonus) Scheme<br><i>Original</i> £150,000<br><i>Less Supplementary</i> 50,000                                      | 100,000 | 99,650      | 350                             | —                 |
| I.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid, etc.<br><i>Original</i> £51,087<br><i>Supplementary</i> 1,000 | 52,087  | 33,405      | 18,682                          | —                 |
| I.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) .. . . .  | 20,000  | 20,000      | —                               | —                 |



| Service  | Grant     | Expenditure | Expenditure compared with Grant |                      |
|--|-----------|-------------|---------------------------------|----------------------|
|  |           |             | Less than<br>Granted            | More than<br>Granted |
|  | £         | £           | £                               | £                    |
| I.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid) ..  | 9,500     | 9,500       | —                               | —                    |
| I.4.—Contribution to Maera na Feirme (Grant-in-Aid) ..   | 8,000     | 8,000       | —                               | —                    |
| I.5.—An Foras Talúntais—Grant-in-Aid for General Purposes<br><i>Original</i> £1,750,000<br><i>Supplementary</i> 96,000                           | 1,846,000 | 1,846,000   | —                               | —                    |
| I.6.—An Foras Talúntais—Grant-in-Aid for Capital Purposes  | 70,000    | 70,000      | —                               | —                    |
| I.7.—Contribution to Errigal Co-operative Society, Ltd. (Grant-in-Aid) .. ..   | 2,000     | 525         | 1,475                           | —                    |
| J.—Botanic Gardens, Glasnevin ..   | 78,200    | 76,974      | 1,226                           | —                    |
| K.1.—Miscellaneous Work<br><i>Original</i> £84,000<br><i>Less Supplementary</i> 20,000   | 64,000    | 42,942      | 21,058                          | —                    |
| K.2.—Fees for Reports on Agricultural Conditions .. ..   | 6,337     | 4,802       | 1,535                           | —                    |
| K.3.—Payments to the Agricultural Credit Corporation Limited in respect of Loans<br><i>Original</i> £507,510<br><i>Less Supplementary</i> 60,000 | 447,510   | 448,058     | —                               | 548                  |
| K.4.—Improvement of the Creamery Industry, etc. ..   | 100       | —           | 100                             | —                    |
| K.5.—National Agricultural Council   | 2,800     | —           | 2,800                           | —                    |
| K.6.—Agricultural Production Council .. ..   | 10        | —           | 10                              | —                    |
| K.7.—Western Agricultural Consultative Council .. ..   | 10        | —           | 10                              | —                    |
| K.8.—Farm Buildings Scheme and Water Supplies<br><i>Original</i> £2,750,000<br><i>Supplementary</i> 117,000                                      | 2,867,000 | 2,866,439   | 561                             | —                    |
| K.9.—Land Project<br><i>Original</i> £3,630,000<br><i>Supplementary</i> 224,000  | 3,854,000 | 3,843,574   | 10,426                          | —                    |



# Vote 37

| Service   | Grant     | Expenditure | Expenditure compared with Grant |                   |
|---|-----------|-------------|---------------------------------|-------------------|
|   |           |             | Less than Granted               | More than Granted |
|   | £         | £           | £                               | £                 |
| K.10.—Lime and Fertilisers Subsidies                        |           |             |                                 |                   |
| <i>Original</i> £6,037,000                                  |           |             |                                 |                   |
| <i>Supplementary</i> 1,022,000                              |           |             |                                 |                   |
|   | 7,059,000 | 7,066,901   | —                               | 7,901             |
| K.11.—Prevention of Diseases, etc., in Live Stock           |           |             |                                 |                   |
| <i>Original</i> £32,000                                     |           |             |                                 |                   |
| <i>Supplementary</i> 15,000                                 |           |             |                                 |                   |
|   | 47,000    | 46,232      | 768                             | —                 |
| K.12.—Artificial Insemination of Livestock .. .. .          | 11,600    | 12,469      | —                               | 869               |
| K.13.—Bovine Tuberculosis Eradication Scheme                |           |             |                                 |                   |
| <i>Original</i> £2,595,000                                  |           |             |                                 |                   |
| <i>Supplementary</i> 1,685,000                              |           |             |                                 |                   |
|   | 4,280,000 | 4,328,822   | —                               | 48,822            |
| K.14.—Grants for Pasteurisation of Separated Milk, etc. . . | 10,000    | 18,292      | —                               | 8,292             |
| K.15.—Brucellosis Eradication Scheme                        |           |             |                                 |                   |
| <i>Original</i> £1,100,000                                  |           |             |                                 |                   |
| <i>Less Supplementary</i> 648,000                           |           |             |                                 |                   |
|   | 452,000   | 410,019     | 41,981                          | —                 |
| K.16.—Scheme of Grants for Calved Heifers                   |           |             |                                 |                   |
| <i>Original</i> £200,000                                    |           |             |                                 |                   |
| <i>Supplementary</i> 790,000                                |           |             |                                 |                   |
|   | 990,000   | 1,039,201   | —                               | 49,201            |
| K.17.—Scheme of Grants for Forage Harvesting Equipment      |           |             |                                 |                   |
| <i>Original</i> £70,000                                     |           |             |                                 |                   |
| <i>Supplementary</i> 40,000                                 |           |             |                                 |                   |
|   | 110,000   | 111,643     | —                               | 1,643             |
| K.18.—Grants towards the Cost of Co-operative Projects ..   | 8,005     | 791         | 7,214                           | —                 |
| K.19.—Grants to Bacon Factories                             | 10        | —           | 10                              | —                 |
| K.20.—Payments to Pigs and Bacon Commission                 |           |             |                                 |                   |
| <i>Original</i> £2,600,000                                  |           |             |                                 |                   |
| <i>Supplementary</i> 1,000,000                              |           |             |                                 |                   |
|   | 3,600,000 | 3,600,000   | —                               | —                 |
| K.21.—Losses on Disposal of Wheat, etc.                     |           |             |                                 |                   |
| <i>Original</i> £5  |           |             |                                 |                   |
| <i>Supplementary</i> 500,000                                |           |             |                                 |                   |
|   | 500,005   | 500,000     | 5                               | —                 |



| Service  | Grant     | Expenditure | Expenditure compared with Grant |                      |
|--|-----------|-------------|---------------------------------|----------------------|
|  |           |             | Less than<br>Granted            | More than<br>Granted |
|  | £         | £           | £                               | £                    |
| K.22.—Beef, Mutton and Lamb<br>Export Guarantee Schemes<br><i>Original</i> £2,500,000<br><i>Less Supplementary</i> 500,000 | 2,000,000 | 2,051,498   | —                               | 51,498               |
| K.23.—Córas Beostoic agus Feola<br>—Contribution towards<br>Expenses .. .. .   | 100,000   | 115,000     | —                               | 15,000               |
| K.24.—Temporary Scheme of<br>Grants for Farrowed Sows<br><i>Original</i> £125,000<br><i>Supplementary</i> 28,000           | 153,000   | 159,296     | —                               | 6,296                |
| K.25.—Mountain Sheep Subsidy,<br>etc., Schemes<br><i>Original</i> £550,000<br><i>Supplementary</i> 50,000                  | 600,000   | 596,171     | 3,829                           | —                    |
| K.26.—Grants for Glasshouse In-<br>dustry<br><i>Original</i> £103,005<br><i>Supplementary</i> 350,000                      | 453,005   | 470,790     | —                               | 17,785               |
| K.27.—Milk Coolers Scheme ..   | 20,000    | 6,975       | 13,025                          | —                    |
| K.28.—Marketing of Oats<br><i>Original</i> £50,000<br><i>Less Supplementary</i> 20,000                                     | 30,000    | 13,395      | 16,605                          | —                    |
| K.29.—Beef Cattle Incentive<br>Scheme<br><i>Original</i> £1,000,000<br><i>Supplementary</i> 900,000                        | 1,900,000 | 1,911,672   | —                               | 11,672               |
| ADMINISTRATION OF ACTS<br>AND STATUTORY ORDERS   |           |             |                                 |                      |
| L.1.—Diseases of Animals Act,<br>1966<br><i>Original</i> £56,300<br><i>Supplementary</i> 20,000                            | 76,300    | 85,960      | —                               | 9,660                |
| L.2.—Horse Breeding Act, 1934  | 205       | 52          | 153                             | —                    |
| L.3.—Live Stock Breeding Act,<br>1925 .. .. .  | 9,000     | 14,368      | —                               | 5,368                |
| M.1.—Agricultural Produce (Eggs)<br>Acts, 1939 to 1961, etc. ..  | 56,300    | 50,969      | 5,331                           | —                    |
| M.2.—Dairy Produce Acts, 1924 to<br>1947, and Dairy Produce<br>(Price Stabilisation) Acts,<br>1935 to 1956, etc. .. ..     | 104,600   | 84,180      | 20,420                          | —                    |



# Vote 37

| Service   | Grant                  | Expenditure           | Expenditure compared with Grant                        |                   |
|---|------------------------|-----------------------|--|-------------------|
|   |                        |                       | Less than Granted                                      | More than Granted |
|   | £                      | £                     | £  | £                 |
| M.3.—Agricultural Produce (Potatoes) Act, 1931, Flax Act, 1936 and Destructive Insects and Pests (Consolidation) Act, 1958, etc. ..   | 163,600                | 120,315               | 43,285   | —                 |
| 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 .. | 600,000                | 614,457               | —  | 14,457            |
| M.5.—Agricultural Produce (Cereals) Acts, 1933 to 1961 and Wheat Order, 1968, etc. ..   | 21,400                 | 20,513                | 887  | —                 |
| M.6.—Grain Storage (Loans) Act, 1951 .. .. .  | 5                      | —                     | 5  | —                 |
| M.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934 .. .. .   | 2,510                  | 1,214                 | 1,296  | —                 |
| M.8.—Agricultural Wages, etc., Acts, 1936 to 1961 ..  | 16,800                 | 15,605                | 1,195  | —                 |
| M.9.—Sundry Statutes ..   | 621                    | 435                   | 186  | —                 |
| N.1.—Milk Production Allowances, Marketing of Dairy Produce, etc. (including Grants-in-Aid)<br><i>Original</i> £27,000,000<br><i>Supplementary</i> 4,061,000  | 31,061,000             | 30,820,086            | 240,914  | —                 |
| N.2.—Marketing of Wool ..   | 11,625                 | 7,312                 | 4,313  | —                 |
| O.—Technical Assistance ..  | 45,000                 | 37,115                | 7,885  | —                 |
| <b>GROSS TOTAL</b><br><i>Original</i> £60,392,989<br><i>Supplementary</i> 9,531,000   | £69,923,989            | 69,405,608            | 807,953  | 289,572           |
|   |                        |                       | Surplus of Gross Estimate over Expenditure<br>£518,381 |                   |
| <i>Deduct—</i><br>P.—Appropriations in Aid<br><i>Original</i> £2,919,989<br><i>Supplementary</i> 593,000  | Estimated<br>3,512,989 | Realised<br>3,534,863 | Surplus of Appropriations in Aid realised<br>£21,874   |                   |
| <b>NET TOTAL</b><br><i>Original</i> £57,473,000<br><i>Supplementary</i> 8,938,000   | £66,411,000            | 65,870,745            | Total Surplus to be surrendered<br>£540,255            |                   |



| 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 .. .. .                                      | 38,000         | 34,945         |
|  | <u>£73,076</u> | <u>£70,021</u> |

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

- B.1.—Subsistence and motor mileage rates were increased during the year resulting in an excess on the provision for travelling, etc., expenses. It is difficult to estimate accurately for publications and miscellaneous expenses and the sum provided proved inadequate.
- B.2.—The excess was mainly on telephones due to increased traffic, increased rental and call charges and the provision of an additional switchboard and telephonist at the central offices.
- C.1.—The main saving was on the cereal station because of the postponement of the construction of new buildings at the station and because a provision for machinery and stock was not needed as the negotiations for the take over of extra land were not completed. Further savings arose on the cereal seed certification schemes as contracts were placed for a smaller acreage than expected due to the carry-over from the previous year of a substantial quantity of seed. These savings and a saving on the provision for the grass seed certification scheme which arose because accounts for seals, labels, etc., were not received before the end of the financial year, were partly offset by an excess on salaries due to the employment of more seasonal staff than expected.
- C.2.—A saving on the provision for salaries due to staff vacancies was partly offset by excess expenditure on other items of the subhead.
- C.3.—Savings on some items relating to the Food and Agriculture Organisation of the United Nations (because the World Food Congress arranged for 1969 was postponed, and because a provision towards maintenance of trainees from developing countries was not taken up by that Organisation) were partly offset by an increase in the annual contribution. Savings arose on the European and Mediterranean Plant Protection Organisation as the annual contribution fell to be paid at a lesser rate than expected and because a contribution towards the cost of purchasing office accommodation for the Organisation was not required. There were further savings on other items of the subhead as the cost of attendance at meetings was less than provided. The savings were partly offset by some excesses, the principal one being on the provision for the International Sugar Council due to an increase in the annual contribution.
- C.5.—This was a token provision in case an agreement was reached under which Ireland would make a contribution under the Food Aid Convention of the International Wheat Agreement. An agreement was not reached during the year so no expenditure arose.
- C.6.—Expenditure on commissions and special enquiries was less than estimated mainly because the National Codex Committee was not set up until late in the year. There was also a saving on the provision for incidental expenses.
- C.7.—Savings arose on the operating costs of the pig progeny testing stations due to a smaller throughput of pigs. The full number of recorders was not employed at the artificial insemination stations resulting in a further saving. These savings were partly offset by excesses on other items of the subhead.



## Vote 37

- D.1.—The savings arose mainly on salaries because of staff vacancies, on feeding stuffs at Ballyhaise Agricultural Station due to good hay and silage crops and less cattle to be wintered, on poultry at the Munster Institute as turkey and duck rearing units and a poultry plant, which were provided for, were not set up and on new buildings at Mellows Agricultural College, which were not completed by the end of the year.
- D.3.—The saving was mainly on the provision for laboratory equipment for the new X-ray unit as it was found possible to pay for the bulk of the equipment towards the end of the previous financial year. Smaller savings arose on salaries, because of staff vacancies, and on fodder and feeding stuffs. The savings were partly offset by excess expenditure on miscellaneous expenses.
- D.5.—Salaries were increased during the year.
- D.6.—Maintenance allowances of students were increased during the year.
- D.9.—There was a saving on the provision for University College, Dublin as capital works did not get under way until late in the year. The saving was partly offset by an excess on the provision for University College, Cork.
- D.10.—Two more apprentices than estimated for qualified for awards under the scheme.
- E.1.—The number of bulls purchased for leasing to artificial insemination stations was much lower than provided for as the stations to a large extent made their own purchases of bulls. Fewer thoroughbred stallions for hunter breeding were bought than expected as it was difficult to acquire suitable sires. The savings that resulted and some other smaller savings were partly offset by an excess on salaries due to recruitment of extra staff.
- E.2.—Some equipment that had been provided for was not delivered by the end of the year. There was a reduced demand by ordinary poultry keepers for grants for poultry houses due to the tendency towards large scale production. Savings on these and some other items of the subhead were partly offset by excess expenditure on the Gaeltacht Pullet Chick Scheme.
- E.3.—Savings on salaries and travelling expenses due to staff vacancies.
- I.1.—There was no expenditure from the provision for Bord na gCapall as the board was not set up during the year. The saving of £20,000 was partly offset by a small excess on the provision for the Department's Educational Exhibit at the Royal Dublin Society's and Provincial Shows.
- I.7.—The only claim received from the Society was one for payment of subsidy on feeding (beet pulp) for sheep.
- K.1.—The saving was mainly on a provision to meet possible losses incurred by the Dairy Disposal Company Ltd. on the sale of milk powder stocks held over the winters of 1967-68 and 1968-69 against possible shortages of liquid milk in the Dublin area. No expenditure was incurred during 1969-70.
- K.2.—Fewer reports and returns than expected were received.
- K.5.—There was no meeting of the National Agricultural Council during the year.
- K.12.—There was an excess on salaries due to the employment of a laboratory attendant who was not provided for and to the payment of gratuities to three veterinary inspectors. In addition the provision for laboratory equipment proved inadequate.
- K.14.—The excess was due mainly to the payment of an outstanding balance of £7,800 to the Dairy Disposal Company Ltd. for grants under the scheme.
- K.15.—Due to satisfactory disease position in the counties in which the scheme was in operation the amounts paid for veterinary fees, purchase of reactors and travelling expenses were all less than had been anticipated.
- K.18.—No new applications under the scheme were received during the year. The expenditure incurred related to work done in respect of applications approved in preceding years.



