



ACCOUNTS OF THE PUBLIC SERVICES, 1971-72

APPROPRIATION ACCOUNTS 1971-72

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1972, TOGETHER
WITH THE REPORT OF THE COMPTROLLER AND
AUDITOR GENERAL THEREON

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

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1972

(Pr. 2876)



APPROPRIATION ACCOUNTS

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ACCOUNTS OF THE PUBLIC SERVICES, 1971-72

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. Reference was made in paragraph 1 of my previous report to the delay in submission of Appropriation Accounts by Accounting Officers due to the failure of the Office of the Paymaster General to furnish to Departments statements of receipts and payments necessary for the preparation of these accounts. In April 1972 I observed that these statements were currently being furnished approximately nine months in arrear. In reply to my inquiry as to the cause of the delay the Accounting Officer of the Department of Finance informed me that the clearance of payable orders by the Paymaster General had fallen into arrear due to the unsatisfactory performance of machines supplied for the initiation of computerisation in 1968, that these machines had been replaced in January 1972 and that the new machines were operating satisfactorily. He added that arrangements had been made to have the arrears cleared with the help of an outside contractor, that it was hoped that all statements up to March 1972 would have been furnished by mid-July and that from September onwards the statements for each month would be furnished in the following month.

Appropriation Accounts of the Public Services are required by statute to be submitted to me by Accounting Officers not later than 30 November each year. To facilitate their earlier presentation to Dáil Éireann the Department of Finance approved administrative arrangements in 1957 which require the accounts to be submitted to me not later than 31 May. No accounts had been received by me at 31 May, and the following accounts* were outstanding at 30 November 1972—

Vote No.	Title of Vote
27	Office of the Minister for Education
28	Primary Education
29	Secondary Education
30	Vocational Education
31	Reformatory and Industrial Schools
32	Universities and Colleges and Dublin Institute for Advanced Studies
33	National Gallery

*These accounts have since been received and are included in this volume.

**Outturn of the Year*

2. The audited accounts are summarised on page xlv. The amount to be surrendered as shown in the summary is £6,388,004 arrived at as follows:—

Gross Expenditure	£	Estimated £	Actual £
Original estimates ..	528,234,602		
Supplementary and Additional estimates	53,972,370		
	<hr/>	582,206,972	575,852,382
Less excess expenditure on Vote 24 ..			7,664
			<hr/>
			575,844,718
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates ..	35,021,602		
Supplementary do. ..	2,933,420		
	<hr/>	37,955,022	37,980,772
Net Expenditure ..		<hr/>	<hr/>
		£544,251,950	£537,863,946
Amount to be surrendered		<hr/>	
		£6,388,004	

This represents 1·2 per cent. of the supply grants, as compared with 1·3 per cent. in the previous year.

*Accounts outstanding at 30 November 1972 are included.

Excess Vote

3. An excess vote will be required in the case of Vote 24—Land Registry and Registry of Deeds. Expenditure in excess of the provision made by the Oireachtas amounted to £7,664. (See also paragraph 34 of this report).

Exchequer Extra Receipts

4. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £3,630,562.

Surrender of Balances on 1970-71 Votes

5. The balances due to be surrendered out of votes for the public services for 1970-71 amounted to £5,872,822. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

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

Breach of Accounting Principles

7. The breach of long-established principles of Government accounting, in some cases with the approval of the Department of Finance, is revealed in a number of paragraphs in this report. Paragraphs 52, 53, 58 and 67 draw attention to the issue of moneys for purposes other than those for which the moneys were voted by Dáil Éireann. Paragraphs 41 and 53 draw attention to disbursements which, while they did not represent matured liabilities in the year under review, were nevertheless charged in that year.

Moneys voted by Dáil Éireann for specific purposes as defined in the vote subheads may be properly spent on those purposes only, subject to the power of virement vested in the Minister for Finance. With the exception of grants-in-aid, moneys may be charged in a year only to the extent that they have in fact been properly expended before the end of that year; moneys issued in the form of grants to be spent later cannot be regarded as having been so expended. These principles are fundamental to parliamentary control over the expenditure of voted moneys and their breach cannot but undermine such control.

8. Statement of Receipts into the Central Fund for the Year ended 31 March, 1972

REVENUE:—

	£
Customs and Excise Duties	198,261,000
Estate, etc., Duties and Stamps	16,752,000
Income Tax and Corporation Profits Tax	173,948,000
Turnover Tax	50,281,000
Wholesale Tax	29,682,000
Motor Vehicle Duties	17,830,000
Post Office	36,550,000
Interest on Advances from the Central Fund	26,379,080
Sundry Receipts	19,718,322
	<u>569,401,402</u>

REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1971	1,289,471
Turf Development Acts, 1946 to 1968	520,541
Sea Fisheries Acts, 1952 to 1970	136,672
Tourist Traffic Acts, 1939 to 1955	106
National Building Agency, Ltd., Acts, 1963 and 1969	22,169
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1970	17,135
Industrial Credit Acts, 1933 to 1971	6,813,740
Insurance Act, 1953, Section 2 (4)	8,061
Nitrigin Éireann Teo., Acts, 1963 and 1970	44,738

UNAPPLIED SINKING FUNDS SURRENDERED:—

6½% Exchequer Stock, 1971	1,635,465
3½% Fourth National Loan, 1950–70	1,873,159
	<u>12,361,257</u>

MONEY RAISED BY CREATION OF DEBT:—

Ways and Means Advances	280,522,000
Exchequer Bills	473,000,000
Savings Certificates	9,670,000
Telephone Capital Acts, 1924 to 1969	11,110,000
Prize Bonds	5,828,725
6½% Investment Bonds	1,743,000
Tax Reserve Certificates	7,900,000
National Instalment-Saving	5,327,023
Ireland 9½% Stock, 1991–96	19,400,000
8½% Conversion Stock, 1976	150
9½% National Loan, 1984–89	18,616
9½% Exchequer Loan, 1991–96	26,638,811
Other Borrowings	16,994,561
	<u>858,152,886</u>

TOTAL RECEIPTS .. £1,439,915,545

Statement of Issues from the Central Fund for the Year ended 31 March, 1972

CENTRAL FUND SERVICES:—

	£
Public Debt Services	99,532,953
Road Fund	13,650,000
Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses	472,421
SUPPLY SERVICES	538,397,039
	<u>652,052,413</u>

ISSUES UNDER THE FOLLOWING ACTS:—

Local Loans Fund Acts, 1935 to 1968	35,375,000
Telephone Capital Acts, 1924 to 1969	11,110,000
Industrial Credit Acts, 1933 to 1971	7,841,771
Sea Fisheries Acts, 1952 to 1970	250,000
Transport (Miscellaneous Provisions) Act, 1971	14,448
Electricity (Supply) Acts, 1927 to 1971	1,362,000
Insurance Act, 1953, Section 2 (4)	26,747
National Building Agency, Ltd., Acts, 1963 and 1969	450,000
Taiscí Stáit Teo., Act, 1963	1,604,200
Bretton Woods Agreements Acts, 1957 and 1969	265,111
Gaeltacht Industries Acts, 1957 to 1971	275,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1970	3,305,544
Transport Acts, 1964 and 1969	1,205,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	1,040,000
Broadcasting Authority Acts, 1960 and 1964	600,000
Nitrigin Éireann Teo., Acts, 1963 and 1970	250,000
British and Irish Steam Packet Co. Ltd. (Acquisition) Acts, 1965 and 1971	1,320,000
	<u>66,294,821</u>

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	226,964,000
Exchequer Bills	458,000,000
Savings Certificates	6,980,000
Prize Bonds	2,609,000
6½% Investment Bonds	437,000
Tax Reserve Certificates	3,385,000
National Instalment-Saving	289,605
Other Borrowings	22,930,000
	<u>721,594,605</u>

TOTAL ISSUES .. £1,439,941,839

9. In addition to those shown in the previous paragraph, issues were made from the Capital Fund as follows:—

	£
An Bord Iascaigh Mhara	330,000
Gaeltarra Éireann	200,000
Shannon Free Airport Development Co. Ltd. ..	214,956
National Stud	36,560
	<u>£781,516</u>

Issues under the Taiscí Stáit Teoranta Act, 1963

10. As shown in the Central Fund Statement in paragraph 8, issues under the Taiscí Stáit Teoranta Act, 1963, amounted to £1,604,200 in the year 1971–72. In the course of my audit of the company's accounts for that year I noted that the total amount of advances made from the Central Fund and not repaid amounted at 28 September 1971 to £7,487,976. The statutory limit laid down by section 14 of the Act for such advances was £7·5 million. To enable Taiscí Stáit Teoranta to meet its commitments from October 1971 onwards it was arranged, with the agreement of the Minister for Finance, that the Industrial Credit Company Ltd. would provide bridging moneys. £962,326 was provided on this basis up to 31 March 1972, bringing the total borrowings which had not been repaid at that date to £8,450,302. Section 13 of the Act permitted Taiscí Stáit to borrow other than from the Central Fund, but within a limit of £7·5 million on aggregate borrowings which had not been repaid. This statutory limit was therefore exceeded by £950,302. I referred to this matter in my report on the company's accounts which have been presented to the Oireachtas and I communicated with the Accounting Officer of the Department of Finance. He has informed me that the arrangement for the provision of moneys by the Industrial Credit Company Ltd. became necessary because of the delay in the enactment of legislation for the establishment of Fóir Teoranta. This company, incorporated on 28 March 1972, has since taken over the assets, liabilities and other commitments of Taiscí Stáit Teoranta which has been dissolved, and the moneys borrowed from the Industrial Credit Company Ltd. have been repaid in 1972–73 by the new company. As a breach of the 1963 Act occurred because of an arrangement by the Department of Finance in relation to the financing of a State-sponsored company I have deemed it desirable to bring the matter to attention.

11. The arrangement for the provision of the bridging moneys referred to in the previous paragraph provided, inter alia, that:

“Industrial Credit will initially finance the transactions from its own resources. When it becomes necessary for Industrial Credit to draw down Exchequer advances—other than advances for Shipping Finance Corporation—these advances will be earmarked in the first instance to finance the bridging facilities. Exchequer advances provided to finance the

bridging facilities will be regarded as outside the Capital Budget provision for Industrial Credit."

While there was a statutory limit to the amount of advances from the Central Fund which might have been made to Taiscí Stáit Teoranta there is no statutory limit to the amount of such advances which may be made to the Industrial Credit Company Ltd. The arrangement therefore enabled a company, which had exhausted its Central Fund borrowing powers, to receive further moneys indirectly from the Fund. As such an arrangement undermines the control exercised by Dáil Éireann over advances from the Central Fund, I sought an explanation from the Accounting Officer. He informed me that the arrangement under which the Industrial Credit Company Ltd. provided temporary finance to enable Taiscí Stáit Teoranta to continue its operations was entered into in October 1971 when it became clear that Fóir Teoranta could not be established in sufficient time to meet urgent Taiscí Stáit commitments which Taiscí of itself could not honour as it had no funds and had virtually reached the statutory limit of £7.5 million on its aggregate borrowings. He also informed me that the facilities provided by the Industrial Credit Company Ltd. under the arrangement were at the express request of and in respect of propositions approved by Taiscí Stáit and were in the form of bridging finance pending the establishment of Fóir Teoranta, and that legislation to extend the limit on aggregate borrowing by Taiscí Stáit was not introduced because the Fóir Teoranta Bill was already before Dáil Éireann. He further informed me that, in the course of the discussion in both Houses of the Oireachtas on the Fóir Teoranta legislation, the Minister for Finance referred to the fact that Taiscí Stáit had entered into commitments in excess of its statutory borrowing limit and made it clear that the financial provision for Fóir Teoranta included an element to fund commitments undertaken by Taiscí Stáit.

As the reply of the Accounting Officer made no reference to the fact that the arrangement referred to above undermined the control exercised by Dáil Éireann over advances from the Central Fund I have sought his further observations.

Issues under the Industrial Credit Acts, 1933-1971

12. At 31 March 1971 repayable advances from the Central Fund to the Industrial Credit Company Ltd. for the general purposes of the Company totalled £7.4 million. No terms as to the repayment of these advances had been fixed but interest on them was paid by the Company. The Minister for Finance made arrangements for the repayment by the Company of £6.7 million of these advances to the Central Fund on the 30 April 1971. On the same day an advance of a like amount was made from the Fund to the Company subject to repayment by way of an annuity over a period of 15 years commencing on 1 May 1976. All other advances made to the Company will fall to be repaid by way of annuity over a period of not more than 13 years commencing

with effect from a date not earlier than two years after the date of making the advance in each case.

It was agreed between the Minister for Finance and the Industrial Credit Company Ltd. that the conditions as to interest on advances would stipulate that the amount of interest payable by the Company to the Exchequer could be adjusted up or down according as the Company experienced gain or loss, arising from any change in currency parity rates, in making repayments of capital or payments of interest on any loan in foreign currency obtained from the International Bank for Reconstruction and Development. This implies that the Company is being indemnified by the Central Fund in respect of any losses which may be incurred on the repayment of these foreign currency loans and that the Central Fund will benefit from any gains which may arise from such repayment.

Issues under the British and Irish Steam Packet Company Limited (Acquisition) Acts, 1965 and 1971

13. In July 1971, in pursuance of an arrangement with the Department of Finance, the British and Irish Steam Packet Company Ltd. paid into the Exchequer by way of loan, a sum of £2,893,699, being the net sterling equivalent of a loan of DM.26,000,000 raised by the Company from a German bank. The arrangement also provided that the money would be used to enable the Minister for Finance to take up shares in the Company to help finance its capital investment programme. The Company's loan from the bank is repayable in ten annual instalments commencing in 1977 and interest was fixed at 8.5 per cent. per annum. The Minister's loan from the Company is repayable over the same period but the interest rate has been fixed at 9.67 per cent. to reimburse the Company the cost of raising its loan.

The British and Irish Steam Packet Company Limited (Acquisition) (Amendment) Act, 1971, enabled the Minister for Finance to purchase, in addition to the shares in the Company already held by him, not more than three million ordinary £1 shares. As indicated in the Statement of Issues from the Central Fund £1,320,000 was paid to the Company to meet a call of 44p per share on the three million additional shares purchased by the Minister. Further calls amounting to £1,500,000 had been met by the Minister by October 1972.

Loan Agreement with the International Bank for Reconstruction and Development

14. Under the terms of an agreement concluded in August 1971, a loan of U.S. \$13 million was made available to Ireland by the International Bank for Reconstruction and Development to finance an educational development project to be supervised by the Department of Education. The loan from the Bank is intended to finance the foreign content, estimated at 40 per cent., of the

works and services in the project. These comprise mainly the construction, furnishing and equipping of six State and eighteen Community Comprehensive Secondary Schools, one Secondary-Technical School, one Regional Technical College, one College of Commerce and thirty Agriculture Education Centres. Repayment of the loan will commence in 1977, interest being charged at the rate of $7\frac{1}{4}$ per cent. per annum on principal withdrawn and outstanding. A commitment charge at the rate of three-fourths of 1 per cent. per annum is made on the amount of the loan not used from time to time. The loan facility was not used in the year under review and a sum of £10,296 was paid from the Exchequer in respect of the commitment charge on the full loan for the period 8 October 1971 to 15 January 1972. (See also paragraphs 48 and 51). An amount of £172,792 on account of the loan was received in the period 1 April 1972 to 30 November 1972 and included as Other Borrowings in the Exchequer account.

Vote 3.—Department of the Taoiseach

Subhead D.—Information and Public Relations Services

15. In November 1971 an agreement was concluded between the Department of the Taoiseach and an international agency on the provision of public relations services to the Government. Sums totalling £19,282 in respect of fees and expenses paid to the agency were charged to the subhead in the year under review.

Vote 6.—Office of the Minister for Finance

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

16. Reference was made in previous reports to payments into the above Fund from which grants or advances are issued to assist economic projects in western counties. A further £350,000 was provided in the year. The account of the Fund, which is normally appended to the appropriation account, had not been received at the date of my report.*

*The account has since been received.

Vote 7.—Office of the Revenue Commissioners

Revenue Account

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

18. The budget estimates of Revenue for 1971-72 and the net yield for the years 1971-72 and 1970-71 under its main heads are shown in the following statement:—

	Budget Estimates 1971-72 £	Net yield of Revenue	
		1971-72 £	1970-71 £
Customs	93,420,000	101,495,038	91,834,512
Excise	99,580,000	97,296,510	91,013,076
Estate, etc., duties	8,000,000	9,040,672	6,307,017
Stamps	7,000,000	7,736,170	5,599,866
Income tax and Sur- tax	144,350,000	152,845,301	116,644,148
Corporation Profits tax	21,650,000	21,091,055	20,341,512
Turnover tax ..	48,500,000	50,283,872	41,190,370
Wholesale tax ..	30,700,000	29,703,271	25,037,115
	<u>£453,200,000</u>	<u>£469,491,889</u>	<u>£397,967,616</u>

£468,924,000 was paid into the Exchequer during the year leaving a balance of £861,844 as compared with £293,955 at the end of the previous financial year.

19. 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 bank- ruptcy, death, etc.	Tax due for collection
<i>Income tax</i> (as at 1 June, 1972)	£	£	£
1970-71	8,412,511	480,775	1,993,337
1969-70 and earlier years ..	6,208,189	803,765	1,798,334
	<u>14,620,700</u>	<u>1,284,540</u>	<u>3,791,671</u>
	£19,696,911		
<i>Sur-tax</i> (as at 31 March, 1972)			
1970-71	1,242,997	96,034	258,552
1969-70 and earlier years ..	1,451,078	107,839	197,844
	<u>2,694,075</u>	<u>203,873</u>	<u>456,396</u>
	£3,354,344		
<i>Corporation Profits tax</i> (as at 31 March, 1972)			
1970-71	2,392,995	61,070	472,335
1969-70 and earlier years ..	1,164,368	74,855	231,164
	<u>3,557,363</u>	<u>135,925</u>	<u>703,499</u>
	£4,396,787		

Comparative totals for the previous year are Income tax, £15,931,072; Sur-tax, £3,435,080; Corporation Profits tax, £3,372,498.

Extra-Statutory Repayments of Customs and other Duties

20. Extra-statutory repayments of Customs duties, £28,761, Excise duties, £22,718, Turnover tax, £2,909, Wholesale tax, £281 and Stamp duties, £156, were made during the year.

Remissions and Amounts Irrecoverable

21. I have been furnished with schedules of the cases involving a loss of £100 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 1972. The total amount of the items included in the schedules, £146,461, is made up as follows:—

				£
Estate, etc., duties (1 case)	..	..	..	1,986
Income tax (179 cases)	..	..	..	126,638
Sur-tax (5 cases)	..	..	..	11,443
Turnover tax (25 cases)	..	..	..	4,297
Wholesale tax (1 case)	..	..	..	700
Corporation Profits tax (3 cases)	..	..	..	1,397
				<hr/>
				£146,461
				<hr/>

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

Remission

				£
On grounds of equity	..	..	..	700
On compassionate grounds	..	..	..	Nil
Composition settlements	..	..	..	1,986

Amounts Irrecoverable

Miscellaneous: liability not enforceable, etc.	..	..	..	..	143,775
					<hr/>
					£146,461
					<hr/>

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

P.A.Y.E. Tax

22. In a test examination of income tax owed by firms in liquidation it was noted that there was a delay in follow up action for recovery of the tax in some cases. The Accounting Officer has informed me that the delay was due mainly to a shortage of adequately-trained staff. He told me that an examination of the organisation was in progress and that it was proposed to centralise the work in the Arrears Section so that more effective action might be taken at an earlier stage.

Turnover Tax on Dances

23. In paragraph 18 of my report for 1966-67 I referred to difficulties of enforcement of turnover tax on dances. In the year under review an examination of some defaulters' files revealed considerable delay in taking action for recovery of the tax. In reply to my inquiry the Accounting Officer informed me that it had not been found feasible to allocate computer resources to this work. He considered that the yield from this tax did not warrant its being given priority over other more important work. He added that the manual operation involved in checking outstanding cases did not contribute to their speedy despatch to the Arrears Branch for enforcement action.

Vote 8.—Public Works and Buildings

Subhead E.—New Works, Alterations and Additions

24. The charge to the subhead comprises £1,782,729 expended on general architectural and engineering works and £3,665,142 in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £1,785,824 and £3,358,446, respectively, in the previous year.

25. School grants amounting to £2,815,521 were paid to managers who undertook responsibility for having the works carried out and £849,621 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.

Subhead G.2.—Arterial Drainage—Construction Works

26. The charge to the subhead in respect of major construction works in progress during the year amounted to £874,821. 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 £322,036. The cost of each scheme to 31 March 1972 was:—

Work Catchment Drainage Scheme:	Estimated Cost		Cost to 31 March 1972
	Original	Latest	
	£	£	£
Boyne	6,700,000 (1968–69)	10,500,000	1,745,803
Corrib-			
Headford	935,000 (1966–67)	1,365,000	1,301,729
Moy	2,960,000 (1959–60)	5,720,000	5,911,700

Existing Embankments:

Shannon

Estuary	500,000 (1962–63)	1,410,000	1,423,845
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The balance of the charge to the subhead is made up of sums amounting to £84,827 in respect of intermediate or minor schemes and £9,696 being remnants of expenditure on completed schemes.

27. I understand that an interdepartmental committee is presently engaged on a cost/benefit study of certain catchment drainage schemes. The results of the study are expected to be of assistance in considering the merits of carrying out arterial drainage in the future.

Subhead H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores

28. In the course of audit at the Central Engineering Workshops, Inchicore, an examination of the system in operation for the payment of wages disclosed certain departures from normal procedures. I drew the attention of the Accounting Officer to the position and he has informed me that the departures from normal paying procedures developed from staffing difficulties. He added that these departures were unauthorised and that steps had been taken to avoid their recurrence.

29. In the course of the same audit I noted that the duration of overhauls on nine excavators ranged over periods of approximately one to three years. I inquired as to the reasons for the delay in carrying out the work. The Accounting Officer furnished me with explanations and he considers that the time spent in effecting repairs to the machines was not unreasonable.

Vote 12.—Superannuation and Retired Allowances

Subhead B.—Payments under the Civil Servants' Widows' and Children's Contributory Pensions Scheme

Subhead C.—Ex-gratia pensions for Widows and Children of certain former Officers

30. As mentioned in previous reports a contributory scheme was introduced in the year 1968–69 to provide pensions for widows and children of certain public servants who died on or after 23 July 1968. Ex-gratia pensions were granted to widows and children of public servants who died or retired prior to that date. Pensions for dependants of members of the Garda Síochána and for dependants of National Teachers, Post Office officials and Army officers are provided from Votes 21, 28, 42 and 44 respectively. I understand that while some progress has been made in the preparation of the necessary legislation it has not been possible to finalise it owing to pressure of work.

Vote 16.—Miscellaneous Expenses

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

31. In previous reports I referred to the decision that funds would be made available over a number of years to the Racing Board to assist it in carrying out improvements at racecourses. A further grant of £100,000 was made to the Board in the year under review bringing the total paid to 31 March 1972 to £300,000.

Subhead G.—British Special Import Deposit Scheme

32. In paragraph 34 of my previous report I referred to the termination in December 1970 of the above scheme and to some claims in respect of interest which would fall to be met in the year 1971–72. In the year under review sums totalling £84,711 were paid to banks in respect of outstanding claims for interest bringing the total amount paid to 31 March 1972 to £2,708,198.

Vote 21.—Garda Síochána

Subhead H.—Superannuation and other Non-Effective Payments

33. In March 1971 a supplementary estimate was passed which provided a grant-in-aid of £400,000 under subhead H.H. of Vote 21 to enable arrears of pension to be paid under the terms of a new

ex-gratia pensions scheme to widows and children of former members of the Force who died or retired on pension before 23 July 1968. This sum was paid into a Grant-in-Aid Account under the control of the Accounting Officer of the Department of Justice. The account, which was appended to the Appropriation Account of this vote for the year 1970-71, showed that no payments were made from it by 31 March 1971.

The Grant-in-Aid Account appended to the Appropriation Account for the year under review shows that £379,468 was expended in that year in respect of ex-gratia pensions, representing arrears for the period ended 31 March 1971. In addition, the charge to subhead H for 1971-72 includes £306,148 in respect of current ex-gratia pensions. As the estimate for 1971-72 did not expressly indicate that provision was included to meet these pensions, which are extra-statutory in nature, I have deemed it desirable to draw attention to them.

As indicated in paragraph 30 I understand that some progress has been made in the preparation of the necessary legislation for these pensions.

Vote 24.—Land Registry and Registry of Deeds

34. The account shows excess expenditure of £7,664 over the estimate. The Accounting Officer has informed me that extra remuneration charged to the vote and not provided for in the original estimate amounted to £22,000 but that in February 1972 when the requirements for projected expenditure were being examined it was thought that the original estimate would be sufficient to provide for the extra expenditure and no recourse was had to the Vote for Remuneration. He also informed me that expenditure in March 1972 proved to be unusually heavy because of bonus and other payments, including arrears, that became payable to certain grades under a re-organisation scheme for the Land Registry. He added that as the bulk of these payments was made from the sub-account of the Land Registry the true position of expenditure did not become clear until the sub-account was received from that Office in June 1972.

Vote 26.—Local Government

Motor Vehicle Duties

35. 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 for the years 1971-72 and 1970-71 were:—

	1971-72 £	1970-71 £
Motor Tax and Driving Licence fees	17,258,800	15,359,731
State-owned Vehicles	126,410	130,733
Fines collected by the Department of Justice	467,012	331,521
Public Service Vehicle fees ..	18,365	13,552
Appliances and Structures fees	20,155	9,186
Driving Tests fees	79,000	75,697
	<hr/> £17,969,742	<hr/> £15,920,420

£17,830,000 was paid into the Exchequer and £11,650 was refunded during the year leaving a balance of £454,701 compared with £326,609 at the end of the previous financial year.

Education

Free Post-Primary Education Scheme

36. 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)	3,440,027
Grants to secondary tops of primary schools in lieu of tuition fees (Vote 28—Subhead C.7)	9,672
Grants for school books and accessories for necessitous pupils—	
Primary schools and secondary tops (Vote 28—Subhead C.6)	66,842
Secondary schools (Vote 29—Subhead K)	207,660
Vocational schools (Vote 30—Subhead A)	115,167
School Transport (Vote 27—Subhead D.3) ..	3,715,047

Vote 27.—Office of the Minister for Education

Subhead A.4.—Higher Education Authority

37. Reference was made in previous reports to ex-gratia payments to the members of the Higher Education Authority. The charge to the subhead includes such payments totalling

£7,000 made with the sanction of the Minister for Finance to the fourteen members of the Authority in the year under review.

Subhead C.5.—Higher Education Grants

38. 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 provided 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, £683,464, represents refunds made in the year.

Subhead H.13.—Union of Students in Ireland (Grant-in-Aid)

39. I referred in paragraph 41 of my report for 1970–71 to a grant-in-aid of £1,000 paid to the Union of Students in Ireland towards the cost of a research project relating to graduate emigration from Ireland. In the year under review a further sum of £1,000 was issued by way of grant-in-aid towards the cost of this project. It is anticipated that the project will be completed in 1974.

Vote 28.—Primary Education

Subhead A.1.—Training Colleges

40. I referred in paragraph 38 of my report for 1967–68 to the building of a Church of Ireland Training College at Rathmines and to the provision for this purpose of State aid. Direct grants sanctioned for this project amounted to £371,810 at 31 March 1972. I noted in the course of audit that the total of such grants issued at that date was £410,890 and I have communicated with the Accounting Officer in the matter.

Subhead A.3.—Special Courses for Teachers

41. I observed that a grant of £1,500 was paid in March 1972 to each of three training colleges and one of £5,000 to St. Patrick's College, Maynooth, in respect of courses for principal teachers to be held in July 1972 on the new curriculum for primary schools. As these grants did not represent a matured liability in the year under review I asked for the observations of the Accounting

Officer. In reply, he stated that difficulties had arisen in providing accommodation for the proposed courses and to avoid disruption of the whole schedule of in-service courses it was necessary to make advance payments to secure the premises and to enable certain urgent improvements to be carried out in one case. As I am still not satisfied that these grants were a proper charge in the year of account, I have deemed it desirable to refer to the matter.

Subhead C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools

42. In the course of audit I observed that failure to up-date computer data in connection with payment of salaries resulted in overpayments to two teachers extending over some months. As the controls and checks prescribed for the calculation and payment of teachers' salaries, if fully implemented, should have prevented these overpayments I have asked for an explanation.

Subhead C.8.—Special Educational Project

43. Reference was made in paragraph 42 of my report for 1970-71 and in the previous report to a special educational project being carried out by the Department of Education in the Rutland Street schools area of Dublin in association with the Van Leer Foundation of the Netherlands. Total expenditure on the project to 31 March 1972 amounted to £95,236 including £30,351 in the year under review. Contributions from the Foundation amounted to £43,102 at that date including £8,096 received in the year and credited to appropriations in aid (subhead E.3).

Subhead C.9.—Printing of new Curriculum for Primary Schools

44. A new curriculum for primary schools was introduced from the commencement of the 1971-72 school year and the charge to the subhead represents the printing costs of the two volumes of the curriculum. In this connection provision was made in subhead C.4 for the payment of grants on a per-teacher basis towards the cost of classroom requisites to implement the curriculum.

Vote 29.—Secondary Education

Subhead A.3.—Science and other Equipment Grants

45. I observed in the course of audit that a grant of £750 was paid to each of three schools and £674 to a fourth school in respect of the furnishing of special subject rooms. The maximum

grant permitted by departmental regulations in respect of furniture supplied before 1 August 1970 is £500 per room. As the items to which the above grants related were supplied before that date, I have asked for an explanation.

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

46. Reference was made in paragraph 43 of my report for 1970–71 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 £395,812 were made during the year in respect of twenty-six schools. Including £2,529 in the year under review, £5,529 has been paid to a design group for a study of post-primary building costs for the Department of Education. I understand that the study has been completed and the results furnished to the Department.

Subhead I.2.—Secondary Schools—Building Grants

47. I referred in previous reports to a scheme under which the Department of Education makes funds available for the erection or extension of secondary school buildings on the basis of 70 per cent. free grants and 30 per cent. loans repayable with interest over fifteen years. The charge to the subhead comprises £1,611,984, grants and £363,684, loans. Loan repayments under the scheme amounting to £127,278 were received during the year and appropriated in aid of the vote (subhead L.4). A Statement of Loans will be appended to the Appropriation Account.

Subhead J.1.—Comprehensive Schools—Running Costs

Subhead J.2.—Comprehensive Schools—Capital Costs

48. Reference was made in previous reports to the building of comprehensive schools at Cootehill, Carraroe, Shannon Airport, Glenties, Raphoe, Ballymun, Limerick and Manorhamilton. All eight schools are now in operation and their running costs, including the salaries of teaching staffs, are charged to subhead J.1. Expenditure to 31 March 1972 on site and building works of the eight schools amounted to £2,580,541 including £265,290 for professional fees. Expenditure on furniture and equipment totalled £84,687 at that date.

The Department of Education intend to build a further six State Comprehensive Schools and eighteen Community Schools to be financed in part by loan facilities made available to the Exchequer by the International Bank for Reconstruction and Development (see also paragraph 14). A consortium of architects, engineers and quantity surveyors was appointed to act for the Department on the project. A fee of 10 per cent. to cover the services normally rendered by the professions involved is payable to the consortium together with a lump sum of £20,000 for the preparation of master plans and cost plans for the schools. Payments of £67,130 to the consortium, including the £20,000 lump sum, are charged to subhead J.2. Also charged to subhead J.2 is a fee of £5,000 paid to a design group for a survey programme in connection with the development of a component system relating to the building and equipping of schools.

Widows and Orphans Suspense Account

49. On the introduction of a contributory scheme to provide pensions for widows and children of secondary teachers, the Department of Finance directed that the amounts collected by way of contributions should be credited to the Secondary Teachers' Pension Fund. The contributions in 1969-70, 1970-71 and 1971-72 were, however, credited to a suspense account and payments in respect of pensions in those years were charged to that account. In March 1972 the net credit balance of £126,956 on the account was transferred to the Pension Fund. As the use of a suspense account for the receipt of contributions and the payment of pensions over a period of almost three years was in my opinion inappropriate, I have communicated with the Accounting Officer in the matter.

Prefabricated Building Units Suspense Account

50. Recoverable expenditure of £386,648, including £247,573 in the year under review, was incurred by the Department of Education on the purchase of prefabricated classrooms for use by primary, secondary and vocational schools. The expenditure was charged to a suspense account and recoveries of £55,781 and £47,072 were effected in 1970-71 and 1971-72, respectively, leaving a balance on the account of £283,795 at 31 March 1972. This consisted mainly of sums due from vocational education committees. I have inquired regarding the circumstances in which the arrangements outlined above were made and the procedures in force to ensure prompt recoveries.

Vote 30.—Vocational Education

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

Subhead I.2.—Regional Technical Colleges and Colleges of Domestic Science—Capital Costs

51. Reference was made in paragraph 46 of my report for 1970–71 and in previous reports to the building of regional technical colleges at eight centres. Seven colleges are now in operation and work has commenced on the building of the college at Cork, the cost of which is being financed in part by loan facilities made available to the Exchequer by the International Bank for Reconstruction and Development (see paragraph 14). The capital expenditure on these colleges (subhead I.2) to 31 March 1972 was as follows:—

	Prior to 1971–72 £	1971–72 £	Total £
Payments to contractors ..	3,103,871	636,144	3,740,015
Professional fees ..	458,268	91,377	549,645
Other expenses ..	41,435	11,622	53,057
	<hr/> £3,603,574	<hr/> £739,143	<hr/> £4,342,717

The charge to subhead I.2 also includes £5,552 for professional fees in respect of major renovation and extension work to be carried out at St. Angela's College of Domestic Science at Sligo. The balance of the charge to the subhead, £171,800, is in respect of the provision of equipment for the colleges. A total of £552,000 is charged to subhead I.1 in respect of the running costs of the regional colleges at Athlone, Carlow, Dundalk, Letterkenny, Sligo and Waterford which were in operation in 1971–72.

Vote 31.—Reformatory and Industrial Schools

Subhead A.—Reformatory Schools

Subhead B.—Industrial Schools

52. It was noted that the charge to subhead A includes a grant of £10,000 towards the cost of reconstruction and renovation of an industrial school and that the charge to subhead B includes grants of £9,000, £5,000 and £25,000 made to three other industrial schools towards similar costs. Since subheads A and B made provision for capitation grants only and subhead F of the vote

provided specifically for building and equipment grants for such schools I asked the Accounting Officer for information regarding the charging of these capital grants to subheads A and B. He has informed me that the capitation grants payable to reformatory and industrial schools are intended to make a provision towards the cost of the repair, improvement and adaptation of buildings as well as towards the general costs of maintenance of the children and the salaries of the staff. It was considered that the most appropriate arrangement would be to fix the rate of capitation grant at an amount which would meet the needs of the generality of cases and to pay additional amounts from subheads A or B in cases involving exceptional expenditure. He has stated also that the provision in subhead F is essentially for the purposes of expenditure incurred on work on new buildings, or group homes or on the purchase or major adaptation of houses for similar purposes and that the grants queried come under the category to be met from subhead A or subhead B. As I consider that the grants made should have been charged to subhead F, which makes specific provision for capital grants, and that the use of money voted for reformatory schools to meet expenditure on an industrial school was irregular, I deemed it desirable to draw attention to the matter.

Subhead B.—Industrial Schools

53. I observed in the course of audit that a grant of £15,000 was paid out of this subhead towards the cost of running a course in Child Care in Kilkenny. As the provision in the subhead was specifically for capitation grants payable to industrial schools I asked the Accounting Officer whether consideration had been given to the opening of a new subhead to provide for this special grant. The Accounting Officer has replied that, as the course was designed for persons involved in the field of Child Care in industrial and reformatory schools, and, as the expenses arising out of such special training in the case of an individual trainee would, in the ordinary way, have to be met by the school authority out of capitation grants it was considered legitimate that the grant towards the expenses of the course should be met in the year under review out of subhead B. He added that a new subhead had been opened from 1972-73 to provide for such courses.

