



ACCOUNTS OF THE PUBLIC SERVICES, 1972-73

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REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

# APPROPRIATION ACCOUNTS

## 1972-73

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31 MARCH 1973, 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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DUBLIN  
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## ACCOUNTS OF THE PUBLIC SERVICES, 1972-73

### REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

#### General

1. Reference was made in previous reports 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. Appropriation Accounts are required by statute to be submitted to me 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 for the year under review had been received by me at 31 May 1973 but all the accounts had been furnished by 30 November. I understand that the delay on this occasion was caused mainly by difficulties arising from the transfer to a new computer of the work of processing of payable orders for the Office of the Paymaster General.

#### *Outturn of the Year*

2. The audited accounts are summarised on page xli. The amount to be surrendered as shown in the summary is £12,903,853 arrived at as follows:—

#### Gross Expenditure

##### Estimated:

	£	£
Original .. .. .	628,989,359	
Supplementary and Additional ..	52,519,585	
		681,508,944
Actual: .. .. .	669,813,161	
Less expenditure requiring Excess Vote (Vote No. 21) .. .. .	27,818	
		669,785,343
Saving .. .. .		11,723,601



# Appropriations in Aid

Estimated:	£	£
Original .. .. .	43,847,359	
Supplementary .. .. .	2,659,735	
	<hr/>	
	46,507,094	
Realised: .. .. .	47,715,164	
	<hr/>	
Excess .. .. .	1,208,070	
<i>Less excess appropriations in aid to be applied, subject to approval of Dáil Éireann, to meet excess expenditure on Vote No. 21 .. .. .</i>	<hr/> 27,818	
		<hr/> 1,180,252
Amount to be surrendered .. .. .		£12,903,853

This represents 2 per cent. of the supply grants as compared with 1.2 per cent. in the previous year.

## *Excess Vote*

3. Expenditure amounting to £27,818 over and above the gross provision made by Dáil Éireann has been incurred on Vote 21—Garda Síochána, and will require an excess vote. There were surplus receipts of £69,539 under appropriations in aid. (See also paragraph 29 of this report).

## *Exchequer Extra Receipts*

4. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £4,045,045.

## *Surrender of Balances on 1971-72 Votes*

5. The balances due to be surrendered out of votes for the public services for 1971-72 amounted to £6,388,004. 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.



## 7. Statement of Receipts into the Central Fund for the Year ended 31 March, 1973

### REVENUE:—

	£
Customs and Excise Duties ... ..	219,969,000
Estate, etc., Duties and Stamps ... ..	24,121,000
Income Tax and Corporation Profits Tax ... ..	194,831,000
Turnover Tax ... ..	42,753,000
Wholesale Tax ... ..	26,151,000
Value-Added Tax ... ..	32,026,000
Motor Vehicle Duties ... ..	20,007,729
Post Office ... ..	40,800,000
Interest on Advances from the Central Fund ... ..	30,043,009
Sundry Receipts ... ..	28,367,889
	<hr/> 659,069,627 <hr/>

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

Electricity (Supply) Acts, 1927 to 1971 ... ..	1,396,823
Nitrigin Éireann Teo., Acts, 1963 and 1970 ... ..	47,578
Sea Fisheries Acts, 1952 to 1970 ... ..	382,035
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1970 ... ..	19,628
National Building Agency Ltd., Acts, 1963 and 1969 ... ..	26,393
Tourist Traffic Acts, 1939 to 1955 ... ..	111
Insurance Act, 1953, Section 2 (4) ... ..	20,472
Turf Development Acts, 1946 to 1968 ... ..	566,298
Industrial Credit Acts, 1933 to 1971 ... ..	249,622

SURRENDER OF BALANCE OF CAPITAL FUND ... ..	203,369
	<hr/> 2,912,329 <hr/>

### MONEY RAISED BY CREATION OF DEBT:—

Telephone Capital Acts, 1924 to 1969 ... ..	17,230,000
Saving Certificates ... ..	6,990,000
Ways and Means Advances ... ..	358,724,000
Exchequer Bills ... ..	468,000,000
Prize Bonds... ..	4,100,000
Tax Reserve Certificates ... ..	700,000
6½% Investment Bonds ... ..	2,410,000
National Instalment-Saving ... ..	5,270,723
7½% Deutsche Mark Notes, 1973–82 ... ..	9,047,045
9½% National Development Loan, 1992–97 ... ..	39,461,192
7% Sterling/Deutsche Mark Bonds, 1979–88 ... ..	11,992,070
Government Loans (Conversion) Act, 1951 (Sec. 10) ... ..	471,327
Other Borrowings ... ..	12,139,331
	<hr/> 936,535,688 <hr/>

TOTAL RECEIPTS ... £1,598,517,644

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# Statement of Issues from the Central Fund for the Year ended 31 March, 1973

## CENTRAL FUND SERVICES:—

	£
Public Debt Services ... ..	109,289,582
Road Fund ... ..	15,176,000
Annuities, Pensions, Salaries, Allowances, Returning Officers' Expenses and Miscellaneous ... ..	1,004,011
Contribution to E.E.C. Budget ... ..	1,172,084
SUPPLY SERVICES ... ..	623,380,420
	<hr/>
	750,022,097

## ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1971 ... ..	1,300,000
Local Loans Fund Acts, 1935 to 1972 ... ..	42,864,000
Telephone Capital Acts, 1924 to 1969 ... ..	17,230,000
Sea Fisheries Acts, 1952 to 1970 ... ..	809,000
Transport Acts, 1964 and 1969 ... ..	2,201,000
British and Irish Steam Packet Co. Ltd. (Acquisition) Acts, 1965 and 1971 ... ..	1,680,000
Broadcasting Authority Acts, 1960 and 1964 ... ..	500,000
Bretton Woods Agreements Acts, 1957 and 1969 ... ..	158,786
National Stud Acts, 1945 to 1969 ... ..	300,000
Industrial Credit Acts, 1933 to 1971 ... ..	47,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1970	2,730,000
Gaeltacht Industries Acts, 1957 to 1971 ... ..	1,170,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22) ... ..	1,860,000
Fóir Teoranta Act, 1972 ... ..	5,255,888
National Building Agency, Ltd., Acts, 1963 and 1969 ... ..	680,000
Grass Meal (Production) Acts, 1953 to 1969 ... ..	25,000
European Communities Act, 1972 ... ..	695,626
Redundancy Payments Act, 1967 ... ..	60,000
	<hr/>
	79,566,300

## ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances ... ..	280,713,000
Exchequer Bills ... ..	468,000,000
Prize Bonds... ..	2,687,000
Savings Certificates ... ..	5,040,000
Tax Reserve Certificates ... ..	4,176,000
6½% Investment Bonds ... ..	530,000
National Instalment-Saving ... ..	466,103
Other Borrowings ... ..	7,332,961
	<hr/>
	768,945,064

TOTAL ISSUES ... £1,598,533,461



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

	£
An Bord Iascaigh Mhara . . . . .	106,000
Shannon Free Airport Development Co. Ltd. . .	30,000
Min-Fhéir Teoranta . . . . .	35,000
	<hr/>
	£171,000
	<hr/>

The Capital Fund, which was established in 1956 to receive the equivalent of the proceeds of a special import levy, was wound up in October 1972 under section 41 of the Finance Act, 1972. The assets of the Fund at the date of winding-up, comprising a cash balance of £203,369, shares in state-sponsored companies, £2,202,422, and repayable advances outstanding, £11,876,723, were transferred to the Exchequer.

#### *Contribution to E.E.C. Budget*

9. The European Communities Act, 1972 provides that from 1 January 1973 the treaties governing the European Communities and the existing and future Acts adopted by the Institutions of those Communities shall be binding on the State and shall be part of the domestic law thereof under the conditions laid down in those treaties. It also provides for the making of regulations by a Minister of State to enable this provision to have full effect. The European Communities (State Financial Transactions) Regulations, 1972 were made by the Minister for Finance under the Act and enable Ireland's contribution to the E.E.C. budget to be made from the Central Fund. This contribution in respect of 1973 is calculated under the treaty of accession and E.E.C. legislation as 0.2772 per cent. of the Communities' budget. The issue of £1,172,084 from the Central Fund shown in paragraph 7 represents payments during the three months to 31 March 1973 towards the financing of the Communities' budget.

#### *Issues under the European Communities Act, 1972*

10. These issues, amounting to £695,626, were also made under the European Communities (State Financial Transactions) Regulations, 1972 referred to in the previous paragraph and comprise:—

- (i) £306,000—this amount was advanced to the Minister for Agriculture and Fisheries, in March 1973, to enable him to discharge his function as the Communities'

official Intervention Agency in relation to milk powder offered for intervention. Under E.E.C. price support arrangements an Intervention Agency is responsible for the purchase, storage and resale of agricultural products offered to it. As the milk powder offered in this case did not meet the standards laid down by the E.E.C. it was not accepted by the Agency. The money advanced was therefore not required and was refunded to the Central Fund in April 1973.

- (ii) £250,000—this represents the first instalment of Ireland's subscription to the capital of the European Investment Bank.
- (iii) £139,626—this represents the first instalment of Ireland's contribution to the European Investment Bank's statutory reserve and to such of its provisions as are equivalent to reserves.

On its accession to the European Communities, Ireland automatically became a member of the European Investment Bank. Its subscription to the Bank's capital has been fixed at 15 million units of account (equivalent to £6.25 million at the present applicable exchange rate of 2.40 units of account to the Irish pound) of which 20 per cent. is payable in five equal instalments over the first two and one-half years after accession, the remainder being payable on call. The contribution towards the reserves of the Bank has been fixed at 1 per cent. of the reserves at 31 December 1972 and is payable in five equal instalments over the first two and one-half years after accession.

*Issues under the National Building Agency Limited  
Acts, 1963 and 1969*

11. As shown in paragraph 7 issues from the Central Fund in the year 1972-73 to the National Building Agency under the above Acts amounted to £680,000. In the course of the audit of the accounts of the Agency for the year ended 31 March 1973 I noted that in February 1973, shortly after it had received £280,000 from the Central Fund, the Agency had placed £400,000 on deposit with its bankers. This amount remained on deposit at 31 March 1973. Issues from the Central Fund to the Agency are made on the recommendation of the Minister for Local Government and I sought information from the Accounting Officer for the Vote for Local Government regarding the controls exercised by his Department over such issues. He has informed me that the Minister does not operate any detailed controls over the day-to-day management of the Agency's accounts. When the Minister is satisfied, in the light of the Agency's expenditure on its on-going



programme, its contractual liabilities at the time, the period of the year, and the overall allocation of the Agency under the Capital Budget, that an issue of moneys is justified he forwards the requisite recommendation to the Minister for Finance. The Accounting Officer also informed me that the £280,000 paid in February was recommended for issue as the final instalment of the Agency's capital allocation for 1972-73 which was required to meet estimated expenditure on works carried out on behalf of the Agency within the financial year and contractual liabilities at that time. As it appears to me that public moneys in excess of the Agency's immediate cash requirements may have been issued in the year under review I have deemed it desirable to draw attention to this matter.

The control of the issue of public moneys to semi-state bodies is also referred to in paragraphs 57 and 76. In addition to communicating with the Accounting Officers immediately responsible for this control I have brought the matter to the attention of the Accounting Officer of the Department of Finance.

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

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

12. Reference was made in previous reports to payments into the above Fund from which grants and advances are made to assist economic projects in western counties. A further £350,000 was provided in the year and, as shown in the account of the Fund appended to the appropriation account, grants totalling £184,940 and repayable advances amounting to £71,509 were issued. Repayments of principal and interest totalled £27,514 and refunds of unexpended grants amounted to £572.

Notes to the account of the Fund indicate that, having regard to changes in certain activities of Gael-Linn Teoranta, repayable advances of £87,500, issued to the Company prior to 1 April 1972, were converted into a grant. This conversion was effected in March 1973 and interest amounting to some £26,000, then due on these advances, was waived. (See also paragraphs 20, 55 and 56).

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

##### *Revenue Account*

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

14. The budget estimates of Revenue for 1972-73 and the net yield for the years 1972-73 and 1971-72 under its main heads are shown in the following statement:—

	Budget Estimates 1972-73 £	Net yield of Revenue 1972-73 £	1971-72 £
Customs .. ..	100,500,000	116,774,896*	101,495,038
Excise .. ..	106,000,000	103,587,528	97,296,510
Estate, etc., duties..	11,620,000	13,227,723	9,040,672
Stamps .. ..	9,250,000	10,913,691	7,736,170
Income tax and Sur- tax .. ..	169,230,000	173,684,741	152,845,301
Corporation Profits tax .. ..	22,850,000	21,150,344	21,091,055
Turnover tax ..	53,500,000	42,745,522	50,283,872
Wholesale tax ..	35,500,000	26,149,288	29,703,271
Value-Added tax ..	—	31,943,574	—
	<u>£508,450,000</u>	<u>£540,177,307</u>	<u>£469,491,889</u>

\*Includes £262,305 Duty deferred under E.E.C. Regulations.

£539,851,000 was paid into the Exchequer during the year leaving a balance of £1,188,151 as compared with £861,844 at the end of the previous financial year.

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

	Tax under appeal or under inquiry	Tax not in dispute but collection held up for such reasons as bank- ruptcy, death, etc.	Tax due for collection
<i>Income tax</i> (as at 1 June, 1973)	£	£	£
1971-72 ... ..	10,263,882	518,526	3,112,474
1970-71 and earlier years ...	6,746,418	953,286	2,445,226
	<u>17,010,300</u>	<u>1,471,812</u>	<u>5,557,700</u>
		£24,039,812	
<i>Sur-tax</i> (as at 31 March, 1973)			
1971-72 ... ..	1,623,959	67,196	390,794
1970-71 and earlier years ...	1,652,882	162,125	277,059
	<u>3,276,841</u>	<u>229,321</u>	<u>667,853</u>
		£4,174,015	
<i>Corporation Profits tax</i> (as at 31 March, 1973)			
1971-72 ... ..	2,630,689	44,607	487,534
1970-71 and earlier years ...	1,789,596	70,470	397,611
	<u>4,420,285</u>	<u>115,077</u>	<u>885,145</u>
		£5,420,507	



Comparative totals for the previous year are Income tax, £19,696,911; Sur-tax, £3,354,344; Corporation Profits tax, £4,396,787.

*Extra-Statutory Repayments of Customs and  
other Duties*

16. Extra-statutory repayments of Customs duties, £21,070, Excise duties, £28,090, Turnover tax, £260, Value-Added tax, £24 and Stamp duties, £1,080, were made during the year.

*Remissions and Amounts Irrecoverable*

17. 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 1973. The total amount of the items included in the schedules, £143,481, is made up as follows:—

	£
Income tax (199 cases) .. ..	108,464
Sur-tax (8 cases) .. ..	10,983
Corporation Profits tax (3 cases) .. ..	862
Turnover tax (38 cases) .. ..	19,239
Wholesale tax (9 cases) .. ..	3,933
	<hr/>
	£143,481
	<hr/>

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

Remission	£
On grounds of equity .. ..	696
Composition settlements .. ..	4,786

Amounts Irrecoverable

Miscellaneous: liability not enforceable, etc. .. ..	137,999
	<hr/>
	£143,481
	<hr/>

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

## *Value-Added Tax*

18. The Value-Added Tax Act, 1972 provided for the introduction, with effect from 1 November 1972, of a value-added tax at various rates to replace turnover tax and wholesale tax which were abolished from that date. Gross receipts from the new tax amounted to £34,155,736 in the period ended 31 March 1973, partly offset by repayments amounting to £2,212,162 in the same period leaving a net yield under this head, £31,943,574, as shown in paragraph 14. I have been furnished with details of the administrative and accounting procedures introduced to control the charge, collection and remittance of the tax but I have not yet had an opportunity to test their effectiveness.

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

### *Subhead D.—Purchase of Sites and Buildings*

19. The charge to the subhead includes £357,500 expended on the purchase of portion of Kenmare Estate, Killarney. The property consists of approximately 365 acres of farmlands and woodlands and some buildings. The charge to the subhead also includes £365,000 being the purchase price, including fees, of a site of approximately  $2\frac{1}{2}$  acres at Smithfield, Dublin on which it is proposed to erect a new District Courts complex.

20. It was noted in the course of audit that premises were purchased, with Department of Finance approval, at a cost of £26,000 for use by Gael-Linn Teoranta for Irish Language courses. The premises are situated in a residential area and an application by the organisation for change of user has been refused by the planning authority and, on appeal, by the Minister for Local Government. I have asked for the observations of the Accounting Officer regarding the purchase of the premises before approval of change of user had been obtained from the planning authority. I have also asked for information in regard to the terms and conditions under which the premises are being occupied by Gael-Linn Teoranta. (See also paragraphs 12, 55 and 56).

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

21. The charge to the subhead comprises £2,193,843 expended on general architectural and engineering works and £3,831,804 in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £1,782,729 and £3,665,142, respectively, in the previous year.



22. School grants amounting to £2,971,304 were paid to managers who undertook responsibility for having the works carried out and £860,500 was expended directly by the Commissioners. A school grant represents not less than two-thirds of the full cost, the balance being met by the manager from local contributions.

23. In July 1964 the Department of Finance approved the erection of a building at Burlington Road, Dublin to provide accommodation, stated to be urgently needed, for the Dublin Institute for Advanced Studies at an estimated cost of £65,000. A firm of architects was appointed in September 1964 to supervise the construction of the new building but a contract, in the sum of £112,525, was not placed until August 1969. The building was substantially completed in September 1971 and payments totalling £168,000 have been made under the contract up to 31 March 1973, including £29,766 in the year under review. In view of the stated urgency of the accommodation needs of the Institute I invited the observations of the Accounting Officer on the delay in placing the contract.

In his reply the Accounting Officer has stated that the firm of architects entrusted with this commission had brought it almost to the tendering stage by November 1965 when it became clear that funds would not be available to allow the building work to be commenced in 1966-67. While this absence of funds in itself would have precluded the invitation of tenders at that time, there were also design problems, mainly in relation to the heating system, which required further study. The Accounting Officer has also stated that the architects availed themselves of the enforced postponement to settle the design problems and that in the course of this work they revised their drawings and produced a better architectural solution than their original scheme. This did not involve any extra fees but it meant that it was not possible to proceed with the invitation of tenders until all the revised drawings and other documents became available. A fully satisfactory set of tendering documents was not received until February 1969 and tenders were then invited. The Accounting Officer has further stated that the final account for the contract has not yet been settled but that it is expected that there will be a total extra on the contract of, approximately, £58,000, largely accounted for by increases payable under the Price Variation Clause and by other increased costs necessarily incurred in carrying through the project as approved. He has added that additional works accounted for somewhat less than £5,000 of the total extra of £58,000.

An excess of almost fifty per cent. on a contract of £113,000, substantially completed in a little over two years, would appear to be unduly high but, until the final account for the contract is settled, I will not be in a position to satisfy myself whether this is so.

*Subhead FF.1.—Compensation, etc., arising from Damage to the Property of External Governments*

24. Compensation amounting to £24,456 was paid from the subhead in the year under review arising from damage caused to properties occupied by representatives of the British and German Governments and from incidental damage to adjoining premises. The total cost of compensation payable in respect of this damage is estimated at £200,000.

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

25. The charge to the subhead in respect of major construction works in progress during the year amounted to £803,381. In addition, the net 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 £286,199. The cost of each scheme to 31 March 1973 was:—

Work Catchment Drainage Scheme:	Estimated Cost Original	Latest	Cost to 31 March 1973
	£	£	£
Boyne	6,700,000 (1968–69)	11,462,000	2,706,014
Corrib- Headford	935,000 (1966–67)	1,455,000	1,432,399

*Existing Embankments:*

Shannon Estuary	500,000 (1962–63)	1,410,000	1,422,542
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The balance of the charge to the subhead is made up of sums amounting to £68,853 in respect of a minor scheme and £25,153 being remnants of expenditure on completed schemes.

**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*

26. 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 the 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, Secondary Teachers, Post Office officials and Army officers are provided from Votes 21, 28, 29, 42 and 44, respectively. I understand that the preparation of the necessary legislation has not yet been completed.



## Vote 20.—Office of the Minister for Justice

### *Subhead H.—Compensation for Unsaleable Chemical Substances*

27. Provision was made by way of supplementary estimate to enable compensation to be paid to firms holding stocks of chemical substances that became unsaleable in the State as a result of being classified as explosive under the Explosives (Ammonium Nitrate and Sodium Chlorate) Order, 1972. The charge to the subhead, £70,129, represents payments made to firms who incurred losses either by destroying stocks or disposing of them on foreign markets.