- K.23.—The estimate was prepared very shortly after the setting up of the Company and it was not possible at that stage to anticipate accurately the outlay on accommodation, staffing and promotional activities.
- K.27.—The number of applications received was much less than expected. In addition most applications were in respect of the cheaper in-can cooler.
- K.28.—The quantity of oats which was offered to An Bord Gráin was less than expected. In addition, only a payment on account was made to the board in respect of the 1969 crop and final settlement yet remains to be made.
- L.1.—The excess was mainly on salaries due to a retrospective increase in overtime and Sunday and bank holiday duty rates of pay. In addition, the provision for travelling expenses proved inadequate.
- L.2.—Fewer appeals against rejection of stallions for licensing were received than expected.
- L.3.—An additional search for unlicensed bulls was carried out in the Autumn of 1969. In addition the rates of remuneration of the inspectors were increased during the year.
- M.1.—Savings, which arose mainly on salaries due to staff vacancies, were partly offset by extra expenditure on travelling caused partly by increased subsistence and motor mileage rates.
- M.2.—Due to unexpectedly prolonged negotiations of a legal nature about the purchase of a site for the proposed Dairy Science Laboratory at Limerick, work on the building of the laboratory was not commenced during the year. As a result there was a saving of £7,000 which had been provided for equipment for the laboratory. There was also a saving on salaries due to staff vacancies.
- M.3.—The purchase of an experimental farm was not made during the year.
- M.7.—Only four of the six centres provided for participated in the scheme.
- M.8.—Savings due to staff vacancies.
- M.9.—The saving arose mainly because some accounts for equipment supplied during the year were not received for payment before the 31st March, 1970.
- N.2.—In this, the first year of operation of An Chomhairle Olla, general expenses were not as heavy as anticipated. In addition there was a saving on salaries due to an unfilled vacancy.
- O.—The number of grants maturing for payment was less than expected.

## APPROPRIATIONS IN AID

|   | Corres-<br>ponding<br>Debit<br>Subhead | Estimated<br><br>£ | Realised<br><br>£ |
|---|--|--------------------|-------------------|
| 1. Receipts from seed testing fees, certification fees, sale of pure line seed, live stock, farm produce, etc. . . . .  | C.1                                    | 69,000             | 65,175            |
| 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                                    | 27,525             | 46,115            |
| 3. Receipts from sale of bacon pigs, etc., at Pig Progeny Testing Stations at Cork and Dublin . . . . .   | C.7                                    | 40,320             | 33,786            |



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|   | Corres-<br>ponding<br>Debit<br>Subhead | Estimated | Realised  |
|---|--|-----------|-----------|
|   |  | £         | £         |
| 4. Receipts from students' fees, sale of live stock and farm produce, etc. . . . .  | D.1                                    |           |           |
| Mellowes Agricultural College . . . .   |  | 24,450    | 18,764    |
| Ballyhaise Agricultural Station . . . .   |  | 24,000    | 27,615    |
| Clonakilty Agricultural Station . . . .   |  | 18,300    | 22,769    |
| Munster Institute . . . . .   |  | 25,920    | 23,614    |
| Kennedy Horticultural College . . . .   |  | 540       | 652       |
| 5. Receipts from clinique and other fees, etc.:<br>Veterinary College . . . . .   | D.3                                    | 2,750     | 3,113     |
| 6. Receipts from sale and leasing of bulls, etc., and registration fees . . . . .   | E.1                                    | 43,800    | 33,775    |
| 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    | 36,491    |
| 8. Receipts from sale of seeds, manure, live stock, etc. . . . .  | G                                      | 13,510    | 14,874    |
| 9. Refund of portion of the cost of certain schemes in North-West Cavan . . . .   | G                                      | 600       | 259       |
| 10. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas . .  | G                                      | 5,450     | 5,239     |
| 11. Receipts in respect of seed supplied to small-holders at reduced prices . . . . .   | G                                      | 37,500    | 31,129    |
| 12. Rent of lands and premises occupied by Comhlucht Groidhe Náisiúnta na hÉireann, Teoranta . . . . .  |  | 1,900     | 1,901     |
| 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   |  | 15,416    | 16,538    |
| 15. Repayment by the Co-operative Fruit Growers' Society, Ltd. Dungarvan in respect of the principal portion of loan instalments paid to the Agricultural Credit Corporation, Ltd. on behalf of the Society | K.3                                    | 5         | —         |
| 16. Warble Fly (Notification and Treatment) Order, 1967: Receipts for treatment of animals . . . . .  | K.11                                   | 3,000     | 2,656     |
| 17. Recoupment from American Grant Counterpart Special Account in respect of grants for pasteurisation of separated milk . .  | K.14                                   | 10,000    | 14,136    |
| 18. Receipts from sales of semen, etc. . . .  | K.12                                   | 500       | 195       |
| 19. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme . . . . .   | K.13                                   |           |           |
| Original . . . . .  |  |           | £640,000  |
| Supplementary . . . . .   |  |           | 1,160,000 |
|   |  | 1,800,000 | 1,834,639 |



## Vote 37

|   | Corres-<br>ponding<br>Debit<br>Subhead | Estimated  | Realised   |
|---|--|------------|------------|
| 20. Receipts from sale of cattle directed to be slaughtered under the Brucellosis Eradication Scheme, etc. . . . .                                      | K.15                                   | £          | £          |
| <i>Original</i> . . . . .   |  |            |            |
| <i>Less Supplementary</i> . . . . .   |  |            |            |
|   |  | 83,000     | 83,667     |
| 21. Receipts from United Kingdom Government in respect of Irish beef, mutton and lamb imported into the United Kingdom . .                              | K.22                                   |            |            |
| <i>Original</i> . . . . .   |  |            |            |
| <i>Less Supplementary</i> . . . . .   |  |            |            |
|   |  | 1,050,000  | 1,050,000  |
| 22. Horse Breeding Act, 1934: Receipts from licences, etc. . . . .  | L.2                                    | 700        | 935        |
| 23. Live Stock Breeding Act, 1925: Receipts from licences, etc. . . . .   | L.3                                    | 3,800      | 4,601      |
| 24. Agricultural Produce (Eggs) Acts: Receipts from fees, etc. . . . .  | M.1                                    | 3,035      | 2,889      |
| 25. Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc. . . . . | M.2                                    | 13,750     | 12,300     |
| 26. Receipts from fees for inspection of potatoes, etc. . . . .   | M.3                                    | 3,000      | 4,131      |
| 27. Agricultural Produce (Fresh Meat) Acts, and Pigs and Bacon Acts: Receipts from licences, inspection fees, etc.                                      |  |            |            |
| (1) Fresh Meat Acts . . . . .   | M.4                                    | 48,000     | 33,619     |
| (2) Pigs and Bacon Acts . . . . .   |  | 42,000     | 44,029     |
| 28. Agricultural Produce (Cereals) Acts and Wheat Order, 1968, etc.: Receipts from Grain Dealers' Licences . . . . .                                    | M.5                                    | 1,000      | 879        |
| 29. Repayment of advances made under the Grain Storage (Loans) Act, 1951 . . . .  | M.6                                    | 47,580     | 49,817     |
| 30. Fees for licences under the Milk and Dairies Act . . . . .  | M.9                                    | 280        | 283        |
| 31. Marketing of Wool: Receipts from registration and licensing fees . . . . .  | N.2                                    | 500        | —          |
| 32. Receipts from Church Temporalities Fund   |  | 10,000     | 10,000     |
| 33. Miscellaneous . . . . .   |  | 1,403      | 4,278      |
| <b>TOTAL</b>  |  |            |            |
| <i>Original</i> . . . . .   |  |            |            |
| <i>Supplementary</i> . . . . .  |  |            |            |
|   |  | £3,512,989 | £3,534,863 |

1. Demand for seed under the cereal seed certification scheme was less than expected. The Guinness grant was below the figure estimated as only ten months' accounts for the cereal station were paid during the year. The resultant and some other smaller deficiencies were partly offset by surplus receipts on other items.

2. As greater numbers of animals were kept on short-term experiments, the number sold during the year was higher than estimated. In addition better prices were obtained. Receipts for quarantine expenses at Spike Island were higher than expected and a gift of £2,000 was received from Shell Research Ltd. for research on fascioliasis (liver fluke).



## Vote 37

3. There was a decrease in the throughput of pigs at the pig progeny stations.
5. Receipts from clinique fees and sale of stock were somewhat higher than expected.
6. The number of bulls leased to artificial insemination stations was less than provided for, as the stations to a large extent made their own purchases of bulls.
7. To meet the demands of turkey supply farm owners for later hatched parent stock from the unit at Mellows Agricultural College, the breeding season was put back for some months. As a result less cull birds were marketable for the Christmas season and early Spring period.
8. The surplus was due to the increased number of rams located and to the raising of the purchase instalments payable in respect of Cheviot rams and Angus, Hereford and Shorthorn bulls.
9. Deficiency mainly due to receipts not coming to hand until after the close of the financial year.
11. The demand for seed was less than expected.
14. The surplus was due to an increase in salaries during the year and to the fact that an extra officer was seconded during part of the year.
16. The number of warbled animals discovered and dressed was less than expected.
17. Expenditure under Subhead K.14 was greater than expected. The amount received exhausted the allocation in the grant counterpart special account for grants for pasteurisation of separated milk.
18. Some fees were not received until after the close of the financial year.
22. The number of applications for stallion licences exceeded expectations.
23. The surplus receipts resulted from an increase in the number of applications and inspections at farms.
25. In a number of cases production fees had not been received by the end of the financial year.
26. The amount of fees collected during the year was more than expected.
27. Some meat exporters have been withholding portion of the fees payable by them pending the outcome of legal proceedings which they have instituted in connection with the charging of additional fees to finance meat research.
28. The number of applications for licences was less than expected.
31. Registration and licensing requirements had not been introduced by the end of the financial year.
33. Miscellaneous receipts are variable and cannot be closely estimated.

### 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.

An Assistant Secretary and a Deputy Chief Inspector received an allowance of £162 each from An Bord Baine for acting as members of the board.

A Principal received an allowance of £670 from the Dairy Disposal Company Limited for acting as director/chairman of the company and £162 from An Bord Baine for acting as a member of the board.

A Higher Executive Officer received an allowance of £250 from the Dairy Disposal



Company Limited for acting as secretary of the company.

A Chief Inspector received an allowance of £325 from C  ras Beostoic agus Feola for acting as a director of the company.

A Senior Inspector and a Principal received allowances of £1,025 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   ireann Teoranta for acting as a director of the company.

A Higher Executive Officer received an allowance of £272 from the funds of Bord na gCon for acting as chief officer of the board.

A Higher Executive Officer on loan to the Department of Finance received an allowance of £112 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 sixty-eight officers of the Department's veterinary staff received gratuities ranging from £101 to £250 each in respect of additional work.

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 forty-five Agricultural Officers received amounts ranging from £102 to £380 for extra services rendered or supervisory duties in respect of varying periods during the year.

Three Agricultural Officers and a Ship Inspector received amounts ranging from £276 to £520 from Vote 42 for services as night telephonists.

A Clerical Officer received a gratuity of £150 for performing the duties of Programmer on Automatic Data Processing (E.109/21/66).

Two hundred and ninety-three employees received sums varying from £101 to £813 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £91,453.

#### NOTES

This Account includes expenditure of £2,320 in respect of the remuneration of officers temporarily on loan, without repayment, to outside bodies.

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

£890 to twenty-two herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In eleven of the cases the animals died before valuation and in the other eleven cases after valuation but before they could be collected for slaughter. £316 to six herd owners in respect of attested cattle in which lesions were discovered on post-mortem examination at factories. £155 to two herd owners in respect of cattle that were accidentally killed when being collected for slaughter. £50 to a herd owner in respect of an animal that was sensitised to the tuberculin injection and died from a resulting acute allergic condition. Subhead K.13 (S.90/11/67).

£7,800 to the Dairy Disposal Company, Limited, in final settlement of claims for grants for pasteurisation equipment. Subhead K.14 (S.90/9/55).

£882 to the Dairy Disposal Company, Limited, in respect of the balance of a special allowance paid to milk suppliers for losses suffered by them arising out of a strike of assistant and branch managers in August, 1966. The total amount paid, including sums paid in previous years, amounted to £20,715. Subhead N.1 (S.90/12/60).

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

| Reference   | Amount |   |
|-------------|--------|---|
| S.90/15/56  | £100   | Damage to a tractor as a result of a fire at the Botanic Gardens, Glasnevin.  |
| D.306/29/63 | £2,522 | Cost price of 103,428 doses of Strain 19 vaccine purchased for the Calfhood Vaccination Scheme for the eradication of brucellosis. The use of the vaccine was discontinued early in 1968 and stocks on hands had to be destroyed.   |
| S.90/4/56   | £3,489 | Gaeltacht Glasshouse Scheme—Balances of the full cost of twenty-nine glass-houses, including equipment, after taking into account the sums recovered by way of loan repayments and the proceeds of the sale of the houses. The twenty-nine growers concerned had withdrawn from the scheme. |



## Vote 37

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939 was waived in fifty-four cases of registered dealers who had defaulted, and in six cases of former registered dealers whose premises were transferred, etc. The sum involved, viz., £60 was written off (S.90/14/41).

A sum of £185,000 was received from the Vote for Remuneration (No. 51).

J. C. NAGLE,  
*Accounting Officer.*

16th June, 1970.

I have examined the above Account, and the appended Statement and 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 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, 1970 (Capital amounts only)

|   | £              |
|---|----------------|
| Advances under the Grain Storage (Loans) Act, 1951 .. .. .  | 536,956        |
| Sundry purchases of bulls under special scheme for congested districts<br>(maximum sum payable) .. .. . (a) | 55,410         |
| Loans under scheme to encourage commercial production of glasshouse crops<br>in Gaeltacht areas .. .. .     | 5,592          |
| Miscellaneous .. .. .   | 25             |
|   | <hr/> £597,983 |

(a) Reducible, if certain conditions are complied with, to £15,077.

J. C. NAGLE,  
*Accounting Officer.*

16th June, 1970.



## 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, 1970

| 111 | RECEIPTS   |                 | PAYMENTS                                     |                 |
|-----|--|-----------------|--|-----------------|
|     |  | £               |  | £               |
|     | Balance on 1st April, 1969 .. .. .                     | 54,655          | Contribution to World Food Programme .. .. . | 240,758         |
|     | Transfer from Oireachtas Vote 37 (Subhead C.4) .. .. . | 200,000         | Balance on 31st March, 1970 .. .. .          | 13,897          |
|     |  | <u>£254,655</u> |  | <u>£254,655</u> |

J. C. NAGLE,  
*Accounting Officer.*

16th June, 1970.



ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 .. .. .   | 136,600   | 127,793     | 8,807   | —                 |
| B.1.—Travelling and Incidental Expenses .. .. .                                   | 20,250    | 21,694      | —   | 1,444             |
| B.2.—Post Office Services ..  | 5,800     | 5,792       | 8   | —                 |
| C.—Sea Fisheries Development ..   | 97,660    | 79,078      | 18,582  | —                 |
| D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid) | 350,000   | 350,000     | —   | —                 |
| D.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid) .. ..              | 363,000   | 278,000     | 85,000  | —                 |
| E.—Inland Fisheries Development   | 161,870   | 154,046     | 7,824   | —                 |
| F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid) .. .. .                 | 200,000   | 200,000     | —   | —                 |
| G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) .. .. .       | 12,000    | 12,000      | —   | —                 |
| GROSS TOTAL .. £  | 1,347,180 | 1,228,403   | 120,221   | 1,444             |
|   | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £118,777 |                   |
| Deduct—   |           |             | Surplus of Appropriations in Aid realised           |                   |
| H.—Appropriations in Aid ..   | 30,180    | 30,363      | £183  |                   |
| NET TOTAL .. £  | 1,317,000 | 1,198,040   | Total Surplus to be surrendered £118,960            |                   |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to unfilled vacancies.

B.1.—Subsistence and motor mileage rates were increased during the year.

C.—The two exploratory fishing vessels were laid up for long periods while undergoing repairs and overhaul and consequently the scientific programme had to be reduced.



The number of boys who were selected as suitable for training as fishermen was much less than expected. No expenditure arose in connection with the new fishery school due to the fact that the planning arrangements were more protracted than anticipated. The resultant and some other smaller savings were partly offset by the additional expenditure on the repair and overhaul of the exploratory fishing vessels.

D.2.—Expenditure by An Bord Iascaigh Mhara on grants for boats was less than estimated because of the failure of foreign boat-yards to deliver on time vessels under construction. A provision for grants for private ice-plants was very little utilised and the actual cost of an ice-plant erected by An Bord was less than expected.

## APPROPRIATIONS IN AID

|  | Estimated      | Realised       |
|--|----------------|----------------|
|  | £              | £              |
| 1. Repayment of advances made to the former Sea Fisheries Association .. .. .        | 16,940         | 16,940         |
| 2. Proceeds of fines and forfeitures incurred in respect of fishery offences .. .. . | 2,000          | 5,827          |
| 3. Lettings of fishing rights .. .. .  | 4,000          | 4,421          |
| 4. Miscellaneous receipts .. .. .  | 7,240          | 3,175          |
|  | <u>£30,180</u> | <u>£30,363</u> |

2. It is not possible to estimate accurately income from fines and forfeitures.
3. Some rents which were due in 1968-69 were not paid until 1969-70.
4. Miscellaneous receipts cannot be closely estimated. Receipts from sale of fish taken by the exploratory fishing vessels were down because the vessels were out of commission for long periods while undergoing repairs and overhaul.

## 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.

One employee received £115 in respect of overtime. The total expenditure on overtime was £574.

## NOTES

A balance of £586 of a loan made to an applicant for the construction of a demonstration fish farm was written off (S.27/8/58).

A sum of £6,600 was received from the Vote for Remuneration (No. 51).

J. C. NAGLE,  
*Accounting Officer.*

16th June, 1970.