It was also observed that of the £10,000 issued to the organisers of the course up to 29 February 1972 some £8,200 remained unspent at that date and I asked for information as to the circumstances in which a further £5,000 was issued in March 1972 and as to the evidence on which the £15,000 was charged in full as having been spent in the service of the year. In reply the Accounting Officer stated that in March 1972 the conductors had considerable commitments in respect of the course, that a full

statement of accounts would be provided by them and that, in deciding the grant to be made in respect of the 1972-73 course, the Department would have regard to the unspent balance of the 1971-72 grant. I am, however, not satisfied that the whole grant can be regarded as properly chargeable in the year under review, and I understand that the statement of accounts promised is not yet available.

Subhead C.2.—St. Lawrence's, Finglas

54. St. Lawrence's, Finglas, a Preventive Centre for boys, which was opened during the year, is administered on behalf of the Minister for Education by the De La Salle Brothers. The cost of providing the building for the Centre falls on Vote 8—Public Works and Buildings, and the payments to 31 March 1972 amounted to £374,801.

Subhead F.—Building and Equipment Grants

55. Work was commenced during the year under review on the building of a Remand Home and Assessment Centre adjoining the Preventive Centre mentioned in the previous paragraph. The charge to the subhead in respect of this project was £22,843 consisting of £13,600, professional fees, £8,884, contract payments and £359, other expenses.

A site was purchased and a contract placed during the year for the erection of a Training School for boys at Oberstown, Co. Dublin, to replace the reformatory school at Daingean, Co. Offaly. The charge to the subhead for this school is £71,626 comprising £40,950, site cost, £4,350, contract payments, £24,825, professional fees and £1,501, other expenses.

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

Subhead G.1.—Limerick Institute of Higher Education—Current Expenditure (Grant-in-Aid)

Subhead G.2.—Limerick Institute of Higher Education—Building, etc., Costs and Special Development Costs (Grant-in-Aid)

56. I referred in paragraph 48 of my report for 1970-71 to the appointment of a Director for the proposed Institute of Higher Education at Limerick. In the year under review the sum of £33,937 charged to subhead G.1 was issued in monthly instalments to meet the Director's salary and administrative costs including

the expenses of a Planning Board appointed by the Minister to advise regarding the steps to be taken for the establishment of the Institute.

Reference was also made in previous reports to the purchase of a site for the proposed Institute. Renovation work has been undertaken on an existing building on the site to serve as an administration centre and to meet the classroom needs of the first students at the Institute from the commencement of the 1972-73 academic year.

The charge to subhead G.2 comprised:—

	£
Payments on renovation contract	113,169
Professional fees	11,648
Furniture and equipment	5,811
Site development	8,970
Professional fees on planning of the Institute ..	37,800
Miscellaneous	3,582
	<hr/>
	£180,980
	<hr/>

Subhead L.—College of Physical Education (Grant-in-Aid)

57. I referred in paragraph 50 of my report for 1970-71 to the purchase of a site for a proposed National College of Physical Education at Limerick. The charge to the subhead includes £40,537 for professional fees, £1,447 expenses and £1,219 for contract work in connection with the planning and building of the college.

58. The balance of £92,632 charged to the subhead, comprising £78,000 in respect of siteworks, £13,983 for professional fees and £649 for other expenses, relates to development work at the adjacent site of the Limerick Institute of Higher Education. As provision for this work is made under subhead G.2 I have asked for an explanation.

Subhead M.—Capital Equipment Costs for Third Level Institutions (Grant-in-Aid)

59. The charge to the subhead consists of the following amounts issued for the purchase of equipment:—

	£
University College, Cork	205,000
Limerick Institute of Higher Education ..	125,000
	<hr/>
	£330,000
	<hr/>

Vote 34.—Lands

Subhead I.—Improvement of Estates, etc.

60. In September 1971 an experimental group farming project was officially inaugurated at Grennanstown, Athboy, Co. Meath. An area of 232 acres was allotted between four farmers who agreed to surrender, in exchange, their existing farms in Co. Kerry. In addition to separate dwelling-houses the Land Commission constructed an outoffice complex including a silo and a milking parlour to serve the project. The farmers formed a limited company to which each leased his new holding, excluding the dwelling-house and a small outoffice and garden, for a term of twenty-one years with seven-year breaks. At 31 March 1972 the Land Commission had expended a total of £76,000 on the project comprising £26,000 on the acquisition of the land and £50,000 on improvement works. The market value of the holdings surrendered was estimated at £22,000 and the migrants were required to repay a capital sum of approximately £8,000 on a revised annuity basis. The net cost of the project to the Commission was accordingly in the region of £46,000.

Subhead L.—Appropriations in Aid

61. In the course of my examination of the Rent and Interest Account (No. 3) of the Land Purchase Accounts I observed that an area of 41½ acres, which had been acquired for the relief of local congestion for £2,890 6 per cent. Land Bonds in 1963, was still occupied by the vendor at 31 December 1971. The Department's outgoings on the land, including service of bonds, amounted to £1,489 while revenue received amounted to £255. I have communicated with the Accounting Officer in the matter.

Vote 35.—Forestry

Subhead C.2.—Forest Development and Management

62. I referred in paragraph 52 of my previous report to improvement works, including the provision of tourist amenities, at Lough Key Forest Park, Boyle, Co. Roscommon. The final cost of development was estimated in March 1972 at about £425,000 to be apportioned between Bord Fáilte Éireann and the Forestry vote on a 70:30 basis. Bord Fáilte has contributed £298,000 in discharge of its liability. Expenditure on the project to 31 March 1972 amounted to £270,400 of which the vote has borne £72,850, including £26,300 charged in the year under review.

Vote 36.—Roinn na Gaeltachta

Subhead E.—Scéimeanna Feabhsúcháin sa Ghaeltacht

63. In paragraph 56 of my report for 1970–71 I referred to the issue of a short-term interest-bearing loan of £14,000 to a company which in 1969–70 had received a grant of £30,000 towards the approved construction cost of a hotel. The loan was for a period of one year and was to bear interest at a rate of $8\frac{1}{2}$ per cent. In the year under review the company received an additional grant of £1,291, the repayment period of the loan was extended for one further year and the liability for interest was waived. Interest which had been paid amounting to £1,190 was refunded. The company has also received grants totalling £76,935 from Bord Fáilte Éireann and £35,000 of its issued share capital, £75,006, was held by Gaeltarra Éireann at 31 March 1972.

64. Reference was made in previous reports to the payment of grants towards the construction of airstrips on Inis Mór and Inis Meáin in the Aran Islands. The grants, which were based on two-thirds of the construction costs, were paid to a company which intended to operate an air service between the mainland and the islands. The company was incorporated on 15 May 1969 and became operational in March 1970. In the year 1969–70 £15,400 was paid towards the cost of the airstrip on Inis Mór; in 1970–71 £10,000 was paid towards the cost (estimated at £26,000) of the airstrip on Inis Meáin and a further grant of £3,400 was made in the year under review.

In 1971 the company applied for an annual grant of £15,000 for five years to meet operational losses on the air services to the islands. Audited accounts for the period ended 10 September 1971, which were submitted by the company, disclosed that losses had been incurred on the air service to Inis Mór. The service to Inis Meáin had not yet commenced. The Department of Finance approved a proposal by Roinn na Gaeltachta that a payment be made towards this loss by increasing the rate of grant to ninety per cent. of the costs of construction of the airstrips but directed that Roinn na Gaeltachta in consultation with the company should seek to ensure that the services would operate on a profitable basis in future as losses on air services could not be accepted as a charge on the Exchequer. Accordingly a further grant of £12,600 was paid to the company in the year bringing the total amount paid at 31 March 1972 to £41,400. I inquired whether an evaluation had been made of the proposal to provide air services to the islands before the grants were sanctioned and, if so, with what results. The Accounting Officer has informed me that it was recognised that there was a need, from the social viewpoint, for air services to certain Gaeltacht islands and consequently that any expenditure on such services should not be judged on economic

grounds alone. He added that when private individuals are prepared to provide airstrips or air services for such islands it is considered well worthwhile to give them grants in order to save State money because it would be difficult to avoid a heavy loss on such services were the State to provide them. He further added that the economic basis for any air service depends on the number of passengers carried and this cannot be accurately measured in advance.

65. I observed in the course of audit that a grant of £15,000 was paid in March 1972 to the company referred to in the previous paragraph to enable it to replace its aircraft. I asked the Accounting Officer whether the company had taken possession of the new aircraft and what evidence had been submitted regarding its cost and the valuation placed on the old aircraft. He informed me recently that the company had not taken possession of the new aircraft as the suppliers would not fulfil the contract and that legal proceedings had been instituted against them by the company. He also informed me that the price of the new aircraft was £45,408 and that the allowance on the old aircraft was £30,408, leaving a balance payable of £15,000.

66. I referred in paragraph 58 of my previous report to the special arrangements approved by the Government under which the capital cost of installing electricity generating plants and network on certain Gaeltacht islands, where the normal supply by the Electricity Supply Board will not be available, is being met from voted moneys. Work on Oileán Chléire, Co. Cork, which was carried out by the Electricity Supply Board, was completed in 1971-72 and the charge to the subhead includes £26,949, which together with £9,495 charged in the previous year brought the total cost of this project to £36,444. The original estimate, £28,500, was based on service to fifty-five consumers, but at 31 March 1972, seventy-seven consumers had been connected; the additional connections were mainly responsible for the increase in cost. Installation work commenced in 1971-72 on Oileán Thoráí, Co. Donegal and the estimated capital cost of this scheme is £26,500; £15,680 was paid in the year under review.

Subhead H.2.—Gaeltarra Éireann—Caiteachas Caipitil (Deontas-i-gCabhair)

67. In February 1972 Gaeltarra Éireann sought a repayable advance of £275,000 from the Exchequer to meet capital expenditure on the erection of factories, on the taking up of share capital in associate companies and on its own activities. As Gaeltarra Éireann had already received its full allocation of repayable advances for the year, Roinn na Gaeltachta, with the sanction of the Department of Finance, issued £275,000 from this

grant-in-aid subhead. The moneys in subhead H.2 were not voted for the purposes specified and accordingly I asked for an explanation. The Accounting Officer has informed me that the Department was aware that Gaeltarra Éireann would not have spent the full grant-in-aid by the end of the financial year and would spend the balance in 1972-73. At the same time it was known that Gaeltarra Éireann would have spent more than its allocation of repayable advances in 1971-72 and that the deficiency would be made good with the first issue in 1972-73. The Accounting Officer maintains that the grant-in-aid moneys, £275,000, were not issued for purposes other than those for which they were voted. As I am still not satisfied that the £275,000 should have been issued from this subhead I have deemed it desirable to draw attention to the matter.

Vote 37.—Agriculture

Subhead B.1.—University Colleges

68. In 1967 the Department of Finance sanctioned the provision from this vote of financial assistance, estimated at £505,565, to extend the Dairy Science buildings at University College, Cork. Tenders submitted in 1969 for the work indicated that the cost would exceed £1 million. As a result, a reassessment of the project was undertaken at the request of the Department of Finance, and it was decided in October 1971 to relocate the Dairy Science buildings as part of a proposed overall development plan for the College, the revised cost being estimated at £630,000. Contracts had been placed by the College Authorities in 1968 and 1969 for the demolition of the old experimental creamery building to provide a site and for trial borings, piling and preparation of foundations. I have asked for details of the expenditure on the abandoned site from the inception of the project to date. I have also inquired regarding progress on the construction of the relocated building.

Subhead B.3.—Agricultural Schools and Farms

69. In June 1964 the Government approved in principle a proposal by the Minister for Agriculture to include in the Kennedy Memorial Park, Co. Wexford a Horticultural College which was intended to cater for forty students. The cost of erection of the college and outoffices was then estimated at £120,000 but in December 1970 it was estimated at £320,000, excluding the cost of a water supply which had been installed at that stage.

In 1970 the Department learned that Kildalton Abbey, Piltown, Co. Kilkenny, capable of accommodating one hundred and twenty students and staff, together with a farm of 365 acres, was for sale

and it was decided with the sanction of the Minister for Finance to acquire the property for use as an Agricultural and Horticultural College. The purchase was approved by the Government in February 1971 on condition that the proposal to build the college in Co. Wexford would be abandoned and the property was acquired in July 1971 at a negotiated price of £245,000. It was estimated that further expenditure on adaptations, purchase of furniture, equipment, stock and standing crops would amount to about £100,000 and that the provision of certain horticultural educational facilities would cost in the region of £60,000.

The Accounting Officer has informed me that the land for the college in Co. Wexford which had been made available by the Department of Lands has been re-transferred to that Department. The installation of the water supply was carried out by the Office of Public Works as part of a joint scheme to service the college and the park and the cost of that part of the scheme designed to serve the college's needs was calculated at £26,585. The water supply is now being utilised by the Department of Lands. Actual expenditure incurred from the vote for Agriculture on the abandoned project amounted to £2,380 offset by receipts of £2,006 from the letting of land. I have also been informed that a course in Agriculture commenced in Kildalton in October 1971 and thirty students attended.

Subhead C.2.—Bovine Tuberculosis Eradication

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

	£
Compensation for reactor cattle	3,681,761
Fees to veterinary surgeons	1,630,859
Travelling, etc., expenses	165,597
Tuberculin supplies	42,238
Miscellaneous	51,695
	<hr/>
	£5,572,150
	<hr/>

Receipts, amounting to £2,112,697, from the sale of cattle slaughtered under the scheme were credited to appropriations in aid.

The gross cost of the scheme from its inception in September 1954 to 31 March 1972 was £79,712,895 and receipts from the disposal of cattle for slaughter were £26,478,561. The net cost was, therefore, £53,234,334.

71. In 1969, four years after the country had been declared free of bovine tuberculosis, the continuing high incidence of the disease with the consequent threat to the cattle trade was giving rise to serious concern. A special task force of veterinary surgeons was set up by the Department to carry out check tests on random samples of herds already tested and cleared by veterinary surgeons and to discourage unsatisfactory testing. I have asked for information regarding the extent to which the objectives of the task force have been achieved.

Subhead C.3.—Brucellosis Eradication

72. The Brucellosis eradication scheme commenced in 1966 in Donegal, Cavan, Leitrim, Monaghan and Sligo. Donegal was declared brucellosis-free in June 1968 and the other four counties in March 1970. Rounds of check-testing are at present in progress in these five counties. Eradication measures were extended in 1970–71 to Mayo, Louth, Westmeath, Roscommon, Longford, Meath and to portion of County Offaly. In addition a series of milk ring tests is in operation in counties to which the eradication scheme has not yet been introduced.

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

	£
Compensation for reactors	2,381,611
Fees to veterinary surgeons	402,556
Supplies of vaccine	17,508
Travelling and miscellaneous	94,180
	<hr/>
	£2,895,855
	<hr/>

Receipts, amounting to £1,246,725, from the sale of cattle slaughtered under the scheme were credited to appropriations in aid.

The gross cost of the scheme from its introduction to 31 March 1972 was £5,887,048 and receipts from the disposal of cattle for slaughter were £2,073,281. The net cost was, therefore, £3,813,767.

Subhead D.2.—Land Project

73. The payments made in the year under this subhead are as follows:—

	£
Salaries, wages and allowances	736,329
Travelling expenses	145,068
Lime and fertilisers	261,613
Grants to farmers	3,219,259
Payments to County Councils, etc.	32,593
Miscellaneous expenses (including rents, stationery, etc.)	51,889
	<hr/>
	£4,446,751

An occupier of land who completes an approved scheme of reclamation work on his holding to the satisfaction of the Department is entitled to a grant amounting to two-thirds (in Gaeltacht and certain pilot 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 £3,219,259 in the year as compared with £2,699,502 in the previous year. The scheme was introduced in 1949 and it was originally estimated that 4.5 million acres required reclamation. From statistics available 2,115,000 acres had been reclaimed by 31 March 1972.

Subhead D.4.—Beef Cattle Incentive Scheme

74. This scheme was introduced in February 1969 to encourage an expansion in the output of good quality beef cattle and provides for the payment of grants for each qualifying cow-calf unit to owners of approved breeding herds who are not engaged in commercial milk production. The rates of grant payable in the year under review were £21 for the first qualifying unit, £19 for the second and £16 for each subsequent unit. The expenditure from the subhead comprises £6,636,969 grants and £2,322 miscellaneous expenses.

Subhead D.7.—Small Farm (Incentive Bonus) Scheme

75. This scheme, which was introduced in May 1968, 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 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. Grants to farmers under the scheme amounted to £420,825 in the year compared with £274,900 in the previous year.

Subhead E.1.—Dairy Produce (including Grants-in-Aid)

76. 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)	2,050,000
Creamery milk price allowance	23,804,995
Special allowance for high quality creamery milk	3,786,648
Contribution to National Dairy Council (Grant-in-Aid)	100,000
Skim milk allowances	75,949
	<hr/>
	£29,817,592

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

I referred in previous reports to the introduction on 1 September 1969 of a scheme for the payment of creamery milk price allowance on a tier or differential basis. The scheme was revised from 1 September 1970 and further revised from 1 May 1971 to enable increases to be made in certain allowance rates. The special allowance for high quality milk was also increased on 1 May 1971 from 0.83p to 1p per gallon.

The structure of the creamery milk pricing system was remodelled from 1 December 1971 on a basis more appropriate to an E.E.C. context and milk price and quality allowances ceased to operate from that date. The new arrangement will continue to operate up to 1 February 1973 when it will be superseded by the appropriate milk price support arrangements under the Common Agricultural Policy of the E.E.C.

The new arrangement also provides for payment by the Department of a subsidy of 2.5p per gallon on skim milk returned to suppliers and the necessary funds were made available by supplementary estimate.

77. During the course of a strike of assistant and branch managers at Dairy Disposal Company creameries in July and August 1971, milk accepted at ninety-three creamery premises could not be weighed or sampled for testing and for determination of butter fat content. With the approval of the Department of Finance the payment of milk price and special quality allowances in respect of milk delivered to these creameries during the strike was based on estimated deliveries. The company calculated, on the basis of butter production and sales of liquid milk and cream in the period, that the quantity of milk actually delivered fell short of the estimated deliveries by about 900,000 gallons. I have asked for information as to the amounts charged to the subhead for milk price and quality allowances on the shortfall.

Subhead E.2.—Beef, Mutton and Lamb Exports

78. The cost of supporting export prices of beef, mutton and lamb amounted to £1,515,848 in the year under review and comprised £1,363,868 in respect of exports to the United Kingdom and £151,980 in respect of exports to other countries. 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 £610,000 were received from the United Kingdom Government during the year, being £160,000 as a further payment on account for 1970-71 and £450,000 on account for 1971-72.

Subhead E.4.—Cereals

79. On the direction of the Minister for Agriculture and Fisheries, An Bord Gráin purchased in 1970, for disposal as poultry feed, 30,000 tons of the excess stocks of wheat held by flour millers. The price paid by An Bord for the stocks taken over was £28 per ton average and as the millers had paid millable wheat prices for these stocks the Minister decided to make good, from voted moneys, the difference amounting to £572,000. This amount, together with interest on the outstanding balance, is payable over the years 1971-72 and 1972-73 and the first payment, £237,171, has been charged to the subhead.

Subhead I.1.—Córas Beostoic agus Feola

80. Reference was made in previous reports to Córas Beostoic agus Feola whose primary object is to undertake promotional work for the development of exports of livestock, carcase meat and meat products. A sum of £300,000 was contributed in the year from this subhead towards the expenses of the company. Its accounts are audited by me but I have not yet received the accounts for the year.

Subhead I.2.—Beef Classification Scheme

81. A study group was set up by the Minister for Agriculture and Fisheries in November 1970 to advise on the introduction of a scheme of beef classification at the premises of meat exporters. The charge to the subhead represents payments to a meat factory in recoupment of its expenses arising from the processing of cattle to obtain data for the study group.

Subhead J.—Bord na gCapall (Grant-in-Aid)

82. I referred in paragraph 76 of my previous report to Bord na gCapall which was set up under the Horse Industry Act, 1970 to establish a National Centre for training in equitation, to advise the Minister for Agriculture and Fisheries in relation to the breeding, sale and export of horses and in relation to associated activities and to perform certain other functions. A grant-in-aid of £100,000 was issued in the year under review to An Bord whose accounts are audited by me. I noticed from the accounts for the period ended 31 March 1972 that An Bord had a cash surplus of £43,000 on hands at that date and I have inquired regarding the departmental controls exercised over the issue of moneys from the grant-in-aid.

Vote 38.—Fisheries

Subhead C.2.—Fishery School

83. The approval of the Government was obtained in November 1969 for the establishment of a fishery school at Greencastle, Co. Donegal for the training of fishermen. The school is being constructed under the supervision of the National Building Agency on behalf of the Department of Agriculture and Fisheries which will be responsible for its operation. The charge to the subhead, £18,088, represents expenditure incurred on the purchase of the site, construction costs and fees in the year under review. The estimated cost of the project is £150,000.

Subhead D.3.—Repayment of Advances

84. The liability of An Bord Iascaigh Mhara to repay the Exchequer £71,406 of advances made under the Sea Fisheries Act, 1952 was waived in 1970-71 under the provisions of the Sea Fisheries (Amendment) Act, 1963 because certain fishermen had failed to meet their commitments to An Bord in respect of the purchase of boats and gear. The amount waived has been repaid to the Exchequer from this subhead.

Vote 40.—Industry and Commerce

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

85. The total amount of grants which may be made to Córas Tráchtála was raised to £15,000,000 by the Export Promotion

(Amendment) Act, 1971. The aggregate amount of grants issued to 31 March 1972, was £9,365,885, including £1,754,000 in the year under review. The accounts of Córás Tráchtála are audited by me.

Shannon Free Airport Development Company, Limited

Subhead J.3.—Housing Subsidies

86. Due to the introduction of a differential rents system on 1 April 1971 the final cost of subsidising the letting of houses at reduced rents for the year under review was not determined by 31 March 1972. The charge to the subhead, £110,000, represents a payment on account to the company; any necessary adjustment will be effected in the housing subsidy payment in the year 1972-73.

Subhead O.2.—Interest Subsidy to Shipping Finance Corporation, Limited

87. In previous reports I referred to a Government decision that Shipping Finance Corporation could make loans to ship-owners at preferential rates of interest to encourage them to have their ships built in Irish yards. To compensate the Corporation for loss of income, a subsidy was approved 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. The charge to the subhead, £99,449, represents subsidy payments for the year to 31 March 1971 on four ships bringing the total outlay on the scheme to £244,826 at 31 March 1972.

Subhead S.—Rossmore (New) Collieries, Ltd.—Provision for Care and Maintenance Expenses

88. Rossmore (New) Collieries, Ltd. ceased operating in August 1970 due to financial and management difficulties. A supplementary estimate taken during the year 1971-72 made provision for the payment of care and maintenance expenses to keep the mine free from flooding as it was considered that the collieries could be made economically viable if the difficulties were overcome. Payments from the subhead amounted to £4,728. I understand that a liquidator was appointed in October 1972 who undertook, on condition that the expenses would be borne by the Exchequer, to continue care and maintenance with a view to selling the mine as a going concern. With the approval of the Department of Finance further payments had been made in the year 1972-73.

Subhead R.—Appropriations in Aid

89. Following an inquiry made by my officers the Department sought legal advice on the interpretation of a State mining lease. The advice indicated that losses incurred by the mining company in a prior year could not be offset against profits in the computation of royalties due to the Minister under the lease. Accordingly a claim for £11,011 was made on the company in March 1972 and a remittance for this amount was received in May 1972. This payment was made without prejudice by the company who have sought an arbitration hearing under a covenant of the lease.

Vote 41.—Transport and Power

Córas Iompair Éireann

Subhead D.1.—Grant to Córas Iompair Éireann

Subhead D.3.—Additional Grant to Córas Iompair Éireann

90. In paragraphs 87 and 88 of my previous report I referred to the provision of financial assistance to C.I.É. by way of non-repayable grants in the period 1 April 1964 to 31 March 1971 and to the deferment of interest payments by C.I.É. for the years 1969-70 and 1970-71 on Central Fund advances.

The additional grant of £4,464,000 under subhead D.3 was provided by way of supplementary estimate. A specific undertaking was given in a note on the face of the estimate that £1,918,000 would be repaid to the Exchequer in the form of interest on capital advances. As the company only paid £1,496,825 on foot of interest I have asked the Accounting Officer for an explanation.

91. The following information has been extracted from the published financial accounts of Córas Iompair Éireann for the years 1964-65 to 1971-72:—

Year	Trading Receipts £	Net Deficit £	Government Grants £
1964-65	23,620,910	1,525,319	3,000,000
1965-66	23,528,024	2,278,913	2,000,000
1966-67	25,123,491	2,397,832	2,000,000
1967-68	27,396,341	2,479,557	2,000,000
1968-69	31,196,878	1,960,839	2,000,000
1969-70	34,231,548	3,234,473	2,650,000
1970-71	36,867,534	6,171,117	6,272,460
1971-72	43,016,494	6,493,228	*7,114,000

*£2,650,000—Transport Act, 1964 (Section 6) Order, 1969

£4,464,000—Supplementary Estimate

Section 6 of the Transport Act, 1964, enabled the Minister for Transport and Power to pay to Córas Iompair Éireann a subvention by way of a non-repayable grant of £2 million in each year in the period 1 April 1964 to 31 March 1969. The Act also enabled the Minister to vary the amount of the grant in the year 1969-70 and the annual grant for that year and each of the four succeeding years was increased to £2,650,000 under the Transport Act, 1964 (Section 6) Order, 1969.

As the subventions paid to C.I.É. in the five years ended 31 March 1969 were inadequate to the extent of £642,460 a grant of this amount was paid in the year 1970-71 under the provisions of the Transport Act, 1969. A further additional grant of £2,980,000 was made to the company in that year under the terms of the Transport Act, 1970. In the year under review the grant of £2,650,000 authorised by the Transport Act, 1964 (Section 6) Order, 1969 was paid to the company and an additional grant of £4,464,000 was provided by supplementary estimate but without statutory approval such as was given to additional grants in the year 1970-71. The Public Accounts Committee in paragraph 12 of its report dated 20 March 1952 expressed the opinion that in any future case in which the introduction of an estimate at variance with existing statutory provisions became necessary such variation should be expressly mentioned and explained on the face of the estimate. The Minister for Finance in his minute of 23 July 1952 gave an undertaking that regard would be had to the views of the Committee on this matter. I have invited the observations of the Accounting Officer.

92. As stated in paragraph 91 grants made from this vote to Córas Iompair Éireann in the year under review amounted to £7,114,000. Payments from other votes during the year in respect of specially-negotiated transport schemes were as follows :—

- (1) £3,715,047 from Vote 27—Office of the Minister for Education (subhead D.3) for school transport services
- (2) £1,183,645 from Vote 47—Social Welfare (subhead K) for free travel for old age and blind pensioners and their spouses and for certain other persons
- (3) £308,543 from Vote 44—Army Pensions (subhead M) for free travel for veterans of the War of Independence and their spouses

The trading receipts of the company for 1971-72 as indicated in paragraph 91 were £43,016,494, including the payments mentioned at (1), (2) and (3) above.

Bord Fáilte Éireann—(Grants-in-Aid)

93. Grants issued to Bord Fáilte Éireann to 31 March 1972 were—

	£	£
(1) For administration, operational and general expenses and interest grants (subhead F.1)		
prior to 1971-72	19,705,456	
1971-72	4,430,000	
	<hr/>	24,135,456
(2) For resort development (subhead F.2) (statutory limit, £3.25 million)		
prior to 1971-72	2,702,717	
1971-72	500,000	
	<hr/>	3,202,717
(3) For development of holiday accommodation (subhead F.3) (statutory limit, £11 million)		
prior to 1971-72	6,430,000	
1971-72	2,800,000	
	<hr/>	9,230,000
(4) For development of supplementary holiday accommodation in western counties (subhead F.4)		
prior to 1971-72	320,000	
1971-72	100,000	
	<hr/>	420,000

The accounts of Bord Fáilte Éireann are audited by me. In my report on the accounts for the year ended 31 March 1972 I referred to a payment of £10,000 made to a New York firm of consultants in settlement of a claim for fees and expenses incurred on a consultancy project. I was informed that, although the project had not been commissioned by Bord Fáilte Éireann, settlement of the account was taken over by An Bord.

Subhead P.—Commissions, Committees and Special Inquiries

94. In October 1970 the Minister for Transport and Power appointed a committee to investigate the financial position of Córas Iompair Éireann and in December, 1970, a consultancy firm was engaged to assist the Committee. Fees and expenses paid to the consultants amounted to £58,310 including £32,020 charged in the year under review. The charge to the subhead also includes a sum of £2,932 being the cost of printing and publishing the consultants' report.

Subhead S.—Investment Grants for Ships

95. Reference was made in previous reports to the Shipping Investment Grants Act, 1969 under which grants were made to Irish shipowners towards capital expenditure incurred by them in acquiring, for use for the purposes of their business, a new ship or a new part for a ship or in converting a ship for such use. Including £244,795 in the year under review, the aggregate amount of grants issued to 31 March 1972 was £3,612,240 relating to thirteen ships.

The scheme was withdrawn in October 1971 but payments will continue to be made for a number of years in respect of grants already committed.

Subhead U.—Grant to Royal National Lifeboat Institution (Grant-in-Aid)

96. The Royal National Lifeboat Institution, which is managed by a committee based in London, has had control of all lifeboat stations in Ireland since 1851. The Institution is dependent on voluntary contributions and the grant of £10,000 was paid towards the cost of the services provided.

Subhead V.—Appropriations in Aid

Passenger load fee at Airports

97. With effect from 1 April 1971 the passenger service charge levied on persons embarking at Airports was replaced by a passenger load fee payable by airlines in respect of aircraft departing on international flights. An increase in airfares was approved from the same date to offset the additional cost to the airlines. Aer Rianta, as agent of the Minister, collects the load fees from the airlines.

Landing fees at Airports

98. The Minister for Transport and Power, with the consent of the Minister for Finance, approved an increase, with effect from 1 April 1969, of $27\frac{1}{2}$ per cent. in landing fees incorporating an increase of $7\frac{1}{2}$ per cent. to replace a fuel levy of $\frac{1}{2}$ d. per gallon.

The airlines agreed to meet the increase of $7\frac{1}{2}$ per cent. in lieu of fuel levy but some refused to pay the balance of the increase. The Minister for Transport and Power instituted proceedings in 1972 in the High Court against an airline company for the recovery of the increased landing fees. The Court held that the Minister had not shown that he had any right to recover these fees and

accordingly dismissed the action. The Minister has appealed the decision to the Supreme Court. At 31 March 1972 amounts withheld by airlines in respect of the increase totalled £224,087.

Vote 42.—Posts and Telegraphs

Stores

99. 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 £3,564,541 on 31 March 1972 engineering stores to the value of £14,309 were held on behalf of other government departments. Stores other than engineering stores were valued at £550,403 including £151,841 in respect of stores held for other government departments.

Including works in progress on 31 March 1972 the expenditure on manufacturing jobs in the factory during the year amounted to £59,400, expenditure on repair work (other than repairs to mechanical transport) to £190,955, and expenditure on mechanical transport repairs to £24,834.

Revenue

100. A test examination of the accounts of postal, telegraph and telephone services was carried out with generally satisfactory results. The estimates of Revenue for 1971-72 and the net yield for the years 1971-72 and 1970-71 are shown in the following statement:—

	Estimates	Net yield of Revenue	
	1971-72	1971-72	1970-71
	£	£	£
Postal service ..	15,600,000	15,322,370	12,665,195
Telegraph service	1,000,000	1,314,516	1,026,617
Telephone service	19,950,000	20,581,202	16,197,238
	<hr/>	<hr/>	<hr/>
	£36,550,000	£37,218,088	£29,889,050
	<hr/>	<hr/>	<hr/>

£36,550,000 was paid into the Exchequer during the year leaving a balance of £1,521, 845 at 31 March 1972. Sums amounting to £11,618 due for telephone services provided in previous years were written off during the year as irrecoverable.

101. In the course of audit I noted that a number of telephone accounts had been outstanding for considerable periods. The Accounting Officer has informed me that the treatment of outstanding accounts fell seriously into arrears in recent years owing to continuous increase in telephone business, to shortages of staff, to pressure of work caused by the Bank closure, to changes in Post Office charges and to decimalisation. Extra staff has been assigned to the claims duty and it was hoped that the work would be brought up to date in the current year.

Post Office Savings Bank

102. The accounts of the Post Office Savings Bank for the year ended 31 December 1971 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £183,703,645 (including £43,805,562 in respect of liability to Trustee Savings Banks) on 31 December 1971 as compared with £173,323,964 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 £13,741,527. Of this sum £7,489,302 was applied as interest paid and credited to depositors, management expenses absorbed £891,582 and the balance £5,360,643 remained as a provision against depreciation in the value of securities.

Vote 43.—Defence

Subhead P.—Naval Stores

103. Work continued on the construction of the fishery protection vessel which was commenced in September 1970 and to which reference was made in my previous report. Payments to the builders during the year under review totalled £681,100 bringing the cost at 31 March 1972 to £875,700. In addition, consultants' fees at that date totalled £36,164, including £20,577 paid during the year.

Subhead Z.—Appropriations in Aid

104. I referred in paragraph 102 of my previous report to the disposal of two corvettes in the Naval Service, which were regarded as unserviceable, and to the acceptance with the agreement of the Government of a tender other than the highest on condition that the vessels should be broken up in Ireland.

In the year under review a third corvette, also unserviceable, was offered for sale. The invitations to tender, returnable in June 1971, did not include a condition that the vessel should be broken up in the State. The letter of acceptance of the highest tender, £10,140, included this condition but it was subsequently modified. The tenderer later declared his inability to buy at the price offered. Fresh tenders, returnable in March 1972, and incorporating a provision that the vessel should be broken up within the State, were invited. The successful tender, £6,250, was received from a firm which had offered £8,050 in June 1971. I have asked for the Accounting Officer's observations on the transaction.

105. In paragraph 103 of my previous report I referred to the increase over the three years to 31 March 1971 in the balance due to the Department of Defence in respect of the expenses of Irish contingents with United Nations peace-keeping forces. The balance at that date was £468,598 and of this a sum of £232,817 was received in the year under review and brought to credit as appropriations in aid. Two further claims totalling £369,724 were submitted to the United Nations during the year bringing the balance outstanding at 31 March 1972 to £605,505.

Vote 47.—Social Welfare

Overpayments of Social Assistance and Social Insurance Benefits

106. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were:— £26,681 in cash credited to appropriations in aid and £21,065 withheld from current entitlements. Overpayments amounting to £16,431 were treated as irrecoverable. Assistance overpayments not disposed of at 31 March 1972 amounted to £128,094 as compared with £101,458 at 31 March 1971. Overpayments of benefits from the Social Insurance Fund outstanding at 31 March 1972 were of the order of £181,000 as compared with £120,000 at 31 March 1971. Sums recovered during the year amounted to £36,292. Fifty-seven individuals were prosecuted for irregularly obtaining or attempting to obtain assistance or benefits. Convictions were secured in fifty-three cases.

Vote 48.—Health

Subhead G.—Grants to Health Boards, etc.

107. The Health Act, 1970 provides for the payment of grants out of moneys provided by the Oireachtas to defray one half of the net authorised expenditure, other than expenditure on

capital items and expenditure on loan charges, of the eight Health Boards established under the Act to undertake the administration of the health services of the State as from 1 April 1971. In addition, the Act provides for the payment of supplementary grants, as determined by the Minister for Health after consultation with the Minister for Local Government and with the consent of the Minister for Finance, towards the reduction of the amount of health expenditure to be met from local rates. The original estimate for this subhead made provision for supplementary grants to enable the health rate increase generally to be limited to 44 pence in the pound. A further sum of £5,510,000 was made available by way of supplementary estimate to meet increased expenditure by health boards during the year.

Provision was made in Vote 49 for the expenses of the Central Mental Hospital for the year ended 31 March 1972. The administration of the hospital was transferred to the Eastern Health Board with effect from 1 September 1971 by the Central Mental Hospital Order, 1971 made under the 1970 Act and provision was included in this subhead by supplementary estimate for the hospital expenses as from that date. The cost of operating the hospital is now borne by the Board. I am informed that the accounts to be kept by the Board in respect of the hospital will be in the form used for other hospitals administered by the Board and that the accounts will be audited by the local government auditor appointed under section 28 of the Act.

Subhead R.—Appropriations in Aid

108. The Health Contributions Act, 1971 requires persons who have limited eligibility for services under Part iv of the Health Act, 1970 to pay, with effect from 1 October 1971, contributions towards the cost of the services provided. The contributions are appropriated in aid of this vote in accordance with regulations made under the Health Contributions Act and amounted to £1,939,093 in the year under review.