### *Stamping of Insurance Cards*

28. Pay lists in respect of State employees insurable under the Social Welfare Acts should bear the certificate of a responsible officer that the relevant insurance cards have been duly stamped. I noted that certificates were not furnished in respect of a number of insurable employees in offices under the control of the Department of Justice and I have asked the Accounting Officer for his observations.

## Vote 21.—Garda Síochána

### *Excess of Expenditure over Grant*

29. The account shows excess expenditure of £27,818 over the gross estimate and a surplus of appropriations in aid of £69,539. The Accounting Officer has informed me that the excess expenditure was incurred because anticipated savings on subhead B (Travelling and Incidental Expenses) and on subhead G (Transport) which were provided for in a supplementary estimate taken in March 1973 did not materialise.

### *Subhead H.—Superannuation and other Non-Effective Payments*

30. Reference was made in paragraph 33 of the report for 1971-72 to the provision, by supplementary estimate in March 1971, of a grant-in-aid of £400,000 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 before 23 July 1968. This sum was paid into a Grant-in-Aid Account from which payments of £379,468 and £10,606 were made in the years 1971-72 and 1972-73, respectively, being arrears of ex-gratia pensions for the period ended 31 March 1971.

Reference was also made in that paragraph to the inclusion in the charge to subhead H of expenditure in respect of ex-gratia pensions although the relevant estimate did not expressly indicate that provision was included to meet such pensions which are extra-statutory in nature. The charge to the subhead for the year under review includes £429,240 in respect of current ex-gratia pensions although the estimate, as in the case of the previous year, does not expressly indicate that provision was included to meet these extra-statutory pensions.

As indicated in paragraph 26, I understand that the preparation of the necessary legislation for these pensions has not yet been completed.

### *Suspense Accounts*

31. In the course of audit it was noted that advances of moneys, issued in the period 1968 to 1972 to members of the Force in respect of subsistence allowances and witnesses' expenses and charged to suspense accounts, had not been cleared at 31 March 1973. The Accounting Officer has informed me that the delay was due to long-standing staffing difficulties. He also informed me that the whole question of the staffing of the Accounts Branch and of financial control generally within his Department was being pressed forward both at Organisation and Methods level and at consultancy level and that reports will be available very soon. He added that pending the receipt of these reports an officer would be assigned fulltime on these accounts.

## **Vote 26.—Local Government**

### *Subhead A.—Salaries, Wages and Allowances*

32. The charge to the subhead includes a payment of £9,433 made to a firm of consultants which carried out a review of the staff structures of local authorities. A sum of £20,000 had already been paid from this subhead to the consultants in 1971-72. In addition, payments of £10,000 and £4,717 were made to the consultants from the Road Fund in 1971-72 and 1972-73, respectively, in respect of the review. The total cost of the review was £44,150.

### *Motor Vehicle Duties*

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



The gross proceeds for the years 1972-73 and 1971-72 were:—

	1972-73 £	1971-72 £
Motor Tax and Driving Licence fees .. .. .	19,211,211	17,258,800
State-owned Vehicles .. ..	126,410	126,410
Fines collected by the Department of Justice .. .. .	497,229	467,012
Public Service Vehicle fees ..	26,202	18,365
Appliances and Structures fees ..	10,891	20,155
Driving Tests fees .. .. .	85,729	79,000
	<hr/> £19,957,672	<hr/> £17,969,742

£20,007,729 was paid into the Exchequer and £116,396 was refunded during the year leaving a balance of £288,248 compared with £454,701 at the end of the previous financial year.

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

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

34. The Higher Education Authority, which was set up on 1 September 1968 as a non-statutory body with advisory functions in relation to higher education, was replaced as from 15 May 1972 by An tÚdarás um Ard-Oideachas, a statutory body established under the Higher Education Authority Act, 1971 with general and specific functions in relation to higher education.

The charge to the subhead, £48,220, comprises £1,580 paid in respect of the expenses of the Higher Education Authority in the period from 1 April 1972 to 14 May 1972 and £46,640 paid by way of fees and expenses in the period from 15 May 1972 to 31 March 1973 on behalf of An tÚdarás. The accounts of An tÚdarás are audited by me.

### *Subhead A.5.—Grants to Bord an Choláiste Náisiúnta Ealaíne is Deartha*

35. The National College of Art and Design Act, 1971 provides for the establishment of Bord An Choláiste Náisiúnta Ealaíne is Deartha to carry out the management of An Coláiste Náisiúnta Ealaíne is Deartha (formerly known as the National College of Art, Kildare Street, Dublin), the organisation and administration of its affairs, and other particular and general functions in relation to education in art, crafts and design. The Minister for Education, by Order, appointed 1 May 1972 as the establishment day. The charge to the subhead, £153,869, comprises £7,302 paid in April 1972 in respect of expenses of the former National College of Art and £146,567 paid in respect of fees and expenses of An Bord in the period 1 May 1972 to 31 March 1973. The accounts of An Bord will be audited by me.

*Subhead A.6.—National Council for Educational Awards*

36. The National Council for Educational Awards was appointed in April 1972 by the Minister for Education to examine curricula, to structure courses, to set examinations and to award diplomas, certificates and degrees for third level non-university education. The Council is operating as a non-statutory body pending the introduction of legislation to establish it on a statutory basis. As shown in the account £4,270 was charged to the subhead in respect of expenditure incurred by the Council in the year under review.

*Subhead B.2.—European Schools Day*

37. The annual Youth Forum of the European Schools Day was held in Dublin in July 1972. This was the first occasion on which Ireland acted as host to this event and the charge to the subhead, £20,002, represents the net cost to the Department of Education of providing accommodation, travel and other facilities for the delegates.

*Subhead F.4.—Grant to Rosc Teoranta*

38. In March 1973 a grant of £20,000 was paid to Rosc Teoranta, with the sanction of the Minister for Finance, towards meeting the deficit of the company in connection with the 1971 Rosc Exhibition.

The deficit at 15 February 1973 was stated to be £22,751, made up as follows:—

	£
Net loss per company's account for two years ended 30 June 1972 .. ..	22,041
Net losses on associated exhibitions ..	5,838
Other costs .. .. .	1,000
	<hr/>
	28,879
<i>Less—</i>	
Grants from Bord Fáilte Éireann and An Chomhairle Ealaíon .. ..	£ 6,000
Other receipts .. .. .	128
	<hr/>
	6,128
	<hr/>
	£22,751
	<hr/>

I have inquired whether the associated exhibitions were an intrinsic part of the Rosc Exhibition, whether the company had given prior undertakings to the organisers to meet any losses and whether audited accounts were available in respect of these exhibitions.



*Subhead G.11.—Chester Beatty Library (Grant-in-Aid)*

39. The Department of Finance has approved a scheme for the provision of additional accommodation at the Chester Beatty Library at an estimated cost of £105,000, including professional fees. Plans for the work have been approved by the Office of Public Works and the charge to the subhead includes an initial payment of £10,000 made to the trustees of the Library towards the cost of the scheme.

*Subhead G.16.—Institiúid Teangeolaíochta Éireann (Grant-in-Aid)*

40. With the approval of the Government, Institiúid Teangeolaíochta Éireann was incorporated on 27 October 1972 under the Companies Act, 1963 as a company limited by guarantee without share capital. In the years prior to the incorporation of An Institiúid the Language Institute of Ireland functioned as a section of the Department of Education, the salaries, wages and allowances of its staff being paid from subhead A.1 of this vote. Payments from the grant-in-aid in the year under review were made by the Department of Education. The accounts of An Institiúid will be audited by me.

**Vote 28.—Primary Education**

*Subhead A.1.—Training Colleges*

41. Reference was made in paragraph 40 of the report for 1971–72 to the provision of State aid towards the cost of building a new Church of Ireland Training College at Rathmines. In the year under review further grants of £30,640 were issued for the project bringing the total of such grants to £441,530 at 31 March 1973 although State aid sanctioned by the Minister for Finance at that date was limited to £371,810. I communicated with the Accounting Officer in November 1972 in relation to the issue of grants in excess of the approved limit but I have not yet received a reply.

**Vote 29.—Secondary Education**

*Subhead GG.—Ex-gratia Pensions for Widows and Children of certain former Teachers*

42. Widows and children of secondary school teachers who died or retired prior to 1 October 1969 have been in receipt of ex-gratia pensions similar to those enjoyed by the dependants of other public servants who died or retired prior to 23 July 1968. These pensions were paid out of the Secondary Teachers' Pension Fund in the first instance but, as the Fund scheme did not provide for them, it was decided that they should be met from voted moneys. The charge of £62,000 to subhead GG. in the year under review represents a refund made to the Secondary Teachers' Pension Fund towards ex-gratia pensions paid from the Fund in the period 1 October 1969 to 31 March 1973.



### *Subhead I.2.—Secondary Schools—Building Grants*

43. Reference was made 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 £1,309,153, grants and £189,050, loans. Loan repayments under the scheme amounting to £240,559 were received during the year and appropriated in aid of the vote (subhead L.4). A Statement of Loans is appended to the appropriation account.

### *Subhead J.2.—Comprehensive and Community Schools—Capital Costs*

44. Reference was made in paragraph 48 of the report for 1971–72 to the building of comprehensive schools in eight centres and to a proposal to build a further six State comprehensive schools and eighteen community schools. The charge to the subhead in the year under review included £1,124,864 paid towards the cost of the acquisition of sites for seventeen schools and £2,244,705 towards building costs. Total expenditure to 31 March 1973 on site costs and building works for comprehensive and community schools amounted to £5,950,110, including £697,636 for professional fees. Expenditure on furniture and equipment totalled £155,254 at that date. I am asking the Accounting Officer for a copy of the Finance sanction authorising the expenditure in 1972–73 on the acquisition of sites and the placing of contracts for comprehensive and community schools.

As mentioned in the previous report, fees amounting to £5,000 were paid in 1971–72 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. A further £4,000 was paid to the group during the year under review.

45. In August 1965 the Government authorised the Minister for Finance to accept the offer of £30,000, payable in instalments of £1,500 per annum, from the Bishop of Raphoe for the lands (136 acres), premises and effects of the former Preparatory College, Coláiste Brighde, Falcarragh. The property was demised by the Commissioners of Public Works to diocesan trustees for a period of twenty years from 1 September 1965 with an option to purchase for a nominal sum at the end of that period.

In July 1972 the Department of Education approached the trustees with a proposal to purchase 16 acres of the lands as a site for a new community school to be established in Falcarragh. In the course of audit it was observed that a payment of £40,000, being the purchase price of the community school site, was made in March 1973 into a joint bank account in the names of the Minister for Education and of the solicitor who was acting on behalf of the diocesan trustees. I asked the Accounting Officer on what date the legal title to the site had passed to the Minister. He has



informed me that, since it was necessary to commence building the new school as a matter of urgency, permission was obtained to enter into possession of the site on payment of the agreed purchase price pending the conclusion of the legal transfer. He has further stated that the Commissioners of Public Works were seeking the sanction of the Minister for Finance to enter into negotiations for the transfer of the fee simple of the entire property at Falcarragh to the diocesan trustees and that the transfer of the legal title of the school site to the Minister for Education could not be effected until these negotiations had been concluded.

I also asked the Accounting Officer for information regarding the basis on which the purchase price of £40,000 had been agreed and he has supplied me with a statement which, he states, sets out this basis. According to this statement the figure £40,000 was agreed at meetings between representatives of the diocesan trustees and the Department of Education. The trustees' representatives indicated that, following the approval by the Department in 1967 of their proposal to extend the buildings of Coláiste na Croise Naofa, the secondary school for boys which they had opened in Falcarragh, they had gone ahead with the erection of new boarding accommodation at a total cost of £150,000. The Department of Education subsequently decided to build a community school and the proposed extension of Coláiste na Croise Naofa was stopped but the trustees claimed that the decision to build a community school meant that they should continue to run the boarding facilities as a hostel from which pupils would attend that school. The trustees' representatives therefore sought the refund of the sum of £150,000 expended by them on the provision of these facilities but this claim was rejected by the Department. It transpired that the outstanding balance of this debt was £40,000 and it was agreed that the Department would pay the diocesan authorities this sum for the site for the new community school. The statement furnished by the Accounting Officer also points out that when agreeing to make this payment the Department was aware that the going rate for sites in the area was £2,500 per acre and it adds that the Valuation Office had stated that in their view the full market value of the lands was £50,000.

There are a number of aspects of this transaction which call for comment. The price—£40,000—paid to the diocesan trustees for 16 acres of land appears excessive having regard to the price—£30,000 payable in annual instalments of £1,500—which the trustees had paid for 136 acres of land as well as College premises and effects. The basis on which the site purchase price—£40,000—was established is open to question. The costs incurred by the diocesan trustees in providing boarding facilities were entirely separate and distinct from that price. The opinion of the Valuation Office that the full market value of the lands was £50,000 was not obtained by the Department of Education until August 1973, subsequent to the date of my inquiry and five months after the payment of the purchase price into the joint



bank account. In connection with this valuation, it is noted from the relevant file in the Office of Public Works that the Valuation Office stated in September 1972 that they considered that, were the Commissioners, as lessors, selling the school site to the Department of Education, the lands should be disposed of at only slightly more than the agricultural value and that consequently a figure of £3,000 would be reasonable. Finally, it should be pointed out that the payment of £40,000 for this school site was made and charged to the vote in the year ended 31 March 1973 although the transfer of the title to the Minister had not been effected at that date. This was in breach of a long-standing principle of government accounting, namely, that only payments which represent matured liabilities may be charged in any year.

### *Prefabricated Building Units Suspense Account*

46. Reference was made in paragraph 50 of the previous report to the charge to a suspense account of recoverable expenditure incurred on the purchase of prefabricated classroom buildings for use by primary, secondary and vocational schools. At 31 March 1972 the balance outstanding on this account was £283,795 consisting mainly of sums recoverable from vocational education committees.

In the year under review, further payments for prefabricated classrooms amounted to £348,218. £280,666 was recovered leaving a balance outstanding of £351,347 at 31 March 1973 of which £258,000, approximately, was due from vocational education committees.

## **Vote 30.—Vocational Education**

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

### *Subhead I.2.—Regional Technical Colleges and Colleges of Home Economics—Capital Costs*

47. Reference was made in previous reports to the building of regional technical colleges at eight centres. Seven colleges are in operation since the year 1971–72. The college in Cork is still under construction and is expected to open in September 1974. The capital expenditure on these colleges (subhead I.2) to 31 March 1973 was as follows:—

	Prior to 1972–73 £	1972–73 £	Total £
Payments to contractors ..	3,740,015	654,620	4,394,635
Professional fees ..	549,645	62,799	612,444
Other expenses ..	53,057	19,117	72,174
	<hr/> £4,342,717	<hr/> £736,536	<hr/> £5,079,253



The cost of the major renovation and extension work being carried out at St. Angela's College of Domestic Science at Sligo is also being met from subhead I.2 and amounted to £58,077 at 31 March 1973. This includes £10,614 and £41,911 paid in the year under review in respect of professional fees and contract works, respectively. The balance of the charge to subhead I.2, £384,808, represents the cost of equipment provided for the regional colleges.

The charge of £859,989 to subhead I.1 represents the running costs of the regional colleges during the year under review.

### Vote 31.—Reformatory and Industrial Schools

#### *Subhead F.—Building and Equipment Grants*

48. Reference was made in paragraph 55 of the report for 1971-72 to the building of a Remand Home and Assessment Centre at Finglas and of a Training School for boys at Oberstown, Co. Dublin. Sums of £172,646 and £300,029, respectively, were expended on these two projects during the year under review and the cumulative expenditure to 31 March 1973 amounted to:—

			Remand Home and Assessment Centre £	Training School £
Building costs	..	..	170,040	288,852
Site costs	..	..	—	40,950
Professional fees	..	..	21,677	35,214
Other expenses	..	..	3,772	6,639
			<hr/> £195,489 <hr/>	<hr/> £371,655 <hr/>

The charge to the subhead also includes contract payments, £20,136, professional fees, £15,079, and other expenses, £1,235, incurred on a scheme for the erection of group homes for children in care at Cappoquin, Moate, Drogheda, Cork and Limerick. As it appeared that the group home at Cork, in respect of which £1,078 was paid, might not be built, I asked the Accounting Officer for information. He has informed me that this project has been deferred for the present as the need was greater in other areas.

The balance of the charge to the subhead consists of professional fees, £1,509, and expenses, £162, in connection with proposed alterations and repairs to the reformatory school at Letterfrack, Co. Galway. I have been told by the Accounting Officer that consultants had been engaged to survey the building and that their report indicated that expenditure of the order required would not be warranted. It has since been decided that this school should be closed.

## 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  
and Site Works (Grant-in-Aid)*

49. Reference was made in previous reports to the costs incurred on site acquisition and development, building work, planning, and the supply of furniture and equipment for the Institute of Higher Education at Limerick. The total capital cost (subhead G.2) to 31 March 1973 was as follows:—

	Prior to 1972-73 £	1972-73 £	Total £
Site acquisition .. ..	72,470	—	72,470
Site development ..	8,970	57,521	66,491
Renovation and building work .. .. .	113,169	90,019	203,188
Professional fees ..	11,648	56,597	68,245
Furniture and equipment	5,811	70,004	75,815
Professional fees on planning of the Insti- tute .. .. .	37,800	12,200	50,000
Miscellaneous .. ..	6,584	3,659	10,243
	<hr/> £256,452	<hr/> £290,000	<hr/> £546,452

In addition, amounts of £125,000 and £50,000 were issued to the Institute from subhead M in 1971-72 and 1972-73, respectively, for the purchase of equipment.

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

50. Reference was made in previous reports to the acquisition of a site for the National College of Physical Education at Limerick and to charges arising in connection with the building of the college. The capital expenditure incurred to 31 March 1973 was as follows:—

	Prior to 1972-73 £	1972-73 £	Total £
Site acquisition .. ..	83,870	—	83,870
Site development ..	78,000	848	78,848
Payments to contractors	1,219	286,347	287,566
Professional fees ..	60,650	23,363	84,013
Other expenses .. ..	2,096	8,517	10,613
	<hr/> £225,835	<hr/> £319,075	<hr/> £544,910



The college commenced operation in temporary accommodation in October 1972 and running costs, amounting to £36,510, were charged to Vote 27.—Office of the Minister for Education (subhead D.6.—Physical Education).

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

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

	£
University College, Galway . . . . .	150,000
Limerick Institute of Higher Education . . . . .	50,000
	<hr/>
	£200,000
	<hr/>

**Vote 35.—Forestry**

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

52. Reference was made in paragraph 62 of the report for 1971–72 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 Éireann has contributed £298,000 in discharge of its liability. Expenditure on the project to 31 March 1973 amounted to £294,250 of which the vote has borne £96,700, including £23,850 charged in the year under review.

**Vote 36.—Roinn na Gaeltachta**

*Subhead E.—Scéimeanna Feabhsúcháin sa Ghaeltacht*

53. Reference was made in previous reports to the special arrangements under which the capital cost of installing electricity generating plants and network on certain Gaeltacht islands, where normal supply by the Electricity Supply Board will not be available, is being met from voted moneys. The work is carried out by the Electricity Supply Board and local co-operative societies are responsible for operating the plants. Further capital expenditure of £1,282 in the year under review has brought the cost of providing electricity on Oileán Chléire, Co. Cork, to £37,726. Installation work commenced in 1971–72 on Oileán Thoraí, Co. Donegal and £15,680 of the estimated capital cost, £26,500, was paid in that year. I understand that work is proceeding and that further claims for recoupment will arise in 1973–74. Installation work commenced in 1972–73 on Inis Oírr in the Aran Islands and the estimated capital cost of this scheme is £30,845 of which £7,370 was paid from the vote in the year under review.

*Subhead F.—Scéimeanna Cultúrtha agus Sóisialacha*

54. Scéim na bhFoghlaimoirí Gaeilge which was introduced on 1 April 1972 provides for the payment of grants to Gaeltacht households in respect of each young person from outside the Gaeltacht who resides in the household for a minimum period of three weeks while attending a course of studies in Irish. The scheme replaces a number of other schemes under which grants were made available to assist young persons to pursue Irish studies in the Gaeltacht. Expenditure in the year under review under the new scheme amounted to £162,815 and is included in the charge to the subhead.

55. As indicated on page 101 the charge to this subhead includes a grant of £50,000 to Gael-Linn Teoranta for working capital. Special provision was made for this payment in a supplementary estimate taken in March 1973. (See also paragraphs 12, 20 and 56).

*Subhead G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair)*

56. In previous years provision was made in this subhead for grants-in-aid payable to a number of Irish language organisations. Following directions issued by the Department of Finance in relation to expenditure by way of grant-in-aid, a special account, Ciste na Gaeilge, was opened in the books of Roinn na Gaeltachta into which the grant-in-aid under the subhead was paid and from which grants to various organisations were made. The account of Ciste na Gaeilge which is appended to the appropriation account includes a payment of £60,746 to Gael-Linn Teoranta in the year under review. (See also paragraphs 12, 20 and 55).