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, 1970, 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 .. .. .   | £ 1,095,000 | £ 1,016,686 | £ 78,314  | £ —               |
| B.—Travelling and Incidental Expenses .. .. .   | 40,000      | 39,139      | 861   | —                 |
| C.—Post Office Services .. .. .   | 60,000      | 46,503      | 13,497  | —                 |
| D.—Advertising and Publicity .. .. .  | 4,000       | 3,941       | 59  | —                 |
| E.—Commissions, Committees and Special Inquiries .. .. .                                  | 2,500       | 3,769       | —   | 1,269             |
| F.—International Organisations .. .. .  | 40,000      | 38,407      | 1,593   | —                 |
| G.—Research .. .. .   | 20,000      | 18,240      | 1,760   | —                 |
| H.—Resettlement Allowances .. .. .  | 3,000       | 905         | 2,095   | —                 |
| I.—Career Information .. .. .   | 3,000       | 866         | 2,134   | —                 |
| J.1.—An Chomhairle Oiliúna—administration and general expenses (Grant-in-Aid) .. .. .     | 955,000     | 955,000     | —   | —                 |
| J.2.—An Chomhairle Oiliúna—capital expenditure (Grant-in-Aid) .. .. .                     | 20,000      | 20,000      | —   | —                 |
| K.—National Industrial Safety Organisation (Grant-in-Aid) .. .. .                         | 10,000      | 10,000      | —   | —                 |
| L.—Technical Assistance .. .. .   | 190,000     | 190,000     | —   | —                 |
| M.—Grants towards the provision of information and advice for intending emigrants .. .. . | 10,000      | 4,497       | 5,503   | —                 |
| O.—Losses .. .. .   | —           | 182         | —   | 182               |
| GROSS TOTAL .. £  | 2,452,500   | 2,348,135   | 105,816   | 1,451             |
|   |             |             | Surplus of Gross Estimate over Expenditure £104,365 |                   |
|   | Estimated   | Realised    | Surplus of Appropriations in Aid realised £26,808   |                   |
| Deduct—   |             |             | Total Surplus to be surrendered £131,173            |                   |
| N.—Appropriations in Aid .. .. .  | 477,500     | 504,308     |   |                   |
| NET TOTAL .. £  | 1,975,000   | 1,843,827   |   |                   |



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

- A.—Saving mainly due to delay in filling vacancies at headquarters and in the Employment Service.
- C.—Saving due to the reduction by the Post Office of an agency fee.
- D.—Includes expenditure of £2,643 on exhibitions, mainly dealing with careers.
- E.—Excess due to an increase in the number of inquiries above that anticipated.
- F.—Saving mainly due to delay in providing a gift for a new ILO headquarters building in Geneva.
- G.—Saving due to research work not undertaken.
- H.—Saving due to grants under resettlement scheme being less than anticipated.
- I.—Expenses on career exhibitions for which provision had been made under this subhead were subsequently allocated to subhead D.
- M.—Saving due to a recommendation from the Emigrants Advisory Committee to make token grants only in 1969–70.
- O.—The charge to this subhead comprises cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54).

## APPROPRIATIONS IN AID

|  | Estimated       | Realised        |
|--|-----------------|-----------------|
|  | £               | £               |
| 1. Receipt from the Social Insurance Fund under Section 40 (2) of the Social Welfare Act, 1952 .. .. .           | 455,000         | 471,000         |
| 2. Repayment of salaries, etc., of officers on loan to outside bodies .. .. .                                    | 7,085           | 19,336          |
| 3. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal) .. | 14,477          | 13,675          |
| 4. Miscellaneous .. .. .   | 938             | 297             |
|  | <u>£477,500</u> | <u>£504,308</u> |

1. Extra receipt of £16,000 due to under-collection in 1968–69 (11th round increases).
2. The period of secondment on loan of officers of the Department was longer than anticipated.
3. Shortfall due to a lesser number of hearings of the Appeals Tribunal than anticipated.

## EXTRA REMUNERATION (exceeding £100)

Four Staff Officers, twelve Clerical Officers and two Messengers received sums ranging from £101 to £167 for overtime. The total cost of overtime amounted to £13,392.

## NOTE

In addition to the amount expended under Subhead A, a further sum of £57,000 was charged to the Vote for Remuneration (No. 51).



## 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, 1970 | Total Expenditure to 31st March, 1970 |
|   | E           | A     |                                       |                                       |
|   | £           | £     | £                                     | £                                     |
| E.I. Co. Ltd., Shannon/I.T.G.W.U. dispute Inquiry .. .. . | 254         | 115   | 369                                   | 1,162                                 |
| Committee on Industrial Relations in the E.S.B. .. .. .   | 1,581       | —     | 1,581                                 | 7,792                                 |
| Maintenance Craft Unions/F.U.E. dispute Inquiry .. .. .   | 689         | 975   | 1,664                                 | 1,664                                 |
| Advisory Committee on Emigration ..                       | 1,245       | 1,210 | 2,455                                 | 2,455                                 |
| £   | 3,769       | 2,300 | 6,069                                 | 13,073                                |

T. O. CEARBHAILL,  
*Oifigeach Cuntasatochta.*

AN ROINN SAOTHAIR,  
26 Meitheamh, 1970.

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, 1970, 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 |
|  | £          | £           | £                               | £                 |
| A.—Salaries, Wages and Allowances  |            |             |                                 |                   |
| <i>Original</i> £830,000   |            |             |                                 |                   |
| <i>Supplementary</i> 20,000  |            |             |                                 |                   |
|  | 850,000    | 810,707     | 39,293                          | —                 |
| B.1.—Travelling and Incidental Expenses .. .. .  | 45,000     | 39,406      | 5,594                           | —                 |
| B.2.—Post Office Services  |            |             |                                 |                   |
| <i>Original</i> £23,220  |            |             |                                 |                   |
| <i>Supplementary</i> 8,000   |            |             |                                 |                   |
|  | 31,220     | 33,091      | —                               | 1,871             |
| C.—Advertising and Publicity   |            |             |                                 |                   |
| <i>Original</i> £4,170   |            |             |                                 |                   |
| <i>Supplementary</i> 3,000   |            |             |                                 |                   |
|  | 7,170      | 7,467       | —                               | 297               |
| D.—Geological Survey—Equipment, Stores and Maintenance .. .. .   | 6,300      | 11,559      | —                               | 5,259             |
| E.—Minerals Development ..   | 1,885      | 1,265       | 620                             | —                 |
| F.—Institute for Industrial Research and Standards (Grant-in-Aid) .. ..  | 663,000    | 663,000     | —                               | —                 |
| G.—International Organisations, etc. .. .. .   | 6,000      | 6,091       | —                               | 91                |
| H.—Córas Tráchtála (Grant-in-Aid) .. .. .  | 1,484,000  | 1,384,000   | 100,000                         | —                 |
| I.—Industrial Development Authority (Grant-in-Aid) ..  | 346,000    | 346,000     | —                               | —                 |
| J.—An Foras Tionscal (Grant-in-Aid)  |            |             |                                 |                   |
| <i>Original</i> £12,000,000  |            |             |                                 |                   |
| <i>Supplementary</i> 3,000,000   |            |             |                                 |                   |
|  | 15,000,000 | 13,879,595  | 1,120,405                       | —                 |
| K.1.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid) .. .. | 205,000    | 205,000     | —                               | —                 |



## Vote 40

| Service   | Grant        | Expenditure | Expenditure compared with Grant                          |                   |
|---|--------------|-------------|--|-------------------|
|   |              |             | Less than Granted  | More than Granted |
| K.2.—Shannon Free Airport Development Company Limited—Grants to Industrialists (Grant-in-Aid) .. .. . | £ 500,000    | £ 500,000   | —  | —                 |
| K.3.—Shannon Free Airport Development Company Limited—Housing Subsidies                               | 68,000       | 77,073      | —  | 9,073             |
| K.4.—Shannon Free Airport Development Company Limited—Housing Grants                                  | 50,000       | 46,475      | 3,525  | —                 |
| L.—Export Guarantee Arrangements under the Insurance Act, 1953 .. .. .                                | 450          | 450         | —  | —                 |
| M.—Technical Assistance<br>Original .. £260,000<br>Supplementary 100,000                              | 360,000      | 300,713     | 59,287   | —                 |
| N.1.—Irish National Productivity Committee (Grant-in-Aid)   | 110,000      | 110,000     | —  | —                 |
| N.2.—National Productivity Year (Grant-in-Aid)<br>Original £41,000<br>Supplementary 23,000            | 64,000       | 64,000      | —  | —                 |
| O.—Commissions, Committees and Special Inquiries .. ..  | 2,165        | 327         | 1,838  | —                 |
| P.1.—Shipbuilding Subsidy<br>Original £250,000<br>Less Supplementary 80,000                           | 170,000      | 70,000      | 100,000  | —                 |
| P.2.—Interest Subsidy to Shipping Finance Corporation ..  | 79,000       | 81,219      | —  | 2,219             |
| Q.—St. Patrick's Copper Mines, Ltd.—Provision for Care and Maintenance Expenses                       | 10           | —           | 10   | —                 |
| R.—Promotion of Buy Irish Campaign (Grant-in-Aid) ..  | 40,000       | 40,000      | —  | —                 |
| S.—Castlecomer Collieries, Ltd. ..  | 10           | —           | 10   | —                 |
| T.—Miscellaneous Payments ..  | 2,150        | 1,775       | 375  | —                 |
| GROSS TOTAL<br>Original £17,017,360<br>Supplementary 3,074,000  | £ 20,091,360 | 18,679,213  | 1,430,957  | 18,810            |
|   |              |             | Surplus of Gross Estimate over Expenditure<br>£1,412,147 |                   |



| Service                          | Grant          | Expenditure   | Expenditure compared with Grant           |                   |
|----------------------------------|----------------|---------------|---|-------------------|
|                                  |                |               | Less than Granted                         | More than Granted |
|                                  | £<br>Estimated | £<br>Realised | Surplus of Appropriations in Aid realised |                   |
| <i>Deduct—</i>                   |                |               |   |                   |
| U.—Appropriations in Aid         |                |               |   |                   |
| <i>Original</i> £547,360         |                |               |   |                   |
| <i>Less Supplementary</i> 47,000 |                |               |   |                   |
|                                  | 500,360        | 516,155       | £15,795                                   |                   |
| NET TOTAL                        |                |               | Total Surplus to be surrendered           |                   |
| <i>Original</i> £16,470,000      |                |               |   |                   |
| <i>Supplementary</i> 3,121,000   |                |               |   |                   |
|                                  | £19,591,000    | 18,163,058    | £1,427,942                                |                   |

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

- A.—Claims for recoupment of salaries of staff seconded to the Industrial Development Authority from other bodies and claims for professional services from consultants to the Authority and An Foras Tionscal did not mature for payment within the year. A sum of £42,600 was received from the Vote for Remuneration (No. 51) in respect of pay increases.
- B.1.—Expenditure on travelling by the staff and technical advisers to the Industrial Development Authority and An Foras Tionscal was less than anticipated.
- B.2.—Expenditure on telephone services was greater than anticipated.
- D.—Claims for payment of equipment, ordered through the Post Office Stores in the previous year, fell due for payment within the year.
- H.—Grants approved by Córas Tráchtála which were expected to be paid within the year did not reach the final stages for payment.
- J.—No payments were made in respect of grants approved in principle under the Re-Equipment Grants Scheme as the enabling legislation did not come into force in time. In addition, there was a general slowing down of factory building caused by the strike in Cement Ltd. with a consequent drop in applications for payments of grants approved.
- K.3.—Excess was due to the number of houses completed within the year being greater than anticipated.
- K.4.—Housing grants which were expected to mature for payment in 1969–70 were paid in 1968–69 with a consequent reduction in the amount payable in 1969–70.
- M.—Claims for payment of grants approved, particularly in the case of consultancy schemes, were not received to the extent anticipated.
- O.—Saving mainly due to expenditure on the Committee on the De-Pyramiding of Tariff Protection (£100) and on the Working Group on Western Transport Costs (£73) being lower than anticipated.
- P.1.—Claims for subsidy payments were less than anticipated.



## Vote 40

| APPROPRIATIONS IN AID   |                           |    |          | Estimated | Realised |
|---|---------------------------|----|----------|-----------|----------|
|   |                           |    |          | £         | £        |
| 1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936   | ..                        | .. | ..       | 7,089     | 5,703    |
| 2. Repayment of salaries, etc., of officers on loan to outside bodies   | ..                        | .. | ..       | 5,670     | 9,084    |
| 3. Recoupment from American Grant Counterpart Special Account in respect of expenditure on Technical Assistance (Subhead M) | ..                        | .. | ..       | 3,000     | —        |
| 4. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960                |                           |    |          |           |          |
|   | <i>Original</i>           | .. | £416,000 |           |          |
|   | <i>Less Supplementary</i> |    | 47,000   |           |          |
|   |                           |    |          | 369,000   | 354,600  |
| 5. Export guarantee premiums and fees under the Insurance Act, 1953   | ..                        | .. | ..       | 15,000    | 18,493   |
| 6. Receipts under the Trade Marks Act, 1963 and the Patents Act, 1964   | ..                        | .. | ..       | 100,000   | 109,490  |
| 7. Miscellaneous  | ..                        | .. | ..       | 601       | 18,785   |
| TOTAL   |                           |    |          |           |          |
|   | <i>Original</i>           |    | £547,360 |           |          |
|   | <i>Less Supplementary</i> |    | 47,000   |           |          |
|   |                           |    |          | £500,360  | £516,155 |

1. The cost of administration of the Weights and Measures Office was less than expected and anticipated receipts from two local authorities were not received within the year.
2. The number of officers on loan to outside bodies was greater than anticipated.
3. There was no expenditure under the Technical Assistance scheme for coal utilisation and marketing investigation.
4. No royalties were received under the Gortdrum and Silvermines State Mining leases.
5. Premium receipts were greater than anticipated.
6. Receipts were greater than anticipated.
7. Miscellaneous receipts are variable and cannot be accurately estimated. They include receipts under the Trade Loans (Guarantee) Acts (£9,678); special royalties arising from Technical Assistance grant for minerals exploration (£5,802); repayment of grant made under the scheme for Temporary Assistance for Industry (£1,134), etc.

### EXTRA REMUNERATION (exceeding £100)

The 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 Company Ltd.; an Assistant Secretary received £325 as a director of the National Building Agency Ltd. and an Assistant Secretary received £250 as Chairman of An Foras Tionscal; an Executive Officer received a gratuity of £150 for services as Secretary of the Credit Union Advisory Committee.

Six Examiners in the Patents Office received sums varying from £370 to £581 for examining patents applications outside their normal hours of duty.

Eighteen officers received sums varying from £105 to £302 for overtime. The total amount paid in respect of overtime was £7,692.



## NOTES

This Account includes expenditure of approximately £1,455 in respect of remuneration of staff on loan, without repayment, to other Departments. The Account of another Department includes expenditure of approximately £1,918 in respect of remuneration of staff on loan, without repayment, to this Department.

*Ex-gratia* payments totalling approximately £17 were made to three officers of the Department in respect of loss and damage to clothing, and medical expenses in consequence of accidents in course of official duties. Subhead B.1 (E.109/41/41 and E.109/83/67).

The sum of £480 was expended in rendering safe ten abandoned mineshafts in the Allihies and Urhin districts, Co. Cork. Subhead B.1 (S.99/4/51).

Fees (stamps) were received as follows:—

|  |        |
|--|--------|
|  | £      |
| Companies Registration .. .. .   | 30,108 |
| Companies Registration (Limited Partnerships Act, 1907) .. .. .                                      | 4      |
| 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, 1970 | Total Expenditure to 31st March, 1970 |
|   | O           | Other                 |                                       |                                       |
|   | £           | £                     | £                                     | £                                     |
| Working Party on growing of Flax and Hemp as Industrial Crops (1963-64) .. .. . | —           | —                     | —                                     | 547                                   |
| Committee on De-Pyramiding of Tariff Protection (1967-68) ..                    | 100         | (A) 46                | 146                                   | 2,746                                 |
| Committee on Industrial Progress (1968-69) .. .. .                              | 1           | (A) 5,443             | 5,444                                 | 7,548                                 |
| Working Group on Western Transport Costs (1968-69) .. ..                        | 73          | (A) 1,000<br>(B.1) 65 | 1,138                                 | 1,525                                 |
| Oireachtas Committee to review the Constitution, etc. (1966-67) ..              | 15          | —                     | 15                                    | 5,161                                 |
| Committee on Shipping Costs (1969-70) .. .. .                                   | 138         | (A) 320               | 458                                   | 458                                   |
|   | £ 327       | 6,874                 | 7,201                                 | 17,985                                |

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

DEPARTMENT OF INDUSTRY AND COMMERCE,  
6th July, 1970.