E. F. SUTTLE,
Ard-Reachtairé Cuntas agus Ciste
(Comptroller and Auditor General).

30 November 1972.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1971-72

xlvi

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate		Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
								Surplus	Excess	More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT	23,000	—	23,000	21,909	—	21,909	1,091	—	—	—	1,091	—	—	1
2	HOUSES OF THE OIREACHTAS	961,000	—	961,000	959,522	—	959,522	1,478	—	—	—	1,478	—	—	2
3	DEPARTMENT OF THE TAOISEACH	148,600	—	148,600	135,844	—	135,844	12,756	—	—	—	12,756	—	—	3
4	CENTRAL STATISTICS OFFICE	1,076,500	2,500	1,074,000	942,610	2,266	940,344	133,890	—	—	234	133,656	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL	120,200	21,000	99,200	117,589	20,876	96,713	2,611	—	—	124	2,487	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	2,596,500	16,500	2,580,000	2,589,892	13,055	2,576,837	6,608	—	—	3,445	3,163	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS	7,869,000	224,000	7,645,000	7,857,635	291,156	7,566,479	11,365	—	67,156	—	78,521	—	—	7
8	PUBLIC WORKS AND BUILDINGS	12,858,117	1,770,117	11,088,000	12,841,456	1,852,913	10,988,543	16,661	—	82,796	—	99,457	—	—	8
9	STATE LABORATORY	83,500	1,800	81,700	77,562	2,076	75,486	5,938	—	276	—	6,214	—	—	9
10	CIVIL SERVICE COMMISSION	292,000	177,000	115,000	286,586	177,106	109,480	5,414	—	106	—	5,520	—	—	10
11	AN CHOMHAIRLE EALAÍON	80,000	—	80,000	80,000	—	80,000	—	—	—	—	—	—	—	11
12	SUPERANNUATION AND RETIRED ALLOWANCES	3,787,000	651,000	3,136,000	3,441,051	612,632	2,828,419	345,949	—	—	38,368	307,581	—	—	12
13	SECRET SERVICE	15,000	—	15,000	9,824	—	9,824	5,176	—	—	—	5,176	—	—	13
14	AGRICULTURAL GRANTS	24,771,000	—	24,771,000	24,404,890	—	24,404,890	366,110	—	—	—	366,110	—	—	14
15	LAW CHARGES	446,000	5,000	441,000	425,552	6,777	418,775	20,448	—	1,777	—	22,225	—	—	15
16	MISCELLANEOUS EXPENSES	564,400	—	564,400	469,475	—	469,475	94,925	—	—	—	94,925	—	—	16
17	STATIONERY OFFICE	1,536,800	299,800	1,237,000	1,524,880	318,486	1,206,394	11,920	—	18,686	—	30,606	—	—	17
18	VALUATION AND ORDNANCE SURVEY	702,100	73,600	628,500	672,446	75,854	596,592	29,654	—	2,254	—	31,908	—	—	18
19	RATES ON GOVERNMENT PROPERTY	1,805,000	250,000	1,555,000	1,767,775	253,168	1,514,607	37,225	—	3,168	—	40,393	—	—	19
20	OFFICE OF THE MINISTER FOR JUSTICE	439,775	1,775	438,000	417,557	38	417,519	22,218	—	—	1,737	20,481	1,500	1,490	20
21	GARDA SÍOCHÁNA	18,446,200	1,075,200	17,371,000	17,837,429	895,435	16,941,994	608,771	—	—	179,765	429,006	—	—	21
22	PRISONS	1,224,100	51,100	1,173,000	1,190,267	55,177	1,135,090	33,833	—	4,077	—	37,910	—	—	22
23	COURTS	1,090,000	76,000	1,014,000	1,051,450	95,140	956,310	38,550	—	19,140	—	57,690	3,900	6,014	23
24	LAND REGISTRY AND REGISTRY OF DEEDS	496,500	—	496,500	504,164	—	504,164	—	7,664	—	—	*	—	—	24
25	CHARITABLE DONATIONS AND BEQUESTS	19,273	73	19,200	17,119	90	17,029	2,154	—	17	—	2,171	—	—	25
26	LOCAL GOVERNMENT	16,494,800	469,800	16,025,000	16,472,192	470,535	16,001,657	22,608	—	735	—	23,343	—	—	26
27	OFFICE OF THE MINISTER FOR EDUCATION	7,515,260	20,450	7,494,810	7,391,995	22,340	7,369,655	123,265	—	1,890	—	125,155	—	—	27
28	PRIMARY EDUCATION	32,356,100	259,100	32,097,000	32,151,131	271,087	31,880,044	204,969	—	11,987	—	216,956	—	—	28
29	SECONDARY EDUCATION	22,413,600	234,600	22,179,000	22,251,450	216,442	22,035,008	162,150	—	—	18,158	143,992	—	—	29
30	VOCATIONAL EDUCATION	12,903,520	58,520	12,845,000	12,844,575	50,361	12,794,214	58,945	—	—	8,159	50,786	—	—	30
31	REFORMATORY AND INDUSTRIAL SCHOOLS	650,700	1,700	649,000	473,498	1,553	471,945	177,202	—	—	147	177,055	—	—	31
32	UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR ADVANCED STUDIES	11,257,000	—	11,257,000	11,202,935	—	11,202,935	54,065	—	—	—	54,065	—	—	32
33	NATIONAL GALLERY	85,900	1,000	84,900	84,653	893	83,760	1,247	—	—	107	1,140	—	—	33
34	LANDS	4,479,025	318,025	4,161,000	4,392,897	412,478	3,980,419	86,128	—	94,453	—	180,581	—	—	34
35	FORESTRY	7,537,000	1,150,000	6,387,000	7,362,713	1,218,391	6,144,322	174,287	—	68,391	—	242,678	—	—	35
36	ROINN NA GAELTACHTA	2,505,510	500	2,505,010	2,503,099	5	2,503,094	2,411	—	—	495	1,916	—	—	36
37	AGRICULTURE	85,292,481	5,152,481	80,140,000	83,905,488	4,698,515	79,206,973	1,386,993	—	—	453,966	933,027	65,076	36,059	37
38	FISHERIES	1,804,516	29,506	1,775,010	1,717,453	31,257	1,686,196	87,063	—	1,751	—	88,814	10	—	38
39	LABOUR	4,447,000	621,000	3,826,000	4,287,930	636,740	3,651,190	159,070	—	15,740	—	174,810	—	—	39
40	INDUSTRY AND COMMERCE	34,503,530	661,530	33,842,000	34,471,311	656,778	33,814,533	32,219	—	—	4,752	27,467	—	—	40
41	TRANSPORT AND POWER	25,881,050	3,402,050	22,479,000	25,758,047	3,418,492	22,339,555	123,003	—	16,442	—	139,445	—	—	41
42	POSTS AND TELEGRAPHS	55,467,010	15,507,010	39,960,000	55,456,589	15,920,114	39,536,475	10,421	—	413,104	—	423,525	3,630,000	3,581,133	42
43	DEFENCE	22,948,010	519,000	22,429,010	22,660,686	479,532	22,181,154	287,324	—	—	39,468	247,856	—	—	43
44	ARMY PENSIONS	4,730,355	50,355	4,680,000	4,694,964	53,791	4,641,173	35,391	—	3,436	—	38,827	—	—	44
45	FOREIGN AFFAIRS	1,693,750	14,750	1,679,000	1,676,745	18,714	1,658,031	17,005	—	3,964	—	20,969	—	—	45
46	INTERNATIONAL CO-OPERATION	481,700	100	481,600	472,377	143	472,234	9,323	—	43	—	9,366	—	5,866	46
47	SOCIAL WELFARE	88,062,280	2,748,280	85,314,000	86,908,542	2,751,492	84,157,050	1,153,738	—	3,212	—	1,156,950	—	—	47
48	HEALTH	55,337,310	2,035,300	53,302,010	55,257,925	1,978,000	53,279,925	79,385	—	—	57,300	22,085	—	—	48
49	CENTRAL MENTAL HOSPITAL	160,000	3,500	156,500	60,703	874	59,829	99,297	—	—	2,626	96,671	—	—	49
50	PENSION INCREASES AND ALLOWANCES	710,000	—	710,000	710,000	—	710,000	—	—	—	—	—	—	—	50
51	REMUNERATION	1,038,000	—	1,038,000	1,038,000	—	1,038,000	—	—	—	—	—	—	—	51
TOTAL		£ 582,206,972	37,955,022	544,251,950	575,852,382	37,980,772	537,871,610	6,362,254	7,664	834,601	808,851		3,700,486	3,630,562	

*£7,664 deficit to be voted.

TOTAL AMOUNT TO BE SURRENDERED

£ 6,388,004

1

Vote 1

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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	19,350	18,186	1,164	—
B.—Travelling and Incidental Expenses	600	538	62	—
C.—Post Office Services	2,300	2,435	—	135
D.—Motor Cars—Replacement (Grant-in-Aid)	750	750	—	—
TOTAL£	23,000	21,909	1,226	135
Surplus to be surrendered			<u>£1,091</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Difficult to estimate the amount very closely.

C.—Telephone charges were more than anticipated.

NOTE

In addition to the amount expended under Subhead A, a further sum of £3,000 was charged to the Vote for Remuneration (No. 51).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th October, 1972.

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, 1972, 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	363,223	1,777	—
B.—Travelling Expenses of Comhaltai				
<i>Original</i> £84,000				
<i>Supplementary</i> 20,000	104,000	100,660	3,340	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí	93,000	91,821	1,179	—
D.—Travelling Expenses of Seanadóirí				
<i>Original</i> £27,000				
<i>Supplementary</i> 7,900	34,900	34,220	680	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £210,000				
<i>Supplementary</i> 22,500	232,500	234,636	—	2,136
F.1.—Post Office Services				
<i>Original</i> £55,000				
<i>Supplementary</i> 2,900	57,900	61,301	—	3,401
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £7,440				
<i>Supplementary</i> 700	8,140	8,597	—	457
G.—Inter-Parliamentary Activities (Grant-in-Aid)	4,450	4,450	—	—

Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Expenses of the Restaurant (Grant-in-Aid)				
<i>Original</i> £10,000				
<i>Supplementary</i> 10,000				
	20,000	20,000	—	—
I.—Allowances to certain Former Members of the Houses of the Oireachtas	1,100	598	502	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)	40,000	39,951	49	—
K.—Witnesses' Expenses ..	10	65	—	55
TOTAL				
<i>Original</i> £897,000				
<i>Supplementary</i> 64,000				
	£ 961,000	959,522	7,527	6,049
Surplus to be surrendered ..			<u>£1,478</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

F.1.—Excess due mainly to increased charges for telephones.

F.2.—Excess on travelling and subsistence partly offset by a saving on the provision for office equipment.

EXTRA REMUNERATION (exceeding £100)

A Reporter received £125 for extra duties. Eight Clerical Assistants received sums ranging from £109 to £419 in respect of overtime and extra duties. Eleven Messengers and two Cleaners received sums ranging from £131 to £519 in respect of overtime. A Journalist employed on a fee basis as a temporary reporter received £766 and four Pensioners received fees ranging from £432 to £2,224 for additional assistance. The total expenditure on overtime for 1971-72 was £5,216.

NOTE

Fees (stamps) amounting to £98 in respect of this service were received during the year.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd October, 1972.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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> £87,000				
<i>Supplementary</i> 14,000				
	101,000	100,718	282	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £6,400				
<i>Supplementary</i> 2,000				
	8,400	5,835	2,565	—
C.—Post Office Services				
<i>Original</i> £5,600				
<i>Supplementary</i> 5,000				
	10,600	9,973	627	—
D.—Information and Public Relations Services				
<i>Original</i> Nil				
<i>Supplementary</i> £28,600				
	28,600	19,318	9,282	—
TOTAL				
<i>Original</i> £99,000				
<i>Supplementary</i> 49,600				
	£ 148,600	135,844	12,756	—
Surplus to be surrendered			£12,756	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Expenditure on travel was less than anticipated.
- C.—Saving partly due to delay in furnishing accounts.
- D.—Saving mainly due to delay in the submission of certain accounts.

EXTRA REMUNERATION (exceeding £100)

A Deputy Assistant received £264, including arrears, and two Staff Officers sums of £161 and £102, respectively, including arrears, for extra attendance in the Government Information Bureau, and a Clerical Officer received £166, including arrears, for duties as confidential Shorthand Typist.

NOTE

The Accounts of other Votes include expenditure of approximately £910 in respect of the remuneration of staff lent, without repayment, to the Department of the Taoiseach, and the cost of certain information services in the U.S.A. amounting to approximately £2,000 was met out of the Vote for Foreign Affairs.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
7th November, 1972.

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, 1972, 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	523,000	487,717	35,283	—
B.—Travelling and Incidental Expenses	45,100	47,339	—	2,239
C.—Post Office Services	27,400	29,775	—	2,375
D.—Collection of Statistics ..	481,000	377,779	103,221	—
GROSS TOTAL .. £	1,076,500	942,610	138,504	4,614
			Surplus of Gross Estimate over Expenditure £133,890	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised	
E.—Appropriations in Aid ..	2,500	2,266	£234	
NET TOTAL .. £	1,074,000	940,344	Net Surplus to be surrendered £133,656	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due to suppression of posts and down grading of others following a work survey, to unfilled vacancies, to new assignments at lower points on salary scales and the unavoidable postponement of a re-organisation of the Passenger Card Inquiry at land frontier posts.
- C.—Excess due to increased charges for postal services.
- D.—Because of increased participation by Gardai less civilian enumerators were employed.

APPROPRIATIONS IN AID

The receipts which consist mainly of fees for statistical information are difficult to estimate with any degree of accuracy.

EXTRA REMUNERATION (exceeding £100)

An Assistant Principal, a Higher Executive Officer and an Executive Officer received sums of £563, £375 and £140, including arrears, respectively, for higher duties. The following payments were made for overtime:— £102 each to two Staff Officers, sums ranging from

£101 to £319 to twelve Clerical Officers, sums ranging from £105 to £296 to fourteen Clerical Assistants, a sum of £380 to a Paperkeeper and sums ranging from £101 to £158 to four Messengers. A Clerical Officer received £174 for computer programming duties.

The total expenditure in respect of overtime and task work amounted to £10,524 and £1,044, respectively.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
7th November, 1972.

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, 1972, 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	116,000	114,262	1,738	—
B.—Travelling and Incidental Expenses	3,660	2,850	810	—
C.—Post Office Services	540	477	63	—
GROSS TOTAL ..£	120,200	117,589	2,611	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,611	
Deduct—			Deficiency of Appropriations in Aid realised	
D.—Appropriations in Aid ..	21,000	20,876	£124	
NET TOTAL ..£	99,200	96,713	Net Surplus to be surrendered £2,487	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount charged to the subhead, £13,000 received from the Vote for Remuneration (No. 51) was spent on salaries.
- B.—Less official travelling than had been provided for was carried out.
- C.—Saving due to charges for telephone services being less than anticipated.

SEÁN MAC GEARAILT,
Accounting Officer.

31 Lúnasa, 1972.

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, 1972, 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	1,080,000	1,070,744	9,256	—
B.—Travelling and Incidental Expenses	60,000	78,612	—	18,612
C.—Post Office Services	302,000	326,471	—	24,471
D.—Management of Government Stocks	211,000	227,929	—	16,929
E.—Institute of Public Administration (Grant-in-Aid)	80,000	80,000	—	—
F.—Economic and Social Research Institute (Grant-in-Aid)	208,000	208,000	—	—
G.—Beartas i leith na Gaeilge ..	32,500	19,877	12,623	—
H.—National Savings Committee	19,000	19,553	—	553
I.—Civil Service Arbitration Board	3,000	4,473	—	1,473
J.—Irish Decimal Currency Board	18,000	1,133	16,867	—
K.—Grants for County Development Work	35,000	35,000	—	—
L.—Payment to Special Regional Development Fund (Grant-in-Aid)	350,000	350,000	—	—
M.—Review Body on Remuneration in the Upper Ranges in the Public Sector ..	20,000	21,338	—	1,338

Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Science and Technology (Grant-in-Aid)	160,000	145,189	14,811	—
O.—Commission on the Status of Women	18,000	1,573	16,427	—
GROSS TOTAL	£ 2,596,500	2,589,892	69,984	63,376
			Surplus of Gross Estimate over Expenditure £6,608	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised £3,445	
P.—Appropriations in Aid . .	16,500	13,055		
NET TOTAL	£ 2,580,000	2,576,837	Net Surplus to be surrendered £3,163	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—About £10,800 of the excess was due to the cost of outside computer assistance for the Paymaster-General's Office to clear arrears consequent on the Bank closure in 1970. The balance of £7,800 was due to expenditure on travelling and miscellaneous items being greater than anticipated.
- C.—The Post Office increased their demand for management of Savings Certificates, etc., by £19,300 due to pay increases which had not been provided for. The balance of the excess of £5,000 was caused mainly by telephone services being greater than anticipated.
- D.—Following the introduction of the sale of prize bonds on a continuous basis, the Bank of Ireland increased their demand by £11,800 and the balance of the excess was due to the Central Bank claiming for management of certain stocks which had previously been managed by them free of charge.
- G.—Níor tosaíodh ar an dTionscnamh Taighde ar Dhearcadh an Phobail i leith na Gaeilge comh luath agus a ceapadh agus mar sin ní raibh an caiteachas chomh mór agus a measadh.
- I.—Expenditure depends on the number of claims referred to the Board and cannot be estimated with precision.
- J.—The saving was due to modifications which it was found possible to make in the publicity measures required in connection with the completion of the changeover to decimal currency.
- M.—Expenditure on specialist assistance was somewhat higher than anticipated.
- N.—Savings were mainly due to difficulties of project leaders under the Scientific Research Grants Scheme in recruiting suitable staff, to difficulties in the completion of the

investigation of the economics of research and development in Ireland within the time originally estimated and to difficulties in recruiting liaison officers for the promotion of university/industry co-operation in science and technology.

O.—Anticipated expenditure of £16,000, approximately, on research projects did not arise.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ..	2,000	2,126
2. Miscellaneous	14,500	10,929
	<u>£16,500</u>	<u>£13,055</u>

2. Use of the Department's ADP services by outside bodies was not as great as originally envisaged.

EXTRA REMUNERATION (exceeding £100)

The Secretary of the Department received £750 as a director of the Central Bank. One Deputy Assistant Secretary received £500 as a director of Nitrigin Éireann Teoranta and another received £200 as a director of the National Stud. A Principal Officer received £325 as a director of the National Building Agency. An Assistant Principal received £125 for extra attendance. An Assistant Principal and an Administrative Officer received £107 and £150 for higher duties. Two Higher Executive Officers received £150 each and an Executive Officer received £164 for higher duties. Two Executive Officers received £101 each for roster duties and two Executive Officers received £125 and £101 for special duties. Seven Clerical Officers received sums ranging from £150 to £250 for programming duties. The following payments were made in respect of overtime:— sums ranging from £142 to £299 to five Staff Officers, sums ranging from £137 to £452 to six Clerical Officers, sums ranging from £103 to £331 to sixteen Clerical Assistants, sums ranging from £112 to £721 to eleven Messengers, and £176 to a Cleaner. The total expenditure on overtime for 1971–72 was £11,445.

NOTES

A sum of £3,099 was charged to Subhead A in respect of the salary of the Secretary of the Savings Committee.

The Account of the Vote for Posts and Telegraphs includes expenditure of £348 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 £60,000 was charged to the Vote for Remuneration (No. 51).

Vote 6

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 1971-72.

Commission or Committee	Year of Appointment	Total expenditure to 31st March, 1972
Civil Service Arbitration Board	1950-51	£ 25,483
National Savings Committee	1955-56	147,137
Comhairle na Gaeilge	1965-66	42,733
An Coiste um Thaighde ar Dhearcadh an phobail i leith na Gaeilge	1970-71	18,166
Irish Decimal Currency Board	1968-69	250,302
Review Body on Remuneration in the Upper Ranges in the Public Sector	1969-70	47,053
Commission on the Status of Women ..	1970-71	16,458

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th November, 1972.

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.

SPECIAL REGIONAL DEVELOPMENT FUND ACCOUNT

See also Report of Comptroller and Auditor General

ACCOUNT of Receipts and Payments in the Year ended 31st March, 1972

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1971 ..	213,720	Grants (<i>see</i> schedule)	245,476
Vote 6—Subhead L (Grant-in-Aid)	350,000	Repayable Advances (<i>see</i> schedule)	162,549
Unexpended grants refunded ..	174	Balance at 31st March, 1972 ..	179,603
Principal repaid	17,495		
Interest paid	6,239		
	£587,628		£587,628

NOTES

1. Seven companies in respect of which repayable advances of £99,280 were outstanding at 31st March, 1972, are in receivership.
2. Twelve companies in respect of which repayable advances of £271,129 were outstanding at 31st March, 1972, have not completed security arrangements. These include three of the companies referred to in Note 1.
3. A repayable advance of £1,000 issued prior to 1st April, 1971, was converted into a grant in the year under review.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
9th January, 1973.

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.

GRANTS

	£
Junior Knitwear, Dowra, Co. Cavan	747
Messrs. Goulding Building (Licensees of Terrapin Building Systems) (a) ..	36,705
Thomas Vance, Bailieborough, Co. Cavan	2,000
Cavan County Council (b)	1,375
Clare Vegetable Co-operative Society, Ballyvaughan, Co. Clare	375
Clare Co. Development Team (c)	400
Messrs. J. V. Tierney and Co., Consulting Engineers, Dublin (d)	12
Clare Co. Council (e)	4,375
J. Touhy, Whitegate, Co. Clare	377
Convoy Woollen Mills, Convoy, Co. Donegal	40,000
Donegal Co. Development Team (e)	600
East Galway Co-operative Society Ltd.	4,267
Kinvara Handcraft Co-operative Society	3,100
Department of Education (f)	12,390
Westsea Ltd., Galway	948
Portumna Packers Co-operative Ltd., Co. Galway	500
Department of Transport and Power (g)	7,952
Muckross House (Killarney) Ltd., Co. Kerry	832
Kerry Co. Council (h)	15,532
Fenit Harbour Commissioners, Fenit, Co. Kerry	6,876
Iveragh Co-operative Society Ltd., Cahirciveen, Co. Kerry	3,500

Vote 6

	£
Joseph Morrow, Holiday Chalet Development, Carrigallen, Co. Leitrim	860
Leitrim Co. Development Team (i)	300
Leitrim Co. Council (i)	725
Longford Co. Development Team (c)	406
Michael Fadian, Achill, Co. Mayo	300
Ireland West Airways Ltd., Castlebar, Co. Mayo	5,000
Mayo Handcraft Co-operative Society, Ltd.	240
John McNamara, Achill, Co. Mayo	500
Morgan and Bourke Ltd., Sligo	2,813
Western Farming Co-operative Development Society Ltd., Balla, Co. Mayo	1,375
Silver Hill Duckling Ltd., Emyvale, Co. Monaghan	20,115
Roscommon Co. Development Team (j)	1,693
Slievebawn Co-operative Handcraft Market Ltd., Co. Roscommon	2,690
Gaeltarra Éireann (k)	476
Messrs. B. F. O'Carroll and Associates, Roscommon (l)	332
Irish National Productivity Committee (l.i)	600
Collooney Manufacturing Co. Ltd., Co. Sligo	689
Irish Farm Rabbits Ltd., Collooney, Co. Sligo	3,925
Kilmactigue Connemara Pony Breeders' Association, Co. Sligo	967
Sligo Equestrian Co. Ltd.	19,200
Department of Agriculture and Fisheries (m)	1,438
West Cork Co. Development Team (c)	439
Porcelain Products Ltd., Drumeellogher, Co. Limerick	575
Office of Public Works (n)	2,283
Limerick Co. Council (o)	8,447
Messrs. Orrje and Co. (o)	5,004
Messrs. Delap and Waller, Consulting Engineers, Dublin (o)	4,587
Clare Co. Development Team (o)	228
Clare Co. Council (p)	4,093
Kerry Co. Council (p)	525
Donagh McDonagh Associates, Dublin (q)	2,308
Longford Co. Development Team (q)	38
Gownagh Wood Industries Ltd., Co. Sligo (r)	612
Sligo County Council (s)	460
Miscellaneous small grants	8,370
	£245,476

- (a) Payment towards demountable prefabricated factories at (a) Kingscourt, Co. Cavan, (b) Castlebar and Claremorris, Co. Mayo, (c) Roscommon town.
- (b) Payment towards removal of sand bar on Woodford River, Ballyconnell, Co. Cavan.
- (c) Payment towards promotional campaign in Britain.
- (d) Payment of £12 in respect of inspection of plant and equipment for Messrs. Mangan Bros., Co. Clare.
- (e) Payment towards cost of amenity works carried out at Ballyvaughan in connection with the Rent-a-Cottage Scheme.
- (f) Payment towards costs of U.C.G. Research Laboratory at Carna.
- (g) Payment towards Airport at Farranfore, Co. Kerry.
- (h) Payment for buildings and furnishings for Neo Data Office at Listowel, Co. Kerry.
- (i) Payment towards marking of navigational hazards on Lough Allen.
- (j) Payment to Miss Gannon in connection with Roscommon Archaeological Survey.
- (k) Payment of salary of Gaeltarra official seconded to Slievebawn.
- (l) Payment of architect's fees in respect of Slievebawn Co-operative premises.
- (l.i) Payment for follow-up service at Slievebawn Co-operative.
- (m) Productivity grant for Fastnet Co-operative Society Ltd., Skibbereen, Co. Cork.
- (n) Payment towards marine works in connection with Fishing Harbour Facilities in the West.
- (o) Payments in connection with West of Ireland Ferries Ltd. (Foynes/Kildysart Ferry).
- (p) Payments in connection with Shannon Car Ferry Ltd. (Killimer/Tarbert Ferry).
- (q) Payments in connection with production of Brochures, etc. (Publicity campaign for smaller towns).
- (r) £612 was deducted from loan instalment repayments for February and March 1972 under Sections 433 to 437 (inclusive) of part XXVII of the Income Tax Act, 1967. Treated as grant from Fund pending recoupment of amount by Revenue Commissioners.
- (s) Payment towards cost of resurfacing avenue, Lissadell House.

REPAYABLE ADVANCES

	£
Domesticity Manufacturing Co. (Ireland) Ltd., Ballinagh, Co. Cavan	30
	(stamp duty)
Ramor Rustics, Virginia, Co. Cavan	1,000
Leathercrafts, Kilrush, Co. Clare	250
McCarter and Co. Ltd., Buncrana, Co. Donegal	12,000
Connemarble Ltd., Spiddal, Co. Galway	10,000
Dooley's Industrial Engineering Services Ltd., Galway	10,000
Portumna Packers Co-operative Ltd., Co. Galway	6,500
Rooney and Reidy Ltd., Industrial Estate, Galway	5,000
Westsea Ltd., Galway	45,000
Allum Ltd., Astor Buildings, Roscommon	15,325
Athlone Furniture Co. Ltd., Co. Roscommon	36,844
Shantan Ltd., Co. Roscommon	20,000
Beara Peninsula Onion Growers' Society	600
	<hr/>
	£162,549

Total Repayable Advances outstanding at 31st March, 1972, were £448,290 (see schedule).

REPAYABLE ADVANCES OUTSTANDING AT 31ST MARCH, 1972

	£
Domesticity Manufacturing Co. (Ireland) Ltd., Ballinagh, Co. Cavan	23,180
Fort Daly Foods Ltd., Whitegate, Co. Cavan	660
Ramor Rustics, Virginia, Co. Cavan	852
Filigrana Embroidery Factory of Ireland Ltd., Ennistymon, Co. Clare	24,100
Leathercrafts, Kilrush, Co. Clare	800
Talty Brothers, Lissycasey, Co. Clare	5,429
McCarter and Co. Ltd., Buncrana, Co. Donegal	12,000
Connemarble Ltd., Spiddal, Co. Galway	10,000
Dooley's Industrial Engineering Services Ltd., Galway	10,000
East Galway Co-operative Society Ltd., Gort, Co. Galway	5,000
Irish Marble Ltd., Merlin Park, Galway	10,000
Portumna Packers Co-operative Ltd., Co. Galway	8,500
Potez Industries of Ireland Ltd., Galway	18,000
Renania Products Ltd., Loughrea, Co. Galway	655
Rooney and Reidy Ltd., Industrial Estate, Galway	5,000
Westsea Ltd., Galway	45,000
Cyril Cullen, Carrick-on-Shannon, Co. Leitrim	11,240
Ballybay Tanners Ltd., Ballybay, Co. Monaghan	30,000
Irish Farmhouse Preserves, Newbliss, Co. Monaghan	9,000
Allum Ltd., Astor Buildings, Roscommon	15,325
Athlone Furniture Co. Ltd., Co. Roscommon	36,844
Slievebawn Co-operative Handcraft Market Ltd., Co. Roscommon	5,605
Shantan Ltd., Co. Roscommon	20,000
G.W.I. Collooney, Co. Sligo	40,000
Innisfree Potteries Ltd., Finisklin, Co. Sligo	10,000
Beara Peninsula Onion Growers' Society, Co. Cork	600
Porcelain Products Ltd., Drumcollogher, Co. Limerick	3,000
Gael Linn Teoranta	87,500
	<hr/>
	£448,290

Vote 7 OFFICE OF THE REVENUE COMMISSIONERS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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	6,500,290	6,346,348	153,942	—
B.—Travelling and Incidental Expenses	147,400	190,606	—	43,206
C.—Post Office Services	832,500	844,010	—	11,510
D.—Machinery and Equipment for Security Printing and Stamping	21,500	28,805	—	7,305
E.—Motor Vehicles	31,500	39,045	—	7,545
F.—Law Charges, Fees and Rewards	23,900	49,848	—	25,948
G.—Compensation and Losses	10	260	—	250
H.—Expenses in connection with International Organisations	11,900	13,611	—	1,711
I.—Office Machinery and other office supplies	300,000	345,102	—	45,102
GROSS TOTAL .. £	7,869,000	7,857,635	153,942	142,577
			Surplus of Gross Estimate over Expenditure	
			£11,365	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
J.—Appropriations in Aid	224,000	291,156	£67,156	
			Total Surplus to be surrendered	
NET TOTAL .. £	7,645,000	7,566,479	£78,521	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The sum of £739,000 was received from the Vote for Remuneration (No. 51).
- B.—Excess was due mainly to increases in the extent and cost of travelling and subsistence and to increased cost of uniforms, contract cleaning and laundry equipment.
- C.—Excess was due to expenditure on telephones being greater than anticipated.
- D.—Excess was due mainly to expenditure on the printing commercially of one commemorative issue of stamps and to increased demand for dies and plates due to changes in rates for Social Welfare stamps and printing.

E.—Excess was due to expenditure on new cars, repairs to motor vehicles, and driving allowances being greater than anticipated.

F.—Excess was due mainly to increase in the cost of the Revenue Solicitor's Office owing to a large increase in the number of cases involving legal action for arrears of taxes, and increased expenditure on counsels' fees, travelling and rewards.

G.—Compensation totalling £205 was paid in three cases of accidents involving official cars. Statement of losses charged to this subhead:—

£55—minor cash discrepancies not involving fraud or culpable negligence.

H.—Excess occurred as two years' subscription to the International Union for the publication of Customs Tariffs was paid in the year. This was partly offset by a saving in travelling expenses.

I.—Rental of machinery and cost of other office equipment proved greater than the estimate.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments received for printing relating to Social Insurance	26,885	26,885
2. Payment received for printing relating to Post Office Services	50,270	53,939
3. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund)	9,730	9,730
4. Moneys received for special attendance of officers	63,000	49,342
5. Fines, forfeitures, law costs recovered	60,000	121,539
6. Proceeds of customs sales	10,000	19,630
7. Miscellaneous	4,115	10,091
	<u>£224,000</u>	<u>£291,156</u>

2. Printing costs of postage stamps were greater than estimated.

4. Shortfall in receipts is due to requests for attendance of officers being less 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:—

	£
Statistical returns	1,088
Rent of official premises	900
General lighthouse fund	1,800
Unclassified items	6,303
	<u>£10,091</u>

Vote 7

EXTRA REMUNERATION (exceeding £100)

Twenty-two members of the Customs and Excise staff received allowances and gratuities varying from £114 to £282 while engaged on special inquiry duty.

Seven hundred and sixty-one members of the Customs and Excise staff, three hundred and thirty of the Taxes staff, three hundred and eleven of the General Service staff and fifty-two of the Stamping Branch received amounts varying from £101 to £1,605 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 £511,160.

An Assistant Secretary and a Principal received pensionable allowances of £350 and £200, respectively, for performing higher duties. A second Assistant Solicitor received a temporary non-pensionable allowance of £200 for performing higher duties. An Assistant Examiner in the Estate Duty Office received a temporary non-pensionable allowance of £188 for performing higher duties. An Executive Officer received a gratuity of £150 for performing higher duties.

NOTE

The Account includes expenditure of £7,272 on overtime in respect of staff temporarily lent by other Departments.

J. C. DUIGNAN,
Accounting Officer.

OÍFÍG NA gCOIMISINÉIRÍ IONCAIM,
21st November, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING
THE YEAR ENDED 31ST MARCH, 1972, WITHOUT REPAYMENT

Number of Vote	Department	Amount
4	Central Statistics Office	£ 1,500
6	Office of the Minister for Finance	19,300
27	Office of the Minister for Education	12,800
37	Agriculture	1,450
41	Transport and Power	14,350
47	Social Welfare	3,550
48	Health	1,700
		£ 54,650

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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 certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of Public Works: Salaries, Wages and Allowances				
<i>Original</i> £1,438,000				
<i>Supplementary</i> 120,000				
	1,558,000	1,553,901	4,099	—
B.—Office of Public Works: Travelling and Incidental Expenses				
<i>Original</i> £117,000				
<i>Supplementary</i> 20,000				
	137,000	134,733	2,267	—
C.—Post Office Services				
<i>Original</i> £58,000				
<i>Supplementary</i> 10,000				
	68,000	67,668	332	—
D.—Purchase of Sites and Buildings				
<i>Original</i> £70,000				
<i>Supplementary</i> 63,000				
	133,000	118,626	14,374	—
E.—New Works, Alterations and Additions				
<i>Original</i> £5,494,000				
<i>Supplementary</i> 31,000				
	5,525,000	5,447,871	77,129	—
F.1.—Maintenance and Supplies				
<i>Original</i> £1,470,000				
<i>Supplementary</i> 201,000				
	1,671,000	1,665,612	5,388	—
F.2.—Furniture, Fittings and Utensils				
<i>Original</i> £178,000				
<i>Supplementary</i> 15,000				
	193,000	203,714	—	10,714
F.3.—Rents, Rates, etc.				
<i>Original</i> £1,040,000				
<i>Less Supplementary</i> 265,000				
	775,000	769,950	5,050	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Fuel, Light, Water, Cleaning, etc.				
<i>Original</i> £570,000				
<i>Supplementary</i> 31,000				
	601,000	617,203	—	16,203
G.1.—Arterial Drainage—Surveys				
<i>Original</i> £30,000				
<i>Supplementary</i> 3,000				
	33,000	33,143	—	143
G.2.—Arterial Drainage—Cons- truction Works				
<i>Original</i> £878,000				
<i>Supplementary</i> 95,000				
	973,000	969,344	3,656	—
G.3.—Barrow Drainage—Repay- ment of Advances ..	14,417	14,417	—	—
G.4.—River Fergus Drainage ..	100	—	100	—
G.5.—Arterial Drainage—Main- tenance				
<i>Original</i> £540,000				
<i>Less Supplementary</i> 95,000				
	445,000	455,395	—	10,395
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores				
<i>Original</i> £485,000				
<i>Less Supplementary</i> 92,000				
	393,000	444,014	—	51,014
I.—Coast Protection	55,000	58,289	—	3,289
J.—Miscellaneous Marine Schemes				
<i>Original</i> £13,600				
<i>Less Supplementary</i> 2,000				
	11,600	11,337	263	—
K.1.—National Monuments				
<i>Original</i> £160,500				
<i>Supplementary</i> 61,500				
	222,000	226,518	—	4,518
K.2.—Expense of Survey of Pro- vincial Museums, Great Gardens and Historic Houses (Grant-in-Aid)	500	221	279	—

Vote 8

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.3.—Conservation and Restoration of Holycross Abbey (Grant-in-Aid)	41,000	41,000	—	—
L.—Expense of Operation of the ASGAR (Grant-in-Aid)				
<i>Original</i> £5,000				
<i>Supplementary</i> 3,500	8,500	8,500	—	—
GROSS TOTAL				
<i>Original</i> £12,658,117				
<i>Supplementary</i> 200,000	£12,858,117	12,841,456	112,937	96,276
			Surplus of Gross Estimate over Expenditure £16,661	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
M.—Appropriations in Aid				
<i>Original</i> £1,670,117				
<i>Supplementary</i> 100,000	1,770,117	1,852,913	£82,796	
NET TOTAL				
<i>Original</i> £10,988,000				
<i>Supplementary</i> 100,000	£11,088,000	10,988,543	Total Surplus to be surrendered £99,457	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—Some purchases provided for were not completed within the year of account. The payments within the year were as follows:—

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
	£	
DEPARTMENT OF FINANCE		
Dublin : 15 Merrion Square—leasehold interest	10,261	E.109/108/71
Revenue Commissioners—		
Kerry : Tralee Custom House—lessor's interest (balance and costs)	235	S.102/16/68
Louth : Ferryhill Customs Post—site (deposit)	33	S.2/17/29 S.2/25/34

SERVICE		AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
Commissioners of Public Works—			
Dublin	: Longmeadows—redemption of tithe rents	91	
Galway	: Athenry—garage at Northgate Street	1,700	S.200/1/69
Kerry	: Derrynane Park—redemption of Land Purchase annuity	290	

DEPARTMENT OF JUSTICE

Garda Síochána—			
Cork	: Ballineen—lessor's interest	1,647	S.14/4/71
Donegal	: Ballintra—site	451	S.14/6/60
Kilkenny	: Graiguenamanagh—site (balance) ..	563	S.13/34/67
Laois	: Borris-in-Ossory—lessor's interest (balance and costs)	273	S.2/12/51
Limerick	: Henry Street—site	68,250	S.14/2/42
	: Newcastlewest—site (balance and fees)	1,060	(Dated 9th July, 1970)
Longford	: Smear—site for septic tank	88	S.14/6/60
Monaghan	: Monaghan—lessor's interest	960	S.14/1/71
Offaly	: Banagher—Garda house	3,000	S.14/6/60
Wicklow	: Enniskerry—lessor's interest (deposit)	375	S.14/3/54

DEPARTMENT OF AGRICULTURE AND FISHERIES

Dublin	: Chantilly Farm—lessor's interest ..	28,500	S.90/34/54
Galway	: Athenry—Mellowes Agricultural College—redemption of tithe rent ..	49	

DEPARTMENT OF TRANSPORT AND POWER

Westmeath	: Mullingar Meteorological Station—site (balance)	750	S.99/6/43
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DEPARTMENT OF POSTS AND TELEGRAPHS

Dublin	: 3 Exchange Court—lessor's interest ..	50	S.102/10/67
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E.—Expenditure under this subhead is affected by factors outside the control of the Office of Public Works. Progress on some projects was less than expected. A statement of expenditure, Department by Department, is at page 28.