*Subhead H.1.—Gaeltarra Éireann—Caiteachas Reatha (Deontas-i-gCabhair)*

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

57. The following amounts were issued to Gaeltarra Éireann out of the above mentioned subheads in the year ended 31 March 1973:—

		£
Subhead H.1.	—	700,000
Subhead H.2.	—	412,000



The accounts of Gaeltarra Éireann for the year ended 31 December 1972, which have been audited by me, disclose that £12,066 was received in respect of bank interest and it was noted, in the course of audit, that cash balances were held in deposit accounts throughout the year and that for long periods these balances were substantial. I asked the Accounting Officer for particulars of the controls in his department over the issue of moneys to Gaeltarra Éireann. In his reply he refers to the fact that the State funds provided annually for Gaeltarra Éireann (which include repayable advances, £1,170,000, in 1972-73) have been increasing substantially and that, in the course of the year 1973-74 (when they totalled £3,650,000), the desirability of stricter control of issues was recognised and measures were taken to that end including the submission by Gaeltarra Éireann of returns showing the capital on hands at the end of each week.

### Vote 37.—Agriculture

#### *Subhead C.2.—Bovine Tuberculosis Eradication*

#### *Subhead C.3.—Brucellosis Eradication*

58. The expenditure under subhead C.2.—Bovine Tuberculosis Eradication—is made up as follows:—

				£
Compensation for reactors	..	..	..	4,898,763
Fees to veterinary surgeons	..	..	..	2,110,038
Travelling, etc., expenses..	..	..	..	214,607
Tuberculin supplies	..	..	..	36,342
Miscellaneous	..	..	..	42,337
				<hr/>
				£7,302,087

Receipts, amounting to £2,653,418, 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 1973 was £87,014,982 and receipts from the disposal of cattle for slaughter were £29,131,979. The net cost was, therefore, £57,883,003.

The expenditure under subhead C.3.—Brucellosis Eradication—is made up as follows:—

				£
Compensation for reactors	..	..	..	3,261,596
Fees to veterinary surgeons	..	..	..	512,898
Supplies of vaccine	..	..	..	30,589
Travelling and miscellaneous	..	..	..	93,530
				<hr/>
				£3,898,613

Receipts, amounting to £1,377,893, from the sale of cattle slaughtered under the scheme were credited to appropriations in aid.

The gross cost of the scheme from its introduction in July 1966 amounted to £9,785,661 at 31 March 1973 and receipts from the disposal of cattle for slaughter were £3,451,174. The net cost was, therefore, £6,334,487.

59. In the course of audit it was observed that a quarterly contract for the purchase of reactor cattle from the Department of Agriculture under the Bovine Tuberculosis and Brucellosis Eradication Schemes was not awarded to the firm which had submitted the highest tender. The relevant departmental file indicated that this tender was not accepted because the outturn of salvage weights of reactors slaughtered under contract by this firm during a period immediately preceding the quarter in question compared unfavourably with weight outturns in previous years from other firms and with outturns estimated by officers of the Department. It appeared from the departmental file that the estimated shortfall was 100 lbs. per animal and I asked the Accounting Officer whether an assessment of the financial loss arising from the allocation of contracts to this firm had been made. He has informed me that it would be impossible to produce a realistic estimate of the loss believed to have been sustained. He states that while the analysis, on which the shortfall was based, was useful in indicating that the Department lost money it was not possible to quantify the loss or to substantiate that such a loss was actually suffered.

60. I noted that, in the course of a departmental investigation into the shortfall in the salvage weights of reactors slaughtered by the firm referred to in the previous paragraph, it appeared to the Department's local officers that switching of ear tags was being practiced and that the Department was being paid salvage in respect of the weights of lighter animals purchased independently to which the ear tags of heavier reactors had been transferred. I accordingly inquired whether adequate procedures were in operation to ensure that irregularities in regard to the payment of compensation did not arise from the interchanging of ear tags. I have been informed by the Accounting Officer that it was known that tag switching was practiced to some degree but that it was difficult to detect evidence of this and that it was not possible to ascertain who was responsible for the irregularity. I have also been informed that the practice of branding reactors at the time of valuation has been revived, that arrangements were being made for the recall and replacement of the identity cards of the whole cattle population of the country and that continuous efforts are being made to obtain a tamper-proof tag. The Accounting Officer has further stated that these are the only practicable steps that can be taken to reduce to a minimum losses arising from the interchanging of ear tags.



61. Departmental veterinary officers at the factories of firms which purchase reactors are responsible for checking the delivery of reactors and for verifying their salvage weights when slaughtered. In the course of audit I noted that, in the case of seven reactors delivered to the factory of the firm referred to in paragraphs 59 and 60, the Department's officer reported that he had no record of the animals being slaughtered although the firm supplied salvage weights for their carcasses. I inquired whether any further investigation was carried out in this case and whether it was established that the full amount due in respect of salvage for these reactors was received. The Accounting Officer informed me that it was not possible to carry out any further investigation in this case, that the seven animals were delivered to the factory at night and were not checked in by the Department's staff and that payment of salvage had to be accepted at the weights recorded by the firm.

*Subhead D.1.—Lime and Fertilisers*

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

Subsidy to meet delivery cost of ground lime-	£
stone and other suitable forms of lime .. ..	1,647,133
Subsidy on phosphatic fertilisers .. ..	4,911,587
Subsidy on potassic fertilisers .. ..	1,321,055
	<hr/>
	£7,879,775
	<hr/>

The records of fertiliser manufacturers and importers are inspected by officers of the Department in order to verify claims for subsidy and their reports are available to me. Reference was made in paragraph 52 of the report on the accounts for 1968–69 to delays in carrying out these inspections and to an assurance given by the then Accounting Officer that the checking procedures would be brought up to date. In April 1972 a report furnished by the Organisation and Methods Section of the Department of Finance recommended the introduction of an internal audit system on a continuous basis in connection with payments of fertiliser subsidy and I inquired whether it was intended to implement this recommendation. The Accounting Officer informed me in September 1973 that the examination of the Organisation and Methods report had not yet been completed. I also drew the attention of the Accounting Officer to the fact that the inspection of records by officers of his Department was again falling into arrear. He has informed me that inspections had been delayed because of staff changes and vacancies, that the position was being recovered and that checking would be continued and intensified until inspections are brought up to date for all the firms concerned. A statement of the position at 31 July 1973, which he submitted to me, shows that the inspections had been brought up to date in the case of some firms.

*Subhead D.2.—Land Project*

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

	£
Salaries, wages and allowances .. .. .	870,044
Travelling expenses .. .. .	145,616
Lime and fertilisers .. .. .	345,022
Grants to farmers .. .. .	2,698,439
Payments to County Councils, etc. .. .. .	26,737
Miscellaneous expenses (including rents, stationery, etc.) .. .. .	44,155
	<hr/>
	£4,130,013

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 £2,698,439 in the year as compared with £3,219,259 in the previous year. The scheme was introduced in 1949 and it was originally estimated that 4.5 million acres required reclamation. Statistics available show that 2,203,000 acres had been reclaimed by 31 March 1973.

*Subhead E.1.—An Bord Bainne (Grant-in-Aid)*

64. An Bord Bainne was established under the Dairy Produce Marketing Act, 1961 which provided that not more than two-thirds of the losses incurred and of the subsidies paid by the Board in connection with the export of dairy products might be met by the Exchequer. The Board's losses on the export of these products increased substantially from 1 December 1971 as a result of the restructuring of the system of Exchequer support for the dairy industry on a basis more appropriate to European Economic Community conditions. The Dairy Produce (Miscellaneous Provisions) Act, 1973, enacted in August 1973, repealed, with retrospective effect from 1 April 1972, the two-thirds limit fixed by the Act of 1961 on the Exchequer subvention.

The charge to the subhead represents the grant-in-aid moneys paid to An Bord Bainne in respect of:—

- (a) the estimated cost of subsidies on home-consumed dairy products—these subsidies were introduced as part of the restructuring mentioned above and continued to be payable up to 31 January 1973. In accordance with the



Common Agricultural Policy of the European Economic Communities subsidies on home-consumed dairy products other than butter ceased to be payable after that date. Under special arrangements, subsidy on home-consumed butter will be progressively phased out by 1978;

- (b) the estimated losses on exports of dairy products to 31 January 1973—payments from State funds towards such losses are not permissible after that date under the Common Agricultural Policy;
- (c) market promotion—contribution towards expenditure incurred on market promotion by An Bord Bainne.

From 1 February 1973 the Board's marketing activities are being carried out by An Bord Bainne Co-operative Ltd., a society established by the dairy industry and registered under the Industrial and Provident Societies Act, 1893. The Dairy Produce (Miscellaneous Provisions) Act, 1973, provides for the transfer, on a date to be appointed by the Minister for Agriculture and Fisheries, of the property of An Bord Bainne to An Bord Bainne Co-operative Ltd., and for the dissolution of An Bord Bainne a statutory board. The Minister has not yet appointed this date.

65. In the course of audit I noted that subsidy was paid on dairy products other than butter sold on the home market up to 23 April 1973 although, as indicated in the previous paragraph, this subsidy should have been discontinued from 1 February 1973. In reply to my inquiry the Accounting Officer has informed me that a total of £276,119 was paid in respect of such subsidy for the period 1 February 1973 to 23 April 1973 after which date the subsidy was discontinued in accordance with a decision of the Government.

#### *Subhead E.3.—Skim Milk Allowance, etc.*

66. The charge to the subhead includes skim milk allowance amounting to £2,054,863 which was introduced as part of the restructuring of the system of Exchequer support referred to in paragraph 64 and was paid from the vote up to 31 January 1973. From 1 February 1973 this allowance is payable from the European Agricultural Guidance and Guarantee Fund (F.E.O.G.A.).

The departmental procedures for the processing of claims submitted by the creameries for skim milk allowance provide for the making of provisional payments pending the checking of the creameries' records by departmental dairy produce inspectors. In the course of audit I observed that this checking had fallen into arrears and I asked for an explanation of the delay. I was informed

by the Accounting Officer that the delay was almost entirely due to staffing difficulties in the dairy produce inspectorate. I was also informed that the completion of outstanding checks was proceeding and was being expedited.

67. The allowance referred to in the previous paragraph is payable as a subsidy on skim milk returned by creameries to milk suppliers but is not payable on skim milk used in the manufacture of skim powder. I noted in the course of audit that in June 1972 a dairy produce inspector drew the Department's attention to a creamery at which there were not adequate safeguards to ensure that subsidised skim milk was not being channelled into a milk powder or processing plant. He also reported that at this creamery buttermilk was being mixed with skim milk being returned to milk suppliers, that, as a result, the creamery had extra skim milk for disposal to a processing factory and that this in effect meant that skim milk allowance was being paid on buttermilk. In reply to my inquiry as to the steps taken to ensure that subsidy had not been overpaid in this case the Accounting Officer recently informed me that an investigation disclosed that in fact buttermilk had not been mixed with skim milk at this creamery but that buttermilk unmixed with any other substance had been returned to suppliers and had been described in the subsidy claims as skim milk returned to suppliers. He stated that this practice had commenced in February 1972 and that, apart from the period from November 1972 to February 1973, inclusive, it had continued up to and including July 1973 and had applied to virtually all of the skim milk claimed to have been returned by the creamery to its suppliers in that period.

He further stated that on a thorough and detailed examination of the creamery records it had been calculated that overpayments of Exchequer subsidy amounted to £11,443. This sum has been recovered and further overpayments in this case amounting to £6,051 which relate to the period from March 1973 to July 1973 and which were made from the European Agricultural Guidance and Guarantee Fund (F.E.O.G.A.) have also been recovered.

The Accounting Officer added that the practice of returning buttermilk to suppliers in place of skim milk at this creamery arose following the introduction of continuous buttermaking which produces buttermilk suitable for use as an animal food. In view of the irregular payment of subsidies brought to light by the investigation in this case I inquired recently whether similar investigations had been carried out at other creameries.

68. I also noted in the course of audit that in August 1972 dairy produce inspectors were directed to carry out inspections at processing factories and other premises to ensure that subsidised



skim milk was not being used in the manufacture of skim powder. I sought information on the extent of the inspections carried out and on the results obtained. I was informed that the direction to the inspectors indicated that any irregularities found should be reported and that, as reports were not required except where irregularities were found, there was no record available of the number and extent of the investigations and checks made. The Accounting Officer added that no irregularity had been reported.

#### *Subhead E.5.—Loans to Beef Export Industry*

69. A temporary scheme was introduced with Government approval in March 1972 to provide interest-free loans to factories in the carcase meat industry which was experiencing financial difficulties. The amount of a loan made to a factory was based on a rate of up to .833p per lb. on its exports of carcase beef and loans amounting to £906,792 were issued in the year under review. The scheme provided that loans would be repaid by deductions from carcase beef export subsidy (subhead E.4) when such subsidy became payable at a rate exceeding 1.25p per lb. This minimum was not reached at any time between the commencement of the loan scheme and December 1972 when the subsidy scheme was discontinued. The procedure by which it was intended to recover the loans could not therefore be implemented and I inquired whether alternative arrangements have been made for their recovery. The Accounting Officer has informed me that no such arrangements have been made but that the Department of Finance will be consulted in the matter when a firm figure of the total amount to be recovered has been determined.

70. The temporary scheme for loans to the beef export industry referred to in the previous paragraph was originally intended to end in July 1972 but was later extended to October 1972. When a further extension to 31 January 1973 was proposed, the Government directed that an examination of the financial accounts of the firms engaged in the industry be carried out. Accounts, submitted by a representative selection of seven firms to whom approximately 80 per cent. of the loans issued had been made, were examined in the Department of Agriculture and Fisheries and in the Department of Finance. According to the relevant file in the Department of Agriculture and Fisheries this examination appeared to show that, in the then trading circumstances, one firm could have broken even and two firms could have operated profitably without the loans. Following this examination it was decided in November 1972 that the loan scheme should be terminated.

#### *Subhead E.6.—Bacon and Pork Exports*

71. The charge to the subhead, £4,065,000, represents payments on account to the Pigs and Bacon Commission in connection with

the operation of a scheme of support prices for exports of bacon and pork up to 31 January 1973. This scheme was terminated as from 1 February 1973 in compliance with the requirements of the Common Agricultural Policy of the European Economic Communities. The balance due to the Commission up to 31 January 1973 will be paid when the amount is determined.

*Subhead F.1.—Interest Subsidy Scheme for Livestock*

72. Provision was made by supplementary estimate for the payment of a contribution towards interest charges on loans made at reduced rates of interest by the Agricultural Credit Corporation or the banks to farmers with small or medium-sized farms to enable them to purchase livestock for breeding purposes. The Department agreed to pay an interest subsidy of 4 per cent. on these loans and the charge to the subhead, £4,921, represents the total of such subsidy payments made to the Corporation and to a commercial bank in the year under review.

*Subhead I.1.—Córas Beostoic agus Feola—  
Grant-in-Aid for General Expenses*

73. Reference was made in previous reports to Córas Beostoic agus Feola Teoranta whose primary object is to undertake promotional work for the development of exports of livestock, carcase meat and meat products. A sum of £470,000 provided under this subhead was issued to the company in the year under review as a grant-in-aid for general expenses.

Córas Beostoic agus Feola Teoranta is incorporated under the Companies Act, 1963 as a company limited by guarantee not having a share capital and, in accordance with its Articles of Association, I have been appointed its auditor. Certain queries raised on the audit of the accounts of the company for the year ended 31 March 1972 remain outstanding and the signed accounts for that year and for the year ended 31 March 1973 have not been submitted to me for certification at the date of this report. As the company is financed out of voted moneys I consider that I should draw attention to the unsatisfactory position in regard to accounts.

**Vote 38.—Fisheries**

*Subhead D.3.—Repayment of Advances*

74. The liability of An Bord Iascaigh Mhara to repay the Exchequer £300,000 of advances made under the Sea Fisheries Act, 1952 was waived in the year under review 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 39.—Labour**

#### *Subhead L.2.—Irish Management Institute— Grant for Building Purposes*

75. The sanction of the Minister for Finance was obtained for a grant of up to half the cost of a new headquarters building for the Institute within a grant limit of £400,000. Issues from the grant are made on requisition from the Secretary of the Institute with his confirmation that expenditure sufficient to justify the amount claimed has been incurred. £150,000 was issued in the year under review and the balance of the grant will be paid in 1973–74 and 1974–75. The accounts of the Institute for the year ended 31 March 1973, which have been audited by other auditors, show expenditure of £301,940 on land and buildings for the new headquarters up to that date.

### **Vote 40.—Industry and Commerce**

#### *Shannon Free Airport Development Company, Limited*

76. In the course of audit it was noted that the above company held large balances of cash on current account throughout the year and I have asked the Accounting Officer for information regarding the control exercised over the issue of moneys to the company.

#### *Subhead J.3.—Housing Subsidies*

77. Reference was made in paragraph 86 of the previous report to the introduction of a differential rents system as a result of which the final cost of subsidising the letting of houses by Shannon Free Airport Development Company, Limited at reduced rents had not been determined by 31 March 1972. The charge to the subhead, £140,965, comprises £965 in respect of the balance of subsidy for 1971–72 and £140,000 on account for 1972–73. Any necessary adjustment of the subsidy for the latter year will fall to be effected when the final cost has been determined.

*Subhead M.—Irish National Productivity Committee (Grant-in-Aid)*

*Subhead MM.—Irish Productivity Centre (Grant-in-Aid)*

78. In the year under review a grant-in-aid of £168,000 was provided for the Irish National Productivity Committee, a company limited by guarantee, without a share capital, to enable it to meet the cost of administration, travelling, subsistence and other expenses. The objects of the company, as stated in its Memorandum, include the promotion, stimulation and raising of the standards of productivity in Ireland. The company, by Special Resolution passed on 25 May 1972, adopted new Articles of Association and changed its name to the Irish Productivity Centre, its objects remaining unchanged. The Department of Finance sanctioned the opening of a new subhead to provide finance for the Centre and a grant-in-aid of £160,010 was made available by supplementary estimates (subhead MM). There was a consequential saving of £145,000 on subhead M. As shown in the account the total amount of grants-in-aid paid to the company in the year was £183,000.

*Subhead S.—Wool Textile Industry—Provision for Temporary Assistance to aid Restructuring*

79. Following a recommendation by a firm of consultants engaged by the Department to examine the wool textile industry, the Government agreed, in October 1972, to provide financial assistance in order that firms assessed as being not viable could be permitted to remain in business for a limited period to facilitate the orderly restructuring of the industry and to enable the assets of those firms to be deployed to the best advantage. The Government directed that such assistance should be limited to the amount needed in any particular case to maintain the activity at not more than its existing level and to discharge only those obligations which would arise during the period of support. In the year under review funds were made available out of the subhead to three firms in receivership. As I am not entirely satisfied that the limits imposed by the Government were observed I have communicated with the Accounting Officer on the matter.

## **Vote 41.—Transport and Power**

*Subhead S.—Investment Grants for Ships*

80. 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. The scheme was withdrawn in October 1971 but payments will con-



tinue to be made in respect of grants already committed. Including £61,716 paid in the year under review, the aggregate amount of grants issued to 31 March 1973 was £3,673,956 relating to thirteen ships.

*Subhead V.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund*

81. The management of Shannon and Cork Airports, formerly under the direct control of the Department of Transport and Power, was transferred on 1 April 1969 to Aer Rianta Teoranta. Civil service staff at these airports in departmental grades were transferred to Aer Rianta, while those in general service grades were given the option of transferring to the company. Liability for the pensions of transferred staff was taken over by the Irish Airlines (General Employees) Superannuation Fund. A compensation payment in respect of each transferred officer fell to be made to the Fund to enable service prior to the date of transfer to reckon for pension. The payment from the subhead, £341,286, comprised £91,286 in respect of final payments for thirty-three officers and £250,000, on account, for a further one hundred and fifty officers. Final payments are made in accordance with actuarial certificates.

**Vote 42.—Posts and Telegraphs**

*Stores*

82. 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 £3,774,639 at 31 March 1973 engineering stores to the value of £21,141 were held on behalf of other government departments. Stores other than engineering stores were valued at £733,472 including £234,727 in respect of stores held for other government departments.

Including works in progress at 31 March 1973 the expenditure on manufacturing jobs in the factory during the year amounted to £81,928, expenditure on repair work (other than repairs to mechanical transport) to £216,471 and expenditure on mechanical transport repairs to £27,508.