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, 1970, 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> £1,760,000   |           |             |                                 |                   |
| <i>Supplementary</i> 10  |           |             |                                 |                   |
| <i>Do.</i> 41,000  |           |             |                                 |                   |
|  | 1,801,010 | 1,777,944   | 23,066                          | —                 |
| B.1.—Travelling and Incidental Expenses .. .. .  | 57,000    | 58,856      | —                               | 1,856             |
| B.2.—Post Office Services ..   | 205,000   | 182,048     | 22,952                          | —                 |
| C.—Equipment, Stores and Maintenance .. .. .   | 65,000    | 45,820      | 19,180                          | —                 |
| D.1.—Grant to Córas Iompair Éireann  |           |             |                                 |                   |
| <i>Original</i> £2,000,000   |           |             |                                 |                   |
| <i>Supplementary</i> 650,000   |           |             |                                 |                   |
|  | 2,650,000 | 2,650,000   | —                               | —                 |
| D.2.—Córas Iompair Éireann Redundancy Compensation ..  | 347,000   | 341,149     | 5,851                           | —                 |
| E.—Grants for Harbours   |           |             |                                 |                   |
| <i>Original</i> £360,010   |           |             |                                 |                   |
| <i>Less Supplementary</i> 110,000  |           |             |                                 |                   |
|  | 250,010   | 217,498     | 32,512                          | —                 |
| BORD FÁILTE ÉIREANN  |           |             |                                 |                   |
| F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid) ..                    | 3,250,000 | 3,250,000   | —                               | —                 |
| F.2.—Resort Development (Grant-in-Aid) .. .. .   | 400,000   | 400,000     | —                               | —                 |
| F.3.—Development of Holiday Accommodation (Grant-in-Aid)   |           |             |                                 |                   |
| <i>Original</i> £1,000,000   |           |             |                                 |                   |
| <i>Supplementary</i> 500,000   |           |             |                                 |                   |
|  | 1,500,000 | 1,500,000   | —                               | —                 |
| F.4.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid) .. .. . | 100,000   | 100,000     | —                               | —                 |



| Service   | Grant     | Expenditure | Expenditure compared with Grant |                      |
|---|-----------|-------------|---------------------------------|----------------------|
|   |           |             | Less than<br>Granted            | More than<br>Granted |
|   | £         | £           | £                               | £                    |
| G.1.—Acquisition of Land, Buildings, etc., at Airports<br><i>Original</i> £160,000<br><i>Less Supplementary</i> 95,000                | 65,000    | 56,389      | 8,611                           | —                    |
| G.2.—Constructional Works at Airports including Furnishing of Buildings<br><i>Original</i> £2,000,000<br><i>Supplementary</i> 800,000 | 2,800,000 | 2,810,232   | —                               | 10,232               |
| H.—Transport of Staff .. ..   | 14,000    | 16,740      | —                               | 2,740                |
| I.—Radio Equipment<br><i>Original</i> £400,000<br><i>Less Supplementary</i> 70,000  | 330,000   | 229,236     | 100,764                         | —                    |
| J.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid) .. ..                        | 210,000   | 210,000     | —                               | —                    |
| K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.   | 500       | 274         | 226                             | —                    |
| K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ..                         | 13,000    | 12,975      | 25                              | —                    |
| L.—Expenses in connection with International Organisations<br><i>Original</i> £178,000<br><i>Supplementary</i> 34,000                 | 212,000   | 226,459     | —                               | 14,459               |
| M.—Technical Assistance ..  | 4,000     | 2,522       | 1,478                           | —                    |
| N.—Rural Electrification ..   | 922,500   | 922,137     | 363                             | —                    |
| O.—Grants for Bottled Gas Installations<br><i>Original</i> £10,000<br><i>Supplementary</i> 15,000                                     | 25,000    | 20,442      | 4,558                           | —                    |
| P.—Commissions, Committees and Special Inquiries .. ..  | 10        | 34          | —                               | 24                   |
| Q.—Grants for the Improvement of Roads to Generating Stations .. ..   | 10,000    | 7,617       | 2,383                           | —                    |
| R.—Rent on Lands, etc., at Airports .. ..   | 2,000     | 632         | 1,368                           | —                    |



# Vote 41

| Service                        | Grant        | Expenditure | Expenditure compared with Grant                     |                   |
|--------------------------------|--------------|-------------|---|-------------------|
|                                |              |             | Less than Granted                                   | More than Granted |
|                                | £            | £           | £   | £                 |
| S.—Investment Grants for Ships |              |             |   |                   |
| Original £2,464,000            |              |             |   |                   |
| Less Supplementary 214,000     |              |             |   |                   |
|                                | 2,250,000    | 2,249,917   | 83  | —                 |
| GROSS TOTAL                    |              |             |   |                   |
| Original £15,932,020           |              |             |   |                   |
| Supplementary 10               |              |             |   |                   |
| Do. 500,000                    |              |             |   |                   |
| Do. 1,051,000                  |              |             |   |                   |
|                                | £ 17,483,030 | 17,288,921  | 223,420   | 29,311            |
|                                | Estimated    | Realised    | Surplus of Gross Estimate over Expenditure £194,109 |                   |
| Deduct—                        |              |             | Surplus of Appropriations in Aid realised           |                   |
| T.—Appropriations in Aid       |              |             |   |                   |
| Original £2,160,020            |              |             |   |                   |
| Supplementary 380,000          |              |             |   |                   |
|                                | 2,540,020    | 2,614,815   | £74,795   |                   |
| NET TOTAL                      |              |             |   |                   |
| Original £13,772,000           |              |             |   |                   |
| Supplementary 10               |              |             |   |                   |
| Do. 500,000                    |              |             |   |                   |
| Do. 671,000                    |              |             |   |                   |
|                                | £ 14,943,010 | 14,674,106  | Total Surplus to be surrendered £268,904            |                   |

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

- A.—Saving arose because salary claims on behalf of a number of grades were not finalised during the financial year. In addition to the expenditure shown, a further sum of £80,100 was charged to the Vote for Remuneration (No. 51).
- B.1.—Excess due to unanticipated increases in incidental expenses (£6,000) partly offset by a saving on travelling. Incidental expenses are variable and accurate estimation is not possible.
- B.2.—Saving due to delays in providing certain cross-channel lines and other circuits for which provision had been made while some accounts did not mature for payment as expected.
- C.—For technical reasons no action was taken during the year on the proposal to instal weather radar at Cork Airport and in consequence there was a saving of £20,000. Accounts amounting to £1,010 proper to 1968–69 were paid in 1969–70. Rockets estimated to cost approximately £1,500 were not delivered until April, 1970.
- D.2.—The estimate was based on a C.I.E. estimate prepared in October, 1968 of the total cost of redundancy compensation repayable to the Board by the Exchequer in 1969–70. In the event, compensation paid was less than anticipated.
- E.—Works involving grant expenditure did not proceed at one harbour and grant expenditure at six other harbours was less than expected.
- G.1.—Land acquisition did not proceed as quickly as expected.



- G.2.—Work on certain contracts proceeded more rapidly than was anticipated.
- H.—An expected reduction in the use of public transport, the cost of which is borne on this subhead, did not materialise.
- I.—Saving due to unexpected delays in the delivery and installation of certain radio navigational equipment at Dublin and Shannon Airports.
- K.1.—The pattern of expenditure on this subhead is irregular and accurate estimation is not possible.
- L.—Ireland's contributions to the International Civil Aviation Organisation and the Eurocontrol Organisation were greater than expected. These excesses were partly offset by a reduction in our contribution to the World Meteorological Organisation and savings on international travel.
- M.—Saving due mainly to a smaller number of approved grants coming in course of payment in the year than had been anticipated.
- O.—The number of grant applications received proved smaller than anticipated.
- Q.—Certain approved works were not completed before the end of the financial year.
- R.—Acquisition of sites and wayleaves did not proceed as quickly as expected and lump sum payments in lieu of rent which were provided for did not materialise.

## APPROPRIATIONS IN AID

|   | Estimated | Realised  |
|---|-----------|-----------|
|   | £         | £         |
| 1. Fees under the Air Navigation and Transport Acts, 1936 to 1965 .. .. .   | 35,000    | 37,935    |
| 2. Receipts under the Merchant Shipping and Mercantile Marine Acts .. .. .  | 11,000    | 20,754    |
| 3. Passenger service charge at airports:—   |           |           |
|   | Estimated | Realised  |
|   | £         | £         |
|   | 467,000   | 450,076   |
| Less cost of collection .. .. .   | 27,000    | 29,771    |
|   | 440,000   | 420,305   |
| 4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities .. .. .   | 130,000   | 147,542   |
| 5. Miscellaneous receipts .. .. .   | 48,020    | 68,327    |
| 6. Surplus on Aer Rianta Teoranta Operating Account, year ended 31st March, 1969 (Dublin Airport)   |           |           |
| Original .. .. .  | £230,000  |           |
| Supplementary .. .. .   | 14,000    |           |
|   | 244,000   | 243,819   |
| 7. Surplus from landing and concession fees, etc., over maintenance and other charges incurred by Aer Rianta Teoranta in the management of Shannon Airport      |           |           |
| Original .. .. .  | £900,000  |           |
| Supplementary .. .. .   | 224,000   |           |
|   | 1,124,000 | 1,199,361 |
| 8. Surplus from landing and concession fees, etc., over maintenance and other charges incurred by Aer Rianta Teoranta in the management of Cork Airport .. .. . | 40,000    | 6,111     |



## Vote 41

### 9. Sales and Catering Service year ended 31st December, 1968

|                            | £        | £       |
|----------------------------|----------|---------|
| <i>Original</i> .. ..      | £156,000 |         |
| <i>Supplementary</i> .. .. | 142,000  |         |
|                            | <hr/>    |         |
|                            | 298,000  | 298,056 |

### 10. Shanwick communications charges

|                            | £          | £          |
|----------------------------|------------|------------|
|                            | 170,000    | 172,605    |
|                            | <hr/>      | <hr/>      |
| <b>TOTAL</b>               |            |            |
| <i>Original</i> .. ..      | £2,160,020 |            |
| <i>Supplementary</i> .. .. | 380,000    |            |
|                            | <hr/>      |            |
|                            | £2,540,020 | £2,614,815 |

1. The surplus was due to an overall unforeseen increase in receipts from personnel licences and certificates of registration and airworthiness.
2. The surplus was due to the receipt of survey fees of approximately £12,000 for two large foreign tankers.
3. The sum realised represented receipts for eleven months only. A payment of £16,282 was not received until 1st April, 1970.
4. The surplus was due to a change in the accounting procedure of Eurocontrol for the payment of reimbursements to member States.
5. Receipts under the Road Transport Acts and from foreshore rents and other marine services were higher than expected.
7. Surplus arose because of exceptional buoyancy in traffic throughout the year.
8. Prior to 1969-70 the subhead comprised the gross receipts from earnings, leases, concessions, etc., with expenditure being met from other subheads of the Vote. On the transfer to Aer Rianta Teoranta new accounting procedures were introduced and it was not possible to forecast accurately the final outturn.

### EXTRA REMUNERATION (exceeding £100)

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

A Staff Officer in the Mercantile Marine Office, Cork, received an allowance of £125 for extra attendance and responsibilities.

Eight Engineers received gratuities totalling £2,110 for extra attendance.

Three hundred and ninety-nine employees received sums varying from £101 to £1,537 in respect of extra attendance and night duty allowances. The total amount paid in respect of overtime was £105,917.

### NOTES

Subhead H includes expenditure on subsidised transport of immigration officials (£242), Customs and Excise Staff (£967), Post Office Staff (£1,255) and Department of Agriculture and Fisheries Staff (£149) (S.99/63/42).

Assistance was rendered by the Department of Defence in the search for a crashed Aer Lingus Viscount (S.4/4/62).

A sum of £16 in respect of excess annual leave taken by an officer who resigned was written off as irrecoverable (S.99/11/59).

An *ex-gratia* payment of £80 was made to an officer in respect of medical expenses incurred as a result of an accident in the course of official duties. Subhead B.1 (E.109/83/67).



£43 was paid to the Department of Social Welfare in respect of an employee's insurance contributions which were under-collected. Subhead A (S.98/18/69).

Expenditure amounting to £1,918 was incurred on remuneration of staff on loan without repayment to another Department. The accounts of another Department include expenditure of £770 in respect of staff on loan to this Department without repayment.

Expenditure under Subhead P related to the travelling, subsistence and other expenses of the Inter-Departmental Working Group on Oil Pollution. The total expenditure on this Working Group to 31st March, 1970 amounted to £437.

D. Ó RÍORDÁIN,  
*Accounting Officer.*

DEPARTMENT OF TRANSPORT AND POWER,  
27 Iúil, 1970.

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

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



## STATE AIRPORTS

## STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST MARCH, 1970.

(It was indicated in the statement published in the Accounts for 1968-69 that for future years the statement would be reconstructed to show a breakdown of expenditures and receipts as between air navigation services appropriate respectively to airports and to en-route services. The basis for this reconstruction is unlikely to be settled until some time in the year ending March, 1972.)

| 1968-69    |           |         |         | 1969-70                             |           |           |           |         |
|------------|-----------|---------|---------|-------------------------------------|-----------|-----------|-----------|---------|
| Total      | Shannon   | Dublin  | Cork    | EXPENDITURE                         | Total     | Shannon   | Dublin    | Cork    |
| £          | £         | £       | £       |                                     | £         | £         | £         | £       |
| 327,059    | 176,237   | 120,855 | 29,967  | I. AIR NAVIGATION SERVICES          | 352,422   | 196,649   | 123,623   | 32,150  |
| 41,137     | 27,666    | 9,798   | 3,673   | Air Traffic Control                 | 34,289    | 24,595    | 6,461     | 4,233   |
|            |           |         |         | Salaries, Wages and Superannuation  |           |           |           |         |
|            |           |         |         | Other costs .. .. .                 |           |           |           |         |
| 230,458    | 117,887   | 80,163  | 32,408  | Meteorological Service              | 249,948   | 125,917   | 87,657    | 36,374  |
| 40,143     | 18,119    | 13,955  | 8,069   | Salaries, Wages and Superannuation  | 44,483    | 15,942    | 18,944    | 9,597   |
|            |           |         |         | Other costs .. .. .                 |           |           |           |         |
|            |           |         |         | RADIO SERVICE                       |           |           |           |         |
| 449,127    | 327,015   | 94,219  | 27,893  | Salaries, Wages and Superannuation  | 468,967   | 327,713   | 109,759   | 31,495  |
| 78,741     | 47,837    | 23,548  | 7,356   | Maintenance of Radio Station ..     | 89,077    | 45,907    | 30,345    | 12,825  |
| 190,323    | 150,691   | 20,813  | 18,819  | Other costs .. .. .                 | 189,621   | 147,213   | 23,233    | 19,175  |
|            |           |         |         | II. AIRPORT MANAGEMENT              |           |           |           |         |
|            |           |         |         | Administration .. .. .              |           |           |           |         |
| 277,560    | 96,312    | 158,943 | 22,305  | Salaries, Wages and Superannuation  | 317,867   | 72,134    | 225,076   | 20,657  |
|            |           |         |         | Security Force                      |           |           |           |         |
| 237,622    | 107,628   | 102,373 | 27,621  | Salaries, Wages and Superannuation  | 278,887   | 106,433   | 123,462   | 48,992  |
|            |           |         |         | Maintenance of Field and Buildings  |           |           |           |         |
| 315,394    | 115,770   | 170,067 | 29,557  | Salaries, Wages and Superannuation  | 371,933   | 187,119   | 174,904   | 9,910   |
| 88,904     | 25,797    | 53,874  | 9,233   | Other Maintenance costs .. ..       | 74,086    | 32,950    | 37,099    | 4,037   |
| 54,312     | 35,702    | 12,737  | 5,873   | Rates .. .. .                       | 59,444    | 36,606    | 16,489    | 6,349   |
| 20,024     | 20,024    | —       | —       | Operation of Airport Post Office .. | 13,520    | 13,520    | —         | —       |
| 187,143    | 74,247    | 94,219  | 18,677  | Other Costs .. .. .                 | 318,251   | 119,221   | 149,641   | 49,389  |
| £2,537,947 | 1,340,932 | 955,564 | 241,451 | TOTAL EXPENDITURE .. .. .           | 2,862,795 | 1,451,919 | 1,125,693 | 285,183 |