F.1.—A statement of expenditure, Department by Department, is at page 29.

F.2.—A statement of expenditure, Department by Department, is at page 29. The value of stocks held in the Central Furniture Stores on 31st March, 1972 was £48,000, approximately.

F.3.—A statement of expenditure, Department by Department, is at page 29.

F.4.—This 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 29.

Vote 8

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 £5,600, 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	..	..	..	6,824
	Corrib-Headford	..	..	..	68,304
	Boyne	..	..	..	239,955
Existing Embankments:		Shannon Estuary	..	..	6,953
Additional Minor Schemes:	Carrigahorig	..	..	..	5,317
	Groody	..	..	..	24,411
	Kilcoo	..	..	..	327
	Owenavorrhagh	..	..	..	9

Credits in respect of transfer of materials, etc., from the Owenavorrhagh, Skeog and Burnfoot, and Inny schemes amounted to £210, £126 and £9, respectively.

H.—Certain items of plant on order were delivered sooner than had been expected. The value of stores held at 31st March, 1972, was £318,000, approximately.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	<i>Original</i>	£60,000		
	<i>Supplementary</i>	40,000		
			100,000	110,404
2. Charges at harbours, parks, etc.	<i>Original</i>	£200,000		
	<i>Less Supplementary</i>	38,000		
			162,000	163,775
3. Sales of property	<i>Original</i>	£35,000		
	<i>Supplementary</i>	101,000		
			136,000	121,466
4. Sales of produce and surplus stores	<i>Original</i>	£12,000		
	<i>Supplementary</i>	11,000		
			23,000	23,918
5. Hire of plant	<i>Original</i>	£8,000		
	<i>Supplementary</i>	22,000		
			30,000	28,062
6. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	<i>Original</i>	£530,000		
	<i>Less Supplementary</i>	8,000		
			522,000	522,628

		Vote	
		Estimated	Realised
		£	£
7. Recoveries from other Departments, etc., for services carried out on repayment terms			
	<i>Original</i>	£179,000	
	<i>Supplementary</i>	41,000	
		220,000	235,744
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)			
	<i>Original</i>	£550,000	
	<i>Less Supplementary</i>	100,000	
		450,000	490,180
9. Fees, etc., in connection with the operation of the Local Loans Fund			
	<i>Original</i>	£75,000	
	<i>Supplementary</i>	5,000	
		80,000	82,679
10. Miscellaneous			
	<i>Original</i>	£21,117	
	<i>Supplementary</i>	26,000	
		47,117	74,057
TOTAL			
	<i>Original</i>	£1,670,117	
	<i>Supplementary</i>	100,000	
		£1,770,117	£1,852,913

1. Receipts within the year of account were somewhat greater than expected.
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, £13,974; Bourn Vincent Memorial Park, £7,342; Central Furniture Stores, £589; sundry other centres, £2,013.

7. Department of Local Government, £32,054; Department of Social Welfare, £83,407; National University, £19,023; Incorporated Law Society and Bar Council, £1,192, and C  ras Iompair   ireann, £14,602; in respect of Holycross Abbey Works, £8,500; in respect of services rendered by the Central Engineering Workshop and Stores, £26,920; by Central Furniture Stores, £8,474, and by D  n Laoghaire Harbour Workshop, £3,582; agency fees, £26,751; sundry, £11,239. The receipts generally were greater than expected.
8. The receipts were somewhat greater than expected.
10. National Schools—adjustments of local contributions, £5,477; work done for other parties, £24,405; licences, football pavilions, etc., Phoenix Park, £2,304; storage, etc., of boats at D  n Laoghaire and Howth Harbours, £530; in respect of works at Avondale House, £20,000; in respect of services of heating, lighting, etc., £1,756; rebate on cost of solid fuel, £1,352; refunds of taxes in respect of premises abroad, £623; sundry, £17,610.

EXTRA REMUNERATION (exceeding £100)

As fees for professional services, five Senior Architects received sums totalling £572, £527, £381, £169 and £166, respectively; eight Architects received an aggregate of £3,289 in sums of which the individual totals ranged from £121 to £729; two Engineers, Grade II

Vote 8

received sums totalling £444 and £179, respectively, and two Engineers, Grade III, received sums totalling £524 and £419, respectively.

Payments for overtime totalled £4,895 which included £173 paid to a Clerical Officer, sums of £192, £153 and £107 paid to three Clerical Assistants, £299 paid to the Clerk-in-Charge (Mechanical Engineering Services), a total of £985 in sums ranging from £337 to £165 paid to four Messengers, and £292 paid to a male Cleaner.

An Engineer, Grade III, and an Engineering Technician received sums of £475 and £200, respectively, for extra attendance. A Higher Executive Officer received £200 from Vote 6 in respect of special services.

NOTES

1. This Account includes expenditure of approximately £10,782 in respect of staff lent, without repayment, to other offices.
2. Services rendered to other Departments, without repayment, amounted to £500, approximately.
3. Contractors were paid a total of £829 *ex-gratia* in sixteen cases in respect of unforeseen increases in the statutory contributions under the Social Welfare Acts; one contractor was paid a sum of £1,485 *ex-gratia* following the introduction of shorter hours, a guaranteed working week and a pension scheme; and one contractor was paid £242, *ex-gratia*, in respect of unforeseen increases in other items (S.17725 and S.9/2/64).
4. There were six cases of damage caused by unidentified road vehicles in the Phoenix Park, Dublin and amounting to £475; damage amounting to £32 caused by vehicles at two other properties was written off as irrecoverable (S.102/9/71).

5. Losses by fire, not covered by insurance, were as follows:—

	£
Dún Laoghaire Post Office	2,000 (estimated)
Carrigrohilla Garda Station, Co. Cork	1,700 (estimated)
Thorndale Veterinary Research Laboratory	454
Post Office Engineering Branch, Athlone	150
Central Model School, Dublin	40 (estimated)

6. A total of £4,039 was paid *ex-gratia* on foot of forty-one claims for damage caused by drainage construction works. Sums totalling £77 were paid, without prejudice, in settlement of three claims for accidental damage (S.59/1/68 and S.102/7/49).
7. Losses of stores valued at £128 were written off.
8. Payments made in five cases of road accidents involving State vehicles amounted to £747 (S.48/3/47).
9. Two plots of land surplus to requirements and valued at £175 and £150, respectively, were transferred to the Department of Lands (S.86/1/68).
10. Sums of £1,183, £500 and £5, respectively, were paid to three employees in respect of injuries sustained in the course of their duties; and a sum of £32 was paid to a member of the public in respect of an injury sustained on State property (P.7/1/72, P.7/2/72, E.109/83/67 and S.102/5/57).
11. A total of £75 was paid *ex-gratia* to twelve members of a dredger crew for exceptional service during a storm (E.109/1/60).
12. In anticipation of the transfer to the State of title to the property, a net expenditure of £117 was incurred in the operation and maintenance of Richmond Harbour, County Longford, as an adjunct to the Shannon Navigation (S.98/5/67).

13. A sum of £1,054 was expended in connection with biological research projects at a State park. The expenditure in prior years on similar projects amounted to £2,705 (S.43/6/32).
14. Surplus furniture items to the value of £50 were made available free of charge to Kilmainham Jail Restoration Committee (S.102/17/53).
15. There were thirty-three cases of malicious damage to a total extent of £1,137, approximately, of which £650 related to a Dublin College (S.200/9/45).
16. The net expenditure during the year on Post Office Buildings charged to Telephone Capital Account amounted to £483,653, which included £542 for the remedying of defects in a new building and £10 paid *ex-gratia* to a contractor in recoupment of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.9/2/64).

C. FARRELL,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
30 Samhain, 1972.

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, 1972

SERVICE	Balance, 1st April, 1971	Receipts, 1971-72	Payments, 1971-72	Balance, 31st March, 1972
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund ..	(Cr.) 978	994	832	(Cr.) 1,140 (a)

(a) The following stock is held to the credit of the Fund :—
£3,500 8½% Conversion Stock, 1976.

C. FARRELL,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
30 Samhain, 1972.

Vote 8

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

Departments, etc.						Vote	Expenditure
						£	£
Houses of the Oireachtas	..	..	..	..	..	7,000	6,359
Department of the Taoiseach	..	..	..	..	..	7,000	1,660
Finance	..	..	..	..	..	661,000	640,555
Justice	..	..	..	..	..	247,000	285,188
Local Government	..	..	..	..	..	15,000	—
Education	..	..	..	..	..	3,381,000	3,775,630
Lands	..	..	..	..	..	6,000	12,997
Agriculture and Fisheries	..	..	..	..	..	818,000	381,396
Labour	..	..	..	..	..	7,000	18,828
Posts and Telegraphs	..	..	..	..	..	205,000	139,133
Defence	..	..	..	..	..	—	3,150
Minor New Works not exceeding £5,000 each	..	..	..	..	..	90,000	138,440
Urgent and Unforeseen Works	..	..	..	..	..	5,000	—
Minor Balances of Expenditure (not provided for above) on works of prior years which might not be completed on 1st April, 1971	..	..	..	..	..	45,000	44,535
						£5,494,000	
<i>Supplementary</i>						31,000	
TOTAL						£5,525,000	£5,447,871

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

DEPARTMENT	F.1 Maintenance and Supplies		F.2 Furniture, Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water, Cleaning, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President	42,000	38,930	2,000	2,455	—	—	7,500	9,363
Oireachtas	21,000	23,392	5,500	2,786	—	—	11,000	10,340
Taoiseach	6,000	10,287	2,500	1,917	30,000	26,422	6,000	6,518
Comptroller and Auditor General	1,500	710	200	22	6,000	5,142	500	405
Finance	600,000	765,179	24,000	38,127	365,000	271,045	106,500	145,960
Justice	200,000	200,606	9,000	5,856	87,000	79,646	96,000	87,150
Local Government	20,000	18,923	4,500	2,454	41,000	55,078	9,000	10,008
Education	94,000	91,385	8,000	14,252	52,000	39,147	40,000	43,134
Lands	43,000	42,581	9,000	4,798	23,000	20,566	39,000	35,488
Gaeltacht	2,000	138	300	511	2,000	5,416	500	394
Agriculture and Fisheries	92,000	107,490	10,500	10,873	67,000	54,030	86,000	100,593
Labour	5,000	3,024	1,000	5,766	99,000	49,278	3,500	3,047
Industry and Commerce	16,000	15,180	4,500	2,230	51,000	2,006	9,500	7,412
Transport and Power	16,000	12,033	2,500	3,846	10,000	7,903	11,500	11,029
Posts and Tele- graphs	140,500	136,587	34,000	30,578	3,000	1,324	46,000	44,888
Defence	25,000	28,198	4,500	4,018	3,000	1,267	15,000	14,349
Foreign Affairs ..	42,000	94,054	20,000	37,061	130,000	116,991	32,000	33,863
Social Welfare ..	56,000	42,178	9,000	7,479	55,000	26,819	35,000	42,683
Health	42,000	29,332	7,000	4,067	16,000	7,870	15,500	10,579
Unallocated	6,000	5,405	20,000	24,618	—	—	—	—
Supplementary	£1,470,000		178,000		1,040,000		570,000	
Less Supplementary	201,000		15,000		—		31,000	
	—		—		265,000		—	
TOTAL	£1,671,000	1,665,612	193,000	203,714	775,000	769,950	601,000	617,203

Vote 9

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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	72,550	65,479	7,071	—
B.—Travelling and Incidental Expenses	1,000	1,036	—	36
C.—Post Office Services	1,950	1,981	—	31
D.—Apparatus and Chemical Equipment	8,000	9,066	—	1,066
GROSS TOTAL .. .£	83,500	77,562	7,071	1,133
			Surplus of Gross Estimate over Expenditure £5,938	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
E.—Appropriations in Aid ..	1,800	2,076	£276	
NET TOTAL .. .£	81,700	75,486	Total Surplus to be surrendered £6,214	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

D.—The excess was due to the increased cost of chemicals and equipment.

APPROPRIATIONS IN AID

Receipts are in respect of analyses, examinations, tests, etc., which are difficult to estimate very closely.

EXTRA REMUNERATION (exceeding £100)

One Clerical Assistant received an amount of £136 in respect of overtime.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
17th October, 1972.

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, 1972, compared with the sum granted, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £155,000				
<i>Supplementary</i> 27,000				
	182,000	177,403	4,597	—
A.2.—Examiners, etc.	35,000	36,418	—	1,418
B.—Travelling and Incidental Expenses	19,000	15,500	3,500	—
C.—Post Office Services	20,000	20,893	—	893
D.—Examinations	44,000	36,372	7,628	—
	300,000	286,586	15,725	2,311
<i>Deduct—</i>				
Anticipated savings on various Subheads (see Supplementary Estimate)	8,000	—	8,000	—
GROSS TOTAL				
<i>Original</i> £273,000				
<i>Supplementary</i> 19,000				
£	292,000	286,586	7,725	2,311
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £5,414	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid				
<i>Original</i> £203,000				
<i>Less Supplementary</i> 26,000				
	177,000	177,106	£106	
			Total Surplus to be surrendered	
NET TOTAL				
<i>Original</i> £70,000				
<i>Supplementary</i> 45,000				
£	115,000	109,480	£5,520	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The saving was on advertising due to the streamlining of advertising in the newspapers and to the fact that a number of accounts were not presented for payment within the year.

Vote 10

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from the Department of Posts and Telegraphs ..		116,000	116,000
2. Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))			
	<i>Original</i>	£87,000	
	<i>Less Supplementary</i>	26,000	
		61,000	61,106
	TOTAL		
	<i>Original</i>	£203,000	
	<i>Less Supplementary</i>	26,000	
		£177,000	£177,106

EXTRA REMUNERATION (exceeding £100)

One Staff Officer received £112 in respect of overtime. Four Messengers received sums ranging from £183 to £285 in respect of overtime. The total amount of expenditure on overtime during the year was £3,348.

NOTE

Fees (stamps) amounting to £32 in respect of this service were repaid during the year,

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th November, 1972.

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, 1972, compared with the sum granted, for a grant (grant-in-aid) to An Chomhairle Ealaíon.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant under Section 5 of the Arts Act, 1951 (Grant-in-Aid)	80,000	80,000	—	—

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
17th October, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 12 SUPERANNUATION AND RETIRED ALLOWANCES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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 ..	£ 2,051,000	£ 1,875,510	£ 175,490	£ —
B.—Payments under the Civil Servants' Widows' and Children's Contributory Pensions Scheme	70,000	93,245	—	23,245
C.— <i>Ex-gratia</i> Pensions for Widows and Children of certain former Officers	290,000	359,455	—	69,455
D.—Additional Allowances and Gratuities in respect of Established Officers ..	880,000	741,973	138,027	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	52,000	50,426	1,574	—
F.—Pensions, Allowances and Gratuities in respect of Unestablished Officers and other persons	340,000	229,599	110,401	—
G.—Injury Grants and Medical Fees	29,000	20,288	8,712	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	75,000	70,555	4,445	—
GROSS TOTAL .. £	3,787,000	3,441,051	438,649	92,700
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £345,949	
Deduct—			Deficiency of Appropriations in Aid realised	
I.—Appropriations in Aid ..	651,000	612,632	£38,368	
NET TOTAL .. £	3,136,000	2,828,419	Net Surplus to be surrendered £307,581	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings due to deaths and suspensions of superannuation on re-employment were higher than expected. The cost of new pensions was less than expected.
- B.—The number of awards was greater than anticipated.
- C.—Expenditure on arrears was higher than expected. Savings due to deaths were lower than expected.
- D.—The number of awards was less than expected.
- F.—Payments under the pension scheme for non-established staff commenced later than anticipated. The cost of new pensions was less than expected.
- G.—Expenditure on workmen's compensation payments was less than expected.
- H.—The saving due to deaths was greater than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921 and in respect of certain <i>ex-gratia</i> supplements (Subhead E)	57,250	15,058
2. Payment by Local Authorities under Sections 82 and 84 of the Local Government (Superannuation) Act, 1948 and Section 57 of the Local Government (Superannuation) Act, 1956, towards certain awards made under the Superannuation Acts	600	641
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)) ..	176,098	176,098
4. Pension liability in respect of officers on loan, etc. ..	45,000	58,817
5. Contributions to Civil Servants' Widows' and Children's Pensions Scheme	372,000	361,878
6. Miscellaneous	52	140
	<u>£651,000</u>	<u>£612,632</u>

1. Expected receipts did not come to account within the year.
4. Receipts in respect of pension liability of staff were higher than expected.

EXTRA REMUNERATION (exceeding £100)

Sixty-eight pensioners received from public funds sums ranging from £101 to £3,971 as remuneration for services rendered.

NOTES

An overpayment of £212 in a marriage gratuity case was written off (P. 22/2/70).

In addition to the expenditure charged to Subheads A, B, C and H in this Account, sums of £37,610, £400, £8,000 and £6,000, respectively, were charged to the Vote for Pension Increases and Allowances (No. 50).

DEPARTMENT OF FINANCE,
7th November, 1972.

C. H. MURRAY,
Accounting Officer.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 13

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service	£ 15,000	£ 9,824	£ 5,176	£ —
Surplus to be surrendered ..			£5,176	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
17th October, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for grants to Local Authorities in relief of rates on agricultural land.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Primary Allowance	19,673,000	19,489,385	183,615	—
B.—Supplementary Allowance ..	4,358,000	4,187,256	170,744	—
C.—Employment Allowance ..	740,000	728,249	11,751	—
TOTAL	£24,771,000	24,404,890		—
Surplus to be surrendered		£	366,110	

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th October, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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				
<i>Original</i> £267,400				
<i>Supplementary</i> 20,000				
	287,400	285,922	1,478	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £1,400				
<i>Supplementary</i> 2,000				
	3,400	2,970	430	—
C.—Post Office Services				
<i>Original</i> £5,200				
<i>Supplementary</i> 4,000				
	9,200	9,036	164	—
D.—Fees to Counsel				
<i>Original</i> £75,000				
<i>Supplementary</i> 50,000				
	125,000	105,108	19,892	—
E.—General Law Expenses	20,000	22,053	—	2,053
F.—Defence of Public Servants	1,000	463	537	—
GROSS TOTAL				
<i>Original</i> £370,000				
<i>Supplementary</i> 76,000£				
	446,000	425,552	22,501	2,053
			Surplus of Gross Estimate over Expenditure £20,448	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid				
<i>Original</i> £8,000				
<i>Less Supplementary</i> 3,000				
	5,000	6,777	£1,777	
NET TOTAL				
<i>Original</i> £362,000				
<i>Supplementary</i> 79,000£				
	441,000	418,775	Total Surplus to be surrendered £22,225	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on miscellaneous items was less than anticipated.

D and E.— Expenditure varies according to the number and nature of the cases coming before the courts and consequently is difficult to estimate.

F.—The provision is necessarily conjectural.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Costs and Fees recovered by the Chief State Solicitor, etc.			
<i>Original</i>	£6,000		
<i>Less Supplementary</i>	3,000	3,000	4,777
2. Receipts from the Department of Posts and Telegraphs	..	2,000	2,000
TOTAL			
<i>Original</i>	£8,000		
<i>Less Supplementary</i>	3,000	£5,000	£6,777

1. It is difficult to estimate these receipts as they vary according to the number of prosecutions by the State and by the amount of costs and fees recovered by the Chief State Solicitor in these prosecutions.

EXTRA REMUNERATION

The total amount of expenditure on overtime was £1,474.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
22nd November, 1972.

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 16

MISCELLANEOUS EXPENSES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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) Original £110,000 Supplementary 40,000	150,000	150,000	—	—
B.—Additional Aid to the Theatre	58,500	57,208	1,292	—
C.—Property Values (Arbitrations and Appeals)	5,900	5,804	96	—
D.—Centenarians' Bounty ..	1,500	1,195	305	—
E.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ..	20,000	20,000	—	—
F.—The Racing Board—Grant-in-Aid for Capital Purposes..	100,000	100,000	—	—
G.—British Special Import Deposit Scheme	150,000	84,711	65,289	—
H.—Marsh's Library (Grant-in-Aid)	3,500	3,500	—	—
I.—State Entertainment ..	60,000	43,635	16,365	—
J.—Commemoration of Anglo-Irish Truce, 1921	15,000	3,422	11,578	—
TOTAL				
Original £524,400				
Supplementary 40,000				
£	564,400	469,475		
Surplus to be surrendered	£		94,925	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The provision is necessarily conjectural.

G.—The outstanding claims under the scheme were less than anticipated.

I.—Entertainment by a number of Departments was less than anticipated.

J.—Delay in supply of Truce (1921) Commemoration medals by a contractor.

NOTE

Fees (stamps) amounting to £5,198 in respect of this service were received during the year.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
22nd November, 1972.

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, 1972, 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	218,200	207,415	10,785	—
B.—Travelling and Incidental Expenses	6,400	8,862	—	2,462
C.—Post Office Services	19,200	19,453	—	253
D.—Printing and Binding	700,000	693,025	6,975	—
E.—Paper and Publications	506,000	482,711	23,289	—
F.—Office Machinery and other Office Supplies	87,000	113,414	—	26,414
GROSS TOTAL .. £	1,536,800	1,524,880	41,049	29,129
			Surplus of Gross Estimate over Expenditure £11,920	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— G.—Appropriations in Aid	299,800	318,486	£18,686	
NET TOTAL .. £	1,237,000	1,206,394	Total Surplus to be surrendered £30,606	

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.—Expenditure on carriage of goods was higher than estimated.

F.—Copying machines were utilised to a greater extent than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	50,000	68,112
2. Supplies and services provided on repayment	248,000	248,118
3. Miscellaneous receipts	1,800	2,256
	<u>£299,800</u>	<u>£318,486</u>

1. The estimate was framed on the basis of sales figures available at the time the estimate was prepared.

3. Surplus due to increased sales of waste paper.

VALUE OF STOCK IN HAND ON 31st MARCH, 1972

	£
Paper	154,199
Miscellaneous stores	25,079
	<u>£179,278</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)

Forty-two officers of different grades were paid sums varying from £105 to £1,641 in respect of overtime. The total expenditure on overtime was £16,338.

NOTES

In addition to the amount expended under Subhead A, a further sum of £26,000 was charged to the Vote for Remuneration (No. 51).

An increase of £492 on a contract price was allowed *ex-gratia* to a contractor who had made a clerical error in computing the price (S.9/4/58).

Free copies of official publications were issued as follows—

International Labour Office	£28	(S.46/2/35)
Library of the Council of Europe	£19	(S.46/13/50)
Food and Agriculture Organisation	£11	(S.71/14/46)
Library Committee of King's Inns	£13	(S.46/29/30)
University of Southampton	£3	(S.46/5/45)
Bibliothek des Instituts für Weltwirtschaft an der Universität Kiel	£47	(S.46/29/30)
Free Legal Advice Centres	£5	(S.46/3/67)
Queen's University, Belfast	£33	(S.46/1/39)
British Library of Political and Economic Science ..	£21	(S.46/37/24)
Yale University, New Haven, Connecticut	£1	(S.49/1/72)
Magee University College, Derry	£161	(S.46/5/45)

BRIAN O BROLCHAIN,
Accounting Officer.

STATONERY OFFICE,
30th November, 1972.

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, 1972, 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				
<i>Original</i> £485,300				
<i>Supplementary</i> 110,700				
	596,000	565,209	30,791	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £65,400				
<i>Supplementary</i> 5,600				
	71,000	72,448	—	1,448
C.—Post Office Services				
<i>Original</i> £13,000				
<i>Supplementary</i> 600				
	13,600	13,615	—	15
D.—Stores				
<i>Original</i> £11,300				
<i>Supplementary</i> 900				
	12,200	12,250	—	50
E.—Equipment				
<i>Original</i> £5,100				
<i>Supplementary</i> 4,200				
	9,300	8,924	376	—
GROSS TOTAL				
<i>Original</i> £580,100				
<i>Supplementary</i> 122,000				
	£ 702,100	672,446	31,167	1,513
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £29,654	
			Surplus of Appropriations in Aid realised	
Deduct—				
F.—Appropriations in Aid				
<i>Original</i> £64,100				
<i>Supplementary</i> 9,500				
	73,600	75,854	£2,254	
NET TOTAL				
<i>Original</i> £516,000				
<i>Supplementary</i> 112,500				
	£ 628,500	596,592	Total Surplus to be surrendered £31,908	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A number of pay claims in respect of which provision for payment of arrears had been made, were still outstanding at the end of the year.
- B.—A number of accounts were received during the year in respect of services rendered the previous year.
- E.—An account in respect of goods supplied was not furnished for payment within the year.

APPROPRIATIONS IN AID						Estimated	Realised
VALUATION OFFICE						£	£
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70, in respect of the expenses of the annual revision of valuations	..	..	..	..	..	6,295	6,150
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9)	..	..	..	..	..	1,550	1,246
3. Miscellaneous	..	..	..	..	..	1,205	1,206
ORDNANCE SURVEY							
4. Sales of maps							
		<i>Original</i>				£55,000	
		<i>Supplementary</i>				9,500	
						64,500	67,244
5. Miscellaneous	..	..	..	..	..	50	8
		TOTAL					
		<i>Original</i>				£64,100	
		<i>Supplementary</i>				9,500	
						£73,600	£75,854

EXTRA REMUNERATION (exceeding £100)

Twenty-three officers received sums varying from £101 to £198 in respect of overtime. The total amount paid in respect of overtime was £6,297.

VALUATION OFFICE,
28th November, 1972.

JAMES GOOD,
Accounting Officer.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 18

APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1972, WITHOUT REPAYMENT

Vote No.	Department	Face Value of Maps	Cost of Special Work	Total
3	Department of The Taoiseach ..	£ 7	£ —	£ 7
4	Central Statistics Office	8	—	8
6	Office of the Minister for Finance ..	43	—	43
7	Office of the Revenue Commissioners	—	489	489
8	Public Works and Buildings ..	1,665	604	2,269
15	Law Charges	42	—	42
20	Office of the Minister for Justice ..	7	138	145
21	Garda Síochána	1,942	179	2,121
24	Land Registry and Registry of Deeds	18,153	356	18,509
26	Local Government	268	408	676
27	Office of the Minister for Education	2,122	4,600	6,722
34	Lands	8,416	375	8,791
35	Forestry	6,553	—	6,553
36	Roinn na Gaeltachta	3	—	3
37	Agriculture	1,307	5,550	6,857
38	Fisheries	1,306	—	1,306
39	Labour	11	10	21
40	Industry and Commerce	855	39	894
41	Transport and Power	1,988	1,615	3,603
43	Defence	8,101	514	8,615
45	Foreign Affairs	7	27	34
47	Social Welfare	17	—	17
48	Health	10	—	10
	TOTAL£	52,831	14,904	67,735

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1972, TO VARIOUS INSTITUTIONS

	£
Department of State, Washington, U.S.A.	240
National Library	167
British Museum, London	100
Cambridge University	100
Oxford University	100
University College, Dublin	93
Trinity College, Dublin	93
National Library, Scotland	1
National Library, Wales	1
British House of Commons	1
Royal Geographical Society, London	1
Magee University College, Derry	1
TOTAL	£898

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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. <i>Original</i> £1,262,350 <i>Supplementary</i> 522,650	1,785,000	1,745,908	39,092	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments <i>Original</i> £15,000 <i>Supplementary</i> 5,000	20,000	21,867	—	1,867
GROSS TOTAL <i>Original</i> £1,277,350 <i>Supplementary</i> 527,650	£ 1,805,000	1,767,775	39,092	1,867
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £37,225	
			Surplus of Appropriations in Aid realised	
Deduct— C.—Appropriations in Aid <i>Original</i> £167,350 <i>Supplementary</i> 82,650	250,000	253,168	£3,168	
NET TOTAL <i>Original</i> £1,110,000 <i>Supplementary</i> 445,000	£ 1,555,000	1,514,607	Total Surplus to be surrendered £40,393	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The number of claims submitted was greater than anticipated.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipt from the Social Insurance Fund and the Occupational Injuries Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40))			
<i>Original</i>	£28,900		
<i>Supplementary</i>	6,100		
		35,000	34,531
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith			
<i>Original</i>	£2,170		
<i>Supplementary</i>	130		
		2,300	—
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10))		450	364
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs			
<i>Original</i>	£135,830		
<i>Supplementary</i>	76,420		
		212,250	218,273
TOTAL			
<i>Original</i>	£167,350		
<i>Supplementary</i>	82,650		
		£250,000	£253,168

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

JAMES GOOD,
Accounting Officer.

VALUATION OFFICE,
27th November, 1972.

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 20 OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Justice and of certain other services administered by that Office, including a grant-in-aid; and of the Public Record Office, and of the Keeper of State Papers and for the purchase of historical documents, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	385,600	362,266	23,334	—
B.—Travelling and Incidental Expenses	15,500	23,843	—	8,343
C.—Post Office Services	12,900	10,196	2,704	—
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland ..	7,000	4,650	2,350	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid)	25	—	25	—
E.—Commissions and Special Inquiries	1,750	567	1,183	—
F.—Legal Aid	17,000	16,035	965	—
GROSS TOTAL .. £	439,775	417,557	30,561	8,343
			Surplus of Gross Estimate over Expenditure £22,218	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ..	1,775	38	£1,737	
			Net Surplus to be surrendered	
NET TOTAL .. £	438,000	417,519	£20,481	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	1,500	1 490

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—£40,000 was received from Vote for Remuneration (No. 51).
 B.—Excess due to increased mileage rates and, also, to a substantial increase in travel abroad arising out of application for entry to the E.E.C.
 C.—Expenses for telephonists' services and for telegrams and telephones were less than anticipated.
 D.1.—Material for printing of legal text books not ready to the extent anticipated.
 E.—Expenditure on Commissions was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of certain payments made under Subhead D.1 ..	1,500	—
2. Miscellaneous	275	38
	<u>£1,775</u>	<u>£38</u>

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

EXTRA REMUNERATION (exceeding £100)

Ten officers received amounts ranging from £104 to £281 for overtime. The total amount paid for overtime was £4,680.

NOTES

Fees (stamps) were received as follows:—

	£
Film Censorship	10,787
Searches, copies, etc., in Public Record Office	500

Expenditure under Subhead B includes a sum of £720 for legal costs awarded against the Official Assignee and his deputy, in proceedings on a legal issue that were taken on behalf of a bankrupt (F.14/4/71).

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1971–72.

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st March, 1972
Committee on Court Practice and Procedure	1961–62	£ 2,406
Committee on Law of Bankruptcy ..	1962–63	2,787
Landlord and Tenant Commission ..	1965–66	3,272
Interdepartmental Committee on Mentally ill and Maladjusted persons	1971–72	82

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th November, 1972.

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, 1972, 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	£ 12,403,650	£ 12,390,130	£ 13,520	£ —
B.—Travelling and Incidental Expenses	780,600	652,731	127,869	—
C.—Post Office Services	291,150	312,126	—	20,976
D.—Clothing and Equipment ..	218,000	176,287	41,713	—
E.—Station Services	140,400	113,810	26,590	—
F.—Garda Síochána Medical Aid Society (Grant-in-Aid) ..	3,500	3,500	—	—
G.—Transport	593,000	570,190	22,810	—
H.—Superannuation and other Non-effective Payments ..	3,973,900	3,576,375	397,525	—
I.—Witnesses' Expenses	42,000	42,280	—	280
GROSS TOTAL	£ 18,446,200	17,837,429	630,027	21,256
			Surplus of Gross Estimate over Expenditure £608,771	
			Estimated	Realised
J.— <i>Deduct—</i> Appropriations in Aid ..	1,075,200	895,435	Deficiency of Appropriations in Aid realised £179,765	
NET TOTAL	£ 17,371,000	16,941,994	Net Surplus to be surrendered £429,006	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Expenditure on the purchase of wireless equipment was less than anticipated. This was offset in part by an increase in the rates of subsistence allowance and in repayable advances to Garda officers for the purchase of cars.
- C.—Excess was due to an increase in telephone rental charges.
- D.—Cloth for making up uniforms was not delivered to the extent provided for.
- E.—Furniture for new Garda Stations was not required to the extent provided for.
- H.—Saving due mainly to the fact that less than half the number provided for actually retired. In addition, (a) deaths among pensioners were higher than anticipated and (b) the provision for *ex-gratia* and contributory pensions scheme for Garda widows and children was higher than required. A sum of £290,000 received from the Vote for Pension Increases and Allowances was credited to this subhead.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payment from Road Fund under Roads Act, 1920 and Road Traffic Acts, 1961 and 1968	690,000	690,000
2. Contributions to the Garda Síochána Widows' and Children's Pensions Scheme	300,000	77,708
3. Miscellaneous receipts	85,200	127,727
	<u>£1,075,200</u>	<u>£895,435</u>

1. The amount consists of the pay of traffic wardens, road traffic fines and a percentage of the Road Fund.
2. The provision in respect of contributions under the Garda Síochána Widows' and Children's Pensions Scheme was based on the Scheme becoming operative on the 1st April, 1971. It did not become operative until 1st January, 1972, and as a consequence, deductions reached only about one quarter of the figure of £300,000 provided.
3. The sale of old stores, etc., realised substantially more than the amount provided for

Miscellaneous items comprised the following:—

	£
Repayment of advances under Subhead B	19,688
Payments for services rendered by the Garda Síochána	28,068
Recovery in respect of loss of property or damage to stores, etc. ..	2,574
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property	35,916
Fees for accident and malicious damage reports	29,146
Centage charge to Insurance Companies for collection of insurance premiums	6,497
Receipts for loss of services of members injured in accidents, etc.	66
Minor unclassified items	5,772
	<u>£127,727</u>

STATEMENT OF LOSSES (Stores, etc.)