*Revenue*

83. A test examination of the accounts of postal, telegraph and telephone services was carried out with satisfactory results. The estimates of Revenue for 1972–73 and the net yield for the years 1972–73 and 1971–72 are shown in the following statement:—

	Estimates 1972-73 £	Net yield of Revenue	
		1972-73 £	1971-72 £
Postal service	15,600,000	15,901,272	15,322,370
Telegraph service	1,400,000	1,409,514	1,314,516
Telephone service	23,000,000	23,910,255	20,581,202
	<hr/> £40,000,000	<hr/> £41,221,041	<hr/> £37,218,088

£40,800,000 was paid into the Exchequer during the year leaving a balance of £1,942,889 at 31 March 1973. Sums amounting to £42,587, due for telephone services provided in previous years, were written off during the year as irrecoverable.

### *Post Office Savings Bank*

84. The accounts of the Post Office Savings Bank for the year ended 31 December 1972 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £199,086,627 (including £52,228,388 in respect of liability to Trustee Savings Banks) at 31 December 1972 as compared with £183,703,645 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 £13,195,473. Of this sum £8,484,768 was applied as interest paid and credited to depositors, management expenses absorbed £1,274,032 and the balance £3,436,673 remained as a provision against depreciation in the value of securities.

## **Vote 43.—Defence**

### *Subhead H.—Defensive Equipment*

85. In April 1972 the Department of Defence, with the sanction of the Minister for Finance, entered into negotiations with an Irish company for the production of three prototype armoured personnel carriers, subject to a maximum expenditure of £90,000. The Minister for Finance subsequently sanctioned the making of an agreement with the company for the production of the three prototype vehicles within the expenditure limit approved. Payments amounting to £25,024 were made on a time and material basis in the year under review; the initial vehicle was completed in July 1973 and is now under test. I understand that at the date of my report the formal agreement with the company has not been signed.



### *Subhead P.—Naval Stores*

86. Reference was made in previous reports to expenditure incurred on the construction of a fishery protection vessel expected to cost in the region of £1 million. The vessel was completed in May 1972 and payments to the builders during the year under review amounted to £112,175 bringing the cost at 31 March 1973 to £987,875. In addition, consultants' fees at that date totalled £45,055, including £8,891 paid during the year.

### *Subhead S.—Buildings*

87. To supplement the efforts of local authorities to provide houses for members of the Defence Forces, the Department of Defence, with the sanction of the Minister for Finance, decided to meet from voted moneys the cost of building 50 houses for non-commissioned officers and men at the Curragh Camp. Responsibility for the preparation of plans, the selection of the contractor, the supervision of the work and for contract payments was entrusted to the National Building Agency Ltd. The net cost of the houses, including the fee for the Agency, was estimated at £198,000 and the sum of £147,495, certified as having been expended on the work during the year, was paid from the subhead.

A payment of £5,000 was also made to the Agency from this subhead in respect of preliminary work in relation to the provision of a further 20 houses at Athlone.

### *Subhead Z.—Appropriations in Aid*

88. The balance due to the Department of Defence in respect of the expenses of Irish contingents with United Nations peace-keeping forces amounted to £605,505 at 31 March 1972. Of this sum, £331,187 was received from the United Nations during the year under review and brought to credit as appropriations in aid. A further claim for £106,325 was submitted to the United Nations during the year bringing the balance outstanding at 31 March 1973 to £380,643.

## **Vote 45.—Foreign Affairs**

### *Imprest Accounts*

89. In the course of audit it was noted that the clearance of outstanding balances on a number of imprest accounts was in arrear and I asked for an explanation. I was informed by the Accounting Officer that many factors contributed to the delay,



including a greatly increased volume of work, the inexperience of some officers and the continual change of staff in the Accounts Branch over the past two years. I was also informed that the Department of Finance has approved an increase of staff in the Accounts Branch and that it is proposed to ensure that a regular review of these accounts will be carried out in future.

### **Vote 47.—Social Welfare**

#### *Overpayments of Social Assistance and Social Insurance Benefits*

90. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were:—£34,598 in cash credited to appropriations in aid and £24,823 withheld from current entitlements. Overpayments amounting to £8,872 were treated as irrecoverable. Assistance overpayments not disposed of at 31 March 1973 amounted to £153,456 as compared with £128,094 at 31 March 1972. Overpayments of benefits from the Social Insurance Fund outstanding at 31 March 1973 were of the order of £241,000 as compared with £181,000 at 31 March 1972. Sums recovered during the year amounted to £36,831. One hundred and seventeen individuals were prosecuted for irregularly obtaining or attempting to obtain assistance or benefits. Convictions were secured in one hundred and five cases.

### **Vote 48.—Health**

#### *Subhead R.—Appropriations in Aid*

91. 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, which are appropriated in aid of this vote in accordance with regulations made under the Health Contributions Act, amounted to £4,735,943 in the year under review.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste*  
*(Comptroller and Auditor General).*

31 January 1974.



PUBLIC SERVICES  
APPROPRIATION ACCOUNTS, 1972-73  
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...	26,000	—	26,000	25,824	—	25,824	176	—	—	—	176	—	—	1
2	HOUSES OF THE OIREACHTAS	1,080,000	—	1,080,000	1,019,291	—	1,019,291	60,709	—	—	—	60,709	—	—	2
3	DEPARTMENT OF THE TAOISEACH	175,000	—	175,000	163,596	—	163,596	11,404	—	—	—	11,404	—	—	3
4	CENTRAL STATISTICS OFFICE	883,000	3,000	880,000	807,250	4,275	802,975	75,750	—	1,275	—	77,025	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL	138,500	22,500	116,000	135,790	23,175	112,615	2,710	—	675	—	3,385	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	3,379,000	17,000	3,362,000	3,173,730	17,370	3,156,360	205,270	—	370	—	205,640	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS	9,960,000	290,000	9,670,000	9,849,362	306,060	9,543,302	110,638	—	16,060	—	126,698	—	—	7
8	PUBLIC WORKS AND BUILDINGS	15,301,417	2,120,417	13,181,000	15,277,122	2,284,421	12,992,701	24,295	—	164,004	—	188,299	—	—	8
9	STATE LABORATORY	94,800	1,800	93,000	94,011	1,395	92,616	789	—	—	405	384	—	—	9
10	CIVIL SERVICE COMMISSION	371,000	214,000	157,000	370,608	214,796	155,812	392	—	796	—	1,188	—	—	10
11	AN CHOMHAIRLE EALAÍON	85,000	—	85,000	85,000	—	85,000	—	—	—	—	—	—	—	11
12	SUPERANNUATION AND RETIRED ALLOWANCES	4,644,000	754,000	3,890,000	4,590,348	825,059	3,765,289	53,652	—	71,059	—	124,711	—	—	12
13	SECRET SERVICE	15,000	—	15,000	11,087	—	11,087	3,913	—	—	—	3,913	—	—	13
14	AGRICULTURAL GRANTS	28,280,000	—	28,280,000	27,913,803	—	27,913,803	366,197	—	—	—	366,197	—	—	14
15	LAW CHARGES	513,000	6,000	507,000	499,819	6,961	492,858	13,181	—	961	—	14,142	—	—	15
16	MISCELLANEOUS EXPENSES	493,000	—	493,000	444,401	—	444,401	48,599	—	—	—	48,599	—	—	16
17	STATIONERY OFFICE	1,871,000	262,000	1,609,000	1,870,128	269,128	1,601,000	872	—	7,128	—	8,000	—	—	17
18	VALUATION AND ORDNANCE SURVEY	732,500	73,500	659,000	706,884	90,898	615,986	25,616	—	17,398	—	43,014	—	—	18
19	RATES ON GOVERNMENT PROPERTY	2,110,000	287,000	1,823,000	2,108,158	286,733	1,821,425	1,842	—	—	267	1,575	—	—	19
20	OFFICE OF THE MINISTER FOR JUSTICE	634,010	10	634,000	621,488	356	621,132	12,522	—	346	—	12,868	1,200	2,249	20
21	GARDA SÍOCHÁNA	23,667,400	1,005,400	22,662,000	23,695,218	1,074,939	22,620,279	—	27,818	69,539	—	*41,721	—	—	21
22	PRISONS	2,222,000	60,000	2,162,000	2,121,144	66,898	2,054,246	100,856	—	6,898	—	107,754	—	—	22
23	COURTS	1,203,850	85,850	1,118,000	1,125,783	117,323	1,008,460	78,067	—	31,473	—	109,540	3,900	8,570	23
24	LAND REGISTRY AND REGISTRY OF DEEDS	579,000	—	579,000	564,893	—	564,893	14,107	—	—	—	14,107	—	—	24
25	CHARITABLE DONATIONS AND BEQUESTS	22,083	83	22,000	20,956	83	20,873	1,127	—	—	—	1,127	—	—	25
26	LOCAL GOVERNMENT	21,781,850	535,850	21,246,000	21,745,715	538,300	21,207,415	36,135	—	2,450	—	38,585	—	—	26
27	OFFICE OF THE MINISTER FOR EDUCATION	9,352,350	15,350	9,337,000	9,173,635	20,777	9,152,858	178,715	—	5,427	—	184,142	—	—	27
28	PRIMARY EDUCATION	38,631,800	271,800	38,360,000	38,157,100	392,695	37,764,405	474,700	—	120,895	—	595,595	—	—	28
29	SECONDARY EDUCATION	29,322,200	292,200	29,030,000	29,115,235	329,707	28,785,528	206,965	—	37,507	—	244,472	—	—	29
30	VOCATIONAL EDUCATION	16,066,000	52,000	16,014,000	16,040,925	59,553	15,981,372	25,075	—	7,553	—	32,628	—	—	30
31	REFORMATORY AND INDUSTRIAL SCHOOLS	1,028,000	2,000	1,026,000	965,348	1,420	963,928	62,652	—	—	580	62,072	—	—	31
32	UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR ADVANCED STUDIES	13,027,000	—	13,027,000	13,011,249	—	13,011,249	15,751	—	—	—	15,751	—	—	32
33	NATIONAL GALLERY	99,100	1,100	98,000	97,114	1,043	96,071	1,986	—	—	57	1,929	—	—	33
34	LANDS	4,808,500	361,500	4,447,000	4,551,803	582,579	3,969,224	256,697	—	221,079	—	477,776	—	—	34
35	FORESTRY	8,769,000	1,270,000	7,499,000	8,108,806	1,384,160	6,724,646	660,194	—	114,160	—	774,354	—	—	35
36	ROINN NA GAELTACHTA	3,013,510	500	3,013,010	2,784,360	5	2,784,355	229,150	—	495	—	228,655	—	—	36
37	AGRICULTURE	87,952,858	4,825,858	83,127,000	86,697,881	5,013,589	81,684,292	1,254,977	—	187,731	—	1,442,708	65,076	118,446	37
38	FISHERIES	3,359,800	20,800	3,339,000	3,142,014	19,834	3,122,180	217,786	—	—	966	216,820	10	—	38
39	LABOUR	5,751,000	651,000	5,100,000	5,456,032	674,249	4,781,783	294,968	—	23,249	—	318,217	—	—	39
40	INDUSTRY AND COMMERCE	36,250,030	440,000	35,810,030	33,172,425	467,276	32,705,149	3,077,605	—	27,276	—	3,104,881	—	—	40
41	TRANSPORT AND POWER	26,446,000	2,416,000	24,030,000	25,682,075	2,787,684	22,894,391	763,925	—	371,684	—	1,135,609	—	—	41
42	POSTS AND TELEGRAPHS	68,806,000	21,456,000	47,350,000	67,841,575	21,095,160	46,746,415	964,425	—	—	360,840	603,585	3,878,000	3,885,029	42
43	DEFENCE	30,889,000	656,000	30,233,000	30,254,701	670,822	29,583,879	634,299	—	14,822	—	649,121	—	—	43
44	ARMY PENSIONS	5,567,156	64,156	5,503,000	5,483,061	62,195	5,420,866	84,095	—	—	1,961	82,134	—	24,256	44
45	FOREIGN AFFAIRS	1,995,010	16,000	1,979,010	1,956,219	24,846	1,931,373	38,791	—	8,846	—	47,637	—	—	45
46	INTERNATIONAL CO-OPERATION	422,100	100	422,000	404,805	31	404,774	17,295	—	—	69	17,226	—	6,495	46
47	SOCIAL WELFARE	95,930,920	3,171,920	92,759,000	94,963,071	3,191,820	91,771,251	967,849	—	19,900	—	987,749	—	—	47
48	HEALTH	71,277,400	4,784,400	66,493,000	71,230,518	4,807,549	66,422,969	46,882	—	23,149	—	70,031	—	—	48
49	INCREASES IN PENSIONS AND ALLOWANCES	2,370,000	—	2,370,000	2,370,000	—	2,370,000	—	—	—	—	—	—	—	49
50	REMUNERATION	111,800	—	111,800	111,800	—	111,800	—	—	—	—	—	—	—	50
TOTAL		£ 681,508,944	46,507,094	635,001,850	669,813,161	47,715,164	622,097,997	11,723,601	27,818	1,573,710	365,640		3,948,186	4,045,045	

\* Subject to sanction of the Oireachtas to application of excess appropriations in aid to meet excess expenditure.

TOTAL AMOUNT TO BE SURRENDERED ... £ 12,903,853



# APPROPRIATION ACCOUNTS— PUBLIC SERVICES 1972-73



## Vote 1

## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	22,000	21,372	628	—
B.—Travelling and Incidental Expenses .. .. .	750	765	—	15
C.—Post Office Services .. .. .	2,500	2,937	—	437
D.—Motor Cars—Replacement (Grant-in-Aid) .. .. .	750	750	—	—
TOTAL .. .. .	26,000	25,824	628	452
Surplus to be surrendered			<u>£176</u>	

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

C.—Excess due mainly to a bill for telephonist services relating to previous year not received until the year of account.

## NOTE

In addition to the amount expended under Subhead A, a further sum of £800 was charged to the Vote for Remuneration (No. 50).

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
11th October, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

HOUSES OF THE OIREACHTAS

Vote 2

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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	337,821	27,179	—
B.—Travelling Expenses of Comhaltai ... ..	139,500	112,216	27,284	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí	93,000	89,465	3,535	—
D.—Travelling Expenses of Seana-dóirí ... ..	47,500	40,101	7,399	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ... ..	250,000	259,624	—	9,624
F.1.—Post Office Services ...	87,600	87,225	375	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ... ..	12,460	14,020	—	1,560
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid) ... ..	7,830	7,830	—	—
H.—Expenses of the Restaurant (Grant-in-Aid) ... ..	17,000	17,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	7,100	989	6,111	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) ... ..	53,000	53,000	—	—
K.—Witnesses' Expenses ...	10	—	10	—
TOTAL ... ..£	1,080,000	1,019,291	71,893	11,184
Surplus to be surrendered ...			£60,709	



## Vote 2

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

A, B and D.—Savings arose because of the General Election in February, 1973.

F.2.—Excess was mainly on travelling and subsistence (£2,000 approximately) and miscellaneous (£1,000) partly offset by a saving of £2,000 on the provision for office equipment.

I.—No applications were received under a proposed new scheme of allowances for widows of certain former Members and for which a provision of £5,000 was made. The balance of the saving of £1,000, approximately, was due to the fact that necessary legislation increasing existing pensions was not introduced.

### EXTRA REMUNERATION (exceeding £100)

A Reporter received £173 for extra duties. A Junior Clerk received £187 for extra duties. Two Clerical Officers received £323 and £206 and five Clerical Assistants received sums ranging from £103 to £200 in respect of overtime and extra duties. A Paperkeeper, ten Messengers and two Cleaners received sums ranging from £106 to £647 in respect of overtime. A Journalist employed on a fee basis as a temporary reporter received £195 and four Pensioners received fees ranging from £239 to £2,918 for additional assistance. The total expenditure on overtime for 1972-73 was £6,499.

### NOTE

Fees (stamps) amounting to £20 in respect of this service were received during the year.

P. O. CONAILL,  
*Accounting Officer.*

HOUSES OF THE OIREACHTAS,  
19th November, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## DEPARTMENT OF THE TAOISEACH

Vote 3

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 ... ..	102,000	99,528	2,472	—
B.—Travelling and Incidental Expenses ... ..	9,000	7,727	1,273	—
C.—Post Office Services ... ..	11,000	7,804	3,196	—
D.—Information and Public Relations Services ...	53,000	48,537	4,463	—
TOTAL ... ..£	175,000	163,596	11,404	—
Surplus to be surrendered ...			<u>£11,404</u>	

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

B.—Expenditure on travel was less than anticipated.

C.—Charges for these services were less than anticipated.

D.—Saving mainly due to delay in the submission of certain accounts.

## EXTRA REMUNERATION (exceeding £100)

A Deputy Assistant received £167 for extra attendance in the Government Information Bureau.

## NOTE

The Accounts of other Votes include expenditure of approximately £2,209 in respect of the remuneration of staff lent, without repayment, to the Department of the Taoiseach.

D. Ó SÚILLEABHÁIN,  
*Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
7th November, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 4

## CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 ... ..	600,000	567,876	32,124	—
A.1.—Losses ... ..	—	5,802	—	5,802
B.—Travelling and Incidental Expenses ... ..	71,000	79,467	—	8,467
C.—Post Office Services ... ..	27,000	26,282	718	—
D.—Collection of Statistics ... ..	185,000	127,823	57,177	—
GROSS TOTAL ...£	883,000	807,250	90,019	14,269
			Surplus of Gross Estimate over Expenditure £75,750	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	3,000	4,275	£1,275	
			Total Surplus to be surrendered £77,025	
NET TOTAL ...£	880,000	802,975		

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

A.—The saving was due to unfilled vacancies and the suppression of some clerical and other posts, to new assignments at lower points on salary scales, the unavoidable postponement of a re-organisation of the Passenger Card Inquiry at land frontier posts and a delay in commencing the Household Budget Inquiry.

A.1.—Armed robbery of cash by persons unknown (E.74/2/73).

B.—The excess was due entirely to the replacement of duplicating machines and ancillary equipment in the Printing Section.

D.—Because pig counts were not taken during the year and because of Garda participation in other enumerations less civilian enumerators were employed. The delay in commencing the Household Budget Inquiry also resulted in a saving.

## APPROPRIATIONS IN AID

The receipts, which are in respect of statistical information supplied and payments from the European Communities in respect of the travelling and subsistence expenses of officers attending meetings, are difficult to estimate accurately.

EXTRA REMUNERATION (exceeding £100)

An Assistant Principal, a Higher Executive Officer and an Executive Officer received sums of £225, £150 and £150, respectively, for higher duties. A Staff Officer and two Messengers received sums of £292, £149 and £142, respectively, for overtime and a Clerical Officer received £182 for computer programming duties.

The total expenditure in respect of overtime and task work amounted to £15,665 and £1,371, respectively.

THOMAS P. LINEHAN,  
*Accounting Officer.*

CENTRAL STATISTICS OFFICE,  
21st November, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



# Vote 5      COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 ... ..	134,000	131,531	2,469	—
B.—Travelling and Incidental Expenses ... ..	3,800	3,637	163	—
C.—Post Office Services ... ..	700	622	78	—
GROSS TOTAL ...£	138,500	135,790	2,710	—
			Surplus of Gross Estimate over Expenditure £2,710	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	22,500	23,175	£675	
NET TOTAL ...£	116,000	112,615	Total Surplus to be surrendered £3,385	

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

A.—In addition to the amount charged to the subhead, £5,000 received from the Vote for Remuneration (No. 50) was spent on salaries.