STATE AIRPORTS (*continued*)

| 1968-69      |              |              |              | 1969-70   |                |              |              |
|--------------|--------------|--------------|--------------|---|----------------|--------------|--------------|
| Total        | Shannon      | Dublin       | Cork         | REVENUE   |                |              |              |
| £            | £            | £            | £            | Total   | Shannon        | Dublin       | Cork         |
| 1,690,727    | 1,053,260    | 586,438      | 51,029       | £   | £              | £            | £            |
| 232,360      | 75,298       | 141,842      | 15,220       | Landing fees .. .. .  | 1,573,114      | 814,304      | 63,013       |
| 80,397       | 36,541       | 37,448       | 6,408        | Letting of offices, stores, sites, etc. ..                                | 93,436         | 232,948      | 17,925       |
| 409,191      | 83,430       | 291,897      | 33,864       | Concession fees .. .. .   | 15,404         | 46,779       | 10,113       |
| 244,953      | 200,000      | 44,953       | —            | Passenger service charge (net) .. .. .                                    | 99,233         | 312,624      | 35,750       |
| 162,967      | 162,967      | —            | —            | Profit on catering and sales .. .. .                                      | 382,201        | 98,993       | —            |
| 61           | 61           | —            | —            | En-Route Communications Service ..  | 172,605        | —            | —            |
| 59,393       | 59,393       | —            | —            | Class B Communications Service ..   | 90             | —            | —            |
|              |              |              |              | Recoupment from Eurocontrol of cost of providing personnel and facilities | 147,543        | —            | —            |
| 81,263       | 46,667       | 32,101       | 2,495        | Other revenue .. .. .   | 40,504         | 72,887       | 3,760        |
| 2,961,312    | 1,717,617    | 1,134,679    | 109,016      | TOTAL REVENUE .. .. .   | 2,524,130      | 1,578,535    | 130,561      |
| 2,537,947    | 1,340,932    | 955,564      | 241,451      | Deduct TOTAL EXPENDITURE .. .. .  | 1,451,919      | 1,125,693    | 255,183      |
| (+ ) 423,365 | (+ ) 376,685 | (+ ) 179,115 | (- ) 132,435 | Operating surplus (+) or deficit (-)                                      | (+ ) 1,072,211 | (+ ) 452,842 | (- ) 154,622 |
| 1,270,158    | 589,141      | 540,778      | 140,239      | Depreciation and Interest on Capital                                      | 669,674        | 668,852      | 145,242      |
| (- ) 846,793 | (- ) 212,456 | (- ) 361,663 | (- ) 272,674 | TOTAL SURPLUS (+) OR DEFICIT (-) £  | (+ ) 402,537   | (- ) 216,010 | (- ) 299,864 |
|              |              |              |              | STATEMENT OF CAPITAL EXPENDITURE  |                |              |              |
| 13,631,799   | 6,404,667    | 5,658,994    | 1,568,138    | Total expenditure at beginning of year                                    | 6,709,992      | 6,266,585    | 1,590,388    |
| 935,166      | 305,325      | 607,591      | 22,250       | Expenditure during year .. .. .   | 1,122,726      | 1,770,202    | 68,422       |
| £14,566,965  | 6,709,992    | 6,266,585    | 1,590,388    | Total expenditure at end of year .. £                                     | 7,832,718      | 8,036,787    | 1,658,810    |
| 437,245      | 178,123      | 200,621      | 58,501       | Includes, on acquisition of land ..                                       | 180,069        | 255,064      | 58,501       |

D. Ó RÍORDÁIN,  
*Accounting Officer.*

27 Iúil, 1970.



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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<br>Original £17,800,000<br>Supplementary 550,000       | 18,350,000 | 18,317,911  | 32,089                          | —                 |
| B.—Travelling and Incidental Expenses<br>Original £542,000<br>Supplementary 73,000       | 615,000    | 623,839     | —                               | 8,839             |
| C.—Accommodation and Building Charges<br>Original £1,195,000<br>Supplementary 163,000    | 1,358,000  | 1,350,710   | 7,290                           | —                 |
| D.—Conveyance of Mails<br>Original £1,181,000<br>Supplementary 169,000                   | 1,350,000  | 1,338,875   | 11,125                          | —                 |
| E.—Postal and General Stores<br>Original £962,000<br>Supplementary 158,000               | 1,120,000  | 1,115,531   | 4,469                           | —                 |
| F.—Engineering Stores and Equipment<br>Original £6,150,000<br>Less Supplementary 233,000 | 5,917,000  | 6,020,516   | —                               | 103,516           |
| G.—Telephone Capital Repayments<br>Original £4,760,000<br>Less Supplementary 11,000      | 4,749,000  | 4,753,068   | —                               | 4,068             |
| H.—International Conferences and Conventions .. ..                                       | 30,000     | 30,872      | —                               | 872               |
| I.—Losses<br>Original £10,000<br>Supplementary 12,000                                    | 22,000     | 19,780      | 2,220                           | —                 |



| Service   | Grant        | Expenditure | Expenditure compared with Grant                    |                   |
|---|--------------|-------------|--|-------------------|
|   |              |             | Less than Granted                                  | More than Granted |
|   | £            | £           | £  | £                 |
| J.—Superannuation and other Non-effective Payments<br>Original £932,000<br>Supplementary 99,000 | 1,031,000    | 952,037     | 78,963   | —                 |
| RADIO TELEFÍS ÉIREANN   |              |             |  |                   |
| K.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)               | 2,000,000    | 2,000,000   | —  | —                 |
| L.—Commissions and Special Inquiries<br>Original Nil<br>Supplementary £5,000                    | 5,000        | 3,715       | 1,285  | —                 |
| GROSS TOTAL<br>Original £35,562,000<br>Supplementary 985,000                                    | £ 36,547,000 | 36,526,854  | 137,441  | 117,295           |
|   |              |             | Surplus of Gross Estimate over Expenditure £20,146 |                   |
| Deduct—   | Estimated    | Realised    | Surplus of Appropriations in Aid realised          |                   |
| T.—Appropriations in Aid<br>Original £10,152,000<br>Supplementary 235,000                       | 10,387,000   | 10,388,061  | £1,061   |                   |
| NET TOTAL<br>Original £25,410,000<br>Supplementary 750,000                                      | £ 26,160,000 | 26,138,793  | Total Surplus to be surrendered £21,207            |                   |

In addition to the amounts accounted for in this Vote, further sums of £1,496,200 and £70,000 were provided from the Vote for Remuneration (No. 51) and the Vote for Increases in Pensions and Ex-Gratia Pensions for Widows and Children (No. 50), respectively.

|                                     | Estimated | Realised  |
|-------------------------------------|-----------|-----------|
| EXTRA RECEIPTS PAYABLE TO EXCHEQUER | £         | £         |
| Broadcasting Licence Fees .. .. .   | 2,375,000 | 2,317,632 |

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

I.—Close estimation is not possible.

J.—The number of pensioners was less than expected.

L.—Claims were not received as quickly as expected.



# Vote 42

| APPROPRIATIONS IN AID |   |    |             | Estimated   | Realised    |
|-----------------------|---|----|-------------|-------------|-------------|
|                       |   |    |             | £           | £           |
| 1.                    | Recovery in respect of Telephone Capital expenditure                                  | .. |             | 7,500,000   | 7,547,421   |
| 2.                    | Receipts in respect of Savings services   | .. | ..          | 654,000     | 646,110     |
| 3.                    | Receipts in respect of Social Welfare services  |    |             |             |             |
|                       | Original  | .. | £705,000    |             |             |
|                       | Supplementary   | .. | 164,000     |             |             |
|                       |   |    |             | 869,000     | 872,412     |
| 4.                    | Receipts in respect of Civil Aviation, Meteorological and Marine Radio services       | .. | ..          | 118,000     | 104,500     |
| 5.                    | Receipts in respect of services performed for the Revenue Commissioners               | .. | ..          | 96,000      | 96,000      |
| 6.                    | Provision of stores for other Government Departments                                  | .. |             | 445,000     | 427,489     |
| 7.                    | Sale of engineering stores  |    |             |             |             |
|                       | Original  | .. | £206,000    |             |             |
|                       | Supplementary   | .. | 50,000      |             |             |
|                       |   |    |             | 256,000     | 245,646     |
| 8.                    | Sale of non-engineering stores  | .. | ..          | 8,000       | 9,119       |
| 9.                    | Receipts in respect of agency services performed for other Administrations            | .. | ..          | 41,000      | 38,479      |
| 10.                   | Repayment by the British Government in respect of compensation allowances (Subhead J) | .. | ..          | 12,000      | 12,173      |
| 11.                   | Miscellaneous   | .. | ..          | 257,000     | 258,795     |
| 12.                   | Contributions to Civil Servants' Widows' and Children's Pensions Scheme               |    |             |             |             |
|                       | Original  | .. | £110,000    |             |             |
|                       | Supplementary   | .. | 21,000      |             |             |
|                       |   |    |             | 131,000     | 129,917     |
|                       | TOTAL   |    |             |             |             |
|                       | Original  | .. | £10,152,000 |             |             |
|                       | Supplementary   | .. | 235,000     |             |             |
|                       |   |    |             | £10,387,000 | £10,388,061 |
| 4.                    | Repayments in respect of Post Office services at Shannon Airport less than expected.  |    |             |             |             |
| 8.                    | More stores available for sale than expected.   |    |             |             |             |
| 9.                    | Receipts from the British Post Office less than expected.                             |    |             |             |             |
| 11.                   | These include the following:—   |    |             |             | £           |
| (a)                   | Commission on repurchase of stamps  | .. | ..          |             | 5,334       |
| (b)                   | Special leave at cost of substitution; overpayment of wages                           | .. | ..          |             | 15,792      |
| (c)                   | Wireless examination fees and transmitting permits                                    | .. | ..          |             | 25,301      |
| (d)                   | Carriage of newspapers by Departmental vans   | .. | ..          |             | 13,956      |
| (e)                   | Works carried out for and services rendered to outside bodies                         | .. | ..          |             | 79,341      |
| (f)                   | Renting of Post Office premises   | .. | ..          |             | 15,674      |
| (g)                   | Void postal and money orders  | .. | ..          |             | 15,600      |
| (h)                   | Staff on loan to outside bodies   | .. | ..          |             | 9,490       |
| (i)                   | Advertising in Post Office publications   | .. | ..          |             | 46,214      |
| (j)                   | Miscellaneous services performed for other Government Departments                     |    |             |             | 9,133       |



## I.—LOSSES—CLASSIFIED SCHEDULE

|  | £                    |
|--|----------------------|
| Theft of a remittance letter containing cash in transit between a Dublin Branch Post Office and the Dublin Head Post Office by an unknown member of the public .. .. . | 406                  |
| Fraudulent withdrawals from Savings Bank accounts at various Post Offices by a member of the public who was prosecuted .. .. .   | 215                  |
| Theft of a remittance letter containing cash in transit between a town sub-Post Office and a head Post Office by an unknown member of the public .. .. .               | 140                  |
| Robbery at a town sub-Post Office by an unknown member of the public .. .. .   | 101                  |
| Losses ranging from £1 to £99 due to theft, fraud, etc. (92 cases) ..  | 1,113                |
| Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants                     | 3,320                |
| Compensation for loss or damage to parcels and letters—  |                      |
|  | Loss £      Damage £ |
| Registered and insured parcels .. .. .   | 3,115      3,560     |
| Other parcels .. .. .  | 5,099      342       |
| Registered and insured letters .. .. .   | 2,366      3         |
|  | <hr/>                |
|  | £10,580      £3,905  |
|  | <hr/>                |
|  | 14,485               |
|  | <hr/>                |
| TOTAL ..   | £19,780              |
|  | <hr/>                |

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

|  | £      |
|--|--------|
| Fraudulent withdrawals from Savings Bank Accounts (12 cases) ..      | 291    |
| Abstraction from postal packets (9 cases) .. .. .                    | 594    |
| Irregular negotiation of money orders (4 cases) .. .. .              | 33     |
| Theft, burglary and misappropriation of cash, stamps, etc. (7 cases) | 970    |
|  | <hr/>  |
|  | £1,888 |
|  | <hr/>  |

## LOSSES OF STORES

|  | £     |
|--|-------|
| Postal stores from stock during transit, etc. .. .. .  | 131   |
| Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (60 cases) .. | 2,129 |

Stores to the value of £1,521 were used in making good malicious damage.

Transactions during the year included 944,000 money orders, amounting to £37,667,000; 7,844,000 postal orders amounting to £9,736,000; 2,881,000 Savings Bank deposits and withdrawals amounting to £52,599,000; Postmasters' and other remittances amounting to £217,104,000. A total of 10,126,000 parcels were dealt with and engineering stores to the value of £6,841,000 were handled. (Figures are approximate).

## EXTRA REMUNERATION (exceeding £100)

Six thousand two hundred and thirteen officers received sums ranging between £101 and £1,550 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £2,161,203.



## Vote 42

An *ex-gratia* payment of £100 was made to an Assistant Staff Engineer for extra attendance and other duties over a period of five years (E.109/19/66).

An *ex-gratia* payment of £150 was made to an Executive Officer for the performance of Higher Executive Officer duties during the year (E.1/5/68).

### NOTES

Seventy-four claims totalling £2,841 and twenty-seven claims totalling £787, in respect of damage to vehicles, were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In forty-five cases of damage to official vehicles in which no claim against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £2,278.

Thirty-five claims for repayment services amounting to £786 were abandoned as irrecoverable. Reductions amounting to £87 were made in five other claims.

Claims totalling £79 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Eight amounts totalling £52 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 £5,073 were stolen from telephone kiosks (1,092 cases) and the cost of labour in making good damage was £570. Compensation totalling £135 was received in 17 cases.

Commemoration, etc., stamps of the nominal value of £4,202 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

P. L. Ó COLMÁIN,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
6th July, 1970.

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

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







## APPENDIX No. II

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1970

| RECEIPTS   |  | £     | £             | ISSUES   |  | £     | £          |
|--|--|-------|---------------|--|--|-------|------------|
| Value of Stores in hand, 1st April, 1969—  |  |       |               | Works and Maintenance  |  | .. .. | 2,901,074  |
| Stock at Rate Book prices on 31st March, 1969  |  | .. .. | 2,837,977 (a) | Other Government Departments   |  | .. .. | 70,030     |
| Stores in transit on 31st March, 1969  |  | .. .. | 91,121        | Repayment Services   |  | .. .. | 35,540     |
|  |  |       | 2,929,098     | Sales  |  | .. .. | 196,463    |
| Engineering Materials purchased  |  | .. .. | 2,808,965     | Factory for use in Manufacture, Plant, etc.                                      |  |       | 36,256     |
| <i>Add</i>   |  |       |               |  |  |       | 3,239,363  |
| Stores taken into stock in 1969-70 but not paid for on 31st March, 1970                |  | .. .. | 681,557       | Value of stores in transit on 31st March, 1970                                   |  |       | 57,416     |
| Stores paid for on 31st March, 1969 but not taken into stock until 1969-70             |  | .. .. | 6,098         | Value of stores in hand on 31st March, 1970                                      |  | (b)   | 3,000,491  |
|  |  |       | 3,496,620     |  |  |       | 3,057,907  |
| <i>Deduct</i>  |  |       |               | (including stores, £515,380, awaiting repair or condemnation; for sale, £34,972) |  |       |            |
| Stores taken into stock prior to 1st April, 1969, but not paid for on 31st March, 1969 |  | £     | 139,882       | Stocktaking adjustments  |  | .. .. | 850        |
| Stores paid for on 31st March, 1970, but not taken into stock in 1969-70               |  | —     | —             | Loss on Rate-Book prices   |  | .. .. | 6,704      |
|  |  |       | 139,882       |  |  |       |            |
| Manufactured articles received from Factory at cost                                    |  | .. .. | 3,356,738     |  |  |       |            |
|  |  |       | 18,988        |  |  |       |            |
|  |  |       | £6,304,824    |  |  |       | £6,304,824 |

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

(b) Includes stores valued £1,952,000 charged to suspense head of the Telephone Capital Account.



J.—Statement of Superannuation and other Non-Effective Payments  
for the Year 1969-70

|   | £       | £        |
|---|---------|----------|
| 1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances .. ..   |         | 529,598  |
| 2. (a) Payments under the Civil Servants' Widows' and Children's Pensions Scheme .. .. .  | 8,038   |          |
| (b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers .. .. .  | 25,437  | 33,475   |
| 3. (a) Gratuities to officers retiring with less than 10 years' service (Section 6, Superannuation Act, 1859) .. ..   | 842     |          |
| (b) Additional Allowances (lump sums) (Sections 1, 3 and 6, Superannuation Act, 1909 and Section 2, Superannuation Act, 1954) .. .. .   | 163,237 |          |
| (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) .. .. .                       | 42,371  |          |
| (d) Marriage Gratuities .. .. .   | 96,903  | 303,353  |
| 4. (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) .. .. .                    | 17,387  |          |
| (b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts .. .. .  | 40,834  | 58,221   |
| 5. 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) .. .. .                            |         | 9,685    |
| 6. Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 .. .. .   |         | 5,686    |
| 7. 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 .. |         | 12,019   |
| TOTAL ..  |         | £952,037 |



## 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<br>in the year<br>ended<br>31st March,<br>1970 | Total<br>for the<br>previously<br>expired<br>period | Total to<br>31st March,<br>1970 |   | Payments<br>in the year<br>ended<br>31st March,<br>1970 | Total<br>for the<br>previously<br>expired<br>period | Total to<br>31st March,<br>1970 |
|---|---|---|---------------------------------|---|---|---|---------------------------------|
| Balance on 31st March, 1969 ..                      | £ 474,605   | £ —   | £ —                             | Balance on 31st March, 1969 ..                                | £ —   | £ 474,605   | £ —                             |
| Advances from the Exchequer                         | 7,500,000   | 66,741,858  | 74,241,858                      | Expenditure on works ..                                       | 7,872,421   | 63,990,253  | 71,862,674                      |
| Stores held under suspense<br>head now allocated .. | 325,000   | —   | —                               | Expenditure on stores not yet<br>allocated (suspense head) .. | —   | 2,277,000   | 1,952,000                       |
|   |   |   |                                 | Balance on 31st March, 1970 ..                                | 427,184   | —   | 427,184                         |
| TOTAL .. ..£  | 8,299,605   | 66,741,858  | 74,241,858                      | TOTAL .. ..£  | 8,299,605   | 66,741,858  | 74,241,858                      |

DEPARTMENT OF POSTS AND TELEGRAPHS,  
6th July, 1970.