In twenty-five accidents involving Garda Síochána vehicles the damage amounting to £1,915 was attributable to Garda personnel. In the case of one accident a sum of £9 was received in settlement (S.13/18/56).

In one hundred and seventy-nine accidents involving Garda Síochána vehicles the damage amounting to £11,343 was not attributable to Garda personnel. On foot of three of these cases sums totalling £88 were received under halving agreements and in thirty-three other cases, sums totalling £2,090 were received in settlement (S.16/1/67 and S.13/18/56).

In twenty-two cases malicious damage amounting to £300 was caused to Garda Síochána vehicles. In five of these cases sums totalling £52 were received in settlement (S.200/9/45).

Two cases of theft from Garda Stations caused a loss of £15 (S.13/7/63).

Parts for official motorcycles to the value of £12 lost in the post were written off (S.13/7/63).

Vote 21

Six "Notex" Flaremaster Warning Lamps to the value of £94 which were damaged at the scenes of accidents were written off (S.13/7/63).

Two reflective triangles valued at £3 which were damaged at the scene of an accident were written off (S.13/7/63).

Property to the value of £51 accidentally destroyed by fire in Carrigtwohill Garda Station was written off (S.13/7/63).

EXTRA REMUNERATION (exceeding £100)

Two thousand eight hundred and sixty-three members of the Garda Síochána and twelve civilian employees received amounts varying from £101 to £1,330 for overtime. The total amount paid in respect of overtime was £917,023.

NOTES

Expenditure under Subhead G includes £262 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£1,073 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 £125 was made to a civilian assisting the Gardai in the course of their duty (S.13/7/68).

GARDA SÍOCHÁNA REWARD FUND, 1971-72

The following statement shows the total receipts proper to the Fund for the year 1971-72, the amount of payments in that period and the balance of the Fund at 31st March, 1972.

	£		£
Balance from previous year ..	21,569	Payments during the year ended 31st March, 1972 ..	5,799
Total amount credited in the year 1st April, 1971 to 31st March, 1972	13,605	Balance on 31st March, 1972	29,375
	<u>£35,174</u>		<u>£35,174</u>

On the 31st March, 1972, sums amounting to £464, payable to the Reward Fund, were held in suspense accounts.

The receipts into the Fund for the year amounted to £13,605 as shown hereunder:—

	£
Weights and measures fees	10,700
Fines	675
Revenue rewards	1,697
Fishery rewards	118
Contribution from Garda Vote	415
	<u>£13,605</u>

**GARDA SÍOCHÁNA—GRANT-IN-AID—WIDOWS' AND CHILDREN'S
PENSION SCHEME**

**ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31st MARCH,
1972**

Balance on 1st April, 1971	..	..	..	..	..	..	£	400,000
Expenditure, 1971-72	..	..	..	..	..	..		379,468
Balance on 31st March, 1972	..	..	..	..	..	..		<u>£20,532</u>

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th November, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for the expenses of prisons; St. Patrick's; Shanganagh; 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	711,800	709,534	2,266	—
B.—Prison Services, Maintenance, etc.	379,000	337,857	41,143	—
C.—Travelling and Incidental Expenses	70,500	83,913	—	13,413
D.—Post Office Services	13,800	13,604	196	—
E.—Manufacturing Department and Farm	49,000	45,359	3,641	—
GROSS TOTAL	£1,224,100	1,190,267	47,246	13,413
			Surplus of Gross Estimate over Expenditure £33,833	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
F.— <i>Deduct—</i> Appropriations in Aid	51,100	55,177	£4,077	
NET TOTAL	£1,173,000	1,135,090	Total Surplus to be surrendered £37,910	
Estimated daily average number of prisoners			900	
Actual daily average number of prisoners			956	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—There was a substantial saving on maintenance of buildings offset, in part, by increased expenditure on victualling and clothing.
- C.—Expenditure on travelling, subsistence and miscellaneous expenses was more than anticipated.
- E.—Purchases of materials, tools, etc., were less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons)	49,600	51,463
2. Miscellaneous	1,500	3,714
	£51,100	£55,177

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

EXTRA REMUNERATION (exceeding £100)

Two hundred and sixty-six officers received sums varying from £101 to £1,154.

The total amount paid in respect of overtime was £97,284.

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29 Samhain, 1972.

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, 1972

Dr.	Cr.		
	Agriculture	Other Industries	Total
Stock in hand, 1st April, 1971	£ 3,492	£ 30,180	£ 33,672
Purchases, 1971-72	3,386	46,370	49,756
Profit	981	4,588	5,569
	£ 7,859	81,138	88,997
			£ 7,859

*Materials, £29,470; manufactured goods, £358; tools, etc., £5,429

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RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1971	£ 15,865	Amount due in respect of sales as at 1st April, 1971 ..	£ 14,194
Purchases during year to 31st March, 1972	.. .. 49,756	Sales during year to 31st March, 1972	53,740
	<u>65,621</u>		<u>67,934</u>
*Amount due in respect of purchases as at 31st March, 1972	.. .. 20,262	†Amount due in respect of sales as at 31st March, 1972	16,471
Expenditure from Subhead E as per Appropriation Account	45,359	Receipts under Subhead F (1) as per Appropriation Account	51,463
	<u>£3,416</u>		

†Viz.—Public Departments, £16,846; other persons, £3,416

A. WARD,
Accounting Officer.

COURTS

Vote 23

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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	929,000	912,808	16,192	—
B.—Travelling and Incidental Expenses	90,100	68,967	21,133	—
C.—Post Office Services	70,900	69,675	1,225	—
GROSS TOTAL .. £	1,090,000	1,051,450	38,550	—
			Surplus of Gross Estimate over Expenditure £38,550	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ..	76,000	95,140	£19,140	
NET TOTAL .. £	1,014,000	956,310	Total Surplus to be surrendered £57,690	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages	3,900	6,014

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly on the provision for additional assistance.

B.—Expenditure was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines	45,000	66,567
2. Fees	30,475	28,107
3. Miscellaneous	525	466
	£76,000	£95,140

1. The amount received in fines during the year showed an increase over the figure estimated.

EXTRA REMUNERATION (exceeding £100)

Two officers received extra remuneration ranging from £177 to £192.

The total amount paid for overtime was £408.

NOTE

Fees (stamps) were received as follows:—

	£
District Court fees	196,233
Circuit Court fees	126,676
Judicature fees	253,931
Bankruptcy fees	9,240
Judgments Registry fees	8,080
Chief Justice fees	1,796

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th November, 1972.

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**

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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	473,300	484,090	—	10,790
B.—Travelling and Incidental Expenses	6,950	4,716	2,234	—
C.—Post Office Services	16,250	15,358	892	—
TOTAL	496,500	504,164	3,126	10,790
Excess			£7,664	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Excess due to unusually heavy expenditure in March, 1972, in respect of arrears of salary and bonus payments in the Land Registry.

B.—Expenses for office equipment were less than anticipated.

EXTRA REMUNERATION (exceeding £100)

Twenty-four officers in the Land Registry received amounts ranging from £113 to £465 for overtime. Three officers received amounts ranging from £101 to £150 for extra duties. Thirty officers in the Registry of Deeds received amounts ranging from £101 to £400 for overtime.

The total amount paid for overtime was £14,172 (Land Registry, £7,919; Registry of Deeds, £6,253).

Forty-five officers in the Land Registry received amounts ranging from £101 to £598 in respect of bonus payments. The total amount of these payments was £17,966.

NOTE

Fees (stamps) were received as follows:—

	£
Land Registry fees	404,244
Registry of Deeds fees	145,808

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th November, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 25 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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	17,773	15,666	2,107	—
B.—Travelling and Incidental Expenses	700	769	—	69
C.—Post Office Services	800	684	116	—
GROSS TOTAL .. £	19,273	17,119	2,223	69
			Surplus of Gross Estimate over Expenditure £2,154	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ..	73	90	£17	
NET TOTAL .. £	19,200	17,029	Total Surplus to be surrendered £2,171	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £1,000 was received from the Vote for Remuneration (No. 51). Saving due mainly to vacancies in Clerical Officer and Clerical Assistant grades.
- B.—Excess due to payment of an account outstanding from 1970–71.
- C.—Saving due to charges for telephone services being less than anticipated.

J. S. MARTIN,
Accounting Officer.

23rd August, 1972.

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.

LOCAL GOVERNMENT

Vote 26

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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> £1,377,000				
<i>Supplementary</i> 123,000				
	1,500,000	1,489,383	10,617	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £145,000				
<i>Supplementary</i> 32,700				
	177,700	175,362	2,338	—
C.—Post Office Services	77,000	69,285	7,715	—
D.—Statutory Inquiries	2,000	2,670	—	670
E.1.—Housing Subsidy				
<i>Original</i> £5,192,000				
<i>Supplementary</i> 700,000				
	5,892,000	5,891,720	280	—
E.2.—Private Housing Grants				
<i>Original</i> £3,900,000				
<i>Supplementary</i> 600,000				
	4,500,000	4,494,687	5,313	—
F.—Water Supply and Sewerage				
<i>Original</i> £2,469,000				
<i>Supplementary</i> 220,000				
	2,689,000	2,687,217	1,783	—
G.—Grants in respect of Derelict Sites, Public Amenity Works and Dangerous Places	120,500	126,533	—	6,033
H.—Recoupment of Expenditure in respect of Register of Electors	95,000	97,100	—	2,100
I.—An Foras Forbartha, Teo. (Grant-in-Aid)				
<i>Original</i> £235,200				
<i>Supplementary</i> 2,300				
	237,500	237,500	—	—
J.—Urban and Rural Employment Schemes	8,000	8,008	—	8

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Local Improvements Scheme				
<i>Original</i> £500,000				
<i>Supplementary</i> 500,000				
<i>Do.</i> 100,000				
	1,100,000	1,100,000	—	—
L.—Technical Assistance ..	20,000	19,678	322	—
M.—Miscellaneous Services ..	76,100	73,049	3,051	—
GROSS TOTAL				
<i>Original</i> £14,216,800				
<i>Supplementary</i> 500,000				
<i>Do.</i> 1,778,000				
	£ 16,494,800	16,472,192	31,419	8,811
			Surplus of Gross Estimate over Expenditure £22,608	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
N.—Appropriations in Aid				
<i>Original</i> £454,800				
<i>Supplementary</i> 15,000				
	469,800	470,535	£735	
NET TOTAL				
<i>Original</i> £13,762,000				
<i>Supplementary</i> 500,000				
<i>Do.</i> 1,763,000				
	£ 16,025,000	16,001,657	Total Surplus to be surrendered £23,343	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Excess expenditure on telephones was more than offset by saving on the amount provided for postal services.

D.—Accurate estimation in advance is not possible.

G.—There was a quickening of demand towards the end of the year for the payment of grants under the scheme consequent on the announcement to alter it and introduce revised arrangements for the payment of grants.

M.—The number of projects for the improvement of local authority library services reaching the stage at which subsidy could be paid was less than anticipated. Allotment schemes have virtually ceased to be operated by local authorities. Due to unavoidable delays in finalising proposals for regional planning the work programmes of the regional planning organisations were affected and contributions towards the operating expenses of these bodies fell short of the level anticipated. The foregoing savings were partly offset by an excess on the provision for the rehabilitation of itinerants due to a marked increase in activity by local authorities and voluntary bodies in the provision of sites and accommodation and the employment of social workers.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	42,000	33,189
2. Costs payable by local authorities in relation to inquiries ..	2,800	2,587
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961)		
<i>Original</i>	£347,000	
<i>Supplementary</i>	15,000	
	362,000	362,000
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	21,500	24,617
5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966)	12,000	14,459
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	29,500	33,683
TOTAL		
<i>Original</i>	£454,800	
<i>Supplementary</i>	15,000	
	£469,800	£470,535

6. The principal receipts were: salaries of officers on loan to outside bodies (£32,222); refunds of private housing and water supply grants (£855); letting of fire brigade training films (£279); vested cottages appeal fees (£178).

EXTRA REMUNERATION (exceeding £100)

The Deputy Secretary of the Department received £500 as a member of the Industrial Development Authority. Two Assistant Secretaries received £450 each as Chairman of An Foras Forbartha and Chairman of the National Building Agency, respectively. An Assistant Secretary received £190 and the Chief Engineering Adviser and a Principal Officer received £325 each as directors of the National Building Agency. Twenty-six Housing and Building Inspectors received incentive bonuses ranging from £103 to £252 for private housing and water and sewerage grant inspection work. A Paper-keeper and three Messengers received amounts ranging from £120 to £460 for overtime. The total expenditure on overtime was £4,118.

NOTE

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).

M. LAWLESS,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
28th November, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 27 OFFICE OF THE MINISTER FOR EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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 Original £1,670,000 Supplementary .. 10 Do. .. 111,000	1,781,010	1,729,870	51,140	—
A.2.—Travelling and Incidental Expenses	178,700	179,939	—	1,239
A.3.—Post Office Services ..	205,000	200,320	4,680	—
A.4.—Higher Education Authority	30,000	9,678	20,322	—
B.1.—International Organisations	29,000	23,134	5,866	—
B.2.—European Schools Day ..	1,000	1,211	—	211
B.3.—Educational Research ..	25,000	25,272	—	272
B.4.—Language Research ..	30,000	21,275	8,725	—
B.5.—Technical Assistance in Education	7,500	3,695	3,805	—
B.6.—Educational Tours for Teachers	5,000	5,000	—	—
B.7.—Council of Europe Committee Meeting ..	1,400	1,694	—	294
C.1.—University Scholarships .. Original .. £62,000 Supplementary .. 27,800	89,800	88,136	1,664	—
C.2.—Scientific Research Grants to Students	60,000	65,426	—	5,426
C.3.—Student Exchange Scholarships	7,700	7,125	575	—
C.4.—Fellowships	46,000	36,600	9,400	—
C.5.—Higher Education Grants Original .. £650,000 Supplementary .. 30,000	680,000	683,465	—	3,465

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.1.—Publications in Irish ..	105,000	95,626	9,374	—
D.2.—Grants to Colleges providing Courses in Irish ..	64,000	66,592	—	2,592
D.3.—Transport Services <i>Original</i> £3,500,000 <i>Supplementary</i> 220,000	3,720,000	3,715,047	4,953	—
D.4.—Audio-Visual Teaching Aids	100,000	42,922	57,078	—
D.5.—Training Courses—Audio- Visual Aids	5,000	1,002	3,998	—
D.6.—Physical Education ..	50,000	54,046	—	4,046
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid) <i>Original</i> £14,000 <i>Supplementary</i> 12,000	26,000	26,000	—	—
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	2,000	2,000	—	—
E.3.—Fees and Expenses in con- nection with Inspection of Manuscripts and Editing of Publications	1,350	846	504	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)	13,000	13,000	—	—
F.2.—Fittings, Materials, etc. ..	5,000	2,972	2,028	—
F.3.—Archaeological Excavations (Grant-in-Aid)	1,000	1,000	—	—

Vote 27

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
NATIONAL COLLEGE OF ART				
G.1.—Models, Accessories, Materials, etc.	7,500	3,340	4,160	—
G.2.—Scholarships and Prizes . .	5,400	1,868	3,532	—
GRANTS-IN-AID				
H.1.—An Cumann Scoil-dhrám-aíochta	6,000	6,000	—	—
H.2.—Royal Irish Academy . .	68,200	66,200	2,000	—
H.3.—Royal Irish Academy of Music	31,000	31,000	—	—
H.4.—The National Film Institute of Ireland—Purchase of Educational Films . .	5,000	5,000	—	—
H.5.—Adult Education Courses	10,000	10,000	—	—
H.6.—Royal Zoological Society of Ireland	2,000	2,000	—	—
H.7.—Irish Committee of Historical Sciences	400	400	—	—
H.8.—Overseas Students . .	4,500	4,500	—	—
H.9.—Muintir na Tíre	8,000	8,000	—	—
H.10.—Voluntary Youth Organisations				
<i>Original</i> £100,000				
<i>Supplementary</i> 25,000				
	125,000	124,994	6	—
H.11.—Chester Beatty Library . .	17,000	17,000	—	—
H.12.—Irish Countrywomen's Association	5,000	5,000	—	—
H.13.—Union of Students in Ireland	3,000	1,000	2,000	—
H.14.—An Cumann le Béaloideas Éireann	800	800	—	—
H.15.—Music Association of Ireland	2,000	2,000	—	—
	7,570,260	7,391,995	195,810	17,545

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i> Anticipated savings on various Subheads (See Supplementary Estimate)	55,000	—	55,000	—
GROSS TOTAL <i>Original</i> £7,144,450 <i>Supplementary</i> 10 <i>Do.</i> 370,800	£ 7,515,260	7,391,995	140,810	17,545
			Surplus of Gross Estimate over Expenditure £123,265	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> I.—Appropriations in Aid ..	20,450	22,340	£1,890	
NET TOTAL <i>Original</i> £7,124,000 <i>Supplementary</i> 10 <i>Do.</i> 370,800	£ 7,494,810	7,369,655	Total Surplus to be surrendered £125,155	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.4.—Due to the fact that the Higher Education Authority did not, as was assumed when the estimate was being prepared, become a statutory body within the year certain expenses which had been provided for did not fall to be met out of the sub-head.
- B.1.—The savings were mainly on Ireland's contribution to the U.N.E.S.C.O. budget following a revision of the basis of contribution by member states and on travelling and incidental expenses of the Irish National Commission for U.N.E.S.C.O.
- B.2.—Expenses were greater than anticipated.
- B.4.—The saving was due to the fact that certain activities planned did not take place.
- B.5.—The scheme was not availed of to the extent expected.
- B.7.—Expenses were greater than anticipated.
- C.2.—Expenditure on scientific research grants was greater than expected.
- C.3.—Some scholarships were not fully utilized.
- C.4.—The saving was due mainly to the fact that three holders resigned their fellowships during the year and that some candidates were unable to take up fellowships at the beginning of the academic year.

Vote 27

- D.1.—The number of works of general literature which fell due for payment was less than anticipated.
- D.4.—The scheme was not availed of to the extent expected.
- D.5.—This was a new service and progress was slower than expected.
- D.6.—The excess was due to increases in costs of maintenance and tuition.
- E.3.—Fees and expenses paid were less than expected.
- F.2.—Fittings ordered were not supplied before the end of the financial year.
- G.1.—Expenditure on models was less than anticipated and the number of claims for materials and accessories arising for payment in the year was less than expected.
- G.2.—Two scholarships were not awarded and no post diploma award was made.
- H.13.—Progress on a Graduate Emigration Research Survey, as a contribution towards the expenses of which the provision was intended, was slower than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for tuition in National College of Art	3,500	3,058
2. Fees for genealogical researches, etc.	3,000	4,221
3. Sales of publications in Irish	10,000	4,798
4. Sales of photographic reproductions	2,500	2,446
5. Miscellaneous	1,450	7,817
	<u>£20,450</u>	<u>£22,340</u>

1. Tuition fees were less than expected owing to a decrease in the number of full-time and part-time students.
2. Some foreign drafts which went out of date during the bank strike had not been re-dated in time for lodgment within the year 1970-71 and were lodged in the current financial year.
3. Deficiency was due mainly to some receipts for the sale of publications in Irish not coming to hand in the financial year.
5. These receipts are variable.

EXTRA REMUNERATION (exceeding £100)

One Higher Executive Officer, one Executive Officer and one Staff Officer received allowances of £333, £333 and £148, respectively, for special duties.

Eight Staff Officers, fifteen Clerical Officers, three Clerk-Typists, nineteen Messengers, one Card Puncher and two Night Watchmen received sums varying from £101 to £743 in respect of overtime. Thirty-five Attendants in the Institutions of Science and Art received sums varying from £117 to £428 in respect of Christmas Day, Good Friday, Sunday and night duty. The total amount paid in respect of overtime was £27,525.

Vote 27

One Officer received a sum of £179 for work in connection with the publication of books in Irish.

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
21 Nollaig, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

GRANTS-IN-AID

STATEMENT OF EXPENDITURE, ETC., OUT OF GRANTS-IN-AID, 1971-72

	Purchase of Specimens for National Museum	Archaeological Excavations	Purchase of Books, etc., for National Library	Survey and Reproduction of Irish Historical Records in Foreign Collections	Survey and Reproduction of Films of Irish Historical Interest	Purchase of Objects for Heraldic Museum
Balances on 1st April, 1971 ..	£ 1,150	£ 1,295	£ 1,283	£ 1,657	£ 259	£ 329
Grants-in-Aid, 1971-72 ..	13,000	1,000	26,000	2,000	—	—
Expenditure, 1971-72 ..	14,150	2,295	27,283	3,657	259	329
Balances on 31st March, 1972 ..£	4,765	1,012	22,537	1,365	—	—
		1,283	4,746	2,292	259	329

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
21 Nollaig, 1972.

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

CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1972

	Securities £	Cash £		Securities £	Cash £
Balances on 1st April, 1971	121,263	2,175	Balances on 31st March, 1972	121,263	3,445
Transferred from Income Account for investment		1,270			
	<u>£121,263</u>	<u>£3,445</u>		<u>£121,263</u>	<u>£3,445</u>

LIST OF SECURITIES HELD ON 31ST MARCH, 1972

	£
6% Exchequer Stock, 1980/85	15,700
2½% Guaranteed Stock, 1933	1,316
5% National Loan, 1962/72	660
7½% Exchequer Stock, 1973	251
2½% Consolidated Stock	849
4½% National Loan, 1973/78	20,652
4½% National Loan, 1975/80	257
4% Funding Loan, 1960/90	650
5½% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	350
6½% National Loan, 1986/91	400
7% E.S.B. Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7½% E.S.B. Stock, 1988/93	6
7% Exchequer Stock, 1975	500
9½% National Loan, 1989/94	500
8½% Conversion Loan, 1972	500
9½% National Loan, 1984/89	76,332
	<u>£121,263</u>

Vote 27

NON-VOTED FUNDS—continued

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1972

FUND	Balance on 1st April, 1971	Income, 1971-72	Total	Expendi- ture, 1971-72	Balance on 31st March, 1972
	£	£	£	£	£
Killury or Nelan Fund ..	117	29	146	—	146
The Henry P. Mulock Charity	Dr. 5	22	17	17	—
Carlisle and Blake Fund ..	161	239	400	90	310
Reid Bequest—Scheme A ..	1	257	258	257	1
—Scheme B ..	119	310	429	170	259
—Scheme C ..	309	466	775	232	543
The Father O'Halloran Memorial Fund	7	28	35	10	25
The Michael Joseph McEnery Memorial Scholarship Fund	173	139	312	—	312
The Lismore Endowment (Earl of Cork's Scholar- ships)	71	107	178	40	138
The Charleville Endowment	36	36	72	72	—
The Burke Memorial Fund	22	16	38	22	16
Ciste Shéamais A. Mhic Shuibhne	4	7	11	4	7
Erasmus Smith Endowment	—	5,588	5,588	5,588	—
The Mary A. Hardiman Bequest	946	1,141	2,087	776	1,311
Murphy Bequest	1,121	2,339	3,460	1,796	1,664
TOTAL£	3,082	10,724	13,806	9,074	4,732

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
21 Nollaig, 1972.

PRIMARY EDUCATION

Vote 28

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
TRAINING OF TEACHERS	£	£	£	£
A.1.—Training Colleges	792,000	774,872	17,128	—
A.2.—Repayable Advances of Training College Fees to Students	65,000	79,640	—	14,640
A.3.—Special Courses for Teachers	40,000	39,364	636	—
B.—Examinations	500	587	—	87
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools <i>Original</i> £25,455,000 <i>Supplementary</i> 1,227,000	26,682,000	26,532,267	149,733	—
C.2.—Model Schools—Miscellaneous Expenses	13,100	16,094	—	2,994
C.3.—Incidental Expenses	1,900	2,766	—	866
C.4.—Free Grants of School Requisites	300,000	277,500	22,500	—
C.5.—Grants towards the cost of Heating, Cleaning and Painting of Schools <i>Original</i> £450,000 <i>Supplementary</i> 32,000	482,000	490,895	—	8,895
C.6.—Grants towards the cost of Free School Books for Necessitous Children	70,000	66,842	3,158	—
C.7.—Fees for Pupils in Secondary Tops	12,000	9,672	2,328	—
C.8.—Special Educational Project	27,600	30,351	—	2,751
C.9.—Printing of New Curriculum for Primary Schools	40,000	50,365	—	10,365
D.—Superannuation, etc., of Teachers	3,930,000	3,779,916	150,084	—
	32,456,100	32,151,131	345,567	40,598
<i>Deduct—</i> Anticipated savings on various Subheads (<i>See Supplementary Estimate</i>)	100,000	—	100,000	—
GROSS TOTAL <i>Original</i> £31,197,100 <i>Supplementary</i> 1,159,000	£32,356,100	32,151,131	245,567	40,598
			Surplus of Gross Estimate over Expenditure £204,969	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ..	259,100	271,087	£11,987	
NET TOTAL			Total Surplus to be surrendered	
Original £30,938,000			£216,956	
Supplementary 1,159,000				
	£32,097,000	31,880,044		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—In the academic year 1971–72 grants up to a maximum of the college fee plus fifty pounds were made available to students in training colleges who would have qualified for Higher Education Grants had they opted to attend a university. The excess is due to the fact that under the grants scheme each eligible student was entitled to £50 in excess of the sum he would have received under the loans scheme.
- B.—The excess is mainly due to increases in transport costs and to an increase in travelling allowances payable to superintendents.
- C.2.—Excess mainly due to increase in wages.
- C.3.—Incidental expenses vary annually and are difficult to estimate accurately.
- C.4.—Saving mainly due to claims for grants for school requisites and miscellaneous expenditure being less than expected.
- C.7.—The number of secondary tops which changed over to secondary schools was more than anticipated.
- C.8.—The excess is due to revised rates of pay sanctioned since the framing of the estimate.
- C.9.—The excess was due to expenditure not envisaged at the time of the framing of the estimate as well as to increases in labour and material costs.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
TRAINING OF TEACHERS							
1. (a)	Training college entrance examination fees	..	..	..	..	1,500	8,370
(b)	Refund of cost of training	..	..	..	..	2,000	136
(c)	Recovery of training college fees advanced to necessary students	..	..	..	..	31,000	33,098
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.	..	..	..	..	2,872	3,082

	Estimated	Realised
3. Contribution from Van Leer Foundation towards Special Educational Project (Subhead C.8)	£ 12,100	£ 8,096
4. Contributions to Teachers' Widows' and Children's Pensions Scheme	113,000	123,350
5. Miscellaneous	3,500	1,822
	<u>£259,100</u>	<u>£271,087</u>

1. (a) The surplus is due to a change in the method of apportionment of training college entrance examination fees as between Votes Primary and Secondary Education.
- (b) The deficit is due to the abolition of the rule under which teachers who did not complete five years' service were required to refund the cost of their training as national teachers.
- (c) The number refunding was greater than anticipated.
2. (c) The number refunding gratuities was greater than expected.
3. The final instalment of the contribution from the Van Leer Foundation for the year 1971-72 was not received until after the close of the financial year.
4. The amounts deductible from gratuities were higher than expected.
5. These receipts are variable.

NOTES

In addition to the amount expended under Subhead D a further sum of £44,000 was charged to the Vote for Pension Increases and Allowances (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) a further sum amounting to £190 being balance of salary due (Subhead C.1) has been withheld against liability in respect of refund of training fees.

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
	6	£860
		S. MAC GEARAILT, Accounting Officer.
AN ROINN OIDEACHAIS, 21 Nollaig, 1972.		

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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) ..	2,957,000	2,945,075	11,925	—
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees	3,500,000	3,440,027	59,973	—
A.3.—Science and other Equipment Grants	150,000	178,000	—	28,000
A.4.—Grant for Irish and Bilingual Schools	80,000	49,777	30,223	—
A.5.—Bonus for Choirs and Orchestras	3,000	2,120	880	—
B.—Incremental Salary Grant	11,347,000	10,937,055	409,945	—
C.—Examinations	360,000	374,828	—	14,828
D.—Scholarships and Prizes ..	105,600	183,769	—	78,169
E.—Publication of Irish Text Books	15,000	13,315	1,685	—
F.—Courses for Secondary Teachers	40,000	29,470	10,530	—
G.—Payment to the Secondary Teachers' Pension Fund ..	10,000	—	10,000	—
H.—Educational Television Service	76,000	73,500	2,500	—
I.1.—Secondary Schools—Annual Repayment of Building Loans	400,000	398,341	1,659	—
I.2.—Secondary Schools—Building Grants	2,200,000	1,975,668	224,332	—
J.1.—Comprehensive Schools—Running Costs	300,000	409,099	—	109,099
J.2.—Comprehensive Schools—Capital Costs	650,000	1,033,746	—	383,746

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Grants towards the cost of Free School Books for necessitous pupils	220,000	207,660	12,340	—
GROSS TOTAL	£22,413,600	22,251,450	775,992	613,842
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £162,150	
L.—Appropriations in Aid	234,600	216,442	Deficiency of Appropriations in Aid realised £18,158	
NET TOTAL	£22,179,000	22,035,008	Net Surplus to be surrendered £143,992	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—The number of grants arising for payment during the year was greater than anticipated.
- A.4.—The number of schools using Irish as a medium of instruction was less than anticipated.
- A.5.—The number of choirs and orchestras entered for examination was less than expected.
- D.—Excess due mainly to change in the manner of apportionment of recoupment to Local Authorities as between this Subhead and Subheads C.1 and C.5 of Vote 27.
- E.—The printing of one text book did not proceed as rapidly as expected.
- F.—Some courses for which provision was made were not held and claims in respect of some of the courses held were not received within the year.
- G.—The income of the Secondary Teachers' Pension Fund was sufficient to meet outgoings.
- I.2.—The number of grants paid was less than expected.
- J.1.—The excess was mainly due to inadequate provision for teachers' salaries and to salary increases for which provision was not made.
- J.2.—Progress in connection with the erection of comprehensive schools was faster than expected. In addition expenditure arose earlier than expected in connection with a further programme of building comprehensive and community schools.
- K.—Some claims for grants were not presented for payment within the year.

Vote 29

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	77,100	79,281
2. Sale of Irish text books	4,500	959
3. Miscellaneous receipts	3,000	8,924
4. Refund of portion of capital grants (Subhead I.2)	150,000	127,278
	<u>£234,600</u>	<u>£216,442</u>

- Deficiency was due mainly to some receipts for the sale of Irish text books not coming to hand in the financial year.
- These receipts are variable.
- Accurate estimation is difficult due to uncertainty as to the amount of loans to be made and their time of payment on which factors the amount of the refunds in the year depend.

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
21 Nollaig, 1972.

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 LOANS

Issues of Loans towards building of Secondary Schools, and repayments thereof (Subheads I.2 and L.4)

Year ended	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
31st March, 1969 ..	257,436	—	—
31st March, 1970 ..	499,962	3,409	16,715
31st March, 1971 ..	637,316	13,505	64,717
31st March, 1972 ..	363,683	33,405	93,873
TOTAL ..£	1,758,397	50,319	175,305

Principal outstanding (1) £1,758,397—(2) £50,319=£1,708,078.

21 Nollaig, 1972.

S. MAC GEARAILT,
Accounting Officer.

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, 1972, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities Cash			Securities Cash	
	£	£		£	£
Balances on 1st April, 1971 :			Cash invested in Securities		
5% National Loan, 1962/72	200		viz :—		
War Loan, 3½% Stock ..	400		9½% Exchequer Loan, 1991/96		1,485
6% Exchequer Stock, 1980/85 "A" Stock ..	725		Balances on 31st March, 1972 :		
6% Exchequer Loan, 1985/90 ..	500		5% National Loan, 1962/72	200	
7% National Loan, 1987/92	460		War Loan, 3½% Stock ..	400	
7½% E.S.B. Stock, 1988/93	94		6% Exchequer Stock, 1980/85 "A" Stock ..	725	
9½% National Loan, 1984/89 ..	3,874		6% Exchequer Loan, 1985/90 ..	500	
Cash transferred from Income A/c for investment		1,485	7% National Loan, 1987/92	460	
9½% Exchequer Loan, 1991/96	1,500		7½% E.S.B. Stock, 1988/93	94	
			9½% National Loan, 1984/89 ..	3,874	
			9½% Exchequer Loan, 1991/96	1,500	
	£7,753	£1,485		£7,753	£1,485

INCOME ACCOUNT

	£		£
Balance on 1st April, 1971	2,494	Transfer to Capital A/c for investment	1,485
Registration fees	1,142	Travelling and subsistence expenses of members of Council	69
Dividends received	487	Balance on 31st March, 1972	2,569
	£4,123		£4,123

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
21 Nollaig, 1972.

Vote 30

VOCATIONAL EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for Vocational Education, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Annual Grants to Vocational Education Committees				
<i>Original</i> £9,939,000				
<i>Supplementary</i> 603,000				
	10,542,000	10,540,602	1,398	—
B.—Training of Teachers	261,490	219,668	41,822	—
C.—Scholarships	5,260	5,120	140	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	58,280	55,419	2,861	—
D.2.—Miscellaneous Vocational Education Services ..	15,690	11,075	4,615	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid) ..	17,500	17,500	—	—
F.—Examinations	64,000	64,852	—	852
G.—Payments in respect of Superannuation Charges ..	188,300	216,385	—	28,085
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	264,000	245,459	18,541	—
I.1.—Regional Technical Colleges—Running Costs				
<i>Original</i> £490,000				
<i>Supplementary</i> 62,000				
	552,000	552,000	—	—
I.2.—Regional Technical Colleges and Colleges of Domestic Science—Capital Costs	950,000	916,495	33,505	—
	12,918,520	12,844,575	102,882	28,937
Deduct—				
Anticipated savings on various Subheads (See Supplementary Estimate)	15,000	—	15,000	—
GROSS TOTAL				
<i>Original</i> £12,253,520				
<i>Supplementary</i> 650,000				
	£12,903,520	12,844,575	87,882	28,937
			Surplus of Gross Estimate over Expenditure £58,945	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
J.—Appropriations in Aid ..	58,520	50,361	£8,159	
			Net Surplus to be surrendered	
NET TOTAL				
<i>Original</i> £12,195,000				
<i>Supplementary</i> 650,000				
	£12,845,000	12,794,214	£50,786	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The number of trainee teachers on special courses for teachers was less than expected. Claims for payment in respect of certain courses were not finalised within the year.
- D.2.—Saving due mainly to the fact that the number and duration of courses organised was less than had been provided for and that some claims in respect of the running costs of the Irish/Swiss Institute of Horology were not received within the year.
- G.—Excess due to increase in pension rates and to the number of *ex-gratia* payments to widows being greater than provided for.
- H.—The number of loans was less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations	28,000	19,864
2. Receipts from Church Temporalities Fund	30,000	30,000
3. Miscellaneous	520	497
	<u>£58,520</u>	<u>£50,361</u>

1. Some examinations were not held and the entrance fee for Typewriting Teachers' Diploma was abolished.

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
21 Nollaig, 1972.

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 31 REFORMATORY AND INDUSTRIAL SCHOOLS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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 ..	£ 36,000	£ 33,188	£ 2,812	£ —
B.—Industrial Schools	300,000	299,426	574	—
C.1.—Marlborough House, Glasnevin	13,000	33,966	—	20,966
C.2.—St. Lawrence's, Finglas ..	50,500	11,836	38,664	—
D.—Conveyance Expenses ..	900	377	523	—
E.—Parental Moneys—Collection Expenses	300	236	64	—
F.—Building and Equipment Grants	250,000	94,469	155,531	—
GROSS TOTAL ..£	650,700	473,498	198,168	20,966
			Surplus of Gross Estimate over Expenditure £177,202	
			Deficiency of Appropriations in Aid realised	
Deduct—	Estimated	Realised		
G.—Appropriations in Aid ..	1,700	1,553	£147	
NET TOTAL ..£	649,000	471,945	Net Surplus to be surrendered £177,055	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

C.1 and C.2.—St. Lawrence's did not open as early as planned. The result was an excess in the case of Marlborough House which was more than offset by the saving in the case of St. Lawrence's. Total expenditure on the two places of detention during the year was less than expected.

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

E.—Parental moneys collected by the Garda Síochána in respect of which commission was payable were less than anticipated with consequent decreases in the cost of collection.

F.—Building work did not start as soon as expected.

APPROPRIATIONS IN AID

The amount of Parental Moneys collected was less than anticipated due to a decrease in the number of children in certified schools.