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

M. JACOB,  
*Accounting Officer.*

26 Samhain, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 ... ..	1,476,000	1,306,170	169,830	—
B.—Travelling and Incidental Expenses ... ..	190,000	158,018	31,982	—
C.—Post Office Services ... ..	312,000	360,917	—	48,917
D.—Management of Government Stocks ... ..	267,000	276,862	—	9,862
E.—Institute of Public Administration (Grant-in-Aid) ...	100,000	100,000	—	—
F.—Economic and Social Research Institute (Grant-in-Aid) ...	260,000	260,000	—	—
G.—Beartas i leith na Gaeilge ...	52,500	54,408	—	1,908
H.—National Savings Committee	30,000	38,436	—	8,436
I.—Civil Service Arbitration Board ... ..	4,500	4,727	—	227
J.—Grants for County Development Work ... ..	45,000	61,997	—	16,997
K.—Payment to Special Regional Development Fund (Grant-in-Aid) ... ..	350,000	350,000	—	—
L.—Review Body on Remuneration in the Upper Ranges in the Public Sector ...	20,000	14,900	5,100	—
M.—Science and Technology ...	262,000	184,926	77,074	—
N.—Commission on the Status of Women ... ..	10,000	2,369	7,631	—
GROSS TOTAL ...£	3,379,000	3,173,730	291,617	86,347
			Surplus of Gross Estimate over Expenditure £205,270	
	Estimated	Realised	Surplus of Appropriations in Aid realised £370	
Deduct— O.—Appropriations in Aid ...	17,000	17,370	Total Surplus to be surrendered £205,640	
NET TOTAL ...£	3,362,000	3,156,360		



## Vote 6

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

- A.—Provision for additional staff and consultancy assistance was made in the context of the expected establishment of the Department of the Public Service in 1972–73. Expenditure on the scale envisaged was not necessary, however, as the new Department was not set up during the year.
- B.—There was a saving of £70,000 on the provision for office equipment and computer rental due to the delay in installing the central computer in Kilmainham. This saving was offset by excesses of £24,600 on travelling and subsistence (mainly E.E.C.), £8,000 on advertisements, conferences, etc., and £5,300 on training of staff.
- C.—The Post Office increased their demand for management of Savings Certificates, etc., by £32,500 due to pay increases which had not been provided for. Of the balance of the excess £15,920 was caused mainly by telephone services being greater than anticipated.
- H.—The excess was due mainly to five quarterly accounts being recouped to the Department of Posts and Telegraphs within the year and partly to increases in salaries which were not provided for.
- I.—Expenditure depends on the number of claims referred to the Board and cannot be estimated with precision.
- J.—The excess was due to the discharge of commitments incurred in the previous year, provision of staff assistance for the County Development Team Secretary in Kerry and an increase in travelling and subsistence expenses.
- L.—Expenditure on specialist assistance was not as high as had been expected.
- M.—The saving was due mainly to difficulties in recruiting suitable staff for the Scientific Research Grants Scheme (£20,000) and the investigation of Economics of Research and Development in Ireland (£6,000), to the provision free of charge of consultancy work by certain Institutes in connection with the O.E.C.D. reviews (£8,500) and to the delay in certain projects under the European Co-Operation in Science and Technology programme (£38,000).
- N.—Expenditure on fee paid research projects was less than anticipated.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ...	2,500	2,337
2. Miscellaneous ... ..	14,500	15,033
	<u>£17,000</u>	<u>£17,370</u>

### EXTRA REMUNERATION (exceeding £100)

The Secretary of the Department received £750 as a director of the Central Bank. A Deputy Secretary received £178 as a Civil Service Commissioner. 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 Officer and a Higher Executive Officer received £200 and £150 for higher duties. An Executive Officer received £180 for extra duties. One Staff Officer received £145 and three Clerical Officers received sums ranging from £143 to £201 for programming duties. The following payments were made in respect of overtime :—sums ranging from £225 to £512 to five Staff Officers, a sum of £199 to one Clerical Officer, sums ranging from £101 to £352 to twenty-six Clerical Assistants, sums ranging from £107 to £161 to four Punch Card Operators, sums ranging from £104 to £1,004 to nineteen Messengers and £301 to a Cleaner. The total expenditure on overtime for 1972–73 was £17,502.

## NOTES

A sum of £3,242 was charged to Subhead A in respect of the salary of the Secretary of the Savings Committee.

The Accounts of other Votes include expenditure of £5,762 in respect of the remuneration of staff lent, without repayment, to this Department.

Total expenditure (including remuneration of staff borne on other Votes) in respect of Commissions, etc., on account of which payments were made in the year 1972-73.

Commission or Committee	Year of Appointment	Total expenditure to 31st March, 1973
		£
Civil Service Arbitration Board ... ..	1950-51	30,210
National Savings Committee ... ..	1955-56	188,816
Comhairle na Gaeilge ... ..	1965-66	51,730
An Coiste um Thaighde ar Dhearcadh an Phobail i leith na Gaeilge ... ..	1970-71	71,518
Review Body on Remuneration in the Upper Ranges in the Public Sector ...	1969-70	72,554
Commission on the Status of Women ...	1970-71	26,071

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
22nd November, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 6

### SPECIAL REGIONAL DEVELOPMENT FUND ACCOUNT

See also Report of Comptroller and Auditor General

ACCOUNT of Receipts and Payments in the Year ended 31st March, 1973

RECEIPTS				PAYMENTS			
			£				£
Balance at 1st April, 1972	...		179,603	Grants ( <i>see</i> schedule)	...	...	184,940
Vote 6—Subhead L (Grant-in-Aid)	...	...	350,000	Repayable Advances ( <i>see</i> schedule)	...	...	71,509
Unexpended grants refunded	...		572	Income Tax deducted from Interest paid	...	...	3,060
Refund of Income Tax	...		1,836	Balance at 31st March, 1973	...		300,016
Principal repaid	...	...	15,782				
Interest paid	...	...	11,732				
			£559,525				£559,525

#### NOTES

1. Seven companies in respect of which repayable advances of £93,180 were outstanding at 31st March, 1973, are in receivership.
2. Six companies in respect of which repayable advances of £100,594 were outstanding at 31st March, 1973, have not completed security arrangements. These include three of the companies referred to in Note 1.
3. Repayable advances of £87,500 issued prior to 1st April, 1972, were converted into a grant in the year under review.
4. A sum of £11,100 in respect of a loan of £24,100 was recovered from a company following liquidation of its assets. The balance of loan, £13,000, is irrecoverable and will be dealt with in next year's accounts.

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
22nd January, 1974.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

#### GRANTS

								£
Mrs. J. Lynch, Cootehill	...	...	...	...	...	...	...	900
Messrs. Goulding Building (Licensees of Terrapin Building Systems) (a)	...	...	...	...	...	...	...	1,455
Thomas Vance, Bailieboro	...	...	...	...	...	...	...	3,068
Burren Pig Co-operative Society Ltd., Kilshanny	...	...	...	...	...	...	...	1,167
University College, Galway (b)	...	...	...	...	...	...	...	5,235
McLysaght's Nurseries, Raheen, Tuamgraney	...	...	...	...	...	...	...	5,294

## Vote 6

	£
Inishowen Pig Fattening Society, Ltd. ... ..	1,500
Bernard McLoughlin, Glen ... ..	500
Millbrae Hatchery, Carndonagh ... ..	6,800
Institute of Industrial Research and Standards, Dublin (c) ... ..	170
East Galway Co-operative Society, Ltd. ... ..	2,582
Department of Transport and Power (d) ... ..	16,411
Messrs. Goulding Building (e) ... ..	12,467
Department of Education (f) ... ..	39,071
Tralee and Fenit Harbour Commissioners ... ..	4,213
Department of Transport and Power (g) ... ..	2,295
Muckross House (Killarney), Ltd. ... ..	564
Messrs. G.W.I. Ltd. (h) ... ..	9,979
D. Fidgeon, Drumkeerin ... ..	820
Aughagower Hall, Westport (Michael Gibbons) ... ..	100
Mayo Handcraft Federation ... ..	236
Messrs. Goulding Building (i) ... ..	1,424
Western Farming Co-operative Development Society Ltd., Balla ... ..	1,125
Peter McArdle (Glebe Hatcheries) Inniskeen ... ..	16,987
Silver Hill Duckling Ltd., Emyvale ... ..	4,978
Pearl Industries Ltd., Castlerea ... ..	225
Roscommon Development Team (j) ... ..	1,009
Irish National Productivity Committee (k) ... ..	583
Cloonrab Ltd., Cloona ... ..	860
Irish Farm Rabbits Ltd., Main Street, Collooney ... ..	515
Cill Crocháin (Kilrohane) Growers' Co-operative Society Ltd., Kilrohane, Bantry ... ..	627
Fastnet Co-operative Society Ltd., Skibbereen ... ..	977
Limerick Co. Council (l) ... ..	8,348
Porcelain Products Ltd., Drumcollogher ... ..	690
Board of Extra Mural Studies of University College, Galway ... ..	7,311
Irish Productivity Committee (m) ... ..	2,500
Donagh McDonagh Associates, Dublin (n) ... ..	1,023
Kerry Co. Council (o) ... ..	43
Clare Co. Council (o) ... ..	269
Limerick Co. Council (p) ... ..	3,848
Messrs. Orrje and Co. ... ..	2,500
Messrs. Donohoe Brothers (p) ... ..	183
Messrs. Delap and Waller (p) ... ..	3,596
Miscellaneous small grants ... ..	10,492
	<hr/>
	£184,940

- (a) Payment towards demountable pre-fabricated factory at Kingscourt, Co. Cavan.
- (b) Payment towards cost of University College, Galway, Research Centre at Finnavarra.
- (c) Payment to Institute for Industrial Research and Standards in respect of a report on site and laboratory work on evaluation of Connemara Ltd.
- (d) Payment to Galway Harbour Commissioners towards cost of crane.
- (e) Payment towards demountable pre-fabricated factory at Ballygar.
- (f) Payment towards cost of University College, Galway, Research Laboratory at Carna.
- (g) Payment towards airstrip at Farranfore.
- (h) Payment towards demountable pre-fabricated factory at Ballinamore (Cooneen Knitwear).
- (i) Payment towards demountable factories at Claremorris and Castlebar.
- (j) Payment in respect of an Archeological Survey.
- (k) Payment for follow-up service at Slievebawn Co-operative.
- (l) Payment towards provision of pre-fabricated building for Messrs. Neo-Data Services Ltd. at Kilmallock.
- (m) Handcraft survey for western counties.
- (n) Payment in respect of Brochures—Publicity campaign for smaller towns.
- (o) Payments in connection with Shannon Car Ferry (Killimer/Tarbert).
- (p) Payments in connection with West of Ireland Ferries Ltd. (Foynes/Kildysart Ferry).



## Vote 6

### REPAYABLE ADVANCES

	£
Fort Daly Foods Ltd., Whitegate, Co. Cavan ... ..	20,000
Connemarble Ltd., Spiddal, Co. Galway ... ..	10,000
Rooney and Reidy Ltd., Industrial Estate, Galway ... ..	5,000
Westsea Ltd., Galway ... ..	36,509
	<hr/>
	£71,509

Total Repayable Advances outstanding at 31st March, 1973, were £416,517 (*see schedule*).

### REPAYABLE ADVANCES OUTSTANDING AT 31ST MARCH, 1973

	£
Domesticity Manufacturing Co. (Ireland) Ltd., Ballinagh, Co. Cavan ... ..	23,180
Fort Daly Foods Ltd., Whitegate, Co. Cavan ... ..	18,425
Ramor Rustics, Virginia, Co. Cavan ... ..	534
Filigrana Embroidery Factory of Ireland Ltd., Ennistymon, Co. Clare ... ..	13,000
Leathercrafts, Kilrush, Co. Clare ... ..	800
Talty Brothers, Lissycasey, Co. Clare ... ..	3,369
McCarter and Co. Ltd., Buncrana, Co. Donegal ... ..	12,000
Connemarble Ltd., Spiddal, Co. Galway ... ..	20,000
Dooley's Industrial Engineering Services Ltd., Co. 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 ... ..	644
Rooney and Reidy Ltd., Industrial Estate, Galway ... ..	10,000
Westsea Ltd., Galway ... ..	81,509
Cyril Cullen, Carrick-on-Shannon, Co. Leitrim ... ..	11,240
Ballybay Tanners, Ltd., Ballybay, Co. Monaghan ... ..	30,000
Irish Farmhouse Preserves Ltd., Newbliss, Co. Monaghan ... ..	9,000
Allum Ltd., Astor Buildings, Roscommon ..... ..	15,325
Athlone Furniture Co. Ltd., Co. Roscommon ... ..	36,844
Shantan Ltd., Co. Roscommon ... ..	20,000
Slievebawn Co-operative Handcraft Market Ltd., Co. Roscommon ... ..	5,547
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
	<hr/>
	£416,517

### NOTE

Having regard to changes in certain activities of Gael-Linn Teoranta, repayable advances of £87,500 were converted into a grant.

# OFFICE OF THE REVENUE COMMISSIONERS Vote 7

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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				
Original £7,899,490				
Supplementary 285,000				
	8,184,490	8,058,054	126,436	—
B.—Travelling and Incidental Expenses				
Original £185,000				
Supplementary 44,000				
	229,000	233,639	—	4,639
C.—Post Office Services ...	812,000	820,142	—	8,142
D.—Machinery and Equipment for Security Printing and Stamping				
Original £35,000				
Supplementary 47,000				
	82,000	78,604	3,396	—
E.—Motor Vehicles ...	48,500	36,516	11,984	—
F.—Law Charges, Fees and Rewards				
Original £51,000				
Supplementary 15,000				
	66,000	69,262	—	3,262
G.—Compensation and Losses ...	10	490	—	480
H.—Expenses in connection with International Organisations	20,000	19,283	717	—
I.—Office Machinery and other Office Supplies				
Original £569,000				
Less Supplementary 51,000				
	518,000	533,372	—	15,372
GROSS TOTAL				
Original £9,620,000				
Supplementary 340,000				
	£ 9,960,000	9,849,362	142,533	31,895
			Surplus of Gross Estimate over Expenditure £110,638	



# Vote 7

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
<i>Deduct—</i>	Estimated	Realised		
J.—Appropriations in Aid	290,000	306,060		Surplus of Appropriations in Aid realised £16,060
NET TOTAL				Total Surplus to be surrendered
Original £9,330,000				
Supplementary 340,000				
	£ 9,670,000	9,543,302		£126,698

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

- A.—Saving due mainly to delay in filling vacancies and to staff changes involving appointments at lower points in salary scales.
- B.—Charges to this subhead include *ex-gratia* payments in eight cases amounting to £37 as compensation for personal property damaged or lost in the course of employment or for medical expenses (E.109/41/41).
- D.—Saving was due mainly to expenditure on new machinery being less than was anticipated and also due to no expenditure being incurred on the printing of postage stamps commercially. The saving was partly offset by an increase in the expenditure on dies and plates, repairs, renewals and miscellaneous expenses.
- E.—Saving was due mainly to expenditure on the purchase of new cars and motor cycles being less than was anticipated.
- F.—Excess was due mainly to increased expenditure on the legal enforcement of collection of arrears of taxes partly offset by savings mainly on expenditure in respect of travelling.
- G.—Compensation amounting to £408 was paid in seven cases in respect of damage to vehicles or personal injury and £50 was paid in one case of theft of goods while in official custody. Statement of losses charged to this subhead :—
- £32—minor cash discrepancies not involving fraud or culpable negligence.
- I.—Excess was due mainly to expenditure on equipment and supplies being greater than anticipated partly offset by a saving mainly on computer rental.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments received for printing relating to Social Insurance	21,400	21,400
2. Payment received for printing relating to Post Office Services	63,990	63,990
3. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund) ... ..	13,200	13,200
4. Moneys received for special attendance of officers ... ..	75,000	51,855
5. Fines, forfeitures, law costs recovered ... ..	95,000	113,962
6. Proceeds of customs sales ... ..	15,000	22,795
7. Miscellaneous ... ..	6,410	18,858
	£290,000	£306,060

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:—

	£
Recovery of salary of officers on loan ... ..	6,693
General lighthouse fund ... ..	2,250
Sale of official cars and radio equipment ... ..	2,024
Statistical returns ... ..	1,717
Bill of entry receipts ... ..	1,105
Unclassified items ... ..	5,069
	<hr/>
	£18,858

## EXTRA REMUNERATION (exceeding £100)

Eighteen members of the Customs and Excise staff received allowances and gratuities varying from £124 to £276 while engaged on special inquiry duty.

Eight hundred and forty-three members of the Customs and Excise staff, five hundred and twenty-nine of the Taxes staff, four hundred and thirty-one of the General Service staff, sixty-one of the Stamping Branch and three members of the Revenue Solicitors staff received amounts varying from £101 to £1,618 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 £690,967.

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 Executive Officer received a gratuity of £119 for performing higher duties. An Assistant Secretary received a sum of £150 from Vote 40 for acting as Chairman of the Merchandise Marks Commission.

## NOTES

The Account includes expenditure of £5,723 on overtime in respect of staff temporarily lent by other Departments. The Account of another Department includes expenditure of £937 in respect of remuneration of staff on loan, without repayment, to this office.

A case of irregularity arose in the Stamping Branch concerning misappropriation of stamps to the value of £150. This sum has since been recovered.

J. C. DUIGNAN,  
*Accounting Officer.*

OIFIG NA GCOIMISINÉIRÍ IONCAIM,  
30th August, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 7

### VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1973, WITHOUT REPAYMENT

Number of Vote	Department	Amount
4	Central Statistics Office .. .. .	£ 1,100
6	Office of the Minister for Finance .. .. .	18,650
27	Office of the Minister for Education .. .. .	15,300
37	Agriculture .. .. .	1,100
41	Transport and Power .. .. .	17,000
47	Social Welfare .. .. .	9,900
48	Health .. .. .	3,350
		£ 66,400

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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; for expenditure arising from damage to the property of external Governments; 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 ... ..	1,660,000	1,674,868	—	14,868
B.—Office of Public Works : Travelling and Incidental Expenses ... ..	198,000	155,351	42,649	—
C.—Post Office Services ... ..	55,000	50,246	4,754	—
D.—Purchase of Sites and Buildings <i>Original</i> £110,000 <i>Supplementary</i> 885,000	995,000	913,185	81,815	—
E.—New Works, Alterations and Additions <i>Original</i> £6,240,000 <i>Less Supplementary</i> 353,000	5,887,000	6,025,647	—	138,647
F.1.—Maintenance and Supplies	2,100,000	2,052,442	47,558	—
F.2.—Furniture, Fittings and Utensils ... ..	240,000	270,809	—	30,809
F.3.—Rents, Rates, etc. <i>Original</i> £1,150,000 <i>Less Supplementary</i> 34,000	1,116,000	1,085,504	30,496	—
F.4.—Fuel, Light, Water, Cleaning, etc. ... ..	675,000	644,266	30,734	—
FF.1.—Compensation, etc., arising from Damage to the Property of External Governments <i>Original</i> Nil <i>Supplementary</i> £29,000	29,000	24,456	4,544	—
FF.2.—Repair of Courthouses <i>Original</i> Nil <i>Supplementary</i> £4,000	4,000	2,160	1,840	—



# Vote 8

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.1.—Arterial Drainage—Surveys	30,000	26,136	3,864	—
G.2.—Arterial Drainage—Construction Works ... ..	878,000	897,387	—	19,387
G.3.—Arterial Drainage—Maintenance <i>Original</i> £555,000 <i>Less Supplementary</i> 40,000	515,000	514,553	447	—
G.4.—Barrow Drainage—Repayment of Advances ... ..	14,417	14,417	—	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores <i>Original</i> £540,000 <i>Less Supplementary</i> 77,000	463,000	471,571	—	8,571
I.—Coast Protection ... ..	70,000	79,678	—	9,678
J.1.—National Monuments <i>Original</i> £270,000 <i>Supplementary</i> 44,000	314,000	318,446	—	4,446
J.2.—Conservation and Restoration of Holycross Abbey (Grant-in-Aid) <i>Original</i> £60,000 <i>Less Supplementary</i> 8,000	52,000	50,000	2,000	—
K.—Expense of Operation of the ASGARD (Grant-in-Aid)	6,000	6,000	—	—
GROSS TOTAL <i>Original</i> £14,851,417 <i>Supplementary</i> 450,000	£15,301,417	15,277,122	250,701	226,406
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £24,295	
			Surplus of Appropriations in Aid realised	
Deduct— L.—Appropriations in Aid <i>Original</i> £2,000,417 <i>Supplementary</i> 120,000	2,120,417	2,284,421	£164,004	
NET TOTAL <i>Original</i> £12,851,000 <i>Supplementary</i> 330,000	£13,181,000	12,992,701	Total Surplus to be surrendered £188,299	

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

B.—Incidental expenses in the year were less than anticipated.

C.—The expenditure on telephone services was less than anticipated.

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	:	St. James's, Clonskeagh (deposit)	50,000	S.2/9/71
		7 Appian Way ... ..	26,000	S.2/7/72
		73 Lower Baggot Street—lessor's interest (deposit) ... ..	662	S.2/3/60
		Hume House, Ballsbridge—assignment of lease of two floors ... ..	15,557	S.2/13/72
Revenue Commissioners—				
Dublin	:	Hammam Buildings, Upper O'Connell Street—lessor's interest (legal costs) ...	2	S.2/10/66
Monaghan	:	Coolshannagh—site for Customs road station (purchase price and costs) ...	3,553	S.2/7/70
Commissioners of Public Works—				
Kerry	:	Kenmare Estate (part) ... ..	357,500	S.55/11/56
DEPARTMENT OF JUSTICE				
Dublin	:	Courts of Justice—site at Smithfield (purchase price and fees) ... ..	365,000	(dated 31 Deireadh Fómhair, 1972)
Garda Síochána—				
Clare	:	Killaloe—site (deposit) ... ..	200	S.14/6/60
Cork	:	Ballineen—lessor's interest (legal costs)	16	S.14/4/71
Galway	:	Inverin—additional plot and wayleave (purchase price and legal costs) ... ..	90	S.14/6/60
Limerick	:	58 Mayorstown Park, Limerick city (purchase price) ... ..	11,925	Do.
Westmeath	:	Ballynacargy—site (purchase price and legal costs) ... ..	144	Do.
Wicklow	:	Enniskerry—lessor's interest (balance)	1,125	S.14/3/54
DEPARTMENT OF EDUCATION				
Dublin	:	Harmonstown—site for all-Irish primary school (deposit) ... ..	1,502	(dated 17 Feabhra, 1972)
DEPARTMENT OF TRANSPORT AND POWER				
Monaghan	:	Clones Meteorological Station—ceiling projector site and legal costs ... ..	113	S.99/6/43
Wexford	:	Courtown Coast Life-saving Station— rocket cart house ... ..	350	S.102/14/39



## Vote 8

SERVICE		AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF POSTS AND TELEGRAPHS			
Waterford	: Waterford Post Office—redemption of tithe rent ... ..	56	
DEPARTMENT OF FOREIGN AFFAIRS			
Switzerland	: Berne—Embassy Residence—purchase price ... ..	79,390	S.2/13/40

E.—Expenditure under this subhead is affected by factors outside the control of the Office of Public Works. Progress on some projects was greater than expected. A statement of expenditure, Department by Department, is at page 26.