P. L. Ó COLMAIN,  
*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, 1970, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Defence, including certain Services administered by that Office; for the Pay and Expenses of the Defence Forces; and for payment of a Grant-in-Aid.

| Service   | Grant     | Expenditure | Expenditure compared with Grant |                   |
|---|-----------|-------------|---------------------------------|-------------------|
|   |           |             | Less than Granted               | More than Granted |
|   | £         | £           | £                               | £                 |
| A.—Office of the Minister for Defence: Salaries, Wages and Allowances |           |             |                                 |                   |
| <i>Original</i> £565,000  |           |             |                                 |                   |
| <i>Supplementary</i> 10   |           |             |                                 |                   |
|   | 565,010   | 547,900     | 17,110                          | —                 |
| B.—Permanent Defence Force: Pay                                       |           |             |                                 |                   |
| <i>Original</i> £6,213,000  |           |             |                                 |                   |
| <i>Supplementary</i> 704,000  |           |             |                                 |                   |
|   | 6,917,000 | 6,874,774   | 42,226                          | —                 |
| C.—Permanent Defence Force: Allowances                                |           |             |                                 |                   |
| <i>Original</i> £1,862,000  |           |             |                                 |                   |
| <i>Supplementary</i> 112,000  |           |             |                                 |                   |
|   | 1,974,000 | 1,956,591   | 17,409                          | —                 |
| D.—Reserve Defence Force: Pay, etc.                                   |           |             |                                 |                   |
| <i>Original</i> £482,000  |           |             |                                 |                   |
| <i>Supplementary</i> 519,000  |           |             |                                 |                   |
|   | 1,001,000 | 1,007,605   | —                               | 6,605             |
| E.—Chaplains and Officiating Clergymen: Pay and Allowances            |           |             |                                 |                   |
| <i>Original</i> £27,000   |           |             |                                 |                   |
| <i>Supplementary</i> 4,000  |           |             |                                 |                   |
|   | 31,000    | 30,677      | 323                             | —                 |
| F.—Civilians attached to Units: Pay, etc. . . . .                     | 1,179,000 | 1,157,776   | 21,224                          | —                 |
| G.—Civil Defence . . . .  | 155,000   | 122,846     | 32,154                          | —                 |
| H.—Defensive Equipment . .  | 420,000   | 367,203     | 52,797                          | —                 |
| I.—Medicines and Instruments . .                                      | 28,000    | 33,303      | —                               | 5,303             |
| J.—Mechanical Transport . .   | 179,000   | 163,720     | 15,280                          | —                 |
| K.—Provisions   |           |             |                                 |                   |
| <i>Original</i> £384,000  |           |             |                                 |                   |
| <i>Supplementary</i> 30,000   |           |             |                                 |                   |
|   | 414,000   | 436,069     | —                               | 22,069            |



# Vote 43

| Service   | Grant   | Expenditure | Expenditure compared with Grant |                   |
|---|---------|-------------|---------------------------------|-------------------|
|   |         |             | Less than Granted               | More than Granted |
|   | £       | £           | £                               | £                 |
| L.—Petrol, Fuel Oils, etc.<br><i>Original</i> £103,000<br><i>Supplementary</i> 50,000<br>-----                | 153,000 | 148,489     | 4,511                           | —                 |
| M.—Clothing and Equipment ..  | 320,000 | 342,045     | —                               | 22,045            |
| N.—Animals, Forage, etc. ..   | 22,000  | 20,562      | 1,438                           | —                 |
| O.1.—General Stores .. ..   | 291,000 | 211,362     | 79,638                          | —                 |
| O.2.—Helicopters .. ..  | 49,000  | 32,812      | 16,188                          | —                 |
| P.—Naval Stores .. ..   | 133,000 | 40,349      | 92,651                          | —                 |
| Q.—Engineer Stores .. ..  | 24,000  | 26,608      | —                               | 2,608             |
| R.—Solid Fuel, Electricity, Gas and Water<br><i>Original</i> £254,000<br><i>Supplementary</i> 15,000<br>----- | 269,000 | 291,102     | —                               | 22,102            |
| S.—Buildings<br><i>Original</i> £200,000<br><i>Supplementary</i> 35,000<br>-----                              | 235,000 | 274,567     | —                               | 39,567            |
| T.—Barrack Services<br><i>Original</i> £100,000<br><i>Supplementary</i> 35,000<br>-----                       | 135,000 | 111,444     | 23,556                          | —                 |
| U.—Transportation, etc. .. ..   | 118,000 | 123,323     | —                               | 5,323             |
| V.—Insurance .. ..  | 264,000 | 271,059     | —                               | 7,059             |
| W.—Expenses of Equitation Teams at Horse Shows ..   | 11,000  | 15,925      | —                               | 4,925             |
| X.—Travelling and Incidental Expenses<br><i>Original</i> £35,000<br><i>Supplementary</i> 26,000<br>-----      | 61,000  | 57,510      | 3,490                           | —                 |
| Y.—Post Office Services .. ..   | 173,000 | 186,549     | —                               | 13,549            |
| AA.—Military Educational Courses and Visits .. ..   | 17,000  | 22,369      | —                               | 5,369             |
| BB.—Irish Red Cross Society (Grant-in-Aid)<br><i>Original</i> £32,000<br><i>Supplementary</i> 20,000<br>----- | 52,000  | 50,889      | 1,111                           | —                 |
| CC.—Compensation .. ..  | 12,000  | 8,145       | 3,855                           | —                 |
| DD.—Lands .. ..   | 30,000  | 24,204      | 5,796                           | —                 |



| Service   | Grant      | Expenditure | Expenditure compared with Grant                     |                   |
|---|------------|-------------|---|-------------------|
|   |            |             | Less than Granted                                   | More than Granted |
| Balances Irrecoverable ..   | £ —        | £ 9         | £ —   | £ 9               |
|   | 15,232,010 | 14,957,786  | 430,757   | 156,533           |
| <i>Deduct—</i>  |            |             |   |                   |
| Anticipated Savings on various Subheads (See Supplementary Estimate) .. | 170,000    | —           | 170,000   | —                 |
| GROSS TOTAL   |            |             |   |                   |
| Original £13,682,000  |            |             |   |                   |
| Supplementary 10  |            |             |   |                   |
| Do. 1,380,000   |            |             |   |                   |
| £15,062,010   | 14,957,786 |             | 260,757   | 156,533           |
|   |            |             | Surplus of Gross Estimate over Expenditure £104,224 |                   |
| <i>Deduct—</i>  |            |             |   |                   |
| Z.—Appropriations in Aid  | Estimated  | Realised    | Surplus of Appropriations in Aid realised           |                   |
| Original £830,000   |            |             |   |                   |
| Less Supplementary 264,000  |            |             |   |                   |
|   | 566,000    | 568,920     | £2,920  |                   |
| NET TOTAL   |            |             | Total Surplus to be surrendered                     |                   |
| Original £12,852,000  |            |             |   |                   |
| Supplementary 10  |            |             |   |                   |
| Do. 1,644,000   |            |             |   |                   |
| £14,496,010   | 14,388,866 |             | £107,144  |                   |

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

A.—The saving is due principally to vacancies remaining unfilled. The sum of £33,000 was received from Vote 51 to meet increases in remuneration.

F.—The sum of £180,000 was received from Vote 51 to meet increases in remuneration.

G.—The saving is due mainly to construction of County Control centres not proceeding to the extent anticipated; to grant expenditure in general being less than envisaged and to a Civil Defence educational and publicity film not having been completed as quickly as anticipated.

H.—The saving is due mainly to unanticipated delays in the delivery of certain stores.

I.—The excess is due to the purchase of greater quantities of medical supplies than had been anticipated.

J.—The saving is due to the deferment of purchase of some vehicles and to delay in the delivery of others, partly offset by an excess on advances to officers for the purchase of motor cars.

K.—The cost of feeding refugees and the numbers in receipt of rations were greater than anticipated.

M.—The excess is due to additional purchases and increased prices.

O.1.—The saving is due to the deferment of purchase of certain equipment and to purchasing difficulties in other cases.

O.2.—Purchase of certain equipment could not be completed within the year.

P.—Maintenance and running costs were less than anticipated due to vessels being out of commission.



## Vote 43

Q.—The excess is due to additional purchases of tools.

R.—The excess is due to an increase in the consumption of electricity.

S.—The excess is due to dredging operations at Haulbowline for which provision had not been made.

T.—The saving is due mainly to delay in the delivery of certain items of barrack services equipment.

W.—The excess is due to an increase in the number of shows attended and to an increase in transport costs.

Y.—The cost of telegrams, telephones, postage, etc., was greater than anticipated.

AA.—The excess is due to the payment of retrospective increases in allowances to officers attending courses.

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

DD.—The saving is due to the acquisition of sites not being finalised.

| APPROPRIATIONS IN AID  |    |    |    |    |          | Estimated | Realised |
|--|----|----|----|----|----------|-----------|----------|
|  |    |    |    |    |          | £         | £        |
| 1. Lands and premises:—  |    |    |    |    |          |           |          |
| (a) Revenue  | .. | .. | .. | .. | £24,500  |           |          |
| (b) Sales  |    |    |    |    |          |           |          |
| <i>Original</i>  | .. | .. |    |    | £75,765  |           |          |
| <i>Less Supplementary</i>  |    |    |    |    | 70,000   |           |          |
|  |    |    |    |    |          | 5,765     |          |
|  |    |    |    |    |          | 30,265    | 33,175   |
| 2. Sale of surplus stores and unserviceable clothing                                 | .. | .. |    |    |          | 38,000    | 25,420   |
| 3. Sale of hides and offals  | .. | .. | .. | .. |          | 1,500     | 2,442    |
| 4. Receipts from issues on repayment:—   |    |    |    |    |          |           |          |
| (a) Supplies   | .. | .. | .. | .. | £60,000  |           |          |
| (b) Stores   | .. | .. | .. | .. | 3,000    |           |          |
|  |    |    |    |    |          | 63,000    | 70,345   |
| 5. Revenue from bands  | .. | .. | .. | .. |          | 1,000     | 3,321    |
| 6. Receipts on discharge by purchase   | .. | .. | .. | .. |          | 5,000     | 14,193   |
| 7. Refunds in respect of treatment and maintenance of patients in military hospitals | .. | .. | .. | .. |          | 27,000    | 25,367   |
| 8. Receipts for barrack services   | .. | .. | .. | .. |          | 2,200     | 3,604    |
| 9. Transport on repayment and refunds in respect of damaged vehicles                 | .. | .. | .. | .. |          | 4,000     | 2,150    |
| 10. Show prizes  | .. | .. | .. | .. |          | 1,000     | 2,716    |
| 11. Refunds in respect of services of seconded officers                              | .. | .. |    |    |          | 9,000     | 8,051    |
| 12. Repayments of sums advanced to officers for purchase of motor cars               | .. | .. | .. | .. |          | 11,000    | 21,527   |
| 13. Receipts from United Nations in respect of overseas allowances, stores, etc.     | .. | .. |    |    |          |           |          |
| <i>Original</i>  | .. | .. | .. | .. | £542,000 |           |          |
| <i>Less Supplementary</i>  | .. | .. | .. |    | 263,000  |           |          |
|  |    |    |    |    |          | 279,000   | 278,642  |
| 14. Miscellaneous  |    |    |    |    |          |           |          |
| <i>Original</i>  | .. | .. | .. | .. | £25,035  |           |          |
| <i>Supplementary</i>   | .. | .. | .. | .. | 69,000   |           |          |
|  |    |    |    |    |          | 94,035    | 77,967   |
| TOTAL  |    |    |    |    |          |           |          |
| <i>Original</i>  | .. | .. |    |    | £830,000 |           |          |
| <i>Less Supplementary</i>  |    |    |    |    | 264,000  |           |          |
|  |    |    |    |    |          | £566,000  | £568,920 |

1–5, 7–11. It was not possible to forecast with greater accuracy the receipts under these headings.

6. The number of cases of discharge by purchase was greater than anticipated.

12. Advances made to officers were greater than anticipated resulting in greater sums being repaid.



## 13. Receipts under this heading cover:—

Refund by United Nations of sums totalling £278,642 in respect of expenses incurred in connection with the despatch of troops to Cyprus. A sum of £91,009 received represented the balance of a claim from the preceding year and a sum of £187,633 received represented payment of an outstanding claim.

## 14. Receipts under this heading include:—

|  |        |
|--|--------|
|  | £      |
| (a) Payment in respect of assistance in the making of films .. | 44,861 |
| (b) Receipts in respect of the hire of helicopters .. ..       | 6,961  |

## LOSSES STATEMENT

| Particulars of cases with reference to<br>Department of Finance Authorities  | Deficiencies of<br>Stores and<br>other Losses<br>not affecting<br>the 1969-70<br>Vote | Cash Losses<br>charged to<br>Balances<br>Irrecoverable<br>1969-70 |
|--|---|---|
|  | £   | £   |
| <b>I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED</b>   |   |   |
| 1. Five cases of theft caused a loss of £51 (S.4/34/49) .. .. .  | 51  | —   |
| 2. Cases of damage to military vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases. £133 was recovered against a gross loss of £2,334 (S.4/25/56 and S.4/34/49) .. .. | 2,201   | —   |
| 3. Two cases of damage to buildings (Government property) due to illegal entry resulted in a loss of £22 (S.4/45/42) .. .. .   | 22  | —   |
| 4. One case of damage to a building (Government property) arising out of an accident involving a military vehicle resulted in a loss of £5 (S.4/25/56) .. .. .   | 5   | —   |
| <b>II.—OTHER LOSSES</b>  |   |   |
| 5. Cases of damage to military vehicles not due to negligence including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £1,469 of which sums amounting to £397 were recovered (S.4/25/56) .. ..             | 1,072   | —   |
| 6. Loss of or damage to stores for which negligence could not be attributed to any person (S.4/25/56 and S.4/34/49) .. ..  | 900   | —   |
| 7. Debit balances on non-effective soldiers' accounts (S.4/25/56) .. .. .  | —   | 9   |
| 8. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56) .. .. .   | 114   | —   |
| 9. Damage to two aircraft for which negligence could not be attributed to any person (S.8/29/39) .. .. .   | 2,186   | —   |
| <b>TOTAL .. £</b>  | <b>6,551</b>  | <b>9</b>  |



## Vote 43

### EXTRA REMUNERATION (exceeding £100)

Two military officers received allowances of £323 each and one received £257 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.

Twenty-one members of the staff received amounts varying from £101 to £301 in respect of overtime. The total amount paid in respect of overtime was £7,244.

### NOTES

This Account includes the sum of £9,774 in respect of the pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £38,139 in respect of the pay and allowances of 28 military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £6,031 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 £1,911 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 to the Department of Transport and Power in the search for a crashed Aer Lingus Viscount (S.4/4/62).

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).

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

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 connection with deliveries of stationery (S.4/77/43).

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

|  | £     |
|--|-------|
| Block 26, Dún Uí Choileáin, Cork .. .. .                             | 746   |
| Married Quarters, McDermott Barracks .. .. .                         | 5     |
| Administrative Block, Naval Base, Haulbowline .. .. .                | 32    |
| Dún Uí Choileáin, Cork .. .. .                                       | 789   |
| Families Hospital, Curragh .. .. .                                   | 75    |
| Finner Camp, Ballyshannon .. .. .                                    | 9     |
| No. 6 Hut, Tintown, Dún Phluicéid .. .. .                            | 76    |
| Garrison Church, Spike Island .. .. .                                | 8     |
| Canteen, Devoy Barracks .. .. .                                      | 703   |
| Equitation School, McKee Barracks .. .. .                            | 405   |
| Hospital Block, Army School of Music, Cathal Brugha Barracks .. .. . | 8,885 |

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

£6 to a contractor in respect of a clerical error in a tender. Subhead G (S.9/13/39).

S. Ó CEARNAIGH,  
*Oifigeach Cuntasaíochta.*

AN ROINN COSANTA,  
5 Meitheamh, 1970.