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
21 Nollaig, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 32 **UNIVERSITIES AND COLLEGES AND
DUBLIN INSTITUTE FOR ADVANCED STUDIES**

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972,
compared with the sum granted, for grants-in-aid to Universities
and Colleges and to the Dublin Institute for Advanced Studies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GRANTS-IN-AID				
UNIVERSITIES AND COLLEGES				
A.—National University				
<i>Original</i> £86,000				
<i>Supplementary</i> 2,200				
	88,200	88,200	—	—
B.1.—University College, Dublin				
—General Grant				
<i>Original</i> £2,577,000				
<i>Supplementary</i> 426,000				
	3,003,000	3,003,000	—	—
B.2.—University College, Dublin				
—Building Grant ..	840,000	840,000	—	—
C.1.—University College, Cork—				
General Grant				
<i>Original</i> £1,192,000				
<i>Supplementary</i> 167,500				
	1,359,500	1,359,500	—	—
C.2.—University College, Cork—				
Building Grant	240,000	240,000	—	—
D.1.—University College, Galway				
—General Grant				
<i>Original</i> £991,000				
<i>Supplementary</i> 149,500				
	1,140,500	1,140,500	—	—
D.2.—University College, Galway				
—Building Grant	850,000	850,000	—	—
E.1.—Maynooth College—Secular				
Education Grant				
<i>Original</i> £95,000				
<i>Supplementary</i> 2,400				
	97,400	97,400	—	—
E.2.—Maynooth College—Building				
Grant	30,000	21,147	8,853	—
F.1.—Trinity College—General				
Grant				
<i>Original</i> £1,718,000				
<i>Supplementary</i> 309,000				
	2,027,000	2,027,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Trinity College—Building Grant	380,000	379,996	4	—
G.1.—Limerick Institute of Higher Education—Current Expenditure	40,000	33,937	6,063	—
G.2.—Limerick Institute of Higher Education—Building, etc., Costs and Special Development Costs	200,000	180,980	19,020	—
H.—College of Surgeons	13,000	13,000	—	—
I.1.—Dublin Dental Hospital—Dental Education Grant ..	160,000	160,000	—	—
I.2.—Dublin Dental Hospital—Building Grant	20,000	20,000	—	—
J.1.—Cork Hospitals Board (New Dental Hospital)—General Expenses	2,000	850	1,150	—
J.2.—Cork Hospitals Board (New Dental Hospital)—Planning Expenses	10,000	10,000	—	—
K.—College of Pharmacy	35,000	35,000	—	—
L.—College of Physical Education	150,000	135,835	14,165	—
M.—Capital Equipment Costs for Third Level Institutions ..	330,000	330,000	—	—
DUBLIN INSTITUTE FOR ADVANCED STUDIES				
N.—Grants under Sections 16 (5) and 25 (1) of the Institute for Advanced Studies Act, 1940				
Original	£240,000			
Supplementary	1,400			
	241,400	236,590	4,810	—
TOTAL				
Original	£10,199,000			
Supplementary	1,058,000			
	£11,257,000	11,202,935		—
Surplus to be surrendered		£	54,065	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.2.—Work on the buildings did not proceed as rapidly as expected.

G.1.—The activities of the Institute did not develop at the rate anticipated.

G.2.—Saving resulted from the sharing of common services with the College of Physical Education on the same campus.

J.1.—The amount claimed was less than expected.

S. MAC GEARAILT,
*Accounting Officer.*AN ROINN OIDEACHAIS,
21 Nollaig, 1972.

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

E. F. SUTTLE
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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	63,500	63,730	—	230
B.—Travelling and Incidental Expenses	13,650	11,585	2,065	—
C.—Post Office Services	750	1,338	—	588
D.—Purchase and Repair of Pictures (Grant-in-Aid)	5,000	5,000	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	2,000	2,000	—	—
F.—Purchase of Books and Journals (Grant-in-Aid)	1,000	1,000	—	—
GROSS TOTAL .. £	85,900	84,653	2,065	818
			Surplus of Gross Estimate over Expenditure £1,247	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— G.—Appropriations in Aid	1,000	893	£107	
NET TOTAL .. £	84,900	83,760	Net Surplus to be surrendered £1,140	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

C.—Expenditure on postage was greater than expected.

EXTRA REMUNERATION (exceeding £100)

Thirty-one attendants received sums varying from £117 to £387 in respect of overtime. The total amount paid in respect of overtime was £8,691.

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1970-71	3,718	90	240
Grant-in-Aid, 1971-72	5,000	2,000	1,000
	8,718	2,090	1,240
Expended, 1971-72	5,047	2,072	880
Balance to 1972-73 £	3,671	18	360

JAMES WHITE,
Accounting Officer.

NATIONAL GALLERY,
7th December, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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	1,550,000	1,619,598	—	69,598
B.1.—Travelling and Incidental Expenses	159,100	175,563	—	16,463
B.2.—Post Office Services ..	143,900	143,297	603	—
C.—Legal Expenses	17,500	16,444	1,056	—
D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund ..	1,373,500	1,358,669	14,831	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	2,000	6,912	—	4,912
F.—Deficiency of Income from Untenanted Land ..	20,000	8,000	12,000	—
G.—Purchase of Interests for Cash, Advances for Purchase of Land and Auctioneers' Commission ..	221,000	134,413	86,587	—
H.—Gratuities to ex-Employees	12,000	12,270	—	270
I.—Improvement of Estates, etc.	980,000	917,427	62,573	—
J.—Adjustment Advances ..	15	—	15	—
K.—Losses by Default, Accident, etc.	10	304	—	294
GROSS TOTAL .. £	4,479,025	4,392,897	177,665	91,537
			Surplus of Gross Estimate over Expenditure £86,128	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid ..	318,025	412,478	£94,453	
NET TOTAL .. £	4,161,000	3,980,419	Total Surplus to be surrendered £180,581	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Excess due mainly to salary increases. A sum of £35,000 was received from the Vote for Remuneration (No. 51).

B.1.—Excess due to increase in travelling allowances and inadequate provision for office equipment.

C.—Fewer warrants issued than had been anticipated.

E.—More Land Bonds than anticipated had to be sold.

F.—Full grant was not required as revenue exceeded expectations.

G.—The saving was due to the falling off of applications for advances under Section 5, Land Act, 1965, and to title difficulties in closing sales to Land Commission under Sections 27 and 28, Land Act, 1950.

I.—Saving was due mainly to difficulty in placing building contracts in some areas.

£1,451 (including costs) was expended in connection with remedial works for two allottees' buildings (F.63/1/54 and F.132/3/58).

A total of £292 was paid to cover increases in Social Insurance liability during the currency of eleven contracts (S.9/2/70).

K.—£221 (including costs) was paid on foot of a decree re right-of-way.

£54 compensation (including costs) was paid for death of a heifer during the course of a grazing letting (D.305/1/63).

£29 compensation was paid for trespass on a crop during the course of a conacre letting (D.305/1/63).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund:—		
(i) Estimated cost of administration and management (44 and 45 Vict., c. 71 (sec. 4))	7,000	7,000
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3)) and No. 14 of 1941 (sec. 50))	57,000	61,000
2. Fees and costs recovered	6,000	2,425
3. Surplus income of Rent and Interest Accounts	30,000	31,839
4. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))	200,000	286,956
5. Contributions towards improvements expenditure	8,000	13,186
6. Miscellaneous	10,025	10,072
	<u>£318,025</u>	<u>£412,478</u>

1. Excess due largely to increased dividend return on stock.

4. The increase was due largely to cash sales of properties.

Vote 34

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 the Vote for Labour for acting as part-time registrar of the Labour Court.

The Solicitor received £350 and the First Assistant Solicitor £150 for extra duties performed in the year ended 31st October, 1970.

An Executive Officer, three Clerical Officers and a Clerical Assistant received £150 each and one Clerical Officer received £146 for computer duties.

Four Messengers received £128, £129, £312 and £419 for extra duties.

Three Clerical Officers and two Clerical Assistants received sums ranging from £101 to £186 and totalling £729 for overtime worked in the Office of the Revenue Commissioners.

A total of £2,636 was paid for overtime during the year.

NOTES

Fees (stamps) amounting to £3,967 in respect of this service were received during the year.

Sums ranging from 35 pence to £53 and amounting in all to £108 in respect of grazing and bog rents due by twenty-three tenants were written off as irrecoverable (D.305/1/63).

Losses of tools and equipment to the value of £76 were written off (D.305/1/63).

Work to the value of £37,368 was done free of charge on the Land Commission computer for other Government Departments.

T. O'BRIEN,
Accounting Officer.

30th October, 1972.

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.

FORESTRY

Vote 35

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for salaries and expenses in connection with Forestry, 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	1,533,250	1,608,897	—	75,647
B.1.—Travelling and Incidental Expenses	290,500	358,775	—	68,275
B.2.—Post Office Services ..	116,100	121,919	—	5,819
C.1.—Acquisition of Land (Grant-in-Aid)	460,000	460,000	—	—
C.2.—Forest Development and Management	4,701,500	4,386,556	314,944	—
C.3.—Sawmilling	59,550	58,875	675	—
D.—Grants for Afforestation Purposes	25,000	14,672	10,328	—
E.—Forestry Education	53,330	43,488	9,842	—
F.—John F. Kennedy Park ..	32,000	37,597	—	5,597
G.—Game Development and Management	81,250	77,995	3,255	—
H.—Conservation (Grant-in-Aid)	150,000	150,000	—	—
I.—Agency, Advisory and Special Services	34,520	43,939	—	9,419
GROSS TOTAL	£ 7,537,000	7,362,713	339,044	164,757
			Surplus of Gross Estimate over Expenditure £174,287	
	Estimated	Realised	Surplus of Appropriations in Aid realised £68,391	
J.—Appropriations in Aid	1,150,000	1,218,391		
NET TOTAL	£ 6,387,000	6,144,322	Total Surplus to be surrendered £242,678	

Vote 35

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Excess due to salary increases partly offset by staff vacancies. £90,200 was received from the Vote for Remuneration (No. 51).

B.1.—Excess due mainly to increased mileage and subsistence rates. £25 was paid to a lecturer in respect of two lectures for which he attended but which had to be cancelled (D.305/1/63).

B.2.—Excess due to underestimation of charge for postal services.

C.2.—Saving arose mainly through reduction in cost of establishment of plantations arising from improved techniques and through a reduction in the building programme. £13,400 was received from the Vote for Remuneration (No. 51).

Miscellaneous expenditure under the subhead includes the following :—

- (1) £105 in respect of damage caused to property of other landholders arising from forestry operations (D.305/1/63).
- (2) £227 for damage caused by or to vehicles of the Forest and Wildlife Service (S.48/2/51).
- (3) £17 for loss of or damage to clothing and other articles arising out of forest fires (D.305/1/63).
- (4) £28 for loss of parts from a machine which was on trial (D.305/1/63).
- (5) £63 paid in four cases to contractors in respect of increases in employers' Social Welfare contributions arising after dates of tenders (S.9/2/64).
- (6) £103 paid to a builder to complete compensation for cancelling contract for official residence due to objection by planning authority (S.86/1/68).
- (7) £21 in aggregate in three minor nugatory payments (D.305/1/63).

C.3.—£350 was received from the Vote for Remuneration (No. 51).

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

E.—Saving due to staff vacancies and reduction in number of trainees. £700 was received from the Vote for Remuneration (No. 51).

F.—Excess due to development costs carried over from 1970–71. £350 was received from the Vote for Remuneration (No. 51). £58 was paid for repairs to a hired machine which was damaged by a concealed obstruction (D.305/1/63).

I.—Excess due to increased cost of timber research programme being carried out by the Institute for Industrial Research and Standards.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS :		
Sales of timber	1,078,000	1,118,103
Rents (grazing, shooting, etc.)	12,000	18,528
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)	10,000	19,471
SAWMILL RECEIPTS :		
Receipts from Sawmills (Subhead C.3)	50,000	62,289
	<u>£1,150,000</u>	<u>£1,218,391</u>

Sales of timber were slightly in excess of estimate.

EXTRA REMUNERATION (exceeding £100)

Twelve officers received amounts varying from £101 to £407 in respect of overtime. Two officers received amounts of £178 and £108, respectively, for overtime worked in the Office of the Revenue Commissioners. The total amount paid for overtime was £3,434.

NOTES

The following items were written off :—

£33,680—losses resulting from forest fires (S.86/7/39 and D.305/1/63)

£927—losses by theft (D.305/1/63)

£158—deficiencies of tools at forest centres (D.305/1/63)

£49—in respect of rent and rates on cottage which were deemed irrecoverable (D.305/1/63)

£8—miscellaneous small losses in four cases ranging from £1 to £3 (D.305/1/63)

Two small plots of land valued at £175 and £150 were transferred to the Forest and Wildlife Service by the Office of Public Works without payment (S.86/1/68).

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31st MARCH, 1972

	£
Balance on 1st April, 1971	181,845
Grant-in-Aid, 1971-72	460,000
Amount received from sundry sources for the sale of land, etc.	68,769
	<hr/>
	710,614
Expenditure, 1971-72	449,105
Balance on 31st March, 1972	<hr/>
	£261,509

CONSERVATION (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31st MARCH, 1972

	£
Balance on 1st April, 1971	100,000
Grant-in-Aid, 1971-72	150,000
	<hr/>
	250,000
Expenditure, 1971-72	41,593
Balance on 31st March, 1972	<hr/>
	£208,407

T. O'BRIEN,
Accounting Officer.

31st October, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ABSTRACT ACCOUNTS OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st MARCH, 1972

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Trading Account—Cost of goods produced	£	£	£
Value of raw material ..	19,076	17,522	36,598		49,272	48,515	97,787
Carriage inward ..	5,300	3,509	8,809				
Cost of raw material ..	24,376	21,031	45,407				
Factory wages ..	22,229	24,242	46,471				
Electricity ..	1,311	1,074	2,385				
Repairs and maintenance ..	1,356	2,168	3,524				
	£ 49,272	48,515	97,787		£ 49,272	48,515	97,787

TRADING ACCOUNT

	£	£	£		£	£	£
Stock of finished goods at 1st April, 1971	5,267	6,264	11,531	Sales (a)	49,145	46,749	95,894
Add cost of goods produced ..	49,272	48,515	97,787	Profit and Loss Account—Loss	—	1,686	1,686
Less stock of finished goods at 31st March, 1972 ..	54,539	54,779	109,318				
Cost of goods sold (a) ..	8,146	6,344	14,490				
Profit and Loss Account—Gross Profit	46,393	48,435	94,828				
	2,752	—	2,752				
	£ 49,145	48,435	97,580		£ 49,145	48,435	97,580

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
Trading Account—Loss	£	£	£	Trading Account—Gross Profit ..	£		£
Foresters' salaries and other expenses .. office	—	1,686	1,686	Loss	2,752		2,752
Insurance	4,003	3,727	7,730		2,163	6,135	8,298
Depreciation—Buildings	216	149	365				
Machinery	463	153	616				
	233	420	653				
	£ 4,915	6,135	11,050		£ 4,915	6,135	11,050

	Cong	Dundrum	Total
Gross Capital Investment in Fixed Assets at 31st March, 1971	£ 44,041	£ 23,565	£ 67,606
Less Aggregate Depreciation to 31st March, 1971	24,672	15,981	40,653
Net Capital Investment in Fixed Assets at 31st March, 1971	19,369	7,584	26,953
Add Capital Investment in Fixed Assets in year ended 31st March, 1972	123	1,816	1,939
Less Depreciation in year ended 31st March, 1972 (as shown above)	19,492	9,400	28,892
Net Capital Investment in Fixed Assets at 31st March, 1972	696	573	1,269
Add Value of Stock at 31st March, 1972	18,796	8,827	27,623
Capital employed at 31st March, 1972	8,146	6,344	14,490
	£26,942	£15,171	£42,113

The provision for depreciation in these accounts represents capital in fact refunded to the Exchequer (merged in Appropriations in Aid).
The aggregate of such provisions must, therefore, be deducted from the Gross Capital Investment figures to determine the capital currently employed.

T. O'BRIEN,
Accounting Officer.

31st October, 1972.

Féach freisin Tuarascáil an Ard-Reachtaire Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1972, 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 <i>Meastachán bunaidh</i> £120,000 <i>Meastachán forlontach</i> 12,010	132,010	134,062	—	2,052
B.—Costais Taistil agus Costais Theagmhasacha <i>Meastachán bunaidh</i> £14,000 <i>Meastachán forlontach</i> 1,000	15,000	15,663	—	663
C.—Seirbhísí Poist	8,500	8,379	121	—
D.—Tithe Gaeltachta	255,000	283,255	—	28,255
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht <i>Meastachán bunaidh</i> £763,000 <i>Lúide Meastachán forlontach</i> 163,000	600,000	582,431	17,569	—
F.—Scéimeanna Cultúrtha agus Sóisialacha	300,000	284,309	15,691	—
G.—Eagrais Áirithe Ghaeilge (Deontais-i-gCabhair)	170,000	170,000	—	—
H.1.—Gaeltarra Éireann—Caiteachas Reatha (Deontais-i-gCabhair) <i>Meastachán bunaidh</i> £200,000 <i>Meastachán forlontach</i> 150,000	350,000	350,000	—	—
H.2.—Gaeltarra Éireann—Caiteachas Caipitil (Deontais-i-gCabhair)	675,000	675,000	—	—
MÓR-IOMLÁN <i>Meastachán bunaidh</i> £2,505,500 <i>Meastachán forlontach</i> 10	£ 2,505,510	2,503,099	33,381	30,970
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £2,411	
	Measta	Mar a fuarthas	Easnamh sna Leithris-i-gCabhair a fuarthas £495	
I.—Leithris-i-gCabhair	500	5	Farasbarr Glan atá lo tabhairt suas	
GLAN-IOMLÁN <i>Meastachán bunaidh</i> £2,505,000 <i>Meastachán forlontach</i> 10	£ 2,505,010	2,503,094	£1,916	

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

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

E.—Is mar a leanas a bhí an caiteachas ar na deontais, etc., i ndáil le :—

	£
Bóithre	154,628
Uisce agus séarachas	16,717
Muiroibreacha	119,570
Tithe gloine	8,331
Talmhaíocht	75,710
Forbairt chomharchumann	18,770
Coláistí Gaeilge	2,225
Meánscoileanna	18,406
Hallai	2,849
Cóiríocht saoire	77,621
Saoráidí ilghnéitheacha	87,604
	<hr/>
	£582,431

F.—Is mar a leanas a bhí an caiteachas ar na deontais chun cabhrú le:—

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an	
Ghaeilge gnáth-theanga an teaghlaigh acu	89,350
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	3,776
Daltaí ar thréimhse saoire nó ar théarma scoile sa Ghaeltacht agus lucht na dtithe iostais	91,690
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	48,940
Gearrscannáin Ghaeilge	9,410
Seirbhísí ilghnéitheacha	41,143
	<hr/>
	£284,309

Thárla sábháil faoi fhoirmhór na bhfo-theideal sin.

G.—Is leis na heagrais seo a leanas a íocadh na deontais-i-gcabhair:—

	£
Comhdháil Náisiúnta na Gaeilge	45,000
Conradh na Gaeilge	37,000
An tOireachtas	10,000
An Chomhairle Náisiúnta Drámaíochta	18,000
Taibhdhearc na Gaillimhe	9,000
Amharclann Ghaoth Dobhair	2,000
Gael-Linn	47,500
Cumann na Sagart	1,500
	<hr/>
	£170,000

LEITHRIS-I-GCABHAIR

	Measta	Mar a fuarthas
	£	£
1. Aisíoc iasachtaí (Fo-mhircheann E)	495	—
2. Fáiltais ilghnéitheacha	5	5
	<hr/>	<hr/>
	£500	£5

LUACH SAOTHAIR BHREISE (thar £100)

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

Fuair Ardoifigeach Feidhmiúcháin £200 mar rúnaí ar Arramara Teoranta.

L. TÓIBÍN,

Oifigeach Cuntasatochta.

29 Samhain, 1972.

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

E. P. SUTTLE,

Ard-Reachtáire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture and Fisheries, including certain services administered by that Office, and for payment of certain subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GENERAL ADMINISTRATION				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £4,324,000				
<i>Supplementary</i> 200,000				
	4,524,000	4,586,305	—	62,305
A.2.—Travelling and Incidental Expenses				
<i>Original</i> £448,000				
<i>Supplementary</i> 152,000				
	600,000	602,724	—	2,724
A.3.—Post Office Services ..	148,000	159,728	—	11,728
A.4.—Advertising and Publicity	66,300	49,754	16,546	—
A.5.—Consultative Councils, Inquiries and Reports				
<i>Original</i> £11,200				
<i>Supplementary</i> 20,000				
	31,200	26,660	4,540	—
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges				
<i>Original</i> £1,374,984				
<i>Less Supplementary</i> 128,000				
	1,246,984	1,281,820	—	34,836
B.2.—Veterinary College ..	113,000	120,042	—	7,042
B.3.—Agricultural Schools and Farms				
<i>Original</i> £786,200				
<i>Supplementary</i> 166,000				
	952,200	826,727	125,473	—
B.4.—Private Agricultural Schools, etc.				
<i>Original</i> £386,860				
<i>Less Supplementary</i> 50,000				
	336,860	327,212	9,648	—
B.5.—An Foras Talúntais—Grant-in-Aid for General Purposes				
<i>Original</i> £2,350,000				
<i>Supplementary</i> 57,000				
	2,407,000	2,407,000	—	—
B.6.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	90,000	90,000	—	—
B.7.—Research and Testing ..	206,500	192,188	14,312	—
B.8.—County Committees of Agriculture				
<i>Original</i> £1,000,000				
<i>Supplementary</i> 285,000				
	1,285,000	1,255,193	29,807	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.9.—Scholarships and Training (including Grant-in-Aid) <i>Original</i> £140,600 <i>Supplementary</i> 4,000	144,600	58,631	85,969	—
B.10.—Technical Assistance	60,000	59,936	64	—
B.11.—Agricultural Organisations, etc. (including Grants-in- Aid)	46,287	45,594	693	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock	368,400	297,114	71,286	—
C.2.—Bovine Tuberculosis Eradi- cation <i>Original</i> £2,901,000 <i>Supplementary</i> 2,900,000	5,801,000	5,572,150	228,850	—
C.3.—Brucellosis Eradication .. <i>Original</i> £2,500,000 <i>Supplementary</i> 700,000	3,200,000	2,895,855	304,145	—
C.4.—General Disease Control and Eradication <i>Original</i> £54,005 <i>Supplementary</i> 3,990	57,995	48,704	9,291	—
PRODUCTION AND DEVELOP- MENT AIDS				
D.1.—Lime and Fertilisers .. <i>Original</i> £7,105,000 <i>Supplementary</i> 550,000	7,655,000	7,642,224	12,776	—
D.2.—Land Project <i>Original</i> £3,725,000 <i>Supplementary</i> 812,000	4,537,000	4,446,751	90,249	—
D.3.—Farm Buildings and Water Supplies <i>Original</i> £2,825,000 <i>Supplementary</i> 1,250,000	4,075,000	4,068,029	6,971	—
D.4.—Beef Cattle Incentive Scheme <i>Original</i> £5,300,000 <i>Supplementary</i> 1,300,000	6,600,000	6,639,291	—	39,291
D.5.—Farrowed Sows ..	75,000	40,873	34,127	—

Vote 37

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
D.6.—Sheep Headage Grants	£	£	£	£
<i>Original</i> £1,500,000				
<i>Supplementary</i> 300,000				
	1,800,000	1,792,950	7,050	—
D.7.—Small Farm (Incentive Bonus) Scheme	450,000	420,825	29,175	—
D.8.—Poultry and Eggs	93,000	86,419	6,581	—
D.9.—Horticulture (including Glasshouses)				
<i>Original</i> £518,010				
<i>Less Supplementary</i> 100,000				
	418,010	369,430	48,580	—
D.10.—Grain Storage Loans ..	5	—	5	—
D.11.—Miscellaneous Schemes ..	97,800	70,837	26,963	—
D.12.—Miscellaneous Equipment, etc., Grants				
<i>Original</i> £88,010				
<i>Supplementary</i> 48,000				
	136,010	133,886	2,124	—
MARKETING SUPPORTS AND AIDS				
E.1.—Dairy Produce (including Grants-in-Aid)				
<i>Original</i> £30,000,000				
<i>Supplementary</i> 10				
	30,000,010	29,817,592	182,418	—
E.2.—Beef, Mutton and Lamb Exports				
<i>Original</i> £2,550,000				
<i>Less Supplementary</i> 900,000				
	1,650,000	1,515,848	134,152	—
E.3.—Bacon and Pork Exports ..				
<i>Original</i> £4,200,000				
<i>Supplementary</i> 675,000				
	4,875,000	4,875,000	—	—
E.4.—Cereals				
<i>Original</i> £205,000				
<i>Supplementary</i> 119,000				
	324,000	306,934	17,066	—
OTHER SERVICES				
F.—Agricultural Credit Corporation	12,320	13,505	—	1,185
G.—Agricultural Wages Board ..	21,500	21,619	—	119
H.—An Chomhairle Olla				
<i>Original</i> £17,500				
<i>Supplementary</i> 4,000				
	21,500	21,806	—	306

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.1.—Córas Beostoic agus Feola ..	300,000	300,000	—	—
I.2.—Beef Classification Scheme	50,000	3,741	46,259	—
J.—Bord na gCapall (Grant-in-Aid)	100,000	100,000	—	—
K.—International Co-Operation	56,000	54,591	1,409	—
L.—Aid Programmes (including Grants-in-Aid)				
<i>Original</i> £210,000				
<i>Supplementary</i> 50,000				
	260,000	260,000	—	—
GROSS TOTAL				
<i>Original</i> £76,874,481				
<i>Supplementary</i> 8,418,000				
	£85,292,481	83,905,488	1,546,529	159,536
			Surplus of Gross Estimate over Expenditure £1,386,993	
Deduct—				
M.—Appropriations in Aid	Estimated	Realised		
<i>Original</i> £4,102,481				
<i>Supplementary</i> 1,050,000				
	5,152,481	4,698,515		£453,966
NET TOTAL				
<i>Original</i> £72,772,000				
<i>Supplementary</i> 7,368,000				
	£80,140,000	79,206,973		£933,027

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Interest on Exchequer advances for the purchase, etc., of creameries	35,076	—
Receipts under the Land Project	30,000	36,059
	£65,076	£36,059

Interest due to the Exchequer by the Dairy Disposal Company was deferred with the sanction of the Department of Finance (D.306/8/66).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.3.—The excess expenditure was due to increased telephone charges and the installation of a private automatic exchange and telex at headquarters.

A.4.—The volume of advertising was less than expected. The resultant saving was partly offset by an excess on the cost of the Department's exhibits at shows due to higher costs generally.

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- A.5.—Expenditure on commissions and special inquiries was less than expected. Fewer reports on agricultural conditions than expected were received.
- B.2.—Excess expenditure on general supplies and repairs due to increased costs and on salaries was partly offset by savings on the purchase of animals and fodder.
- B.3.—The main saving was on the provision for new farm buildings as the building programme did not progress to the stage visualised when the estimate was being framed. Expenditure arising out of the purchase of the new property at Kildalton was less than expected. The savings, together with some savings on the general expenses of management at Mellowes Agricultural College, Ballyhaise and Clonakilty Agricultural Stations and on salaries were offset to an extent by excess expenditure on the general expenses of the Munster Institute.
- B.7.—The acreage contracted for in connection with the cereal seed certification schemes was smaller than expected due to the carry over of a substantial quantity of seed from the previous year. A proposed new granary shed at the cereal station was not constructed. The resultant savings and some minor savings on other items of the subhead were partly offset by some excess expenditure on the general expenses of Backweston farm.
- B.9.—Progress in the building of farm training centres was slower than expected.
- C.1.—Savings arose on the provision for (i) the purchase of stock cattle, sheep and pigs because expected purchases of cattle from the Continent were not made and because rams and boars of the desired standards were not available in sufficient numbers, (ii) the purchase of thoroughbred stallions for hunter-breeding as it was not possible to procure sufficient stallions of the required standard, (iii) the general expenses of the pig progeny stations as fewer pigs than expected were sent in by breeders for testing, (iv) payments to artificial insemination stations in connection with cattle progeny testing as fewer milk recorders for testing were employed by the stations than expected and (v) cattle performance testing, weight recording, etc., as the proposed new testing station was not brought into operation during the year. The savings mentioned together with a saving on the scheme for encouraging improvement in the breeds of horses were partly offset by excess expenditure on other items but chiefly on the purchase of bulls and rams for sale at reduced prices, due to higher purchase prices and an increase in the number of bulls located, and on serum treatment of ewes under a controlled breeding experiment operated in conjunction with An Foras Talúntais and University College, Dublin.
- C.3.—Testing in the brucellosis free area and the clearance area did not proceed at the expected rate.
- C.4.—The saving was mainly on the provision (£50,000) for warble fly eradication which was framed to meet the expenses of operating the Warble Fly (Notification and Treatment) Order, 1967. The Order was subsequently revoked and expenditure of only £6,000 arose out of its operation. The alternative measures adopted against warble fly cost approximately £35,600.
- D.5.—The number of farrowings coming within the terms of the scheme did not reach the expected figure.
- D.7.—Payments under the scheme were slower to mature than estimated.
- D.8.—A proposed importation of turkey breeding stock from the U.S.A. was not made because of turkey disease problems there. The resultant savings together with a smaller saving on miscellaneous expenses were partly offset by increased expenditure on grants for broiler supply farm and turkey fattening houses.
- D.9.—Applications for grants for erection of glasshouse nurseries did not reach the numbers expected. The proposed development board for the horticultural industry was not set up during the year. There was a decrease in the number of growers participating in the scheme of glasshouse crops in Gaeltacht areas. No new applications for grants towards cost of co-operative packing and grading stations for horticultural produce were received and payments were confined to grants which had been approved in previous years. The resultant savings were partly offset by excess expenditure on grants for mushroom units the demand for which exceeded expectations.

D.11.—The response to the scheme for promotion of group farming was very slow and very little expenditure was incurred on it. Participation of farmers in the scheme for assessment of livestock production was less than expected. The resultant savings together with some smaller savings on other items of the subhead were partly offset by excess expenditure on the seed distribution scheme due to a heavy demand for seed potatoes in the 1971 season and on the schemes in north-west Cavan.

E.2.—Because of higher prices for cattle in the United Kingdom beef export support payments were less than originally estimated.

E.4.—The saving, which was on the provision for the cost of providing a floor price for oats in western areas arose because the loss on the oats taken up by An Bord Gráin was less than expected.

F.—The scheme of loans for the purchase of fertilisers and ground limestone was availed of to a greater extent than expected.

I.2.—Expenditure on the scheme was considerably less than anticipated.

APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1	18,000	25,146
2. Receipts from clinique and other fees, etc., at Veterinary College	B.2	4,000	7,656
3. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms	B.3	111,240	141,099
4. Receipts from sale of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown and recoupment of quarantine expenses at Spike Island	B.7	56,850	78,983
5. Receipts from sale and leasing of livestock ..	C.1	107,660	90,825
6. Receipts from sale of cattle slaughtered under Bovine Tuberculosis Eradication Scheme ..	C.2		
<i>Original</i>			£901,000
<i>Supplementary</i>			1,300,000
		2,201,000	2,112,697
7. Receipts from sale of cattle slaughtered under the Brucellosis Eradication Scheme ..	C.3		
<i>Original</i>			£1,000,000
<i>Supplementary</i>			600,000
		1,600,000	1,246,725
8. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc.	D.8	40,200	50,146

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	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
9. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.	D.10	87,580	87,349
10. Receipts from sale of seeds, manures, etc., at reduced prices under special schemes . .	D.11	47,053	36,481
11. Receipts from United Kingdom Government for Irish beef, mutton and lamb imported into the United Kingdom	E.2		
<i>Original</i>		£1,500,000	
<i>Less Supplementary</i>		850,000	
		650,000	610,000
12. Receipts from licences, inspection fees, etc., under Fresh Meat Acts and Pigs and Bacon Acts		103,000	98,758
13. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm		105,620	97,549
14. Receipts from Church Temporalities Fund . .		10,000	10,000
15. Other receipts		10,278	5,101
TOTAL			
<i>Original</i>		£4,102,481	
<i>Supplementary</i>		1,050,000	
		£5,152,481	£4,698,515

1. The surplus was due to salary increases and to more officers being on loan during the year than originally anticipated.
2. The number of animals available for sale was greater than expected.
3. The surplus arose mainly because of receipts from the farm at Kildalton Agricultural and Horticultural College which was taken over during the year and because of increased sales and better prices for livestock at Mellowes Agricultural College and Ballyhaise and Clonakilty Agricultural Stations.
4. The surplus was due mainly to a further gift of £12,000 received from the Wellcome Research Foundation towards the cost of an electron microscope and to better prices received for livestock.
5. A proposed bull performance testing scheme did not get under way so that no receipts from this source were received during the year. Boars and rams of the standard required were not available in sufficient numbers during the year and the demand for Irish draught sires continued to decline. The introduction of a revised milk recording scheme, involving higher fees, did not come into operation until late in the year. Sales of pigs at the progeny testing stations were down because the throughput of pigs at the stations was smaller than expected. The resultant deficiencies were partly offset by increased receipts for bulls and rams located on special terms in certain areas.
7. The number of reactors taken up and sent to meat factories was less than estimated because testing in the brucellosis free area and clearance area did not progress as expected.

8. The sale of turkey poults for breeding exceeded expectations.
10. The demand for seed potatoes in the 1972 season was less than expected. Receipts from demonstration plots and other smaller items were also below expectations.
11. The average rates of guarantee payments in the United Kingdom were lower than estimated and consequently the recoupments on the quantities of Irish beef and lamb imported were also at a lower level.
13. The demand for seed under the cereal seed certification scheme was less than expected. Fees under the Dairy Produce Acts were down because butter production in 1971 was less than estimated. The resultant deficiencies and some smaller ones were partly offset by an increase in the amount of fees received for licences under the Livestock Breeding Act.
15. Receipts under this heading are variable and cannot be closely estimated.

EXTRA REMUNERATION (exceeding £100)

An Assistant Secretary received an allowance of £325 from An Bord Gráin for acting as chairman of the board ; another received an allowance of £325 for acting as a member of the board of Córas Tráchtála and another received an allowance of £325 from An Bord Baine for acting as a member of the board.

An Assistant Secretary received an allowance of £386 from the Dairy Disposal Company Limited for acting as chairman of the company and £325 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 Economist received an allowance of £500 from Vote 40 for acting as a member of An Coimisiún Dumpála.

A Chief Inspector received an allowance of £325 from Córas Beostoic agus Feola for acting as a member of the company.

A Senior Inspector and a Principal received allowances of £1,175 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 the Industrial Development Authority for acting as a member of the authority and another received £500 from Nítrigin Éireann Teoranta for acting as director of the company.

An Agricultural Inspector received £300 for acting as chief officer of An Chomhairle Olla.

A County Development Team Secretary on loan from the Department of Finance received a gratuity of £268 for special duties.

A Higher Executive Officer received an allowance of £300 from Vote 6 in respect of extra duties in the Department of Finance during the period March, 1969 to July, 1970.

An Executive Officer received an allowance of £200 from Vote 40 for acting as a member of the Credit Union Advisory Committee.

Two Executive Officers received £119 each for special duties and a Clerical Officer received £182 for programming duties.

One hundred and seventy-two officers of the Department's Veterinary staff received gratuities ranging from £106 to £250 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 £280 from the funds of the company.

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An Assistant Agricultural Inspector received an allowance of £123 in respect of higher duties.

Seventy-eight Agricultural Officers received amounts ranging from £101 to £445 for extra services rendered on supervisory duties in respect of varying periods during the year.

Four Agricultural Officers and one Ship Inspector received amounts ranging from £234 to £720 from Vote 42 for services as night telephonists.

Three hundred and forty-two employees received sums varying from £101 to £931 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £127,637.

NOTES

This Account includes expenditure of £1,325 in respect of the remuneration of an officer temporarily on loan, without repayment, to an outside body.

Lands to the value of £5,000 were transferred without repayment to the Department of Lands (Forestry and Wild Life Service) (S.90/24/70).

This Account includes the following *ex-gratia* payments:—£1,451 to twenty-eight herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In nine cases the animals died before valuation and in the remaining nineteen after valuation but before they could be collected for slaughter. £537 to nine herd owners in respect of attested cattle in which lesions were discovered on post-mortem examination at factories. £200 to two herd owners in respect of animals accidentally killed when being collected for slaughter. Subhead C.2 (S.90/11/67).