F.1.—This subhead consists of a large number of provisions for requirements which are difficult to predict and which proved somewhat less than expected. A statement of expenditure, Department by Department, is at page 27.

F.2.—Requirements were greater than expected. A statement of expenditure, Department by Department, is at page 27. The value of stocks held in the Central Furniture Stores on 31st March, 1973, was £60,000, approximately.

F.3.—Rents payable in the year were in the aggregate somewhat less than expected. A statement of expenditure, Department by Department, is at page 27.

F.4.—This subhead consists of a large number of provisions to meet the requirements of various Government establishments. These requirements were somewhat less than expected. A statement of expenditure, Department by Department, is at page 27.

FF.1.—Commitments maturing for payment within the year were less than expected.

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 £3,900, approximately.

G.2.—Commitments maturing for payment within the year were somewhat greater than expected. 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 :	Boyne ... ..	256,402
	Corrib-Headford ... ..	31,602
	Inny ... ..	696
	Deel ... ..	410
	Moy ... ..	138
Additional Minor Schemes :	Groody ... ..	29,900
	Skeoge and Burnfoot ... ..	40

Credits in respect of transfer of materials, etc., from the Moy, Killimor-Cappagh, Owenavorragh and Carrigahorig drainage schemes, and the Shannon Estuary Embankments scheme amounted to £1,816, £264, £989, £2,619 and £1,805, respectively.

H.—The value of stores held at 31st March, 1973, was £264,000, approximately.

I.—Some extensions and additional works were found necessary on schemes in hands.

J.2.—Progress was slightly less than anticipated.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	<i>Original</i> £134,000 <i>Supplementary</i> 21,000	155,000	174,872
2. Charges at harbours, parks, etc.	<i>Original</i> £135,000 <i>Supplementary</i> 5,000	140,000	133,528
3. Sales of property	<i>Original</i> £50,000 <i>Supplementary</i> 23,000	73,000	71,672
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	<i>Original</i> £690,000 <i>Less Supplementary</i> 74,000	616,000	616,499
5. Recoveries from other Departments, etc., for services carried out on repayment terms	<i>Original</i> £215,000 <i>Supplementary</i> 85,000	300,000	310,620
6. 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)		630,000	766,508
7. Fees, etc., in connection with the operation of the Local Loans Fund	<i>Original</i> £100,000 <i>Supplementary</i> 10,000	110,000	110,362
8. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.	<i>Original</i> £46,417 <i>Supplementary</i> 50,000	96,417	100,360
	<b>TOTAL</b>		
	<i>Original</i> £2,000,417 <i>Supplementary</i> 120,000	£2,120,417	£2,284,421

1. The additional receipts arose mainly from sublettings of office accommodation.
2. The receipts from harbour charges were somewhat less than expected.
5. Department of Local Government, £49,249 ; Department of Social Welfare, £82,000 ; National University, £15,404, and Córas Iompair Éireann, £8,428 ; in respect of Holycross Abbey works, £16,500 ; in respect of services rendered by the Central Engineering Workshop and Stores, £57,863, by Central Furniture Stores, £27,521 and Dún Laoghaire Harbour Workshop, £1,706 ; agency fees, £25,941 ; sundry, £26,008.



## Vote 8

6. The receipts within the year of account were greater than expected.

8. The receipts were derived as follows :—

Sales of produce and surplus stores, £31,745 ; hire of plant, £18,802 ; National Schools, adjustments of local contributions, etc., £21,445 ; work done for other parties, £6,851 ; licences, football pavilions, etc., Phoenix Park, £2,356 ; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £380 ; in respect of services of heating, lighting, etc., £2,664 ; rebate on cost of solid fuel, £3,503 ; refunds of taxes in respect of premises abroad, £1,864 ; sundry, £10,750.

### EXTRA REMUNERATION (exceeding £100)

As fees for professional services, eleven Senior Architects and seven Architects received an aggregate of £17,469 in sums of which the individual totals ranged from £118 to £2,739 ; two Engineers, Grade II received sums totalling £600 and £537, respectively, and two Engineers, Grade III received sums totalling £623 and £469, respectively.

Payments for overtime totalled £5,664 and included sums of £167 and £115 paid to two Clerical Officers, sums ranging from £102 to £157 paid to eight Clerical Assistants, £263 paid to the Clerk-in-Charge (Mechanical Engineering Services), sums ranging from £361 to £183 paid to five Messengers, and £261 paid to a male Cleaner.

A Clerk of Works and a Dredger Master received sums of £376 and £170, respectively, for extra attendance.

A Higher Executive Officer received £500 from Vote 40 in respect of special services.

### NOTES

1. This Account includes expenditure of approximately £9,302 in respect of staff lent, without repayment, to other offices.
2. Services rendered to other Departments, without repayment, amounted to £887, approximately.
3. Contractors were paid a total of £4,042 *ex-gratia* in two cases following the introduction of shorter hours, a guaranteed working week and a pension scheme ; a total of £1,336 was paid in seventeen cases in respect of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.17725 and S.9/2/64).
4. Damage amounting to £86 was caused by unidentified road vehicles in State parks. A sum of £16 in respect of damage caused to harbour fendering by a fishing boat also proved to be irrecoverable (S.102/2/58).
5. Losses by accidental fire not covered by insurance were as follows :—

	£	
Leighlinbridge Garda Station	891	
Central Model School, Dublin	600	(estimated)
Arus an Uachtaráin (annexe)	1,135	Do.
Ballaghaderreen—official residence	100	Do.
Limerick District Veterinary Office	900	Do.
Ferryhill Frontier Post	960	Do.
Cloghore Frontier Post	3,500	Do.
Consulate-General, Boston, U.S.A.	4,000	Do.

6. A total of £5,270 was paid *ex-gratia* on foot of forty-one claims for damage, etc., caused by drainage construction works. Sums totalling £169 were paid in settlement of three claims for accidental damage (S.59/1/68 and S.102/7/49).
7. Losses of stores valued at £586 were written off.
8. Payments totalling £896 were made in six cases of collisions between State vehicles and other vehicles, and payments totalling £1,150 in respect of accidental damage in five incidents in which no second vehicle was involved. Damage estimated at £3,000 was sustained by a State vehicle (S.48/3/47).

9. A plot of land purchased in 1948 for £66 and a building valued at £90, both surplus to requirements, were transferred to the Department of Lands free of charge. A plot containing two monuments of archaeological interest was acquired from that Department, free of charge (S.86/1/68 and S.55/20/68).
10. Sums of £121, £29, £19 and £3 were paid in four cases of injury to persons or property of employees in the course of their duties; sums of £500 and £12, respectively, were paid to two members of the public for personal injuries and losses arising out of accidents at State properties, and a contribution of £100 was made to a contractor towards the cost of settlement of an action by a State employee who sustained injuries during the progress of alterations at his place of employment (S.102/15/68 and S.102/5/57).
11. A total of £225 was paid in settlement of claims for compensation by nine landowners in respect of flooding of lands adjoining the river Blackwater embankment, Co. Clare (S.50/2/46).
12. In anticipation of the transfer to the State of title to the property, a net expenditure of £1,316 was incurred in the operation and maintenance of Richmond Harbour, Co. Longford, as an adjunct to the Shannon Navigation (S.98/5/67).
13. A rent deposit of £609, held by the landlord of premises abroad who became insolvent, was written off (S.2/29/29).
14. An accidental explosion in a boiler flue caused damage to the extent of £444.
15. A sum of £750 was accepted in settlement of an action for damages computed at £889 arising out of the hiring of an excavator to a firm of contractors (S.59/1/41).
16. A sum of £89, expended on maintenance of a property after its transfer to parochial ownership, was written off (S.22/6/29).
17. A sum of £3,522 was paid in settlement of a claim by An Foras Talúntais arising out of the withdrawal of facilities previously made available to An Foras at a State park.
18. A sum of £1,936 was expended within the year of account in connection with biological research projects at a State park (S.43/6/32).
19. Damage estimated at £3,670 was sustained at State properties as a result of bomb explosions in public thoroughfares. There were twenty-five other cases of malicious damage to a total extent of £7,570, approximately.
20. Articles to the value of £42, lost in two cases of theft, were written off (S.59/2/53).
21. Charges to the Vote included a sum of £169 in respect of a commemorative plaque at the Mansion House, Dublin, and a sum of £2,231 in respect of floor covering for the Pembroke Hall at Ballsbridge Show Grounds (S.200/13/68 and D.306/21/64).
22. Surplus furniture items to the value of £50 were made available free of charge to Kilmainham Jail Restoration Committee (S.102/17/53).
23. The net expenditure during the year on Post Office Buildings charged to Telephone Capital Account amounted to £695,876, which included £219 paid *ex-gratia* to two contractors in recoupment of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.9/2/64).

C. FARRELL,  
*Oifigeach Cuntasaiochta.*

OIFIG NA NÓIBREACHA POIBLÍ,  
30 Samhain, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 8

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31st MARCH, 1973

SERVICE	Balance, 1st April, 1972	Receipts, 1972-73	Payments, 1972-73	Balance, 31st March, 1973
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund ..	(Cr.) 1,140	636	422	(Cr.) 1,354 (a)

(a) The following stock is held to the credit of the Fund :—  
£3,500 8 $\frac{3}{4}$ % Conversion Stock, 1976.

C. FARRELL,  
*Oifigeach Cuntasaióchta.*

OIFIG NA NOIBREACHA POIBLÍ,  
30 Samhain, 1973.

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

Departments, etc.	Vote	Expenditure
	£	£
Houses of the Oireachtas .. .. .	10,000	4,499
Department of the Taoiseach .. .. .	10,000	19,272
Finance .. .. .	1,250,000	1,100,110
Justice .. .. .	290,000	356,426
Education .. .. .	4,060,000	3,886,772
Lands .. .. .	40,000	39,679
Agriculture and Fisheries .. .. .	150,000	175,049
Transport and Power .. .. .	2,000	—
Posts and Telegraphs .. .. .	245,000	277,425
Defence .. .. .	3,000	2,579
Foreign Affairs .. .. .	30,000	9,199
Minor New Works not exceeding £5,000 each .. .. .	100,000	117,804
Urgent and Unforeseen Works .. .. .	5,000	—
Minor Balances of Expenditure (not provided for above) on works of prior years which might not be com- pleted on 1st April, 1972 .. .. .	45,000	36,833
	£6,240,000	
<i>Less Supplementary</i> .. .. .	353,000	
TOTAL .. .. .	£5,887,000	£6,025,647

## Vote 8

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

DEPARTMENT	F.1 Maintenance and Supplies		F.2 Furniture, Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water, Cleaning, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President .. ..	24,000	39,207	3,000	4,474	—	—	9,000	8,828
Oireachtas ..	35,000	24,686	5,000	2,909	—	—	13,000	8,543
Taoiseach ..	2,000	20,347	2,000	2,875	20,000	15,538	7,500	8,254
Comptroller and Auditor General	2,000	—	500	—	5,000	2,888	500	—
Finance .. ..	850,000	936,820	35,000	39,528	433,000	343,725	123,500	153,467
Justice .. ..	400,000	321,038	5,000	18,052	83,000	74,266	105,000	102,744
Local Government	35,000	24,264	5,000	5,843	74,000	86,776	11,000	13,560
Education .. ..	100,000	113,012	14,000	12,327	64,000	43,558	47,000	51,169
Lands .. ..	40,000	32,361	5,000	7,729	22,000	20,156	49,000	34,684
Gaeltacht .. ..	2,000	509	500	382	10,000	2,860	500	91
Agriculture and Fisheries .. ..	150,000	130,733	15,000	12,628	110,000	104,448	95,000	107,205
Labour .. ..	20,000	20,320	5,000	5,783	62,000	66,617	6,000	12,083
Industry and Commerce .. ..	30,000	25,332	5,000	3,991	9,000	8,363	13,000	8,692
Transport and Power .. ..	20,000	21,673	3,000	2,879	11,000	13,755	12,000	12,828
Posts and Tele- graphs .. ..	235,000	150,033	50,000	47,351	2,000	1,196	50,000	29,122
Defence .. ..	35,000	26,584	5,000	5,305	2,000	1,437	21,000	12,301
Foreign Affairs ..	70,000	101,946	45,000	32,730	160,000	191,570	41,000	33,365
Social Welfare ..	30,000	36,800	10,000	9,143	73,000	81,652	53,000	41,066
Health .. ..	15,000	14,341	5,000	5,438	10,000	26,699	18,000	6,265
Unallocated ..	5,000	12,436	22,000	51,442	—	—	—	—
£ 2,100,000			240,000		1,150,000		675,000	
<i>Less Supplementary</i>	—		—		34,000		—	
TOTAL	£ 2,100,000	2,052,442	240,000	270,809	1,116,000	1,085,504	675,000	644,267



## Vote 9

## STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	81,000	79,788	1,212	—
B.—Travelling and Incidental Expenses .. .. .	1,200	1,277	—	77
C.—Post Office Services .. ..	2,000	2,955	—	955
D.—Apparatus and Chemical Equipment .. .. .	10,600	9,991	609	—
GROSS TOTAL .. .£	94,800	94,011	1,821	1,032
			Surplus of Gross Estimate over Expenditure £789	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
E.—Deduct—Appropriations in Aid ..	1,800	1,395	£405	
NET TOTAL .. .£	93,000	92,616	Net Surplus to be surrendered £384	

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

B.—Expenditure on travel was more than anticipated.

C.—Excess due to increased use of telephone services and increased charges.

D.—Accurate estimation of expenditure is difficult.

## APPROPRIATIONS IN AID

The receipts, which are in respect of analyses, examinations, tests, etc., and payments from the European Communities in respect of the travelling and subsistence expenses of officers attending meetings, are difficult to estimate very closely.

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
11th October, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## CIVIL SERVICE COMMISSION

Vote 10

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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> ... ..				
<i>Supplementary</i> ... ..				
	216,000	212,934	3,066	—
A.2.—Examiners, etc. ... ..	46,000	48,196	—	2,196
B.—Travelling and Incidental Expenses				
<i>Original</i> ... ..				
<i>Supplementary</i> ... ..				
	26,000	28,510	—	2,510
C.—Post Office Services ... ..	30,000	28,689	1,311	—
D.—Examinations ... ..	53,000	52,279	721	—
GROSS TOTAL				
<i>Original</i> ... ..				
<i>Supplementary</i> ... ..				
	371,000	370,608	5,098	4,706
			Surplus of Gross Estimate over Expenditure £392	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
E.—Appropriations in Aid				
<i>Original</i> ... ..				
<i>Less Supplementary</i> ... ..				
	214,000	214,796	£796	
NET TOTAL				
<i>Original</i> ... ..				
<i>Supplementary</i> ... ..				
	157,000	155,812	Total Surplus to be surrendered £1,188	

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

- B.—The excess is due mainly to greater expenditure than anticipated on travelling and subsistence expenses and £756 of excess is due to urgent purchase of metal boxes for use in connection with written examinations and for which no provision had been made.



# Vote 10

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ...	145,000	145,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))		
<i>Original</i>	£76,000	
<i>Less Supplementary</i>	7,000	
	69,000	69,796
TOTAL		
<i>Original</i>	£221,000	
<i>Less Supplementary</i>	7,000	
	£214,000	£214,796

## EXTRA REMUNERATION (exceeding £100)

Three Clerical Officers received sums ranging from £105 to £119 in respect of overtime. Three Clerical Assistants received sums ranging from £103 to £112 in respect of overtime. Four Messengers received sums ranging from £136 to £276 in respect of overtime.

The total amount of expenditure on overtime during the year was £5,998.

## NOTES

The Accounts of other Votes include expenditure of £1,076 in respect of remuneration of staff lent, without repayment, to this Office.

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

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
29th October, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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)				
Original	£80,000			
Supplementary	5,000			
	£ 85,000	85,000	—	—

D. Ó SÚILLEABHÁIN  
*Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
19th October, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



# 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, 1973, 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 ..	2,125,000	2,076,714	48,286	—
B.—Payments under the Civil Servants' Widows' and Children's Contributory Pensions Scheme .. ..	156,000	152,783	3,217	—
C.— <i>Ex-gratia</i> Pensions for Widows and Children of certain former Officers .. ..	396,000	403,661	—	7,661
D.—Additional Allowances and Gratuities in respect of Established Officers .. Original £1,022,000 Supplementary 200,000	1,222,000	1,229,091	—	7,091
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 .. ..	51,600	51,772	—	172
F.—Pensions, Allowances and Gratuities in respect of Unestablished Officers and other persons Original £406,000 Supplementary 186,000	592,000	588,180	3,820	—
G.—Injury Grants and Medical Fees .. ..	24,400	14,079	10,321	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows .. ..	77,000	74,068	2,932	—
GROSS TOTAL ..				
Original £4,258,000 Supplementary 386,000	£ 4,644,000	4,590,348	68,576	14,924
			Surplus of Gross Estimate over Expenditure £53,652	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
I.—Appropriations in Aid ..	754,000	825,059		Surplus of Appropriations in Aid realised £71,059
NET TOTAL ..				
Original £3,504,000				
Supplementary 386,000				
£	3,890,000	3,765,289		Total Surplus to be surrendered £124,711

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

G.—The cost of lump sum settlements of workmen's compensation claims is difficult to estimate closely.

## 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) .. .. .	36,500	75,999
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 .. .. .	700	679
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)) ..	206,264	206,264
4. Pension liability in respect of officers on loan, etc. . . . .	59,000	61,930
5. Contributions to Civil Servants' Widows' and Children's Pensions Scheme .. .. .	451,500	480,187
6. Miscellaneous .. .. .	36	—
	<u>£754,000</u>	<u>£825,059</u>

1. A sum of £38,723 was received too late for lodgment in 1971–72.

5. Due to deaths, voluntary retirements and salary increases it is difficult to estimate receipts accurately.

## EXTRA REMUNERATION (exceeding £100)

Seventy-two pensioners received from public funds sums ranging from £200 to £3,931 as remuneration for services rendered.



## Vote 12

### NOTE

In addition to the expenditure charged to Subheads A, B, C, F and H in this Account, sums of £300,010, £10,000, £45,000, £10,000 and £13,000, respectively, were charged to the Vote for Increases in Pensions and Allowances (No. 49).

DEPARTMENT OF FINANCE,  
29th October, 1973.

C. H. MURRAY,  
*Accounting Officer.*

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## SECRET SERVICE

Vote 13

ACCOUNT of the sum expended, in the year ended 31st March, 1973,  
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	11,087	3,913	—
Surplus to be surrendered ..			£3,913	

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

The estimate is necessarily conjectural.

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
11th October, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



## Vote 14

## AGRICULTURAL GRANTS

ACCOUNT of the sum expended, in the year ended 31st March, 1973,  
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 .. ..	22,650,000	22,425,130	224,870	—
B.—Supplementary Allowance ..	4,930,000	4,800,727	129,273	—
C.—Employment Allowance ..	700,000	687,946	12,054	—
TOTAL .. ..	£28,280,000	27,913,803		—
Surplus to be surrendered		£	366,197	

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
11th October, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## LAW CHARGES

Vote 15

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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	302,000	293,026	8,974	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £2,400				
<i>Supplementary</i> 4,000	6,400	7,208	—	808
C.—Post Office Services	9,600	7,729	1,871	—
D.—Fees to Counsel				
<i>Original</i> £128,000				
<i>Supplementary</i> 34,000	162,000	157,625	4,375	—
E.—General Law Expenses				
<i>Original</i> £20,000				
<i>Supplementary</i> 12,000	32,000	34,231	—	2,231
F.—Defence of Public Servants	1,000	—	1,000	—
GROSS TOTAL				
<i>Original</i> £463,000				
<i>Supplementary</i> 50,000	£ 513,000	499,819	16,220	3,039
			Surplus of Gross Estimate over Expenditure £13,181	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid	6,000	6,961	£961	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £457,000				
<i>Supplementary</i> 50,000	£ 507,000	492,858	£14,142	



## Vote 15

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

B.—Expenditure on travel was more than anticipated.