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

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



# ARMY PENSIONS

Vote 44

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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 |
|   | £         | £           | £                               | £                 |
| <b>ARMY PENSIONS BOARD</b>  |           |             |                                 |                   |
| A.—Salaries, Wages and Allowances .. .. .   | 10,493    | 10,271      | 222                             | —                 |
| <b>PENSIONS, ALLOWANCES, Etc.</b>   |           |             |                                 |                   |
| B.—Wound and Disability Pensions and Gratuities, etc.<br>Original £234,600<br>Supplementary 12,000  | 246,600   | 246,387     | 213                             | —                 |
| C.—Allowances and Gratuities to Dependants, etc.<br>Original £120,000<br>Supplementary 16,000   | 136,000   | 135,376     | 624                             | —                 |
| D.—Military Service Pensions ..   | 685,000   | 655,143     | 29,857                          | —                 |
| E.—Defence Forces (Pensions) Schemes, 1937 to 1969 ..<br>Original £987,000<br>Supplementary 45,000  | 1,032,000 | 1,029,130   | 2,870                           | —                 |
| F.—Connaught Rangers (Pensions) Acts, 1936 to 1964  | 1,355     | 1,171       | 184                             | —                 |
| G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force .. .. .  | 2,550     | 2,483       | 67                              | —                 |
| H.—Special Allowances under the Army Pensions Acts, 1923 to 1968, to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts .. .. . | 972,000   | 937,968     | 34,032                          | —                 |
| I.—MacSwiney (Pension) Acts, 1950 to 1964 .. .. .   | 1,025     | 1,025       | —                               | —                 |
| J.—Travelling and Incidental Expenses .. .. .   | 9,490     | 8,492       | 998                             | —                 |



# Vote 44

| Service   | Grant       | Expenditure | Expenditure compared with Grant                   |                   |
|---|-------------|-------------|---|-------------------|
|   |             |             | Less than Granted                                 | More than Granted |
| K.—Post Office Services . . . .   | £ 8,800     | £ 8,800     | £ —   | £ —               |
| L.—Special Compensation—United Nations Force  |             |             |   |                   |
| <i>Original</i> . . . . . £10   |             |             |   |                   |
| <i>Supplementary</i> . . . . . 3,840  | 3,850       | 6,045       | —   | 2,195             |
| M.—Grants in respect of the provision of Free Travel, Electricity, Television and Radio Licences to certain Veterans of the War of Independence . . . . | 83,000      | 82,305      | 695   | —                 |
| O.—Funeral Grants in respect of Deceased Special Allowance Holders  |             |             |   |                   |
| <i>Original</i> . . . . . Nil   |             |             |   |                   |
| <i>Supplementary</i> . . . . . £17,500  | 17,500      | 14,411      | 3,089   | —                 |
|   | 3,209,663   | 3,139,007   | 72,851  | 2,195             |
| Deduct—<br>Anticipated Savings on various Subheads (See Supplementary Estimate) . .   | 66,840      | —           | 66,840  | —                 |
| GROSS TOTAL   |             |             |   |                   |
| <i>Original</i> . . . . . £3,115,323  |             |             |   |                   |
| <i>Supplementary</i> . . . . . 17,500   |             |             |   |                   |
| <i>Do.</i> . . . . 10,000   | £ 3,142,823 | 3,139,007   | 6,011   | 2,195             |
|   |             |             | Surplus of Gross Estimate over Expenditure £3,816 |                   |
|   | Estimated   | Realised    | Surplus of Appropriations in Aid realised         |                   |
| Deduct—   |             |             |   |                   |
| N.—Appropriations in Aid . .  | 2,823       | 3,081       | £258  |                   |
| NET TOTAL   |             |             |   |                   |
| <i>Original</i> . . . . . £3,112,500  |             |             |   |                   |
| <i>Supplementary</i> . . . . . 17,500   |             |             |   |                   |
| <i>Do.</i> . . . . 10,000   | £ 3,140,000 | 3,135,926   | £4,074  |                   |
|   |             |             | Total Surplus to be surrendered                   |                   |

## 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 Cyprus . . . . . £25,120

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

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.

H.—The saving is due to the number of deaths being greater than anticipated.

J.—The saving is due to a reduction in expenditure on travelling.

L.—The expenditure represents the amount paid within the year in respect of lump sum payments. £2,840 of the amount has been the subject of a claim on the United Nations and the balance will be the subject of a further claim.

| APPROPRIATIONS IN AID                         |    |    |    |    |    | Estimated | Realised |
|---|----|----|----|----|----|-----------|----------|
|   |    |    |    |    |    | £         | £        |
| 1. Refunds of overpayments                    | .. | .. | .. | .. | .. | 1,880     | 2,227    |
| 2. Recoveries in respect of pension liability | .. | .. | .. | .. | .. | 930       | 821      |
| 3. Miscellaneous                              | .. | .. | .. | .. | .. | 13        | 33       |
|   |    |    |    |    |    | £2,823    | £3,081   |

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:—

| Subhead |       | £     |
|---------|-------|-------|
| B       | .. .. | 49    |
| E       | .. .. | 1,065 |
| H       | .. .. | 1,405 |

The sum of £211,450 received from the Vote for Increases in Pensions and Ex-Gratia Pensions for Widows and Children was credited as follows:—

| Subhead |       | £        |
|---------|-------|----------|
| B       | .. .. | 13,680   |
| C       | .. .. | 7,000    |
| D       | .. .. | 45,130   |
| E       | .. .. | 84,600   |
| F       | .. .. | 80       |
| H       | .. .. | 60,900   |
| I       | .. .. | 60       |
|         |       | £211,450 |

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.19/3/69, P.19/6/68 and P.19/4/65)

| Subhead |       | £   |
|---------|-------|-----|
| H       | .. .. | 984 |

The sum of £420 received from the Vote for Remuneration (No. 51) was credited to Subhead A.

S. Ó CEARNAIGH,  
*Oifigeach Cuntasatochta.*

AN ROINN COSANTA,  
29 Bealtaine, 1970.

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, 1970, 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 .. .. .   | 888,000     | 883,004     | 4,996  | —                 |
| B.—Travelling and Incidental Expenses<br>Original £130,500<br>Supplementary 29,500                          | 160,000     | 148,675     | 11,325   | —                 |
| C.—Post Office Services ..<br>Original £23,600<br>Supplementary 7,900                                       | 31,500      | 30,164      | 1,336  | —                 |
| D.—Repatriation and Maintenance of Destitute Irish Persons abroad<br>Original £4,000<br>Supplementary 4,000 | 8,000       | 6,725       | 1,275  | —                 |
| E.—Cultural Relations with other Countries (Grant-in-Aid) ..  | 16,200      | 16,200      | —  | —                 |
| F.—Information Services ..  | 32,300      | 32,783      | —  | 483               |
| GROSS TOTAL<br>Original £1,094,600<br>Supplementary 41,400  | £ 1,136,000 | 1,117,551   | 18,932   | 483               |
|   | Estimated   | Realised    | Surplus of Gross Estimate over Expenditure £18,449 |                   |
|   |             |             | Surplus of Appropriations in Aid realised          |                   |
| Deduct—<br>G.—Appropriations in Aid<br>Original £9,600<br>Supplementary 1,000                               | 10,600      | 15,847      | £5,247   |                   |
| NET TOTAL<br>Original £1,085,000<br>Supplementary 40,400  | £ 1,125,400 | 1,101,704   | Total Surplus to be surrendered £23,696            |                   |

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Saving due to the fact that the number of transfers of officers abroad was not as great as anticipated.
- D.—Accurate estimation is difficult depending on the number and cost of cases arising.

## Vote 45

## APPROPRIATIONS IN AID

|  | Estimated | Realised |
|--|-----------|----------|
|  | £         | £        |
| 1. Repayment by An Bord Scoláireachtaí Cómairte in respect of staff seconded and services provided .. .. . | 2,350     | 2,598    |
| 2. Receipts from sale of information booklets and films ..   | 3,500     | 3,746    |
| 3. Repayment of Repatriation and Maintenance Advances  |           |          |
| <i>Original</i> .. .. .  | £2,500    |          |
| <i>Supplementary</i> .. .. .   | 1,000     |          |
|  | 3,500     | 5,200    |
| 4. Miscellaneous .. .. .   | 1,250     | 4,303    |
|  |           |          |
| TOTAL  |           |          |
| <i>Original</i> .. .. .  | £9,600    |          |
| <i>Supplementary</i> .. .. .   | 1,000     |          |
|  | £10,600   | £15,847  |

1. The sum of £2,598 was repaid by An Bord Scoláireachtaí Cómairte.

2. Receipts from the sale of booklets proved greater than estimated.

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

## EXTRA REMUNERATION

The total amount paid in respect of overtime was £1,122.

## NOTES

The sum of £111,081 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 £18,000 was received from the Vote for Remuneration (No. 51).

The Account includes a sum of £55 spent on the purchase of gifts presented officially to foreign dignitaries (S.71/11/55 and S.71/11/65).

The Account includes a payment of £126 in respect of malicious damage to an Embassy premises in Dublin (S.71/20/51).

In a claim for destruction to property due to a fire in the official residence in The Hague an officer received an *ex-gratia* payment of £80 in respect of the loss suffered by him, which was not covered by private insurance (E.109/41/41).

## REPATRIATION ADVANCES

|   | £      |
|---|--------|
| Balance outstanding, 1st April, 1969          | 7,709  |
| Advances, 1969-70 (Subhead D) ..              | 6,725  |
|   | 14,434 |
|   |        |
|   | £      |
| Amount recovered (Subhead G) ..               | 5,200  |
| Written off .. .. .                           | 1,259  |
|   | 6,459  |
|   |        |
| Balance outstanding, 31st March, 1970 .. .. . | £7,975 |

HUGH McCANN,  
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,  
15th July, 1970.



## Vote 45

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, 1970, compared with the sum granted, for contributions to the Council of Europe, the Organisation 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<br>Granted            | More than<br>Granted |
|  | £       | £           | £                               | £                    |
| <b>COUNCIL OF EUROPE</b>   |         |             |                                 |                      |
| A.1.—Contribution towards the Expenses of the Council ..                     | 32,750  | 33,081      | —                               | 331                  |
| A.2.—Travelling and Incidental Expenses .. .. .                              | 11,350  | 8,388       | 2,962                           | —                    |
| <b>ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT</b>                |         |             |                                 |                      |
| B.1.—Contribution towards the expenses of the Organisation .. .. .           | 26,500  | 24,235      | 2,265                           | —                    |
| B.2.—Travelling and Incidental Expenses .. .. .                              | 6,900   | 8,297       | —                               | 1,397                |
| <b>UNITED NATIONS</b>  |         |             |                                 |                      |
| C.1.—Contribution to the United Nations .. .. .                              | 89,300  | 89,102      | 198                             | —                    |
| C.2.—Travelling and Incidental Expenses .. .. .                              | 15,450  | 11,291      | 4,159                           | —                    |
| C.3.—Contribution to the United Nations Children's Fund ..                   |         |             |                                 |                      |
| <i>Original</i> .. .. .  | £12,600 |             |                                 |                      |
| <i>Supplementary</i> .. .. .   | 35,500  |             |                                 |                      |
| <i>Do.</i> .. .. .   | 10,000  |             |                                 |                      |
|  | 58,100  | 57,959      | 141                             | —                    |
| C.4.—Contribution towards Expanded Programme of Technical Assistance .. .. . | 21,000  | 20,986      | 14                              | —                    |
| C.5.—Contribution to the United Nations Refugee Fund ..                      | 3,150   | 3,128       | 22                              | —                    |
| C.6.—Contribution to the United Nations Relief and Works Agency .. .. .      | 21,000  | 20,971      | 29                              | —                    |



# Vote 46

| Service  | Grant     | Expenditure | Expenditure compared with Grant                   |                               |
|--|-----------|-------------|---|-------------------------------|
|  |           |             | Less than Granted                                 | More than Granted             |
|  | £         | £           | £   | £                             |
| C.7.—Contribution to the United Nations Special Fund ..  | 37,850    | 37,776      | 74  | —                             |
| C.8.—Contribution to the United Nations Trust Fund for South Africa .. ..                                  | 650       | 626         | 24  | —                             |
| C.9.—Contribution to the United Nations Consolidated Educational and Training Programme for South Africans | 2,100     | 2,088       | 12  | —                             |
| INTERGOVERNMENTAL LEGAL BODIES   |           |             |   |                               |
| D.1.—Subscriptions to Intergovernmental Legal Bodies   | 1,900     | 1,882       | 18  | —                             |
| D.2.—Travelling and Incidental Expenses .. .. .  | 700       | 662         | 38  | —                             |
| GENERAL AGREEMENT ON TARIFFS AND TRADE   |           |             |   |                               |
| E.1.—Contribution to the General Agreement on Tariffs and Trade .. .. .                                    | 6,700     | 6,527       | 173   | —                             |
| E.2.—Travelling and Incidental Expenses .. .. .  | 200       | 85          | 115   | —                             |
| GROSS TOTAL  |           |             |   |                               |
| Original £290,100  |           |             |   |                               |
| Supplementary 35,500   |           |             |   |                               |
| Do. 10,000   |           |             |   |                               |
| £ 335,600  |           | 327,084     | 10,244  | 1,728                         |
|  | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £8,516 |                               |
|  |           |             | Deficiency of Appropriations in Aid Realised      |                               |
| Deduct—  |           |             |   |                               |
| F.—Appropriations in Aid ..  | 100       | 93          | £7  |                               |
| NET TOTAL  |           |             |   |                               |
| Original £290,000  |           |             |   | Net Surplus to be surrendered |
| Supplementary 35,500   |           |             |   |                               |
| Do. 10,000   |           |             |   |                               |
| £ 335,500  |           | 326,991     | £8,509  |                               |

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds .. .. . £6,403

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.—The amount of the contribution had not been fixed when the estimate was prepared.

HUGH McCANN,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
15th July, 1970.

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

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



## OVERSEAS TRAINEE FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE OVERSEAS TRAINEE FUND IN THE YEAR ENDED  
31st MARCH, 1970

| RECEIPTS                   | PAYMENTS                    |
|----------------------------|-----------------------------|
| Balance on 1st April, 1969 | Balance on 31st March, 1970 |
| £ 19,837                   | £ 19,837                    |
| £19,837                    | £19,837                     |

HUGH McCANN,  
*Accounting Officer.*

15th July, 1970.

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, 1970, 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 |
|  | £          | £           | £                               | £                 |
| <b>ADMINISTRATION, ETC.</b>  |            |             |                                 |                   |
| A.—Salaries, Wages and Allowances  |            |             |                                 |                   |
| <i>Original</i> £1,415,000   |            |             |                                 |                   |
| <i>Supplementary</i> 10  |            |             |                                 |                   |
|  | 1,415,010  | 1,373,739   | 41,271                          | —                 |
| B.—Travelling and Incidental Expenses  | 97,000     | 86,468      | 10,532                          | —                 |
| C.—Post Office Services  |            |             |                                 |                   |
| <i>Original</i> £547,760   |            |             |                                 |                   |
| <i>Supplementary</i> 206,000   |            |             |                                 |                   |
|  | 753,760    | 752,661     | 1,099                           | —                 |
| D.—Insured Persons' Medical Certificates   |            |             |                                 |                   |
| <i>Original</i> £225,240   |            |             |                                 |                   |
| <i>Supplementary</i> 26,670  |            |             |                                 |                   |
|  | 251,910    | 251,260     | 650                             | —                 |
| <b>SOCIAL INSURANCE</b>  |            |             |                                 |                   |
| E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952 |            |             |                                 |                   |
| <i>Original</i> £15,372,000  |            |             |                                 |                   |
| <i>Supplementary</i> 190,000   |            |             |                                 |                   |
|  | 15,562,000 | 15,562,000  | —                               | —                 |
| F.—Investment Return   |            |             |                                 |                   |
| <i>Original</i> £40,000  |            |             |                                 |                   |
| <i>Supplementary</i> 12,000  |            |             |                                 |                   |
|  | 52,000     | 52,000      | —                               | —                 |
| <b>SOCIAL ASSISTANCE</b>   |            |             |                                 |                   |
| G.—Old Age Pensions (Non-Contributory)   |            |             |                                 |                   |
| <i>Original</i> £16,300,000  |            |             |                                 |                   |
| <i>Supplementary</i> 1,620,000   |            |             |                                 |                   |
|  | 17,920,000 | 17,759,044  | 160,956                         | —                 |
| H.—Children's Allowances   |            |             |                                 |                   |
| <i>Original</i> £10,450,000  |            |             |                                 |                   |
| <i>Supplementary</i> 3,580,000   |            |             |                                 |                   |
|  | 14,030,000 | 13,852,392  | 177,608                         | —                 |



# Vote 47

| Service   | Grant        | Expenditure | Expenditure compared with Grant                     |                   |
|---|--------------|-------------|---|-------------------|
|   |              |             | Less than Granted                                   | More than Granted |
|   | £            | £           | £   | £                 |
| I.—Unemployment Assistance<br><i>Original</i> £5,546,000<br><i>Supplementary</i> 1,206,000                      | 6,752,000    | 6,695,356   | 56,644  | —                 |
| J.—Widows' and Orphans' Non-Contributory Pensions<br><i>Original</i> £2,600,000<br><i>Supplementary</i> 460,000 | 3,060,000    | 3,010,943   | 49,057  | —                 |
| K.—Miscellaneous Grants<br><i>Original</i> £1,165,000<br><i>Supplementary</i> 361,000                           | 1,526,000    | 1,512,957   | 13,043  | —                 |
| M.—Losses .. .. .   | —            | 659         | —   | 659               |
| N.—Extra-Statutory Grants ..  | —            | 3,223       | —   | 3,223             |
| GROSS TOTAL<br><i>Original</i> £53,758,000<br><i>Supplementary</i> 10<br><i>Do.</i> 7,661,670                   | £ 61,419,680 | 60,912,702  | 510,860   | 3,882             |
|   | Estimated    | Realised    | Surplus of Gross Estimate over Expenditure £506,978 |                   |
|   |              |             | Deficiency of Appropriations in Aid realised        |                   |
| L.—Appropriations in Aid<br><i>Original</i> £1,878,000<br><i>Supplementary</i> 119,670                          | 1,997,670    | 1,988,613   | £9,057  |                   |
| NET TOTAL<br><i>Original</i> £51,880,000<br><i>Supplementary</i> 10<br><i>Do.</i> 7,542,000                     | £ 59,422,010 | 58,924,089  | Net Surplus to be surrendered £497,921              |                   |

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

A.—Saving mainly due to unfilled vacancies and replacements by officers on lower salary points. A sum of £86,000 was received from Vote 51 to meet increases in remuneration.

B.—Saving mainly due to the fact that the travelling expenses of the outdoor staff and of insured persons attending for medical examination were less than expected.

C, D, G, H, I, J and K.—Estimated as closely as practicable.

M.—The charge to this subhead comprised—

## Vote 47

|  |     |
|--|-----|
|  | £   |
| 1. Assistance paid in error and irrecoverable (S.73/3/54) ..   | 629 |
| 2. Sums paid to refugees on foot of Northern Ireland supplementary pensions and allowances orders and not recoupable .. .. . | 30  |

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).