£768 to thirteen herd owners in respect of cattle which failed to pass the test under the Brucellosis Eradication Scheme. In three cases the animals died before valuation and in the remaining ten after valuation but before they could be collected for slaughter. Subhead C.3 (S. 90/11/67).

£161 to three members of the public in respect of motor cars damaged as a result of accidents in which vehicles, the property of the Department, were involved (D. 306/25/62).

£43 to a member of the Department's staff representing the difference between his normal pay and his benefit under the Social Welfare (Occupational Injuries) Act during a period when he was not entitled to paid sick leave. He was suffering from brucellosis which he claimed he contracted during the course of his employment (E.109/83/67).

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

Reference	Amount	
S.90/15/56	£176	Value of hay and straw destroyed in a fire at Thorndale farm.
S.90/4/56	£1,326	Gaeltacht Glasshouse Scheme— Balances of the full cost of eighteen glasshouses, including equipment, after taking into account the sums recovered by way of loan repayments and the proceeds of the sale of the houses. The eighteen growers concerned had withdrawn from the scheme.
D.306/25/62	£30	Amount due in respect of a bull sold on special terms in congested districts.
D.306/25/62	£30	Value of a level stolen from the car of a member of the Department's staff.

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in sixty-one cases of registered dealers who had defaulted, and in nine cases of former registered dealers whose premises were transferred, etc. The sum involved, viz., £70 was written off. Acquisition fees totalling £7 under Section 15 of the Act were also written off (S.90/14/41).

M. J. BARRY,
Accounting Officer.

14th November, 1972.

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, 1972
(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	561,770
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	70,618
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	3,679
Miscellaneous	25
	<hr/> £636,092

(a) Reducible, if certain conditions are complied with, to £19,564.

M. J. BARRY,
Accounting Officer.

14th November, 1972.

WORLD FOOD PROGRAMME (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WORLD FOOD PROGRAMME ACCOUNT IN THE YEAR ENDED
31ST MARCH, 1972

RECEIPTS		PAYMENTS	
	£		£
Balance on 1st April, 1971	Contribution to World Food Programme 200,745
Transfer from Oireachtas Vote 37 (Subhead L(1)) 250,000	Balance on 31st March, 1972 61,840
	<u>£262,585</u>		<u>£262,585</u>

M. J. BARRY,
Accounting Officer.

14th November, 1972.

FISHERIES

Vote 38

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for salaries and expenses in connection with Sea and Inland Fisheries, including sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances	£	£	£	£
<i>Original</i> £173,980				
<i>Supplementary</i> 10				
	173,990	176,680	—	2,690
B.1.—Travelling and Incidental Expenses	27,200	29,509	—	2,309
B.2.—Post Office Services ..	6,800	6,930	—	130
C.1.—Sea Fisheries Development	114,100	89,167	24,933	—
C.2.—Fishery School	80,000	18,088	61,912	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)	460,000	460,000	—	—
D.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)				
<i>Original</i> £310,000				
<i>Supplementary</i> 90,000				
	400,000	400,000	—	—
D.3.—Repayment of Advances ..	71,406	71,406	—	—
E.—Inland Fisheries Development	243,020	239,376	3,644	—
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	220,000	220,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	8,000	6,297	1,703	—
GROSS TOTAL				
<i>Original</i> £1,714,506				
<i>Supplementary</i> 90,000				
<i>Do.</i> 10				
£	1,804,516	1,717,453	92,192	5,129
			Surplus of Gross Estimate over Expenditure £87,063	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid ..	29,506	31,257	£1,751	
			Total Surplus to be surrendered	
NET TOTAL				
<i>Original</i> £1,685,000				
<i>Supplementary</i> 90,000				
<i>Do.</i> 10				
£	1,775,010	1,686,196	£88,814	

Vote 38

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.1.—The volume of travelling was greater than expected.

C.1.—The number of boys who were selected as suitable for training under the scheme for training of boys as fishermen was less than expected. The proposed new fishery school was not completed and accordingly a provision for specialised courses, etc., for the boys was not utilised. The two exploratory fishing vessels were laid up for long periods while undergoing repairs and overhaul and consequently the scientific programme had to be curtailed. The resultant and some other smaller savings were partly offset by the additional expenditure on the repair and overhaul of the vessels.

C.2.—Construction of the school did not commence as early as expected.

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment of advances made to the former Sea Fisheries Association	16,167	16,167
2. Proceeds of fines and forfeitures incurred in respect of fishery offences	2,000	5,606
3. Lettings of fishing rights	4,000	4,002
4. Miscellaneous receipts	7,339	5,482
	<u>£29,506</u>	<u>£31,257</u>

2. It is not possible to make a more accurate estimate of income from fines and forfeitures.

4. Miscellaneous receipts are variable and cannot be closely estimated.

EXTRA REMUNERATION (exceeding £100)

A Principal received £375 from the funds of An Bord Iascaigh Mhara for acting as a member of the board. A Principal and an Assistant Principal received £250 each for acting as members of the Foyle Fisheries Commission. A blind Telephonist received £123 in respect of overtime. The total expenditure on overtime was £574.

NOTES

A sum of £14,000 was received from the Vote for Remuneration (No. 51).

Expenditure in respect of the Inland Fisheries Commission, which was set up in 1970-71, amounted to £7,350, bringing expenditure to 31st March, 1972, in connection with the Commission to £10,885 (Subhead E).

M. J. BARRY,
Accounting Officer.

14th November, 1972.

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, 1972, 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	£ 1,591,000	£ 1,632,859	£ —	£ 41,859
B.—Travelling and Incidental Expenses	92,000	73,369	18,631	—
C.—Post Office Services	253,000	249,028	3,972	—
D.—Advertising and Publicity	6,000	3,772	2,228	—
E.—Commissions and Special Inquiries	6,500	1,824	4,676	—
F.—International Organisations	45,000	38,870	6,130	—
G.—Research	25,000	9,864	15,136	—
H.—Resettlement Allowances	15,000	4,293	10,707	—
I.—Career Information	1,500	612	888	—
J.1.—An Chomhairle Oiliúna—administration and general expenses (Grant-in-Aid) Original £1,360,000 Supplementary 100,000	1,460,000	1,325,000	135,000	—
J.2.—An Chomhairle Oiliúna—capital expenditure (Grant-in-Aid) Original £490,000 Supplementary 100,000	590,000	590,000	—	—
K.—National Industrial Safety Organisation (Grant-in-Aid)	12,000	11,663	337	—
L.—Training Grants	340,000	340,000	—	—
M.—Grants for Advisory Services for Emigrants	10,000	6,402	3,598	—
O.—Losses	—	374	—	374
GROSS TOTAL Original £4,247,000 Supplementary 200,000	£ 4,447,000	4,287,930	201,303	42,233
			Surplus of Gross Estimate over Expenditure £159,070	
	Estimated	Realised	Surplus of Appropriations in Aid realised £15,740	
Deduct— N.—Appropriations in Aid	621,000	636,740	Total Surplus to be surrendered	
NET TOTAL Original £3,626,000 Supplementary 200,000	£ 3,826,000	3,651,190	£174,810	

Vote 39

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The cost of pay increases in 1971–72 not provided for in the grant of £1,591,000 for subhead A was £146,000. Most of this amount was met from provision for new posts not filled due to delays in recruitment and the balance from savings on other subheads.
- B.—Savings mainly due to delay in filling new posts.
- C, D and E.—Expenditure was less than anticipated. In the case of subhead E, no significant expenditure was incurred on special inquiries.
- F.—Provision for a gift to the new ILO building in Geneva was not spent in the year. The annual subscription to ILO was less than anticipated mainly because of devaluation of the US dollar. Also an ILO Regional Conference which was expected to be held in 1971–72 did not take place.
- G.—Progress was slower than anticipated on a number of research projects sponsored by the Department.
- H.—Increased demands were anticipated under the Resettlement Assistance Scheme following revision of the Scheme but did not materialise until late in the year.
- J.1.—Because of delay in opening the Dublin and Cork training centres of ANCO, expenditure on salaries, trainee allowances, etc., was less than anticipated.
- M.—Grants to emigrant bureaux recommended by the Emigrants Advisory Committee were less than anticipated.
- O.—The charges to this subhead mainly comprise cash handling shortages at employment exchanges not involving suspicion of fraud or culpable negligence (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	600,000	600,000
2. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	20,497	24,820
3. Miscellaneous	503	11,920
	<u>£621,000</u>	<u>£636,740</u>

2. Extra receipt due to greater number of hearings of the Appeals Tribunal than anticipated.
3. Extra receipt due to extension of the period of secondment of officers of the Department to An Chomhairle Oiliúna and the Commission on the Status of Women.

EXTRA REMUNERATION (exceeding £100)

Twenty-five Staff Officers, thirty-three Clerical Officers, seventeen Clerical Assistants and three Messengers received sums ranging from £101 to £517 for overtime. The total cost of overtime amounted to £29,595.

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

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st March, 1972	Total Expenditure to 31st March, 1972
	E	A		
Advisory Committee on Emigration ..	£ 1,457	£ 2,874	£ 4,331	£ 11,685
Banks Dispute Inquiry	90	—	90	3,543
Inquiry into Draft Regulations under the Mines and Quarries Act, 1965 ..	277	—	277	277
	£ 1,824	2,874	4,698	15,505

T. Ó CEARBHAILL,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
27 Samhain, 1972.

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 40

INDUSTRY AND COMMERCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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> £848,000				
<i>Supplementary</i> 120,000				
	968,000	962,340	5,660	—
B.1.—Travelling and Incidental Expenses	48,530	47,046	1,484	—
B.2.—Post Office Services ..	28,100	30,491	—	2,391
C.—Advertising and Publicity ..	6,250	8,429	—	2,179
D.—Geological Survey—Equipment, Stores and Maintenance	18,800	15,840	2,960	—
E.—Minerals Development ..	1,885	—	1,885	—
F.—Institute for Industrial Research and Standards (Grant-in-Aid)	948,000	948,000	—	—
G.—International Organisations, etc.	11,000	9,001	1,999	—
H.—Córas Tráchtála (Grant-in-Aid)	1,754,000	1,754,000	—	—
I.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £1,112,000				
<i>Supplementary</i> 190,000				
	1,302,000	1,302,000	—	—
I.2.—Industrial Development Authority—Capital Expenditure (Grant-in-Aid)				
<i>Original</i> £23,000,000				
<i>Supplementary</i> 4,750,000				
	27,750,000	27,750,000	—	—
J.1.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £329,000				
<i>Supplementary</i> 50,000				
	379,000	379,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.2.—Shannon Free Airport Development Company Limited—Grants to Industrialists (Grant-in-Aid) ..				
<i>Original</i>	£500,000			
<i>Less Supplementary</i>	200,000			
	300,000	283,000	17,000	—
J.3.—Shannon Free Airport Development Company Limited—Housing Subsidies	115,000	110,000	5,000	—
J.4.—Shannon Free Airport Development Company Limited—Housing Grants	52,000	46,675	5,325	—
K.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended) ..	10	—	10	—
L.—Technical Assistance ..				
<i>Original</i>	£314,000			
<i>Supplementary</i>	42,000			
	356,000	365,924	—	9,924
M.—Irish National Productivity Committee (Grant-in-Aid)				
<i>Original</i>	£118,000			
<i>Supplementary</i>	45,000			
	163,000	163,000	—	—
N.—Commissions, Committees and Special Inquiries				
<i>Original</i>	£5,655			
<i>Supplementary</i>	17,000			
	22,655	19,439	3,216	—
O.1.—Shipbuilding Subsidy ..	150,000	150,000	—	—
O.2.—Interest Subsidy to Shipping Finance Corporation, Limited	100,000	99,449	551	—
P.—Promotion of Buy Irish Campaign (Grant-in-Aid)	20,000	20,000	—	—
Q.—Miscellaneous Payments ..	4,300	2,949	1,351	—
S.—Rossmore (New) Collieries, Limited—Provision for care and Maintenance Expenses				
<i>Original</i>	Nil			
<i>Supplementary</i>	£5,000			
	5,000	4,728	272	—

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
<i>Original</i> £29,484,530				
<i>Supplementary</i> 5,019,000				
	£ 34,503,530	34,471,311	46,713	14,494
			Surplus of Gross Estimate over Expenditure £32,219	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>		
R.—Appropriations in Aid	661,530	656,778		Deficiency of Appropriations in Aid realised £4,752
				Net Surplus to be surrendered
NET TOTAL				
<i>Original</i> £28,823,000				
<i>Supplementary</i> 5,019,000				
	£33,842,000	33,814,533		£27,467

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Expenditure by the National Prices Commission on the employment of technical advisers was less than expected.
- B.2.—The cost of telephone services was greater than envisaged.
- C.—Expenditure on advertising in connection with price control and Friendly Societies was greater than anticipated.
- D.—Expenditure on equipment was less than expected.
- E.—Royalties which were anticipated to arise during the year on foot of Mining Board awards did not mature for payment.
- G.—The cost of both delegations and subscriptions to International Organisations was less than envisaged.
- J.2.—The number of applications for grants, by industrialists, was smaller than expected due to the recession in the United Kingdom and United States markets in 1971–72.
- J.3.—Up to 31st March, 1971, housing subsidies could be accurately assessed on the actual number of houses. The introduction from 1st April, 1971, of a differential rent scheme entailed an estimated payment.
- J.4.—The number of houses eligible for grants was less than anticipated.
- L.—Claims in respect of grants in the industrial projects sectors were greater than anticipated (excess £30,000). As an offset, expenditure on minerals exploration, distributive projects and adaptation councils was less than expected (saving £20,000).

N.—There was no expenditure by the Committee on De-Pyramiding of Tariff Protection (saving £1,600) and expenditure by the Committee to inquire into the Insurance Industry was less than estimated (saving £1,828). Expenditure by the Committee on industrial progress was greater than envisaged (excess £98). Expenditure by the Metric Advisory Committee for Distributors and Consumers, for which there was no provision, amounted to £119.

Q.—Expenditure on the scheme of awards for exporters and the scheme of awards for scientific and technological innovation was less than envisaged.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	7,754	9,481
2. Repayment of salaries, etc., of officers on loan to outside bodies	3,070	6,477
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960	516,000	464,908
4. Export guarantee premiums and fees under the Insurance Act, 1953 (as amended)	21,000	31,463
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	112,000	143,499
6. Miscellaneous	1,706	950
	<u>£661,530</u>	<u>£656,778</u>

1. The cost of the administration of the Weights and Measures Office was greater than expected.
2. The number of officers on loan to outside bodies was greater than envisaged.
3. The fall in receipts was due to metallurgical recoveries in the case of Tynagh mines being lower than expected. Gortdrum mines experienced serious marketing difficulties. Sharp declines in lead, copper and silver prices also affected receipts adversely.
4. Premium receipts were greater than anticipated due to the introduction, in February, 1971, of a new scheme of Export Credit Insurance.
5. Increase mainly due to reduction in the initial period of currency of trade mark registrations and to an increase in the number of applications for trade mark registrations.
6. Miscellaneous receipts are variable and cannot be closely estimated. They include principally receipts under the Friendly Societies Acts (£372) and from the Registry of Business Names (£439).

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.

Vote 40

Ten Examiners in the Patents Office received sums varying from £186 to £1,219 for examining patents applications outside their normal hours of duty. One Clerical Assistant received £104 for performance of Clerical Officer duties.

Forty-five officers received sums varying from £107 to £629 for overtime. The total amount paid in respect of overtime was £13,958.

NOTES

This Account includes expenditure of approximately £2,758 in respect of remuneration of staff on loan, without repayment, to other Departments. The Account of another Department includes expenditure of approximately £2,001 in respect of remuneration of staff on loan, without repayment, to this Department.

Ex-gratia payments totalling £25 were made to three officers of the Department in respect of damage sustained to personal property and medical expenses incurred as a result of accidents in course of official duties. Subhead B.1 (E.109/41/41 and P.7/44/64).

Fees (stamps) were received as follows :—

Companies Registration £34,118

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, 1972	Total Expenditure to 31st March, 1972
	N	Other		
	£	£	£	£
Committee on De-Pyramiding of Tariff Protection (1967-68) ..	—	—	—	3,371
Committee on Industrial Progress (1968-69)	148	(A) 8,922	9,070	22,302
Committee to inquire into the Insurance Industry (1970-71) ..	19,172	(A) 8,061	27,233	29,664
Metric Advisory Committee for Distributors and Consumers (1971-72)	119	(A) 363	482	482
Interdepartmental Committee on Fiscal Policy in relation to Mining (1971-72)	—	(A) 500	500	500
	£ 19,439	17,846	37,285	56,319

P. O SLATARRA,
Oifigeach Cuntasaíochta.

AN ROINN TIONSAIL AGUS TRÁCHTÁLA,
17 Samhain, 1972.

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, 1972, 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> £2,454,000				
<i>Supplementary</i> 164,000				
	2,618,000	2,691,698	—	73,698
B.1.—Travelling and Incidental Expenses	68,180	82,075	—	13,895
B.2.—Post Office Services ..	242,500	259,084	—	16,584
C.—Equipment, Stores and Maintenance	129,300	90,407	38,893	—
D.1.—Grant to Córas Iompair Éireann	2,650,000	2,650,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation ..	303,000	293,467	9,533	—
D.3.—Additional Grant to Córas Iompair Éireann				
<i>Original</i> Nil				
<i>Supplementary</i> £4,464,000				
	4,464,000	4,464,000	—	—
E.—Grants for Harbours ..				
<i>Original</i> £400,010				
<i>Less Supplementary</i> 50,000				
	350,010	233,207	116,803	—
BORD Fáilte Éireann				
F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £4,080,000				
<i>Supplementary</i> 350,000				
	4,430,000	4,430,000	—	—
F.2.—Resort Development (Grant-in-Aid)				
<i>Original</i> £250,000				
<i>Supplementary</i> 250,000				
	500,000	500,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.3.—Development of Holiday Accommodation (Grant-in-Aid)				
<i>Original</i>	£1,800,000			
<i>Supplementary</i>	1,000,000			
	2,800,000	2,800,000	—	—
F.4.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid)	100,000	100,000	—	—
G.1.—Acquisition of Land, Buildings, etc., at Airports	200,000	111,245	88,755	—
G.2.—Constructional Works at Airports including Furnishing of Buildings				
<i>Original</i>	£4,800,000			
<i>Less Supplementary</i>	50,000			
	4,750,000	4,592,193	157,807	—
H.—Transport of Staff	20,000	12,717	7,283	—
I.—Radio Equipment				
<i>Original</i>	£500,000			
<i>Less Supplementary</i>	100,000			
	400,000	320,921	79,079	—
J.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	253,650	253,650	—	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	25	475	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946)	13,500	13,957	—	457
L.—Expenses in connection with International Organisations	238,400	284,734	—	46,334
M.—Technical Assistance	3,000	1,224	1,776	—
N.—Rural Electrification	1,250,000	1,244,497	5,503	—
O.—Grants for Bottled Gas Installations	20,000	16,762	3,238	—
P.—Commissions, Committees and Special Inquiries				
<i>Original</i>	£10			
<i>Supplementary</i>	45,000			
	45,010	47,111	—	2,101

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.—Grants for the Improvement of Roads to Generating Stations	10,000	9,659	341	—
R.—Rent on Lands, etc., at Airports	2,000	619	1,381	—
S.—Investment Grants for Ships <i>Original</i> £400,000 <i>Less Supplementary</i> 100,000	300,000	244,795	55,205	—
T.—An Bord Fuinnimh Núicléigh (Grant-in-Aid)	10,000	—	10,000	—
U.—Grant to Royal National Lifeboat Institution (Grant-in-Aid)	10,000	10,000	—	—
	26,181,050	25,758,047	576,072	153,069
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	300,000	—	300,000	—
GROSS TOTAL <i>Original</i> £20,208,050 <i>Supplementary</i> 5,459,000 <i>Do.</i> 214,000	£25,881,050	25,758,047	276,072	153,069
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £123,003	
<i>Deduct—</i> V.—Appropriations in Aid	3,402,050	3,418,492	Surplus of Appropriations in Aid realised £16,442	
NET TOTAL <i>Original</i> £16,806,000 <i>Supplementary</i> 5,459,000 <i>Do.</i> 214,000	£22,479,000	22,339,555	Total Surplus to be surrendered £139,445	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The cost of retrospective increases in rates of overtime, night duty and salary increases for Departmental grades was higher than anticipated.
- B.1.—Excess due to higher expenditure than anticipated on incidental expenses and to a lesser extent on travelling and subsistence expenses.
- C.—Savings due to deferment of proposals for airborne flight checking equipment pending re-appraisal in the light of technical developments.

Vote 41

- E.—Progress on work at two harbours was slower than anticipated.
- G.1.—Land acquisition did not proceed as quickly as expected.
- G.2.—Savings due to certain works which did not go ahead as quickly as planned and others which could not be proceeded with during the year.
- H.—Savings due to a reduction in the numbers of staff using the service.
- I.—Savings due to the time factor involved in formulating specifications for the more complex items of equipment, to delays on the part of suppliers and to siting problems.
- K.1.—The pattern of expenditure on this subhead is irregular and accurate estimation is not possible.
- L.—Ireland's contribution to the International Civil Aviation Organisation in respect of Danish and Icelandic Joint Financing Agreements was higher than the estimate by £16,852 (S.103/2/46). The Investment Budget of the Eurocontrol Organisation was substantially higher than estimated resulting in an increase of approximately £30,000 in Ireland's contribution.
- M.—A number of approved grantees failed to pursue their applications.
- O.—Savings arose from delay by some bottled gas companies in the submission of claims for approved grants.
- R.—Savings due to delay in completion of negotiations in respect of lump sum payments in lieu of rents.
- S.—The savings arose because applications for grants for which provision had been made were not pursued by the shipowners concerned.
- T.—The grant was not required because An Bord Fúinnimh Náicléigh was not established during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1965	41,000	47,859
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	14,000	11,876
3. Passenger load fee at airports	580,000	547,368
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	240,000	248,509
5. American Grant Counterpart Fund— Recoupment of expenditure on technical assistance (Subhead M)	3,000	3,356
6. Miscellaneous receipts	60,550	54,532
7. Part of surplus on Aer Rianta Teoranta Operating Account (Dublin Airport)		
Year ended 31st March, 1971	310,000	
Year ended 31st March, 1972	325,000	
	635,000	790,000
8. Surplus from landing and concession fees, etc., over maintenance and other charges incurred by Aer Rianta Teoranta in the management of Shannon and Cork Airports	1,300,000	1,033,477
9. Sales and Catering Service year ended 31st March, 1971	310,000	420,675
10. Shanwick communications charges	218,500	260,840
	<u>£3,402,050</u>	<u>£3,418,492</u>

1. The surplus was due to higher fees payable for the Boeing 747 aircraft and to an increase in receipts consequent on an increase in the numbers of pilots.
2. The number of vessels presented for survey was lower than anticipated.
5. The surplus was due to the fact that recovery in respect of 1970-71 was also made within the year.
7. The surplus was due mainly to higher revenue than anticipated from non-aviation activities.
8. The deficit was due mainly to (i) the non-receipt of arrears in landing fees (£150,000) which had been expected to be recovered within the year from the airlines, following court action ; (ii) non-implementation of a projected increase in landing fees (£40,000) because of the result of the court action and (iii) the estimate of the growth of traffic at Shannon Airport was not realised because of a drop in traffic due to difficulties in the tourist trade.
9. The surplus was due to much more favourable trading results than had been anticipated which occurred despite reduction in passenger traffic.
10. The surplus was due to an increase in charges which was introduced with effect from 1st July, 1971.

EXTRA REMUNERATION (exceeding £100)

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

Three hundred and seventy-three employees received sums varying from £101 to £1,455 in respect of extra attendance. The total amount paid in respect of overtime was £135,529.

NOTES

Subhead H includes expenditure on subsidised transport of immigration officials (£385), Customs and Excise staff (£1,132), Post Office staff (£1,447) and Department of Agriculture and Fisheries staff (£105) (S.99/63/42).

An *ex-gratia* payment of £84 was made to a semi-state body in respect of damage caused to their property by a weather balloon (D.106/11/66).

Ex-gratia payments amounting to £73 were made to an officer in respect of claims for damage, caused by woodworm, to articles of furniture during his occupation of an official residence (S.55/42/30).

Expenditure amounting to £2,401 was incurred on remuneration of staff on loan without repayment to other Departments.

Vote 41

Details of expenditure on Commissions, Committees and Special Inquiries which were charged to Subhead P are as follows :—

Commission, Committee or Special Inquiry	Expenditure	
	Total for year ended 31st March, 1972	Total Expenditure to 31st March, 1972
	£	£
Inquiry into the financial position of Córas Iompair Éireann	34,952	61,242
Investigation into the efficiency of the Electricity Supply Board	12,033	12,033
Commission of Inquiry into the salaries and conditions of service of aviation grades in this Department	126	126
	£ 47,111	73,401

D. Ó RÍORDÁIN,
Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
17 Samhain, 1972.

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.

595,995	176,
£3,603,569	1,858,

Total	Sham
£	£
402,931	245
36,804	18
286,517	141
35,670	10
575,718	393
113,145	57
246,554	188
338,920	97
341,331	140
260,770	177
143,445	73
84,446	84
69,223	41
12,100	12
595,995	176
£3,603,569	1,858

STATE AIRPORTS (continued)

1970-71				1971-72			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
2,369,083	1,447,679	852,142	69,262	2,795,415	1,798,297	929,822	67,296
434,832	96,663	322,550	15,619	652,851	225,588	410,521	16,742
108,349	29,313	57,560	21,476	223,266	77,520	132,339	13,407
470,415	96,059	335,177	39,179	614,846	131,007	441,819	42,020
505,376	399,100	106,276	—	445,734	288,319	157,415	—
191,759	191,759	—	—	260,840	260,840	—	—
33	33	—	—	51	51	—	—
133,333	133,333	—	—	—	—	—	—
151,616	36,136	108,345	7,135	248,509	248,509	—	—
4,364,796	2,430,075	1,782,050	152,671	5,431,403	3,077,096	2,208,811	145,496
3,603,569	1,858,504	1,374,372	370,693	4,556,966	2,237,234	1,874,400	445,332
(+) 761,277	(+) 571,571	(+) 407,678	(-) 218,022	(+) 874,437	(+) 839,862	(+) 334,411	(-) 299,836
1,850,682	809,303	889,861	151,518	2,275,239	1,070,258	1,046,983	157,998
(-) 1,089,455	(-) 237,732	(-) 482,183	(-) 369,540	(-) 1,400,802	(-) 230,396	(-) 712,572	(-) 457,834
STATEMENT OF CAPITAL EXPENDITURE				STATEMENT OF CAPITAL EXPENDITURE			
17,528,315	7,832,718	8,036,787	1,658,810	22,043,571	9,552,608	10,761,907	1,729,056
4,515,256	1,719,890	2,725,120	70,246	4,863,003	3,352,797	1,437,536	72,670
£22,043,571	9,552,608	10,761,907	1,729,056	26,906,574	12,905,405	12,199,443	1,801,726
508,159	185,117	264,541	58,501	619,404	185,201	375,702	58,501

*With effect from 1st April, 1971 the passenger service charge was replaced by a passenger load fee payable by the airline.

D. Ó RÍORDÁIN,

Accounting Officer.

25th February, 1973.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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 certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances <i>Original</i> £27,705,000 <i>Supplementary</i> 200,000 <i>Do.</i> 2,988,000	30,893,000	29,452,128	1,440,872	—
B.—Travelling and Incidental Expenses	757,000	940,911	—	183,911
C.—Accommodation and Building Charges	1,750,000	2,050,279	—	300,279
D.—Conveyance of Mails	1,328,000	1,383,762	—	55,762
E.—Postal and General Stores	1,292,000	1,518,522	—	226,522
F.—Engineering Stores and Equipment <i>Original</i> £7,584,000 <i>Supplementary</i> 1,050,000 <i>Do.</i> 150,000	8,784,000	9,578,758	—	794,758
G.—Telephone Capital Repayments	5,600,000	5,595,915	4,085	—
H.—International Conferences and Conventions	33,000	34,249	—	1,249
I.—Losses	25,000	30,127	—	5,127
J.—Superannuation and other Non-effective Payments	1,600,000	1,562,301	37,699	—
K.—Commissions and Special Inquiries	10	3,392	—	3,382
RADIO TELEFÍS ÉIREANN				
L.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid) <i>Original</i> £2,785,000 <i>Supplementary</i> 420,000	3,205,000	3,110,000	95,000	—

Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.1.—Grant for Capital Expenditure of Radio na Gaeltachta (Grant-in-Aid)				
Original	Nil			
Supplementary	£200,000			
	200,000	196,245	3,755	—
GROSS TOTAL				
Original	£50,459,010			
Supplementary	1,870,000			
Do.	3,138,000			
	£ 55,467,010	55,456,589	1,581,411	1,570,990
			Surplus of Gross Estimate over Expenditure £10,421	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
T.—Appropriations in Aid				
Original	£13,727,010			
Supplementary	1,250,000			
Do.	530,000			
	15,507,010	15,920,114	£413,104	
NET TOTAL			Total Surplus to be surrendered	
Original	£36,732,000			
Supplementary	620,000			
Do.	2,608,000			
	£ 39,960,000	39,536,475	£423,525	

In addition to the amounts accounted for in this Vote, a further sum of £21,000 was provided from the Vote for Pension Increases and Allowances (No. 50).

EXTRA RECEIPTS PAYABLE TO EXCHEQUER	Estimated	Realised
	£	£
Broadcasting Licence Fees	3,630,000	3,581,133

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Some pay awards were not paid before the end of the year (£725,000). The balance of the saving was mainly due to expansion of the Engineering Branch staff being less than provided for (£300,000); to reduced expenditure on overtime and temporary staff (£200,000) and to the cost of the various pay increases granted during the year being less than expected (£216,000).
- B.—Increased travelling and subsistence rates (£105,000) and higher incidental expenses than expected (£79,000).
- C.—Increased expenditure on buildings and sites (£160,000); rates on Government property (£100,000) and electricity costs (£40,000).
- E.—Expenditure on mechanical transport greater than expected due to higher purchases (£161,000) and unanticipated requirements of various stores (£66,000).
- F.—Increased expenditure on stores due to higher purchases (£298,000) and more accounts paid than expected (£440,000). Payments to contractors were greater than expected (£230,000) and payments of transatlantic cable accounts were less than expected (£173,000) due to the incidence of receipt of accounts.
- I.—Close estimation is not possible.
- K.—The expenditure was in respect of the appointment of the Broadcasting Review Committee.

Vote 42

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Recovery in respect of Telephone Capital expenditure			
<i>Original</i>	£9,480,000		
<i>Supplementary</i>	1,250,000		
<i>Do.</i>	380,000		
		11,110,000	11,408,856
2. Receipts in respect of Savings services			
<i>Original</i>	£1,064,000		
<i>Supplementary</i>	100,000		
		1,164,000	1,227,594
3. Receipts in respect of Social Welfare services		1,269,000	1,267,500
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services		88,000	88,000
5. Receipts in respect of services performed for the Revenue Commissioners		166,000	166,000
6. Provision of stores for other Government Departments ..		569,000	532,316
7. Sale of engineering stores		290,000	305,050
8. Sale of non-engineering stores		12,000	9,214
9. Receipts in respect of agency services performed for other Administrations		37,000	38,315
10. Repayment by the British Government in respect of compensation allowances (Subhead J)		11,000	1,449
11. Contributions to Civil Servants' Widows' and Children's Pensions Scheme		188,000	221,813
12. Miscellaneous			
<i>Original</i>	£553,010		
<i>Supplementary</i>	50,000		
		603,010	654,008
TOTAL			
<i>Original</i>	£13,727,010		
<i>Supplementary</i>	1,250,000		
<i>Do.</i>	530,000		
		£15,507,010	£15,920,115

1. Expenditure on telephone development greater than anticipated.
2. Some expenditure on savings services proper to the previous year was recovered in the year of account.
6. Demand for stores from other Government Departments less than expected.
7. More recoveries available for sale than expected.
8. Less stores available for sale than expected.
10. Recoupment of the greater portion of the compensation allowances was not received until after the close of the year.
11. Higher contributions consequent on wage and salary increases.

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12. These include the following:—

	£
(a) Commission on repurchase of stamps	4,364
(b) Special leave at cost of substitution; refunds of wages overpaid ..	31,499
(c) Wireless examination fees and transmitting permits	28,614
(d) Carriage of newspapers by Departmental vans	20,654
(e) Works carried out for and services rendered to outside bodies ..	140,169
(f) Renting of Post Office premises	38,357
(g) Void postal and money orders	17,500
(h) Staff on loan to outside bodies	19,064
(i) Advertising in Post Office publications	131,250
(j) Miscellaneous services performed for other Government Departments	17,419
(k) Services in connection with Census of Population	150,363

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery at a town sub-Post Office by three armed men, none of whom was apprehended	1,429
Theft of a remittance letter containing cash in transit between a sub-Post Office and a head Post Office by a person unknown.. ..	500
Burglary at a town sub-Post Office by unknown members of the public	488
Burglary at a town sub-Post Office by unknown members of the public	379
Fraudulent withdrawals from various Savings Bank accounts at various Post Offices by members of the public, two of whom were prosecuted	266
Fraudulent withdrawals from three Savings Bank accounts by a member of the public, who was prosecuted	249
Theft of a registered bag containing cash in transit between a head Post Office and a sub-Post Office by a person unknown	240
Repayment of a savings certificate together with interest following an award by the Registrar of Friendly Societies notwithstanding the earlier repayment of a replacement certificate	205
Theft of a remittance letter containing cash in transit between a town sub-Post Office and a head Post Office by unknown members of the public	200
Loss of a mail bag containing a remittance of cheques in transit between a Dublin sub-Post Office and the Accountant's branch ..	113
Unexplained counter loss of cash at a Dublin branch Post Office ..	100
Fraudulent negotiation of two money orders issued by the Post Office Savings Bank to the legal representative of a depositor in London	100
Losses ranging from £1 to £99 due to theft, fraud, etc. (117 cases) ..	2,468
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants	6,253

Compensation for loss or damage to parcels and letters—

	Loss £	Damage £	
Registered and insured parcels	3,176	2,261	
Other parcels	6,011	417	
Registered and insured letters	5,249	24	
	<hr/> £14,436	<hr/> £2,702	
			17,138
		TOTAL ..	<hr/> £30,128

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

Fraudulent withdrawals from Savings Bank accounts (7 cases) ..	£ 237
Abstraction from postal packets (15 cases)	267
Irregular negotiation of money orders (18 cases)	362
Theft, burglary and misappropriation of cash, stamps, etc. (5 cases) ..	1,107
	<hr/> £1,973

LOSSES OF STORES

Postal stores from stock during transit, etc.	£ 48
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (53 cases)	1,729

Stores to the value of £5,412 were used in making good malicious damage.

Transactions during the year included 1,060,000 money orders, amounting to £55,715,000; 8,010,000 postal orders amounting to £13,743,000; 3,237,000 Savings Bank deposits and withdrawals amounting to £69,541,000 and Postmasters' and other remittances amounting to £312,346,000. A total of 10,078,000 parcels were dealt with and engineering stores to the value of £9,645,000 were handled (figures are approximate).

EXTRA REMUNERATION (exceeding £100)

Seven thousand and ninety-eight officers received sums ranging between £101 and £1,808 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £2,723,648.

An *ex-gratia* payment of £150 was made to a legal Clerk for extra attendance during the year (E.109/65/70).

NOTES

One hundred and one claims totalling £5,002 and twelve claims totalling £277, in respect of damage to vehicles, were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In sixty-seven cases of damage to vehicles in which no claims against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £3,760.

Ten claims for repayment services amounting to £120 were abandoned as irrecoverable. One claim was reduced by £16 under a halving agreement.

Claims totalling £115 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Fourteen amounts totalling £103 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.

Vote 42

Stores value £8,237 were stolen from telephone kiosks (1,327 cases) and the cost of labour in making good damage was £955. Compensation totalling £108 was received in twenty-two cases. Eight other leases of damage to immobile departmental property resulted in a loss of £73.