C.—Saving partly due to delay in furnishing accounts.

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

F.—No claim under this subhead arose during the year. The provision is necessarily conjectural.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and Fees recovered by the Chief State Solicitor, etc.	4,000	4,961
2. Receipts from the Department of Posts and Telegraphs ..	2,000	2,000
	<u>£6,000</u>	<u>£6,961</u>

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

D. QUIGLEY,  
*Accounting Officer.*

OFFICE OF THE ATTORNEY GENERAL,  
29th October, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

# MISCELLANEOUS EXPENSES

Vote 16

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 (Grant-in-Aid) ...				
<i>Original</i> £160,000				
<i>Supplementary</i> 50,000	210,000	210,000	—	—
B.—Additional Aid to the Theatre				
<i>Original</i> £96,200				
<i>Less Supplementary</i> 40,000	56,200	46,170	10,030	—
B.1.—Dublin Theatre Festival, Limited				
<i>Original</i> Nil				
<i>Supplementary</i> £5,000	5,000	2,900	2,100	—
C.—Property Values (Arbitrations and Appeals) ...	6,300	6,635	—	335
D.—Centenarians' Bounty ...	3,500	1,875	1,625	—
E.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ...	25,000	25,000	—	—
F.—The Racing Board—Grant-in-Aid for Capital Purposes ...	100,000	100,000	—	—
G.—State Entertainment ...	65,000	38,884	26,116	—
H.—Commemoration of Anglo-Irish Truce, 1921 ...	12,000	3,480	8,520	—
I.—Contribution to Fund established by the Assembly of the Northern Irish People (Grant-in-Aid) ...				
<i>Original</i> Nil				
<i>Supplementary</i> £10,000	10,000	9,457	543	—
TOTAL				
<i>Original</i> £468,000				
<i>Supplementary</i> 10,000				
<i>Do.</i> 15,000	£ 493,000	444,401	48,934	335

Surplus to be surrendered ... £48,599



## Vote 16

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

- B.—As the legal and other formalities relating to the establishment of the second theatre company (touring company) were not completed before the end of the year, the money provided could not be spent.
- B.1.—Expenditure on the festival up to the end of the financial year was less than anticipated by the director of the festival.
- C.—The excess was due to salary increases.
- D.—The provision is necessarily conjectural.
- G.—Entertainment by a number of Departments was less than anticipated.
- H.—Delay in supply of Truce (1921) Commemoration medals by a contractor.
- I.—As the likely expenditure could not be estimated precisely in advance the estimate was necessarily conjectural.

### NOTE

Fees (stamps) amounting to £6,228 in respect of this service were received during the year.

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
29th October, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

# STATIONERY OFFICE

Vote 17

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 <i>Original</i> £270,000 <i>Less Supplementary</i> 17,000	253,000	256,039	—	3,039
B.—Travelling and Incidental Expenses <i>Original</i> £8,000 <i>Supplementary</i> 5,000	13,000	12,848	152	—
C.—Post Office Services ... ..	18,000	17,236	764	—
D.—Printing and Binding <i>Original</i> £800,000 <i>Supplementary</i> 45,000	845,000	844,083	917	—
E.—Paper and Publications <i>Original</i> £580,000 <i>Supplementary</i> 20,000	600,000	599,258	742	—
F.—Office Machinery and other Office Supplies <i>Original</i> £100,000 <i>Supplementary</i> 42,000	142,000	140,664	1,336	—
GROSS TOTAL <i>Original</i> £1,776,000 <i>Supplementary</i> 95,000	£ 1,871,000	1,870,128	3,911	3,039
			Surplus of Gross Estimate over Expenditure £872	
Deduct—				
G.—Appropriations in Aid <i>Original</i> £287,000 <i>Less Supplementary</i> 25,000	Estimated 262,000	Realised 269,128	Surplus of Appropriations in Aid realised £7,128	
NET TOTAL <i>Original</i> £1,489,000 <i>Supplementary</i> 120,000	£ 1,609,000	1,601,000	Total Surplus to be surrendered £8,000	



# Vote 17

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Sales of publications ... ..		55,000	62,565
2. Supplies and services provided on repayment			
	<i>Original</i>	£230,000	
	<i>Less Supplementary</i>	25,600	
		205,000	204,058
3. Miscellaneous receipts ... ..		2,000	2,505
	<i>TOTAL</i>		
	<i>Original</i>	£287,000	
	<i>Less Supplementary</i>	25,000	
		£262,000	£269,128

1. Receipts towards the close of the year were higher than expected.

3. Receipts from sales of old office machines were higher than expected.

## VALUE OF STOCK IN HAND ON 31ST MARCH, 1973

	£
Paper ... ..	185,961
Miscellaneous stores ... ..	25,802
	£211,763

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)

Sixty-four officers of different grades were paid sums varying from £101 to £1,938 in respect of overtime. The total expenditure on overtime was £19,061.

## NOTE

Free copies of official publications were issued as follows—

International Labour Office ... ..	£11	(S.46/2/35)
Library of the Council of Europe ... ..	£16	(S.46/13/50)
Food and Agriculture Organisation ... ..	£11	(S.71/14/46)
Library Committee of King's Inns ... ..	£12	(S.46/29/30)
University of Southampton ... ..	£172	(S.46/5/45)
British Library of Political and Economic Science	£16	(S.46/37/24)
Queen's University, Belfast ... ..	£37	(S.46/1/39)
The Editor, Irish Law Times and Solicitors' Journal	£1	(S.46/3/50)
Yale University, New Haven, Connecticut ... ..	£1	(S.49/1/72)

BRIAN O BROLCHAIN,  
Accounting Officer.

STATIONERY OFFICE,  
24th October, 1973.

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.

SEÁN MAC GEARAILT,  
Ard-Reachtair Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 ... ..	611,000	596,122	14,878	—
B.—Travelling and Incidental Expenses ... ..	81,500	75,634	5,866	—
C.—Post Office Services ... ..	11,000	10,042	958	—
D.—Stores ... ..	12,500	13,752	—	1,252
E.—Equipment ... ..	16,500	11,334	5,166	—
GROSS TOTAL ...£	732,500	706,884	26,868	1,252
			Surplus of Gross Estimate over Expenditure £25,616	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised £17,398	
F.—Appropriations in Aid ...	73,500	90,898	Total Surplus to be surrendered £43,014	
NET TOTAL ...£	659,000	615,986		

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

- A.—Saving mainly due to delay in making appointments to newly created posts.
- B.—It is difficult to forecast accurately in advance the expenditure required for travelling. Also, the cost of certain other items was less than expected.
- C.—Expenditure on postage was less than expected.
- D.—Excess mainly due to an increase in the cost of paper.
- E.—The purchase of two items of equipment was deferred.



## Vote 18

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
VALUATION OFFICE		
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations ... ..	6,295	6,640
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9) ... ..	1,710	1,804
3. Miscellaneous ... ..	1,445	1,792
ORDNANCE SURVEY		
4. Sales of maps ... ..	64,000	80,633
5. Miscellaneous ... ..	50	29
	<u>£73,500</u>	<u>£90,898</u>

1. Includes arrears due by a number of rating authorities.
- 2, 3 and 5. It is difficult to forecast accurately receipts under these headings.
4. Receipts from sales of maps were greater than expected.

### EXTRA REMUNERATION (exceeding £100)

Forty-four officers received sums varying from £101 to £261 for overtime. The total amount paid in respect of overtime was £8,912.

J. M. McNICHOLL,  
*Accounting Officer.*

VALUATION OFFICE,  
30th November, 1973.

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

SEÁN MAC GEARAILT,  
*Ar-Réachtair Cuntas agus Ciste.*

## APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1973, WITHOUT REPAYMENT

Vote No.	Department	Face Value of Maps	Cost of Special Work	Total
		£	£	£
3	Department of The Taoiseach ..	1	—	1
4	Central Statistics Office .. ..	203	277	480
6	Office of the Minister for Finance ..	1	—	1
7	Office of the Revenue Commissioners	2	31	33
8	Public Works and Buildings ..	1,619	500	2,119
15	Law Charges .. .. .	53	—	53
20	Office of the Minister for Justice ..	3	876	879
21	Garda Síochána .. .. .	2,134	137	2,271
24	Land Registry and Registry of Deeds	19,165	131	19,296
26	Local Government .. .. .	459	836	1,295
27	Office of the Minister for Education	6,945	—	6,945
34	Lands .. .. .	9,138	375	9,513
35	Forestry .. .. .	7,359	—	7,359
36	Roinn na Gaeltachta .. ..	7	—	7
37	Agriculture .. .. .	2,024	5,550	7,574
38	Fisheries .. .. .	600	—	600
39	Labour .. .. .	11	10	21
40	Industry and Commerce .. ..	2,899	—	2,899
41	Transport and Power .. ..	251	123	374
43	Defence .. .. .	5,842	207	6,049
45	Foreign Affairs .. .. .	6	—	6
47	Social Welfare .. .. .	8	—	8
48	Health .. .. .	3	—	3
	TOTAL .. .. £	58,733	9,053	67,786



# Vote 18

## APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1973, TO VARIOUS INSTITUTIONS

National Library ... ..	£
40	
British Museum, London ... ..	40
Department of State, Washington, U.S.A. ... ..	78
Cambridge University ... ..	40
Oxford University ... ..	40
University College, Dublin ... ..	40
Trinity College, Dublin ... ..	40
TOTAL ...	<u>£318</u>

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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. Original £2,006,000 Supplementary 87,000	2,093,000	2,088,758	4,242	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments	17,000	19,400	—	2,400
GROSS TOTAL Original £2,023,000 Supplementary 87,000	2,110,000	2,108,158	4,242	2,400
			Surplus of Gross Estimate over Expenditure	
			£1,842	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised	
C.—Appropriations in Aid	287,000	286,733	£267	
NET TOTAL Original £1,736,000 Supplementary 87,000	1,823,000	1,821,425	Net Surplus to be surrendered	
			£1,575	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

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



# Vote 19

## 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))	40,000	38,721
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith .. .. .	2,670	4,829
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10)) .. .. .	500	440
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs .. .. .	243,830	242,743
	<u>£287,000</u>	<u>£286,733</u>

2. Includes arrears from previous year.

J. M. McNICHOLL,  
*Accounting Officer.*

VALUATION OFFICE,  
30th November, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 ... ..				
Original £496,000				
Less Supplementary 28,000				
	468,000	466,516	1,484	—
B.—Travelling and Incidental Expenses ...				
Original £17,500				
Supplementary 7,500				
	25,000	26,375	—	1,375
C.—Post Office Services				
Original £15,200				
Supplementary 6,300				
	21,500	21,059	441	—
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland ...	7,000	5,000	2,000	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid) ... ..	25	—	25	—
E.—Commissions and Special Inquiries				
Original £2,050				
Less Supplementary 1,565				
	485	1,043	—	558
F.—Legal Aid				
Original £17,000				
Supplementary 18,000				
	35,000	31,366	3,634	—
H.—Compensation for Unsaleable Chemical Substances				
Original Nil				
Supplementary £77,000				
	77,000	70,129	6,871	—



# Vote 20

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £554,775				
Supplementary 79,235				
£ 634,010	634,010	621,488	14,455	1,933
			Surplus of Gross Estimate over Expenditure £12,522	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid				
Original £1,775				
Less Supplementary 1,765				
10	10	356	£346	
NET TOTAL			Total Surplus to be surrendered	
Original £553,000				
Supplementary 81,000				
£ 634,000	634,000	621,132	£12,868	

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	1,200	2,249

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

B.—Excess was due to increased incidence of travelling.

D.1.—Saving was due to an unexpected delay in the publication of a legal textbook that had been approved.

E and F.—The expenditure under these subheads is difficult to estimate.

H.—Expenditure of this kind is necessarily conjectural.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of certain payments made under Subhead D.1		
Original £1,500		
Less Supplementary 1,500		
	—	—

# Vote 20

		Estimated	Realised
		£	£
2. Miscellaneous			
	<i>Original</i>	£275	
	<i>Less Supplementary</i>	265	
		10	356
	TOTAL		
	<i>Original</i>	£1,775	
	<i>Less Supplementary</i>	1,765	
		£10	£356

2. Receipts from Film Censor's Office were more than anticipated.

## EXTRA REMUNERATION (exceeding £100)

Thirty-three officers received amounts ranging from £104 to £320 for overtime. The total amount paid for overtime was £7,420.

## NOTE

Fees (stamps) were received as follows:—

	£
Film Censorship ... ..	15,316
Searches, copies, etc., in Public Record Office ... ..	1,103

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1972–73.

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st March, 1973
		£
Committee on Court Practice and Procedure	1961–62	2,726
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	805

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
29th November, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 21

## GARDA SÍOCHÁNA

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, compared with the sum granted, for the salaries and expenses of the Garda Síochána, including pensions, etc.; for payments of compensation and other expenses arising out of service in the Local Security Force; for the payment of certain witnesses' expenses; and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances <i>Original</i> £14,890,000 <i>Supplementary</i> 2,010,000	16,900,000	16,981,767	—	81,767
B.—Travelling and Incidental Expenses <i>Original</i> £1,032,000 <i>Less Supplementary</i> 60,000	972,000	1,049,357	—	77,357
C.—Post Office Services ...	285,900	326,370	—	40,470
D.—Clothing and Equipment ...	382,000	264,816	117,184	—
E.—Station Services ...	183,000	161,843	21,157	—
F.—Garda Síochána Medical Aid Society (Grant-in-Aid) ...	3,500	3,500	—	—
G.—Transport <i>Original</i> £704,000 <i>Less Supplementary</i> 100,000	604,000	706,237	—	102,237
H.—Superannuation and other Non-effective Payments ...	4,295,000	4,161,321	133,679	—
I.—Witnesses' Expenses ...	42,000	40,007	1,993	—
GROSS TOTAL <i>Original</i> £21,817,400 <i>Supplementary</i> 1,850,000	£ 23,667,400	23,695,218	274,013	301,831
	Estimated	Realised	Excess of Expenditure over Gross Estimate £27,818	
			Surplus of Appropriations in Aid realised	
J.—Appropriations in Aid ...	1,005,400	1,074,939	£69,539	
NET TOTAL <i>Original</i> £20,812,000 <i>Supplementary</i> 1,850,000	£ 22,662,000	22,620,279	Net Surplus to be surrendered £41,721	

## Vote 21

In addition to the amounts accounted for in this Vote, a further sum of £617,000 was provided from the Vote for Increases in Pensions and Allowances (No. 49).

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

- B.—Excess was due to higher incidence of transfers.
- C.—Excess was due to greater use of telephones.
- D.—The saving was due to the fact that articles of uniform, etc., provided for were not delivered within the year.
- E.—Furniture supplied was less than was provided for.
- G.—Excess due to extra cars being purchased and increased use of cars.

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
1. Payment from Road Fund under Roads Act, 1920 and Road Traffic Acts, 1961 and 1968	..	..	..	..	..	720,000	696,526
2. Contributions to the Garda Síochána Widows' and Children's Pensions Scheme	..	..	..	..	..	200,000	208,529
3. Miscellaneous receipts	..	..	..	..	..	85,400	169,884
						<u>£1,005,400</u>	<u>£1,074,939</u>

1. The amount consists of the cost of traffic wardens and a contribution out of the Road Fund in respect of the pay of Gardaí engaged on road traffic duties.
3. Surplus due to receipts for sale of old stores being greater than anticipated.

Miscellaneous items comprised the following:—

	£
Repayment of advances under Subhead B	23,389
Payments for services rendered by the Garda Síochána	37,542
Recovery in respect of loss of property or damage to stores, etc.	4,601
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property	62,058
Fees for accident and malicious damage reports	28,420
Centage charge to Insurance Companies for collection of insurance premiums	7,177
Minor unclassified items	6,697
	<u>£169,884</u>

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

In thirty-five accidents involving Garda Síochána vehicles the damage amounting to £4,482 was attributable to Garda personnel. In the case of four accidents sums totalling £193 were received in settlement (S.13/18/56).



## Vote 21

In two hundred and eighteen accidents involving Garda Síochána vehicles the damage amounting to £12,929 was not attributable to Garda personnel. In the case of fifty-eight of these accidents sums totalling £4,561 were received in settlement (S.16/1/67 and S.13/18/56).

In twenty cases malicious damage amounting to £218 was caused to Garda Síochána vehicles (S.200/9/45).

One case of theft from a Garda Station caused a loss of £1,653 (S.13/7/63).

The larceny of a radio microphone and lead from a Garda car caused a loss of £10 (S.13/7/63).

The robbery of a Garda personal radio set from a member of the Garda Síochána caused a loss of £100 (S.13/7/63).

Spare parts to the value of £45 were written off (S.13/7/63).

### EXTRA REMUNERATION (exceeding £100)

Four thousand nine hundred and eighty-two members of the Garda Síochána and twenty civilian employees received amounts varying from £101 to £1,807 for overtime. The total amount paid in respect of overtime was £2,531,601.

### NOTES

Expenditure under Subhead G includes £250 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

Expenditure under Subhead H includes £429,240 in respect of ex-gratia pensions, which are extra-statutory in nature.

£756 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).

### GARDA SÍOCHÁNA REWARD FUND, 1972-73

The following statement shows the total receipts proper to the Fund for the year 1972-73, the amount of payments in that period and the balance of the Fund at 31st March, 1973.

	£		£
Balance from previous year ..	29,375	Payments during the year ended 31st March, 1973 ..	24,064
Total amount credited in the year 1st April, 1972 to 31st March, 1973 .. ..	155	Balance on 31st March, 1973	5,466
	<u>£29,530</u>		<u>£29,530</u>

During the year a sum of £15,000 was paid from the Fund to the Garda Síochána Medical Aid Society (S.13/34/30).

On 31st March, 1973, a sum of £2,900, which was payable to the Fund, was held in a suspense account.

During the year a sum of £155 in respect of cancelled orders was credited to the Fund.

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH,  
1973

							£
Balance on 1st April, 1972	..	..	..	..	..	..	20,532
Expenditure, 1972-73	..	..	..	..	..	..	10,606
Balance on 31st March, 1973	..	..	..	..	..	..	<u>£9,926</u>

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th November, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtáire Cuntas agus Ciste.*



## Vote 22

## PRISONS

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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				
<i>Original</i> £909,000				
<i>Supplementary</i> 370,000				
	1,279,000	1,213,066	65,934	—
B.—Buildings and Equipment				
<i>Original</i> £600,000				
<i>Less Supplementary</i> 42,000				
	558,000	488,971	69,029	—
C.—Prison Services, etc.				
<i>Original</i> £223,500				
<i>Less Supplementary</i> 31,000				
	192,500	228,468	—	35,968
D.—Travelling and Incidental Expenses				
<i>Original</i> £77,500				
<i>Supplementary</i> 44,500				
	122,000	121,197	803	—
E.—Post Office Services ...	16,500	9,216	7,284	—
F.—Manufacturing Department and Farm ...	54,000	60,226	—	6,226
GROSS TOTAL				
<i>Original</i> £1,880,500				
<i>Supplementary</i> 341,500				
	£ 2,222,000	2,121,144	143,050	42,194
			Surplus of Gross Estimate over Expenditure £100,856	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid				
<i>Original</i> £57,500				
<i>Supplementary</i> 2,500				
	60,000	66,898	£6,898	
NET TOTAL				
<i>Original</i> £1,823,000				
<i>Supplementary</i> 339,000				
	£ 2,162,000	2,054,246	Total Surplus to be surrendered £107,754	

Estimated daily average number of prisoners ... 1,200  
 Actual daily average number of prisoners ... 1,010

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

- A.—Saving was due to delay in filling vacancies.
- B.—The prison building programme did not proceed as rapidly as anticipated.
- C.—The excess was due to the need to provide increased stocks of prisoners' clothing and to the higher cost of food for the improved prison diet.
- E.—The cost of postal services and of handling of stores was less than anticipated.
- F.—Cost of tools, raw materials, etc., was more than anticipated.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from manufacturing department and farm (including produce used in prisons)			
	<i>Original</i>	£56,000	
	<i>Supplementary</i>	2,500	
		58,500	61,041
2. Miscellaneous		1,500	5,857
	<b>TOTAL</b>		
	<i>Original</i>	£57,500	
	<i>Supplementary</i>	2,500	
		£60,000	£66,898

2. Sales of miscellaneous items were greater than anticipated.

## EXTRA REMUNERATION (exceeding £100)

Four hundred and seventy-nine officers received sums varying from £103 to £1,906.