## APPROPRIATIONS IN AID

|   | Estimated         | Realised          |
|---|-------------------|-------------------|
|   | £                 | £                 |
| 1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund   |                   |                   |
| Original .. .. .  | £1,438,000        |                   |
| Supplementary .. .. .   | 96,000            |                   |
|   | <u>1,534,000</u>  | 1,519,570         |
| 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 .. .. | 390,000           | 395,171           |
| 3. Recoveries of Social Assistance overpaid .. .. .   | 22,000            | 21,498            |
| 4. Miscellaneous  |                   |                   |
| Original .. .. .  | £28,000           |                   |
| Supplementary .. .. .   | 23,670            |                   |
|   | <u>51,670</u>     | <u>52,374</u>     |
| TOTAL   |                   |                   |
| Original .. .. .  | £1,878,000        |                   |
| Supplementary .. .. .   | 119,670           |                   |
|   | <u>£1,997,670</u> | <u>£1,988,613</u> |

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, B, C and D.

2, 3 and 4. Estimated as closely as practicable.

## EXTRA REMUNERATION (exceeding £100)

An Inspector of Agents received £177 and two Agents £382 and £298 each for the performance of higher duties.

Six Staff Officers, twenty-two Clerical Officers and fifty-eight Clerical Assistants received sums ranging from £101 to £404 for the performance of higher duties and/or overtime. Among these officers were three Clerical Officers and thirty-three Clerical Assistants who received sums up to a maximum of £282 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 £23,903.

A Social Welfare Officer received £112 from the Department of Education for examination fees.



# Vote 47

## 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) .. .. .            | 18,617 |
| Children's Allowances .. .. .                          | 310    |
| Unemployment Assistance .. .. .                        | 1,395  |
| Widows' and Orphans' Non-contributory pensions .. .. . | 2,216  |

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) .. .. . | 17,165 |
| Children's Allowances .. .. .               | 20     |
| Unemployment Assistance .. .. .             | 98     |

L. Ó HUANACHÁIN,  
*Oifigeach Cuntasaíochta.*

AN ROINN LEASA SHÓISIALAIGH,  
26 Meitheamh, 1970.

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, 1970, 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 |
|   | £          | £           | £                               | £                 |
| <b>ADMINISTRATION, Etc.</b>   |            |             |                                 |                   |
| A.—Salaries, Wages and Allowances .. .. .   | 460,000    | 438,365     | 21,635                          | —                 |
| B.1.—Travelling and Incidental Expenses .. .. .   | 10,000     | 13,573      | —                               | 3,573             |
| B.2.—Post Office Services ..  | 12,300     | 16,418      | —                               | 4,118             |
| C.1.—Superintendent and District Registrars .. ..   | 2,900      | 2,742       | 158                             | —                 |
| C.2.—Preparation of Revised Birth Indexes .. .. .   | 32,000     | 30,253      | 1,747                           | —                 |
| D.—Expenses in connection with International Congresses, etc. .. .. .   | 40,800     | 42,415      | —                               | 1,615             |
| E.—Statutory Inquiries .. ..  | 100        | —           | 100                             | —                 |
| F.—Expenses in connection with Advisory and Consultative Bodies .. .. .   | 11,100     | 11,614      | —                               | 514               |
| <b>GRANTS</b>   |            |             |                                 |                   |
| G.—Grants to Health Authorities   |            |             |                                 |                   |
| <i>Original</i> £26,996,000   |            |             |                                 |                   |
| <i>Supplementary</i> 1,500,000  |            |             |                                 |                   |
|   | 28,496,000 | 28,492,035  | 3,965                           | —                 |
| H.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain classes hitherto maintained therein | 160,000    | 160,946     | —                               | 946               |
| I.—Grants to Voluntary Agencies   | 23,000     | 25,239      | —                               | 2,239             |
| J.—Grant to An Bord Altranais   | 100        | —           | 100                             | —                 |
| K.1.—Hospitals Trust Fund—Voluntary Hospitals' Deficits (Grant-in-Aid) ..   | 2,750,000  | 2,750,000   | —                               | —                 |
| K.2.—Hospitals Trust Fund—Capital Expenditure (Grant-in-Aid) .. .. .  | 1,000,000  | 1,000,000   | —                               | —                 |



# Vote 48

| Service   | Grant      | Expenditure | Expenditure compared with Grant                    |                   |
|---|------------|-------------|--|-------------------|
|   |            |             | Less than Granted                                  | More than Granted |
|   | £          | £           | £  | £                 |
| MISCELLANEOUS   |            |             |  |                   |
| L.—Dissemination of Information on Health and Health Services .. .. .   | 11,000     | 6,604       | 4,396  | —                 |
| M.—Vaccine Lymph Supply ..  | 600        | 647         | —  | 47                |
| N.—Supplements to Pensions of certain District Medical Officers .. .. . | 10,700     | 9,641       | 1,059  | —                 |
| O.—Training Scheme for Health Inspectors .. .. .                        | 11,900     | 15,160      | —  | 3,260             |
| P.—Fluoridation of Public Water Supplies .. .. .                        | 35,000     | 14,600      | 20,400   | —                 |
| GROSS TOTAL   |            |             |  |                   |
| Original £31,567,500  |            |             |  |                   |
| Supplementary 1,500,000   |            |             |  |                   |
| £33,067,500   | 33,030,252 |             | 53,560   | 16,312            |
|   |            |             | Surplus of Gross Estimate over Expenditure £37,248 |                   |
|   | Estimated  | Realised    | Deficiency of Appropriations in Aid realised       |                   |
| Deduct—   |            |             |  |                   |
| Q.—Appropriations in Aid ..   | 34,500     | 33,707      | £793   |                   |
| NET TOTAL   |            |             | Net Surplus to be surrendered £36,455              |                   |
| Original £31,533,000  |            |             |  |                   |
| Supplementary 1,500,000   |            |             |  |                   |
| £33,033,000   | 32,996,545 |             |  |                   |

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

- A.—In addition to the amount expended under Subhead A, a further sum of £18,000 was charged to the Vote for Remuneration (No. 51).
- B.1.—Travelling expenses amounted to £10,700 or £2,200 more than provided as a result of a greater volume of travelling on the part of both the inspectorial and administrative staffs. This was in part due to activities of study groups established in connection with the development of the health services. In addition, items of a miscellaneous nature were greater by £1,300 than the sum provided.
- B.2.—Following the installation of a P.A.B.X. telephone system, the charges for the service were revised, effective from June, 1968.
- E.—No inquiry was necessary in the year.
- I.—The grants payable are related to the expenditure of the participating bodies which reflected the general upward trend, particularly as regards remuneration.
- J.—No grant was required by An Bord Altranais during the year.

- L.—A projected anti-smoking campaign did not get under way and a saving of £4,000 resulted. In addition, circumstances did not require advertising to the extent anticipated.
- N.—The saving arose mainly as a result of deaths amongst pensioners participating in the scheme.
- O.—The scale of allowances was revised and three students more than provided for were recruited to the course commencing in the year.
- P.—Due to difficulties in devising satisfactory schemes in some cases and to delays in the delivery of equipment progress was slower than was anticipated.

## APPROPRIATIONS IN AID

|  | Estimated      | Realised       |
|--|----------------|----------------|
|  | £              | £              |
| 1. Recovery of salaries of officers on loan to outside bodies ..                     | 7,200          | 5,157          |
| 2. Searches and certified copies of entries of births, deaths and marriages .. .. .  | 15,500         | 15,757         |
| 3. Recovery from Health Authorities of cost of training of Health Inspectors .. .. . | 9,200          | 10,155         |
| 4. Miscellaneous .. .. .   | 2,600          | 2,638          |
|  | <u>£34,500</u> | <u>£33,707</u> |

## EXTRA REMUNERATION (exceeding £100)

An Assistant Secretary received a gratuity of £325 in respect of the performance of higher duties whilst he was a Principal Officer.

## NOTES

Total amount paid in respect of overtime was £592.

Expenditure in respect of the Committee on Dental Caries and Fluorides, included under Subhead F, amounted to £9,000, bringing expenditure to 31st March, 1970, in connection with that Committee to £24,674.

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

AN ROINN SLÁINTE,  
17 Meitheamh, 1970.

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 49

## CENTRAL MENTAL HOSPITAL

ACCOUNT of the sum expended, in the year ended 31st March, 1970, 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             |           |             |   |                                 |
| <i>Original</i> £82,200                       |           |             |   |                                 |
| <i>Supplementary</i> 3,200                    |           |             |   |                                 |
|   | 85,400    | 77,707      | 7,693   | —                               |
| B.—Victualling Patients and Rations for Staff |           |             |   |                                 |
| <i>Original</i> £10,800                       |           |             |   |                                 |
| <i>Supplementary</i> 1,200                    |           |             |   |                                 |
|   | 12,000    | 11,984      | 16  | —                               |
| C.—Uniforms, Clothing for Patients, etc.      |           |             |   |                                 |
| <i>Original</i> £3,000                        |           |             |   |                                 |
| <i>Supplementary</i> 1,100                    |           |             |   |                                 |
|   | 4,100     | 3,902       | 198   | —                               |
| D.1.—Travelling and Incidental Expenses       |           |             |   |                                 |
| <i>Original</i> £3,000                        |           |             |   |                                 |
| <i>Supplementary</i> 1,000                    |           |             |   |                                 |
|   | 4,000     | 3,791       | 209   | —                               |
| D.2.—Post Office Services ..                  | 600       | 657         | —   | 57                              |
| E.—Farm and Garden .. ..                      | 400       | 550         | —   | 150                             |
| GROSS TOTAL                                   |           |             |   |                                 |
| <i>Original</i> £100,000                      |           |             |   |                                 |
| <i>Supplementary</i> 6,500                    |           |             |   |                                 |
| £   | 106,500   | 98,591      | 8,116   | 207                             |
|   | Estimated | Realised    | Surplus of Gross Estimate over Expenditure £7,909 |                                 |
|   |           |             | Surplus of Appropriations in Aid realised         |                                 |
| Deduct—                                       |           |             |   |                                 |
| F.—Appropriations in Aid ..                   | 3,500     | 3,527       | £27   |                                 |
| NET TOTAL                                     |           |             |   |                                 |
| <i>Original</i> £96,500                       |           |             |   |                                 |
| <i>Supplementary</i> 6,500                    |           |             |   |                                 |
| £   | 103,000   | 95,064      | £7,936  | Total Surplus to be surrendered |

Number of patients estimated for .. .. 115  
Daily average number of patients maintained .. .. 132

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

A.—In addition to the amount expended under Subhead A, a further sum of £18,000 was charged to the Vote for Remuneration (No. 51). Estimation of requirements was rendered difficult by the fact that some adjustments of pay were under negotiation up to a late stage in the financial year.

E.—It was necessary to purchase equipment costing £116 for which no provision had been made.

## APPROPRIATIONS IN AID

|                               |    |    |    |    |    |    | Estimated     | Realised      |
|-------------------------------|----|----|----|----|----|----|---------------|---------------|
|                               |    |    |    |    |    |    | <u>£</u>      | <u>£</u>      |
| 1. Rents of official quarters | .. | .. | .. | .. | .. | .. | 1,500         | 1,455         |
| 2. Miscellaneous              | .. | .. | .. | .. | .. | .. | 2,000         | 2,072         |
|                               |    |    |    |    |    |    | <u>£3,500</u> | <u>£3,527</u> |

## EXTRA REMUNERATION (exceeding £100)

Ten Male Attendants, one Female Attendant and the Cook received sums ranging from £103 to £186 for overtime. The total cost of overtime amounted to £4,781.

## NOTE

A sum of money, estimated at £5, was stolen from a telephone coin box at the Central Mental Hospital. The Department of Finance has sanctioned the write-off of the amount involved (S.72/7/39).

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

CENTRAL MENTAL HOSPITAL,  
18 Meitheamh, 1970.

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 50 INCREASES IN PENSIONS AND EX-GRATIA  
PENSIONS FOR WIDOWS AND CHILDREN**

**See also Report of Comptroller and Auditor General**

ACCOUNT of the sum expended, in the year ended 31st March, 1970, compared with the sum granted, for payment of Increases in certain Pensions, Allowances and Retired Pay in respect of public service and for payment of ex-gratia pensions to the widows and children of certain public servants.

| Service  | Grant   | Expenditure | Expenditure compared with Grant |                   |
|--|---------|-------------|---------------------------------|-------------------|
|  |         |             | Less than Granted               | More than Granted |
|  | £       | £           | £                               | £                 |
| Increases in certain Pensions, Allowances and Retired Pay and ex-gratia Pensions to the Widows and Children of certain Public Servants .. .. . | 738,000 | 738,000     | —                               | —                 |

**DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE**

|  | Estimate        | Expenditure     |
|--|-----------------|-----------------|
|  | £               | £               |
| Civil Service .. .. .  | 240,720         | 240,730         |
| National and Secondary School Teachers .. .. .                           | 122,000         | 122,000         |
| Garda Síochána .. .. .   | 157,000         | 157,000         |
| Resigned and Dismissed members of the Royal Irish Constabulary .. .. .   | 6,820           | 6,820           |
| Defence Forces:—   |                 |                 |
| Retired Pay and Pensions .. .. .   | 84,600          | 84,600          |
| Wound and Disability Pensions and Allowances .. .. .                     | 20,680          | 20,680          |
| Military Service Pensions .. .. .  | 45,130          | 45,130          |
| Special Allowances .. .. .   | 60,900          | 60,900          |
| Connaught Rangers and Pension under the MacSwiney (Pension) Acts .. .. . | 140             | 140             |
| Local Authorities .. .. .  | 10              | —               |
|  | <u>£738,000</u> | <u>£738,000</u> |

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
9th June, 1970.

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

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

# REMUNERATION

Vote 51

ACCOUNT of the sum expended, in the year ended 31st March, 1970, compared with the sum granted, for Remuneration.

| Service                        | Grant          | Expenditure    | Expenditure compared with Grant |                   |
|--------------------------------|----------------|----------------|---------------------------------|-------------------|
|                                |                |                | Less than Granted               | More than Granted |
| Remuneration of Civil Servants | £<br>3,316,000 | £<br>3,316,000 | £<br>—                          | £<br>—            |

## EXPENDITURE ACCORDING TO VOTE

| Vote No. | SERVICE                                      |             |
|----------|--|-------------|
|          |  | £           |
| 1        | President's Establishment .. .. .            | 660         |
| 2        | Houses of the Oireachtas .. .. .             | 10,800      |
| 3        | Department of the Taoiseach .. .. .          | 4,100       |
| 4        | Central Statistics Office .. .. .            | 18,400      |
| 5        | Comptroller and Auditor General .. .. .      | 3,600       |
| 6        | Office of the Minister for Finance .. .. .   | 35,000      |
| 7        | Office of the Revenue Commissioners .. .. .  | 270,000     |
| 8        | Public Works and Buildings .. .. .           | 175,000     |
| 9        | State Laboratory .. .. .                     | 1,000       |
| 10       | Civil Service Commission .. .. .             | 6,600       |
| 15       | Law Charges .. .. .                          | 5,400       |
| 16       | Miscellaneous Expenses .. .. .               | 100         |
| 17       | Stationery Office .. .. .                    | 9,700       |
| 18       | Valuation and Ordnance Survey .. .. .        | 21,700      |
| 20       | Office of the Minister for Justice .. .. .   | 14,200      |
| 21       | Garda Síochána .. .. .                       | 12,300      |
| 22       | Prisons .. .. .                              | 70,000      |
| 23       | Courts .. .. .                               | 34,000      |
| 24       | Land Registry and Registry of Deeds .. .. .  | 18,800      |
| 25       | Charitable Donations and Bequests .. .. .    | 520         |
| 26       | Local Government .. .. .                     | 50,000      |
| 27       | Office of the Minister for Education .. .. . | 45,000      |
| 31       | Reformatory and Industrial Schools .. .. .   | 200         |
| 33       | National Gallery .. .. .                     | 4,400       |
| 34       | Lands .. .. .                                | 100,000     |
| 35       | Forestry .. .. .                             | 183,600     |
| 37       | Agriculture .. .. .                          | 185,000     |
| 38       | Fisheries .. .. .                            | 6,600       |
| 39       | Labour .. .. .                               | 57,000      |
| 40       | Industry and Commerce .. .. .                | 42,600      |
| 41       | Transport and Power .. .. .                  | 80,100      |
| 42       | Posts and Telegraphs .. .. .                 | 1,496,200   |
| 43       | Defence .. .. .                              | 213,000     |
| 44       | Army Pensions .. .. .                        | 420         |
| 45       | External Affairs .. .. .                     | 18,000      |
| 47       | Social Welfare .. .. .                       | 86,000      |
| 48       | Health .. .. .                               | 18,000      |
| 49       | Central Mental Hospital .. .. .              | 18,000      |
|          |  | £ 3,316,000 |

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
9th June, 1970.

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, 1970

| RECEIPTS   | PAYMENTS  |
|--|---|
| <p>Balance at 1st April, 1969 .. .. .</p> <p>£ 20,000</p> <p>£20,000</p> | <p>Balance of Fund at 31st March, 1970 .. .. .</p> <p>£ 20,000</p> <p>£20,000</p> |

DEPARTMENT OF FINANCE,

25th June, 1970.

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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