Commemoration, etc., stamps of the nominal value of £2,020 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1971-72.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st March, 1972
Broadcasting Review Committee	1971-72	£ 3,392

P. L. Ó COLMÁIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
30th November, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1972

SUMMARY

Estimated Expenditure (as revised for Supplementary Estimate)			Actual Expenditure			
Lines and Apparatus		Electric Light and Power	Telephone Services		Lines and Apparatus	Electric Light and Power
Telegraph Services	Telephone Services	Common Services	Telephone Services		Telegraph Services	Common Services
£	£	£	£	£	£	£
720,000	11,110,000	161,000	342,340	*11,408,856	80,832	
44,000	803,000	16,000	58,110	1,091,805	4,475	
277,000	3,483,000	161,000	377,092	4,280,466	192,281	
700	133,000	500	682	182,608	183	
					£18,019,730	

* Includes £400,000 for increase in stock of engineering stores.

APPENDIX No. II

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STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1972

RECEIPTS	£	£	ISSUES	£	£
Value of Stores in hand, 1st April, 1971—					
Stock at Rate Book prices on 31st March, 1971	3,140,002 (a)		Works and maintenance	3,353,286	
Stores in transit on 31st March, 1971	143,947	3,283,949	Other Government Departments	103,723	
			Repayment services	31,900	
Engineering Materials purchased	4,538,395		Sales	298,166	
<i>Add</i>			Factory for use in manufacture, plant, etc.	41,941	3,829,016
Stores taken into stock in 1971-72 but not paid for on 31st March, 1972	223,937				
Stores paid for on 31st March, 1971, but not taken into stock until 1971-72	—		Value of stores in transit on 31st March, 1972	96,110	
	4,762,332		Value of stores in hand on 31st March, 1972	3,468,431 (b)	
<i>Deduct</i>					3,564,541
Stores taken into stock prior to 1st April, 1971, but not paid for on 31st March, 1971	664,364		(including stores, £756,497, awaiting repair or condemnation; for sale, £26,436)		
Stores paid for on 31st March, 1972, but not taken into stock in 1971-72	—	664,364	Stocktaking adjustments	600	
			Loss on Rate-Book prices	12,432	
Manufactured articles received from Factory at cost		4,097,968			
		24,672			
		<u>£7,406,589</u>			<u>£7,406,589</u>

(a) Includes stores valued £2,102,000 charged to suspense head of the Telephone Capital Account.
(b) Includes stores valued £2,502,000 charged to suspense head of the Telephone Capital Account.

APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments
for the Year 1971-72

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		775,528
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme	27,764	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers	109,387	137,151
3. (a) Gratuities to officers retiring with less than 10 years' service (section 6, Superannuation Act, 1859)	4,301	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954)	226,079	
(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)	53,848	
(d) Marriage Gratuities	136,422	420,650
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)	67,080	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	142,631	209,711
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)		5,671
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921		3,567
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		10,023
TOTAL ..		<u>£1,562,301</u>

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921 AND THE TELEPHONE CAPITAL ACTS, 1924-1969

	Receipts in the year ended 31st March, 1972	Total for the previously expired period	Total to 31st March, 1972		Payments in the year ended 31st March, 1972	Total for the previously expired period	Total to 31st March, 1972
Balance on 31st March, 1971 ..	£ —	£ 289,337	£ —	Balance on 31st March, 1971 ..	£ 289,337	£ —	£ —
Advances from the Exchequer	11,110,000	83,041,858	94,151,858	Expenditure on works ..	11,008,856	81,229,195	92,238,051
Stores held under suspense head now allocated ..	—	—	—	Expenditure on stores not yet allocated (suspense head) ..	400,000	2,102,000	2,502,000
Balance on 31st March, 1972 ..	588,193	—	588,193				
TOTAL£	11,698,193	83,331,195	94,740,051	TOTAL£	11,698,193	83,331,195	94,740,051

DEPARTMENT OF POSTS AND TELEGRAPHS,
30th November, 1972.

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, 1972, 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> £758,000 <i>Supplementary</i> 10 <i>Do.</i> 37,000	795,010	802,999	—	7,989
B.—Permanent Defence Force : Pay <i>Original</i> £11,254,000 <i>Supplementary</i> 242,000	11,496,000	11,514,134	—	18,134
C.—Permanent Defence Force : Allowances	903,000	902,203	797	—
D.—Reserve Defence Force : Pay, etc. <i>Original</i> £691,000 <i>Supplementary</i> 324,000	1,015,000	1,026,948	—	11,948
E.—Chaplains and Officiating Clergymen : Pay and Allowances <i>Original</i> £35,000 <i>Supplementary</i> 5,000	40,000	42,016	—	2,016
F.—Civilians attached to Units : Pay, etc. <i>Original</i> £1,674,000 <i>Supplementary</i> 200,000	1,874,000	1,824,639	49,361	—
G.—Civil Defence <i>Original</i> £181,000 <i>Supplementary</i> 15,000	196,000	158,555	37,445	—
H.—Defensive Equipment <i>Original</i> £267,000 <i>Supplementary</i> 984,000	1,251,000	1,181,446	69,554	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Medicines and Instruments				
<i>Original</i> £32,000				
<i>Supplementary</i> 28,000	60,000	62,991	—	2,991
J.—Mechanical Transport				
<i>Original</i> £255,000				
<i>Supplementary</i> 307,000	562,000	425,986	136,014	—
K.—Provisions				
<i>Original</i> £527,000				
<i>Supplementary</i> 30,000	557,000	566,719	—	9,719
L.—Petrol, Fuel Oils, etc. ..	147,000	139,110	7,890	—
M.—Clothing and Equipment				
<i>Original</i> £440,000				
<i>Supplementary</i> 177,000	617,000	627,297	—	10,297
N.—Animals, Forage, etc. ..	22,000	13,038	8,962	—
O.1.—General Stores				
<i>Original</i> £165,000				
<i>Supplementary</i> 344,000	509,000	421,097	87,903	—
O.2.—Helicopters	153,000	177,255	—	24,255
P.—Naval Stores				
<i>Original</i> £858,000				
<i>Supplementary</i> 10,000	868,000	947,300	—	79,300
Q.—Engineer Stores	22,000	18,425	3,575	—
R.—Solid Fuel, Electricity, Gas and Water	324,000	352,147	—	28,147
S.—Buildings	249,000	174,521	74,479	—
T.—Barrack Services				
<i>Original</i> £105,000				
<i>Supplementary</i> 173,000	278,000	257,085	20,915	—
U.—Transportation, etc.				
<i>Original</i> £129,000				
<i>Supplementary</i> 43,000	172,000	170,345	1,655	—
V.—Insurance				
<i>Original</i> £373,000				
<i>Supplementary</i> 42,000	415,000	411,387	3,613	—
W.—Expenses of Equitation Teams at Horse Shows ..	18,000	10,453	7,547	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
X.—Travelling and Incidental Expenses				
<i>Original</i> £60,000				
<i>Supplementary</i> 25,000				
	85,000	78,055	6,945	—
Y.—Post Office Services	247,000	225,082	21,918	—
AA.—Military Educational Courses and Visits	20,000	18,804	1,196	—
BB.—Irish Red Cross Society (Grant-in-Aid)				
<i>Original</i> £34,000				
<i>Supplementary</i> 10,000				
<i>Do.</i> 8,000				
	52,000	51,800	200	—
CC.—Compensation				
<i>Original</i> £17,000				
<i>Supplementary</i> 12,000				
	29,000	28,838	162	—
DD.—Lands	35,000	29,777	5,223	—
Balances Irrecoverable ..	—	234	—	234
	23,011,010	22,660,686	545,354	195,030
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate)	63,000	—	63,000	—
GROSS TOTAL				
<i>Original</i> £19,995,000				
<i>Supplementary</i> 10,000				
<i>Do.</i> 10				
<i>Do.</i> 2,943,000				
	£22,948,010	22,660,686	482,354	195,030
			Surplus of Gross Estimate over Expenditure £287,324	
Deduct—				
Z.—Appropriations in Aid	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Original</i> £830,000				
<i>Less Supplementary</i> 311,000				
	519,000	479,532	£39,468	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> £19,165,000				
<i>Supplementary</i> 10,000				
<i>Do.</i> 10				
<i>Do.</i> 3,254,000				
	£22,429,010	22,181,154	£247,856	

Vote 43

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- G.—The saving is due to unanticipated delays in setting up Civil Defence control centres; to the non-delivery of stores ordered within the year; to the deferment of other purchases; and to expenditure on refugees being less than was anticipated.
- H.—The saving is due to unanticipated delays in the delivery of stores.
- J.—The saving is due mainly to delays in the delivery of army vehicles.
- N.—The saving is due to the purchases of horses being less than was expected.
- O.1.—The saving is due mainly to the non-delivery of radio equipment and to expenditure on maintenance being less than anticipated.
- O.2.—The excess is due to increased requirements for maintenance and to rising prices.
- P.—The excess is due mainly to expenditure on stores, services and spares for coastal minesweepers being greater than anticipated.
- Q.—The saving is due to requirements being less than envisaged.
- R.—The excess is due to increased consumption of gas and electricity and to increased prices.
- S.—The saving is due mainly to the progress on new building works being slower than was expected.
- T.—The saving is due mainly to delays in the delivery of stores.
- W.—The saving is due to the attendance at shows and the number of shows attended being less than envisaged.
- X.—The saving is due mainly to expenditure on books and manuals, travelling and subsistence, treatment in civilian hospitals of members of Defence Forces and of soldiers' dependants, medals and certificates, office machinery and supplies, being less than was anticipated.
- Y.—The saving is due to expenditure on postal and miscellaneous services being less than expected.
- AA.—The saving is due to delays in the receipt of accounts in respect of officers attending courses.
- DD.—The saving arises because certain works were deferred and it was not possible to commence other works as anticipated.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Lands and premises:							
(a) Revenue	..	..	..	..	£20,600		
(b) Sales	..	..	..	..	48,090		
<i>Original</i>	..	..	..	..	£68,690		
<i>Less Supplementary</i>	..	..	..	..	20,690		
						48,000	34,698
2. Sale of surplus stores and unserviceable clothing							
<i>Original</i>	..	..	..	..	£38,000		
<i>Less Supplementary</i>	..	..	..	..	8,000		
						30,000	15,287
3. Sale of hides and offals	..	..	..	..	..	2,000	2,995
4. Receipts from issues on repayment:							
(a) Supplies	..	..	..	..	£65,000		
(b) Stores	..	..	..	..	5,000		
						70,000	74,602

Vote 43

		Estimated	Realised
5. Revenue from bands			
<i>Original</i>	£1,500		
<i>Supplementary</i>	2,500	£	£
		4,000	3,062
6. Receipts on discharge by purchase			
<i>Original</i>	£14,000		
<i>Less Supplementary</i>	4,000		
		10,000	9,034
7. Refunds in respect of treatment and maintenance of patients in military hospitals			
<i>Original</i>	£27,000		
<i>Supplementary</i>	18,000		
		45,000	33,013
8. Receipts for barrack services			
<i>Original</i>	£3,500		
<i>Supplementary</i>	1,500		
		5,000	5,511
9. Transport on repayment and refunds in respect of damaged vehicles			
<i>Original</i>	£2,000		
<i>Supplementary</i>	4,000		
		6,000	4,400
10. Show prizes		2,000	3,428
11. Refunds in respect of services of seconded officers ..		9,000	7,912
12. Repayments of sums advanced to officers for purchase of motor cars			
<i>Original</i>	£20,000		
<i>Supplementary</i>	5,000		
		25,000	25,618
13. Receipts from United Nations in respect of overseas allowances, stores, etc.			
<i>Original</i>	£550,000		
<i>Less Supplementary</i>	317,000		
		233,000	232,817
14. Miscellaneous			
<i>Original</i>	£22,310		
<i>Supplementary</i>	7,690		
		30,000	27,155
	TOTAL		
<i>Original</i>	£830,000		
<i>Less Supplementary</i>	311,000		
		£519,000	£479,532

1-11, 14. It was not possible to forecast with greater accuracy the receipts under these headings.

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1971-72 Vote	Cash Losses charged to Balances Irrecoverable 1971-72
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Seven cases of theft caused a loss of £449. Disciplinary action was taken in one case and £5 was recovered against the gross loss (S.4/34/49 and S.4/34/71)	440	4

Vote 43

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1971-72 Vote	Cash Losses charged to Balances Irrecoverable 1971-72
	£	£
2. Cases of damage to military vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases. £331 was recovered against a gross loss of £1,346 (S.4/25/56)	941	74
3. Six cases of damage to buildings (Government property) due to illegal entry resulted in a loss of £48 (S.4/78/47, S.4/45/42 and S.4/34/71)	48	—
4. Two cases of loss or damage to stores due to negligence amounted to £41. Disciplinary action was taken in one case and £5 was recovered against the gross loss (S.4/34/49)	36	—
5. An electric light pole and a roadside fence damaged as a result of collision by military vehicles were repaired at a cost of £164. Disciplinary action was taken in one case and £10 was recovered against the gross loss (S.4/25/56 and S.4/87/34)	154	—
II.—OTHER LOSSES		
6. Cases of damage to military vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £2,146 of which sums amounting to £183 were recovered (S.4/25/56)	1,838	125
7. Loss of or damage to stores for which negligence could not be attributed to any person (S.4/25/56, S.4/34/49 and S.4/40/52)	3,162	—
8. Debit balances on non-effective soldiers' accounts (S.4/25/56)	—	32
9. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56)	68	—
10. Two roadside fences damaged as a result of collision were repaired at a cost of £12 (S.4/25/56)	12	—
TOTAL ..£	6,699	235

EXTRA REMUNERATION (exceeding £100)

Three military officers received allowances of £434, £433 and £408, respectively, from Vote 1 for performing duties as Aides-de-Camp to an t-Uachtarán.

A military officer received an allowance of £235 from Vote 3 for performing duties as Aide-de-Camp to An 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 £383 in respect of overtime. The total amount paid in respect of overtime was £8,874.

NOTES

This Account includes the sum of £12,715 in respect of the pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £58,708 in respect of pay and allowances of thirty military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £5,124 in respect of 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 £2,501 in respect of the pay and allowances of a military officer seconded to the Louth County Council on a grant-aided basis (S.4/27/50).

This Account includes the sum of £2,420 in respect of pay and allowances of a military officer seconded to Carlow and Kildare County Councils on a grant-aided basis (S.4/6/52).

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

Facilities were made available to the Department of Local Government at the Civil Defence School for the 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).

A loss of £36 was sustained in respect of a fire at the Cadets' Quarters, Dún Uí Mhaoliosa, Gaillimh which was not covered by insurance (S.4/11/62).

S. Ó CEARNAIGH,
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,
24 Samhain, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances	12,468	11,480	988	—
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc. Original £275,000 Supplementary 6,000	281,000	280,009	991	—
C.—Allowances and Gratuities to Dependants, etc. Original £158,400 Supplementary 6,000	164,400	167,955	—	3,555
D.—Military Service Pensions Original £734,500 Less Supplementary 14,355	720,145	695,163	24,982	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1971 Original £1,723,500 Supplementary 164,000	1,887,500	1,895,006	—	7,506
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964	1,707	1,232	475	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	2,430	6,048	—	3,618
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 Original £1,255,000 Less Supplementary 36,000	1,219,000	1,214,985	4,015	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
I.—MacSwiney (Pension) Acts, 1950 to 1964	£ 1,290	£ 1,291	—	1
J.—Travelling and Incidental Expenses	7,550	6,517	1,033	—
K.—Post Office Services	17,000	17,000	—	—
L.—Special Compensation—United Nations Force Original £10 Supplementary 4,355	4,365	4,365	—	—
M.—Grants in respect of the provision of Free Travel, Electricity, Television and Radio Licences to certain Veterans of the War of Independence Original £123,000 Supplementary 268,000	391,000	374,688	16,312	—
N.—Funeral Grants in respect of Deceased Special Allowance Holders	20,500	19,225	1,275	—
GROSS TOTAL Original £4,332,355 Supplementary 398,000	£ 4,730,355	4,694,964	50,071	14,680
Deduct— O.—Appropriations in Aid Original £33,355 Supplementary 17,000	Estimated 50,355	Realised 53,791	Surplus of Gross Estimate over Expenditure £35,391	
			Surplus of Appropriations in Aid realised £3,436	
NET TOTAL Original £4,299,000 Supplementary 381,000	£ 4,680,000	4,641,173	Total Surplus to be surrendered £38,827	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving is due to vacancies not being filled.

C.—The excess is due to the granting of a greater number of new allowances than was anticipated.

D.—The saving is due to the number of pensions unpaid in the absence of evidence of life.

G.—The excess is due to payment of increased rates of compensation.

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- H.—The saving is due to the number of new allowances being fewer than anticipated.
- J.—The saving is due to a reduction in expenditure on travelling and in the cost of surgical and medical appliances supplied to disability pensioners.
- M.—The saving is due to the fact that the increased cost of free travel during the year was somewhat lower than estimated.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Contributions to Pension Scheme for Widows and Children of Officers			
	<i>Original</i>	£30,000	
	<i>Supplementary</i>	17,000	
		47,000	49,591
2. Refunds of overpayments		2,355	3,103
3. Recoveries in respect of pension liability		985	1,090
4. Miscellaneous		15	7
	TOTAL		
	<i>Original</i>	£33,355	
	<i>Supplementary</i>	17,000	
		£50,355	£53,791

NOTES

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

<i>Subhead</i>	£
B	42
E	2,740
H	1,553

The sum of £302,990 received from the Vote for Pension Increases and Allowances was credited as follows :—

<i>Subhead</i>	£
B	11,990
C	97,910
D	50,360
E	87,400
F	74
H	55,200
I	56
	£302,990

S. Ó CEARNAIGH,
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,
16 Samhain, 1972.

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.

FOREIGN AFFAIRS

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ACCOUNT of the sum expended, in the year ended 31st March, 1972, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and of certain services administered by that Office, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances <i>Original</i> £1,187,000 <i>Supplementary</i> 94,000	1,281,000	1,281,375	—	375
B.—Travelling and Incidental Expenses	222,000	213,203	8,797	—
C.—Post Office Services <i>Original</i> £51,000 <i>Supplementary</i> 12,000	63,000	59,956	3,044	—
D.—Repatriation and Maintenance of Destitute Irish Persons Abroad	8,000	9,817	—	1,817
E.—Cultural Relations with other Countries (Grant-in-Aid) ..	20,000	20,000	—	—
F.—Information Services <i>Original</i> £49,750 <i>Supplementary</i> 40,000	89,750	82,394	7,356	—
G.—Contribution to the Irish Council of the European Movement (Grant-in-Aid)	10,000	10,000	—	—
GROSS TOTAL <i>Original</i> £1,547,750 <i>Supplementary</i> 146,000	£ 1,693,750	1,676,745	19,197	2,192
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £17,005	
Deduct— H.—Appropriations in Aid	14,750	18,714	Surplus of Appropriations in Aid realised £3,964	
NET TOTAL <i>Original</i> £1,533,000 <i>Supplementary</i> 146,000	£ 1,679,000	1,658,031	Total Surplus to be surrendered £20,969	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—Accurate estimation is difficult. The number of cases arising during the year proved higher than expected.

F.—The provision made for some publications was not fully utilised within the year.

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APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómalaíre in respect of staff seconded and services provided	2,575	3,659
2. Receipts from sale of information booklets and films ..	2,300	1,144
3. Repayment of Repatriation and Maintenance Advances	6,500	9,470
4. Miscellaneous	3,375	4,441
	<u>£14,750</u>	<u>£18,714</u>

1. The sum of £3,659 includes increases in remuneration not included in the estimate.

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

EXTRA REMUNERATION (exceeding £100).

Ten officers received sums varying from £103 to £281 for overtime.

The total amount paid in respect of overtime was £9,288.

NOTES

The sum of £153,283 was paid to the Office of the Revenue Commissioners for fee stamps for use in connection with Consular Services provided by the Department.

The Account includes a sum of £495 spent on the purchase of gifts for presentation officially to foreign dignitaries (S. 71/10/67).

The Account includes a payment of £22 in respect of malicious damage to an Embassy premises in Dublin (S. 71/3/68).

A sum of £34 was written off in respect of cash stolen in a burglary at a Mission abroad (S. 71/32/51).

REPATRIATION ADVANCES

	£
Balance outstanding, 1st April, 1971	8,518
Advances, 1971-72 (Subhead D) ..	9,817
	<u>18,335</u>
	£
Amount recovered (Subhead H) ..	9,470
Written off	857
	<u>10,327</u>
Balance outstanding, 31st March, 1972	<u>£8,008</u>

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
30th November, 1972.

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, 1972, 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 Granted	More than Granted
	£	£	£	£
COUNCIL OF EUROPE				
A.1.—Contribution towards the Expenses of the Council ..	40,000	39,500	500	—
A.2.—Travelling and Incidental Expenses	12,800	10,390	2,410	—
ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT				
B.1.—Contribution towards the expenses of the Organisation	25,300	24,481	819	—
B.2.—Travelling and Incidental Expenses	400	210	190	—
UNITED NATIONS				
C.1.—Contribution to the United Nations	99,000	92,419	6,581	—
C.2.—Travelling and Incidental Expenses	16,100	12,474	3,626	—
C.3.—Contribution to the United Nations Children's Fund ..				
<i>Original</i> .. £24,150				
<i>Supplementary</i> .. 20,000				
<i>Do.</i> .. 34,000				
	78,150	77,857	293	—
C.4.—Contribution towards Expanded Programme of Technical Assistance	40,150	37,299	2,851	—
C.5.—Contribution to the United Nations Refugee Fund ..				
<i>Original</i> .. £6,350				
<i>Supplementary</i> .. 20,000				
<i>Do.</i> .. 15,000				
	41,350	41,042	308	—
C.6.—Contribution to the United Nations Relief and Works Agency	25,250	24,112	1,138	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.7.—Contribution to the United Nations Special Fund ..	69,500	64,782	4,718	—
C.8.—Contribution to the United Nations Trust Fund for South Africa	1,200	1,105	95	—
C.9.—Contribution to the United Nations Consolidated Educational and Training Programme for South Africans	2,100	2,009	91	—
C.10.—Contribution to the United Nations Relief Operation in Dacca				
<i>Original</i> .. Nil				
<i>Supplementary</i> £35,000	35,000	35,000	—	—
INTERGOVERNMENTAL LEGAL BODIES				
D.1.—Subscriptions to Intergovernmental Legal Bodies	2,200	2,266	—	66
D.2.—Travelling and Incidental Expenses	1,000	2	998	—
GENERAL AGREEMENT ON TARIFFS AND TRADE				
E.1.—Contribution to the General Agreement on Tariffs and Trade	7,700	7,369	331	—
E.2.—Travelling and Incidental Expenses	500	60	440	—
	497,700	472,377	25,389	66
Deduct— Anticipated savings on various Subheads (See Supplementary Estimate) ..	16,000	—	16,000	—
GROSS TOTAL				
<i>Original</i> .. £373,700				
<i>Supplementary</i> .. 40,000				
<i>Do.</i> .. 68,000				
£	481,700	472,377	9,389	66
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £9,323	
Deduct—			Surplus of Appropriations in Aid realised	
F.—Appropriations in Aid ..	100	143	£43	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> .. £373,600				
<i>Supplementary</i> .. 40,000				
<i>Do.</i> .. 68,000				
£	481,600	472,234	£9,366	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds £5,866

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. Attendance at certain conferences and meetings abroad did not reach the level anticipated.

C.1.—The amount of the contribution had not been fixed when the estimate was prepared.

C.4, C.7 and C.8.—These contributions were fixed in American dollars. Savings due to favourable rates of exchange.

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
30th November, 1972.

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, 1972

RECEIPTS		PAYMENTS	
	£		£
Balance on 1st April, 1971	.. .. . 16,973	Grants:—	1,100
		Fifth Zambian Training Scheme (E.86/7/63)	.. .. .
		First Ethiopian Training Scheme (E.86/7/63)	.. .. . 967
		First Jamaican Training Scheme (E.86/7/63)	.. .. . 42
		Seminar for International Union of Local Authorities (E.86/7/63)	863
		Balance on 31st March, 1972	.. .. . 14,001
	<u>£16,973</u>		<u>£16,973</u>

HUGH McCANN,
Accounting Officer.

30th November, 1972.

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, 1972, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, ETC.				
A.—Salaries, Wages and Allowances				
<i>Original</i> £1,964,000				
<i>Supplementary</i> 201,000				
	2,165,000	2,130,924	34,076	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £111,000				
<i>Supplementary</i> 39,000				
	150,000	149,549	451	—
C.—Post Office Services	1,001,000	999,045	1,955	—
D.—Insured Persons' Medical Certificates				
<i>Original</i> £267,010				
<i>Supplementary</i> 42,270				
	309,280	307,459	1,821	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £21,164,000				
<i>Supplementary</i> 4,913,000				
	26,077,000	26,077,000	—	—
F.—Investment Return				
<i>Original</i> £46,000				
<i>Supplementary</i> 20,000				
	66,000	65,281	719	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £22,552,000				
<i>Supplementary</i> 748,000				
	23,300,000	22,639,444	660,556	—
H.—Children's Allowances				
<i>Original</i> £17,326,000				
<i>Supplementary</i> 144,000				
	17,470,000	17,134,684	335,316	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Unemployment Assistance				
<i>Original</i> £7,731,000				
<i>Supplementary</i> 2,800,000				
	10,531,000	10,474,179	56,821	—
J.—Widows' and Orphans' Non-Contributory Pensions				
<i>Original</i> £3,586,000				
<i>Supplementary</i> 402,000				
	3,988,000	3,903,732	84,268	—
K.—Miscellaneous Grants and Allowances				
<i>Original</i> £2,107,000				
<i>Supplementary</i> 898,000				
	3,005,000	3,020,601	—	15,601
M.—Losses	—	1,642	—	1,642
N.—Extra-Statutory Grants	—	5,002	—	5,002
GROSS TOTAL				
<i>Original</i> £77,855,010				
<i>Supplementary</i> 10,207,270				
	£88,062,280	86,908,542	1,175,983	22,245
			Surplus of Gross Estimate over Expenditure £1,153,738	
Deduct—				
L.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Original</i> £2,529,010				
<i>Supplementary</i> 219,270				
	2,748,280	2,751,492	£3,212	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £75,326,000				
<i>Supplementary</i> 9,988,000				
	£85,314,000	84,157,050	£1,156,950	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to replacements by officers on lower salary points and delay in filling vacancies.
- B, C, D, F and I.—Estimated as closely as practicable.
- G.—Saving attributable to the number of pensions in payment being less than anticipated.
- H.—Saving due to a slight over-estimation of the number of claims in payment.

J.—Saving mainly due to the number of pensions in payment being less than anticipated.

K.—Excess mainly due to the average weekly value of deserted wives' allowances being slightly more than estimated.

M.—The charge to this subhead comprises:—

	£
1. Assistance paid in error and irrecoverable (S.73/3/54) ..	1,623
2. Two salary overpayments where recovery was not practicable	19

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

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund			
<i>Original</i>	£2,061,000		
<i>Supplementary</i>	179,000		
		2,240,000	2,222,626
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			
<i>Original</i>	£400,000		
<i>Supplementary</i>	15,000		
		415,000	419,845
3. Recoveries of Social Assistance overpaid		17,000	26,681
4. Miscellaneous			
<i>Original</i>	£51,010		
<i>Supplementary</i>	25,270		
		76,280	82,340
TOTAL			
<i>Original</i>	£2,529,010		
<i>Supplementary</i>	219,270		
		£2,748,280	£2,751,492

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. Estimated as closely as practicable.

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

EXTRA REMUNERATION (exceeding £100)

Two Agents received £378 and £216, respectively, for the performance of Inspector of Agents duties.

Eight Staff Officers, thirteen Clerical Officers, twenty-nine Clerical Assistants and one Messenger received sums ranging from £101 to £234 for the performance of higher duties and/or overtime. Among these officers were two Clerical Officers and seven Clerical Assistants who received sums up to a maximum of £181 for overtime from the Vote for the Office of the Revenue Commissioners (No. 7). The total amount paid for overtime by the Department during the year was £35,083.

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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)	13,876
Children's Allowances	462
Unemployment Assistance	4,631
Widows' and Orphans' Non-contributory Pensions	2,096

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)	4,600
Children's Allowances	187
Unemployment Assistance	8,067
Widows' and Orphans' Non-Contributory pensions	1,954

L. Ó HUANACHÁIN,
Oifigeach Cuntasaithe.

AN ROINN LEASA SHÓISIALAIGH,
29 Samhain, 1972.

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, 1972, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Health (including Oifig an Ard-Chláraitheora), and certain services administered by that Office, including grants to Local Authorities, miscellaneous grants and certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, ETC.				
A.—Salaries, Wages and Allowances				
<i>Original</i> £652,000				
<i>Supplementary</i> 10				
<i>Do.</i> 50,000				
	702,010	691,913	10,097	—
B.1.—Travelling and Incidental Expenses	26,500	32,537	—	6,037
B.2.—Post Office Services ..	17,500	18,460	—	960
C.1.—Superintendent and District Registrars	2,800	2,911	—	111
C.2.—Microfilming of Records in Oifig an Ard-Chláraitheora	30,000	12,442	17,558	—
D.—Expenses in connection with the World Health Organisation and other International Bodies	51,500	51,969	—	469
E.—Statutory Inquiries	100	—	100	—
F.—Expenses in connection with Advisory and Consultative Bodies	14,000	20,518	—	6,518
GRANTS				
G.—Grants to Health Boards, etc.				
<i>Original</i> £37,885,000				
<i>Supplementary</i> 5,510,000				
	43,395,000	43,336,952	58,048	—
H.—Contributions to Health Boards for the Improvement of County Homes and for alternative accommodation for certain classes hitherto maintained therein	220,000	220,158	—	158
I.—Grants to Voluntary Agencies	35,000	35,115	—	115
J.—Grant to An Bord Altranais	100	—	100	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than	More than
			Granted	Granted
	£	£	£	£
K.1.—Hospitals Trust Fund— Voluntary Hospitals' De- ficits (Grant-in-Aid) Original £7,900,000 Supplementary 1,500,000	9,400,000	9,400,000	—	—
K.2.—Hospitals Trust Fund— Capital Expenditure (Grant- in-Aid) Original £1,000,000 Supplementary 300,000	1,300,000	1,300,000	—	—
MISCELLANEOUS				
L.—Dissemination of Information on Health and Health Services	70,000	70,089	—	89
M.—Vaccine Lymph Supply ..	600	420	180	—
N.—Supplements to Pensions of certain District Medical Officers	5,800	4,500	1,300	—
O.—Training Scheme for Health Inspectors	16,300	18,300	—	2,000
P.—Fluoridation of Public Water Supplies	20,000	13,748	6,252	—
Q.—Expenses in connection with the implementation of the Health Act, 1970 Original £100 Supplementary 30,000	30,100	27,893	2,207	—
GROSS TOTAL Original £47,947,300 Supplementary 10 Do. 7,390,000	£55,337,310	55,257,925	95,842	16,457
			Surplus of Gross Estimate over Expenditure £79,385	
			Estimated	Realised
R.—Appropriations in Aid ..	2,035,300	1,978,000	£57,300	
NET TOTAL Original £45,912,000 Supplementary 10 Do. 7,390,000	£53,302,010	53,279,925	Deficiency of Appropriations in Aid realised	
			Net Surplus to be surrendered £22,085	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies remaining unfilled for various periods and to staff changes involving appointments at lower points on the salary scales. A sum of £50,000 was needed to meet increases in remuneration.
- B.1.—Increased travelling by staff engaged on special studies of health administration, increases in mileage and subsistence allowances and in expenditure on advertisements, staff training, and other miscellaneous items were the main reasons for the excess.
- C.2.—There was unavoidable delay in starting this work.
- E.—No inquiry was necessary in the year.
- F.—The excess was to the extent of £3,400 due to the purchase during the year by the Committee on Dental Caries and Fluorides of new equipment for research purposes, and to increases in the salaries and other expenses of the staff engaged on this work. In addition, expenditure totalling £1,550 was incurred on the National Social Service Council and the Consultative Council on General Medical Practice which were set up during the year, while the number of meetings held by the National Health Council was greater than anticipated and resulted in additional expenditure of approximately £700.
- G and Q.—Estimated as closely as practicable.
- J.—A grant was not required by An Bord Altranais during the year.
- N.—Saving arose as a result of deaths of pensioners participating in the scheme.
- O.—Increases in the salary and allowances payable to the Tutor and in the allowances payable to the Trainees, were responsible for the excess.
- P.—The equipment of the smaller installations yet to be completed did not proceed as quickly as had been anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Scheme of health contributions by persons with limited eligibility	2,000,000	1,939,093
2. Recovery of salaries of officers on loan to outside bodies ..	2,500	4,659
3. Searches and certified copies of entries of births, deaths and marriages	15,500	17,850
4. Recovery from health boards of cost of training of Health Inspectors	14,400	13,322
5. Miscellaneous	2,900	3,076
	<u>£2,035,300</u>	<u>£1,978,000</u>

- 1 and 5. Estimated as closely as practicable.
2. An additional officer was seconded during the year.
3. Surplus due to an increase in the number of applications for birth certificates.
4. The amount due by one health board (£1,199) was not received within the year.

NOTES

The total amount paid in respect of overtime was £480.

Expenditure in respect of the Committee on Dental Caries and Fluorides included under subhead F, amounted to £14,441, bringing expenditure to 31st March, 1972, in connection with that Committee to £48,822.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

AN ROINN SLÁINTE,
21 Samhain, 1972.

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, 1972, 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	137,100	52,477	84,623	—
B.—Victualling Patients and Rations for Staff	12,800	5,217	7,583	—
C.—Uniforms, Clothing for Patients, etc.	4,000	888	3,112	—
D.1.—Travelling and Incidental Expenses	4,600	1,781	2,819	—
D.2.—Post Office Services	1,000	172	828	—
E.—Farm and Garden	500	168	332	—
GROSS TOTAL	£ 160,000	60,703	99,297	—
			Surplus of Gross Estimate over Expenditure £99,297	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
F.—Appropriations in Aid	3,500	874	£2,626	—
NET TOTAL	£ 156,500	59,829	Net Surplus to be surrendered £96,671	

Number of patients estimated for 132

Daily average number of patients maintained 132

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The administration of the Hospital was transferred to the Eastern Health Board with effect from 1st September, 1971 (Section 44, Health Act, 1970, and Central Mental Hospital Order, 1971).

Vote 49

APPROPRIATIONS IN AID
(See explanation above)

							Estimated	Realised
							£	£
1. Rents of official quarters	..	..	..	..	..	..	1,500	404
2. Miscellaneous	..	..	..	..	..	..	2,000	470
							£3,500	£874

P. S. Ó MUIREADHAIGH,
Accounting Officer.

CENTRAL MENTAL HOSPITAL,
21 Samhain, 1972.

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.

PENSION INCREASES AND ALLOWANCES

Vote 50

ACCOUNT of the sum expended, in the year ended 31st March, 1972, 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 allowances to widows of military service pensioners.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in Certain Pensions, Allowances and Retired Pay; Allowances for Widows of Military Service Pensioners	710,000	710,000	—	—

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service	67,000	67,010
National School Teachers	44,000	44,000
Garda Síochána (including widows and children)	290,000	290,000
Resigned and Dismissed members of the Royal Irish Constabulary (including widows)	6,000	6,000
Army Pensions:—		
Retired Pay and Pensions	87,400	87,400
Wound and Disability Pensions and Allowances	18,900	18,900
Military Service Pensions	50,360	50,360
Widows of Military Service Pensioners	91,000	91,000
Special Allowances	55,200	55,200
Connaught Rangers and Pension under the MacSwiney (Pension) Acts	130	130
Local Authorities	10	—
	£710,000	£710,000

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
19th October, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 51

REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1972,
compared with the sum granted, for Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Remuneration of Civil Servants	£ 1,038,000	£ 1,038,000	£ —	£ —

EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	£
1	President's Establishment	3,000
5	Comptroller and Auditor General	13,000
6	Office of the Minister for Finance	60,000
7	Office of the Revenue Commissioners	739,000
17	Stationery Office	26,000
20	Office of the Minister for Justice	40,000
25	Charitable Donations and Bequests	1,000
33	National Gallery	2,000
34	Lands	35,000
35	Forestry	105,000
38	Fisheries	14,000
		£ 1,038,000

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th November, 1972.

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, 1972

RECEIPTS	PAYMENTS
Balance at 1st April, 1971	Balance of Fund at 31st March, 1972
.. .. . £ 20,000	.. .. . £ 20,000
<hr/> £20,000	<hr/> £20,000

DEPARTMENT OF FINANCE,
7th November, 1972.

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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