The total amount paid in respect of overtime was £287,826.

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30 Samhain, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



## ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st MARCH, 1973

Dr.							Cr.
	Agriculture	Other Industries	Total	Agriculture	Other Industries	Total	
	£	£	£	£	£	£	
Stock in hand, 1st April, 1972	3,164	32,093	35,257		47,157	56,197	
Purchases, 1972-73 .. ..	9,275	43,475	52,749		32,136	36,406	
Profit .. ..	871	3,725	4,597				
	£			£			
	13,310	79,293	92,603	13,310	79,293	92,603	

\*Materials, £31,118; manufactured goods, £237; tools, etc., £5,051

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## RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1972	£ 20,262	Amount due in respect of sales as at 1st April, 1972 ..	£ 16,471
Purchases during year to 31st March, 1973	.. .. 52,750	Sales during year to 31st March, 1973 .. ..	56,196
	73,012		
*Amount due in respect of purchases as at 31st March, 1973	.. .. 12,786	†Amount due in respect of sales as at 31st March, 1973	72,667
Expenditure from Subhead F as per Appropriation Account .. ..	60,226	Receipts under Subhead G (1) as per Appropriation Account .. ..	11,626
			61,041
*Viz.—Public Departments, £7,535; other persons, £5,251		†Viz.—Public Departments, £5,243; other persons, £6,383	

A. WARD,  
Accounting Officer.

# COURTS

Vote 23

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	1,070,000	998,300	71,700	—
B.—Travelling and Incidental Expenses .. .. .	87,050	88,231	—	1,181
C.—Post Office Services .. .. .	46,800	39,252	7,548	—
GROSS TOTAL .. £	1,203,850	1,125,783	79,248	1,181
			Surplus of Gross Estimate over Expenditure £78,067	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ..	85,850	117,323	£31,473	
NET TOTAL .. £	1,118,000	1,008,460	Total Surplus to be surrendered £109,540	

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages .. .. .	3,900	8,570

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

- A.—Additional assistance provided for was not approved and there was delay in filling vacancies.
- C.—Expenditure on telephones was less than anticipated.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines .. .. .	53,000	72,534
2. Fees .. .. .	32,175	44,294
3. Miscellaneous .. .. .	675	495
	£85,850	£117,323

1 and 2. Receipts in respect of fines and fees are difficult to estimate.



## Vote 23

### EXTRA REMUNERATION (exceeding £100)

One officer received extra remuneration amounting to £417.

The total amount paid for overtime was £1,209.

#### NOTE

Fees (stamps) were received as follows:—

	£
District Court fees ... ..	263,540
Circuit Court fees ... ..	157,380
Judicature fees ... ..	317,423
Bankruptcy fees ... ..	23,675
Judgments Registry fees ... ..	10,769
Chief Justice fees ... ..	1,725

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th November, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtairé Cuntas agus Ciste.*

# LAND REGISTRY AND REGISTRY OF DEEDS **Vote 24**

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	558,600	544,360	14,240	—
B.—Travelling and Incidental Expenses .. .. .	6,950	11,198	—	4,248
C.—Post Office Services .. .. .	13,450	9,335	4,115	—
TOTAL .. .. .	579,000	564,893	18,355	4,248
Surplus to be surrendered ...			£14,107	

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

B.—Expenditure on office equipment was greater than anticipated.

C.—Expenditure on telephones was less than anticipated.

## EXTRA REMUNERATION (exceeding £100)

Forty-five officers in the Land Registry received amounts ranging from £102 to £412 for overtime. Two officers received amounts of £150 for extra duties. Twenty-three officers in the Registry of Deeds received amounts ranging from £103 to £261 for overtime. The total amount paid for overtime was £16,032 (Land Registry, £10,843 ; Registry of Deeds, £5,189).

Sixty-eight officers in the Land Registry received amounts ranging from £161 to £473 in respect of bonus payments. The total amount of these payments was £20,545.

## NOTE

Fees (stamps) were received as follows:—

	£
Land Registry fees .. .. .	647,419
Registry of Deeds fees .. .. .	170,555

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
29th November, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 25 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	20,283	19,391	892	—
B.—Travelling and Incidental Expenses .. .. .	1,000	873	127	—
C.—Post Office Services .. ..	800	692	108	—
GROSS TOTAL .. £	22,083	20,956	1,127	—
			Surplus of Gross Estimate over Expenditure £1,127	
	Estimated	Realised		
D.—Appropriations in Aid ..	83	83		
NET TOTAL .. £	22,000	20,873		Surplus to be surrendered £1,127

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

B.—Saving arises mainly in that no payments were made for law costs.

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

### EXTRA REMUNERATION (exceeding £100)

The following payments were made in respect of overtime :—

Two Clerical Officers received £325 and £249, respectively; two Clerical Assistants received £351 and £245, respectively. Eight officers were paid a total of £1,398.

J. S. MARTIN,  
*Accounting Officer.*

18th July, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 ... ..	1,670,000	1,571,693	98,307	—
B.—Travelling and Incidental Expenses <i>Original</i> £200,000 <i>Supplementary</i> 4,000	204,000	203,344	656	—
C.—Post Office Services <i>Original</i> £61,000 <i>Supplementary</i> 24,000	85,000	84,783	217	—
D.—Statutory Inquiries <i>Original</i> £2,000 <i>Supplementary</i> 1,000	3,000	3,094	—	94
E.1.—Housing Subsidy <i>Original</i> £5,285,000 <i>Supplementary</i> 542,000	5,827,000	5,826,721	279	—
E.2.—Private Housing Grants <i>Original</i> £4,700,000 <i>Supplementary</i> 1,800,000	6,500,000	6,496,167	3,833	—
F.—Water Supply and Sewerage <i>Original</i> £2,854,000 <i>Supplementary</i> 310,000	3,164,000	3,154,717	9,283	—
G.—Grants in respect of Amenity Works, Derelict Sites and Dangerous Places <i>Original</i> £300,000 <i>Supplementary</i> 165,000	465,000	464,703	297	—
H.—Recoupment of Expenditure in respect of Register of Electors ... ..	97,000	97,002	—	2



# Vote 26

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—An Foras Forbartha, Teo. (Grant-in-Aid) <i>Original</i> £281,750 <i>Supplementary</i> 30,000	311,750	311,750	—	—
J.—Urban and Rural Employment Schemes ... ..	8,000	8,000	—	—
K.—Local Improvements Scheme <i>Original</i> £500,000 <i>Supplementary</i> 500,000	1,000,000	991,227	8,773	—
L.—Technical Assistance ...	25,000	21,885	3,115	—
M.—Miscellaneous Services ...	111,100	110,629	471	—
O.—Grant to the Road Fund <i>Original</i> Nil <i>Supplementary</i> £2,400,000	2,400,000	2,400,000	—	—
	21,870,850	21,745,715	125,231	96
<i>Deduct—</i> Anticipated savings on various Subheads (see Supplementary Estimate) ... ..	89,000	—	89,000	—
GROSS TOTAL <i>Original</i> £16,094,850 <i>Supplementary</i> 5,687,000	£ 21,781,850	21,745,715	36,231	96
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £36,135	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i> N.—Appropriations in Aid <i>Original</i> £519,850 <i>Supplementary</i> 16,000	535,850	538,300	£2,450	
NET TOTAL <i>Original</i> £15,575,000 <i>Supplementary</i> 5,671,000	£ 21,246,000	21,207,415	Total Surplus to be surrendered £38,585	

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

- A.—A substantial number of posts, mainly professional or technical, remained unfilled. Recruitment difficulties were experienced in a number of cases.

L.—Documentation which would have enabled the grant to be expended almost entirely was not received before the end of the financial year.

M.—An excess on the rehabilitation of itinerants due to increased activity on the settlement programme was offset by under-expenditure on regional planning and development groups whose operations have not expanded as anticipated and a saving on allotment schemes which have virtually ceased to be operated.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts .. .. .	42,000	36,297
2. Costs payable by local authorities in relation to inquiries ..	4,350	4,345
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961)		
<i>Original</i>	£405,000	
<i>Supplementary</i>	10,000	
	415,000	415,000
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)		
<i>Original</i>	£25,500	
<i>Supplementary</i>	6,000	
	31,500	33,142
5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966) .. .. .	14,000	20,469
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	29,000	29,047
TOTAL		
<i>Original</i>	£519,850	
<i>Supplementary</i>	16,000	
	£535,850	£538,300

1, 4 and 5. A shortfall in receipts for audit fees due to continuing vacancies in the audit staff was more than balanced by a surplus on housing grant fees arising out of increased new house grant applications and on recoupment of costs for the Combined Purchasing Section of the Department which mainly resulted from increases in salaries.

6. The principal receipts were : salaries of officers on loan to outside bodies £24,806 ; refund of overpayment on Minor Employment Scheme Account £2,626 ; refunds of private housing and water supply grants £1,198 ; fees for deduction and transfer of insurance and staff association contributions £149 ; vested cottages appeals fees £63.

## 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. The Chief Engineering Adviser (now retired) and a Principal Officer received £325 each as directors of the National Building Agency. A Higher Executive Officer received a gratuity of £200 for writing scripts for short films on Road Safety. An Executive Officer received a gratuity of £130 for extra hours worked as Secretary/Organiser of the Water Safety Association. Twenty-one Housing and Building Inspectors received incentive bonuses ranging from £106 to £216 for private housing and water and sewerage grant inspection work. Eight Clerical Assistants and seven Messengers received amounts ranging from £101 to £827 for overtime. The total expenditure on overtime was £6,056.



## Vote 26

### NOTES

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).

This Account includes expenditure of £396 in respect of remuneration of an officer on loan, without repayment, to another Department.

DEPARTMENT OF LOCAL GOVERNMENT,  
13th September 1973.

M. LAWLESS,  
*Accounting Officer.*

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

SEÁN MAC GEARAILT,  
*Ard-Reachtáire Cuntas agus Ciste.*

# OFFICE OF THE MINISTER FOR EDUCATION **Vote 27**

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 ... ..	2,000,000	1,890,616	109,384	—
A.2.—Travelling and Incidental Expenses				
<i>Original</i> £219,000				
<i>Supplementary</i> 21,000				
	240,000	230,086	9,914	—
A.3.—Post Office Services ...	127,500	122,578	4,922	—
A.4.—Higher Education Authority	54,250	48,220	6,030	—
A.5.—Grants to Bord an Choláiste Náisiúnta Ealaíne is Deartha				
<i>Original</i> £105,000				
<i>Supplementary</i> 47,500				
	152,500	153,869	—	1,369
A.6.—National Council for Educational Awards				
<i>Original</i> Nil				
<i>Supplementary</i> £25,800				
	25,800	4,270	21,530	—
B.1.—International Organisations ... ..	27,300	27,287	13	—
B.2.—European Schools Day ...	20,000	20,002	—	2
B.3.—Contribution to the College of Europe, Bruges ...	1,000	1,000	—	—
B.4.—Educational Research ...	50,000	50,787	—	787
B.5.—Language Research ...	36,000	25,409	10,591	—
B.6.—Technical Assistance in Education ... ..	10,000	6,453	3,547	—
B.7.—Educational Tours for Teachers ... ..	5,000	5,000	—	—
C.1.—University Scholarships ...	70,500	59,071	11,429	—
C.2.—Scientific Research Grants to Students ... ..	75,000	71,389	3,611	—
C.3.—Student Exchange Scholarships ... ..	11,500	11,020	480	—



# Vote 27

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.4.—Fellowships ... ..	54,000	48,064	5,936	—
C.5.—Higher Education Grants ...	915,500	850,070	65,430	—
D.1.—Publications in Irish ...	149,300	115,916	33,384	—
D.2.—Grants to Colleges providing Courses in Irish ... <i>Original</i> £80,000 <i>Supplementary</i> 8,500	88,500	88,174	326	—
D.3.—Transport Services <i>Original</i> £4,350,000 <i>Supplementary</i> 285,000	4,635,000	4,633,970	1,030	—
D.4.—Audio-Visual Teaching Aids	150,000	134,500	15,500	—
D.5.—Training Courses—Audio- Visual Aids ... ..	5,000	1,995	3,005	—
D.6.—Physical Education ...	104,000	106,891	—	2,891
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid) ... ..	28,000	28,000	—	—
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 connection with Inspe- ction of Manuscripts and Editing of Publications	1,500	776	724	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid) <i>Original</i> £20,000 <i>Supplementary</i> 14,200	34,200	34,200	—	—
F.2.—Fittings, Materials, etc. ...	6,000	4,010	1,990	—
F.3.—Archaeological Excavations (Grant-in-Aid) ... ..	1,500	1,500	—	—
F.4.—Grant to Rose Teoranta <i>Original</i> Nil <i>Supplementary</i> £20,000	20,000	20,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GRANTS-IN-AID</b>				
G.1.—An Cumann Scoilghrámaíochta ... ..	7,000	7,000	—	—
G.2.—Royal Irish Academy ...	76,500	72,500	4,000	—
G.3.—Royal Irish Academy of Music ... ..	42,000	42,000	—	—
G.4.—The National Film Institute Of Ireland—Purchase of Educational Films ...	7,000	7,000	—	—
G.5.—Adult Education Courses ...	12,000	12,000	—	—
G.6.—Royal Zoological Society of Ireland ... ..	2,000	2,000	—	—
G.7.—Irish Committee of Historical Sciences ...	200	200	—	—
G.8.—Overseas Students ...	6,000	6,000	—	—
G.9.—Muintir na Tíre ... ..	16,000	16,000	—	—
G.10.—Aid for Youth and Sports Organisations ... ..	170,000	160,200	9,800	—
G.11.—Chester Beatty Library ...	28,000	28,000	—	—
G.12.—Irish Countrywomen's Association ... ..	5,000	5,000	—	—
G.13.—Union of Students in Ireland ... ..	1,000	—	1,000	—
G.14.—An Cumann le Béaloideas Éireann ... ..	800	800	—	—
G.15.—Music Association of Ireland	2,500	2,500	—	—
G.16.—Institiúid Teangeolaíochta Éireann ... ..	25,000	14,812	10,188	—
G.17.—Royal Society of Antiquaries of Ireland ...	500	500	—	—
	9,502,350	9,173,635	333,764	5,049
<i>Deduct—</i> Anticipated savings on various Subheads ( <i>See Supplementary Estimate</i> ) ... ..	150,000	—	150,000	—
<b>GROSS TOTAL</b> <i>Original</i> £9,080,350 <i>Supplementary</i> 272,000 £	9,352,350	9,173,635	183,764	5,049
			Surplus of Gross Estimate over Expenditure £178,715	



## Vote 27

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised		
<i>Deduct—</i>				
H.—Appropriations in Aid ...	15,350	20,777		Surplus of Appropriations in Aid realised £5,427
NET TOTAL				
Original £9,065,000				Total Surplus to be surrendered
Supplementary 272,000				£184,142
—£	9,337,000	9,152,858		

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

- A.1.—The saving was due mainly to delay in appointing additional staff.
- A.4.—Recruitment of staff was slower than anticipated.
- A.6.—The estimate for this newly established Council was very tentative and only a small portion of the provision made was required within the financial year.
- B.5.—Some accounts were not received in time for payment within the financial year. Work on the provision of an Irish encyclopaedia did not commence within the year.
- B.6.—The scheme was not availed of to the extent expected and some accounts were not received in time for payment within the financial year.
- C.1.—The number of scholarship holders was less than expected.
- C.4.—The saving was due mainly to the fact that three holders resigned their fellowships during the year, that one holder was granted three months leave of absence without pay and that some candidates were unable to take up appointments at the beginning of the year.
- C.5.—The number of students holding grants was less than anticipated.
- D.1.—The number of works of general literature in respect of which payment was claimed was less than anticipated.
- D.4.—Saving due to delay in furnishing claims for grants.
- D.5.—The saving is due to the lack of suitable training centres and staff qualified to instruct teachers in the use of audio-visual aids.
- E.3.—Fees and expenses paid were less than expected.
- F.2.—A projected expenditure of £2,000 on coin cabinets did not materialize.
- G.2.—A projected expenditure of £4,000 in connection with International Exchange Schemes did not materialize.
- G.10.—The saving is due to the fact that the annual conference of the World Assembly of Youth, which was to have been held in Ireland, and for which provision was made in the estimate, was held elsewhere.
- G.13.—No claim was received within the financial year in respect of a Graduate Emigration Research Survey, as a contribution towards which the provision was intended.
- G.16.—Due to the fact that a director was not appointed research work did not proceed as planned.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for genealogical researches, etc. ... ..	3,000	2,547
2. Sales of publications in Irish ... ..	8,000	8,356
3. Sales of photographic reproductions ... ..	2,500	2,620
4. Miscellaneous ... ..	1,850	7,254
	<u>£15,350</u>	<u>£20,777</u>

1 and 4. These receipts are variable.

## EXTRA REMUNERATION (exceeding £100)

Two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £333, £333, £200 and £148, respectively, for special duties.

Twelve Staff Officers, twenty-five Clerical Officers, thirty-two Clerk-Typists, twenty-four Messengers, one Card Puncher and one Night Watchman received sums varying from £101 to £742 in respect of overtime. Thirty-four Attendants in the Institutions of Science and Art received sums varying from £126 to £956 in respect of Christmas Day, Good Friday, Sunday and night duty. The total amount paid in respect of overtime was £31,959.

One Officer received a sum of £312 for work in connection with the publication of books in Irish.

## NOTES

In addition to expenditure under Subhead A.6 further sums of £9,000 and £5,114 were charged to Subheads A.1 and A.2, respectively.

In addition to expenditure under Subhead G.16, a further sum of £2,314 was charged to Subhead A.1.

S. Ó CONCHOBHAI, *Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Samhain, 1973.

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

SEÁN MAC GEARAILT, *Ard-Reachtaire Cuntas agus Ciste.*



## GRANTS-IN-AID

## STATEMENT OF EXPENDITURE, ETC., OUT OF GRANTS-IN-AID, 1972-73

	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, 1972 ..	£ 4,765	£ 1,283	£ 4,746	£ 2,292	£ 259	£ 329
Grants-in-Aid, 1972-73 ..	34,200	1,500	28,000	2,000	—	—
Expenditure, 1972-73 ..	38,965	2,783	32,746	4,292	259	329
Balances on 31st March, 1973 ..	33,608	36	27,022	503	—	—
	5,357	2,747	5,724	3,789	259	329

S. Ó CONCHOBAIR,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Samhain, 1973

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

## CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1973

	<i>Securities</i> £	<i>Cash</i> £		<i>Securities</i> £	<i>Cash</i> £
Balances on 1st April, 1972... ..	121,263	3,445	Cash invested in securities <i>viz</i> :		
Transferred from In- come Account for in- vestment ... ..		6,518	9 $\frac{3}{4}$ % National Develop- ment Loan, 1992/97 ...		1,281
Securities bought ...	1,300		Securities converted ...	660	
Securities converted ...	660		Securities redeemed ...	650	
Securities redeemed ...		650	Balances on 31st March, 1973 ... ..	121,913	9,332
	<u>£123,223</u>	<u>£10,613</u>		<u>£123,223</u>	<u>£10,613</u>

## LIST OF SECURITIES HELD ON 31ST MARCH, 1973

	£
6% Exchequer Stock, 1980/85 ... ..	15,700
2 $\frac{3}{4}$ % Guaranteed Stock, 1933 ... ..	1,316
7 $\frac{1}{2}$ % Exchequer Stock, 1973 ... ..	251
2 $\frac{1}{2}$ % Consolidated Stock ... ..	849
4 $\frac{1}{2}$ % National Loan, 1973/78 ... ..	20,652
4 $\frac{1}{4}$ % National Loan, 1975/80 ... ..	257
5 $\frac{3}{4}$ % National Loan, 1982/87 ... ..	280
6% Exchequer Loan, 1985/90 ... ..	350
6 $\frac{3}{4}$ % National Loan, 1986/91 ... ..	400
7% E.S.B. Stock, 1986/91 ... ..	1,100
7% National Loan, 1987/92 ... ..	960
7 $\frac{1}{4}$ % E.S.B. Stock, 1988/93 ... ..	6
7% Exchequer Stock, 1975 ... ..	500
9 $\frac{1}{4}$ % National Loan, 1989/94 ... ..	500
8 $\frac{1}{2}$ % Conversion Loan, 1986/88 ... ..	500
9 $\frac{3}{4}$ % National Loan, 1984/89 ... ..	76,332
9% Conversion Loan, 1980/82 ... ..	660
9 $\frac{3}{4}$ % National Development Loan, 1992/97 ...	1,300
	<u>£121,913</u>



# Vote 27

## NON-VOTED FUNDS—*continued*

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1973

FUND	Balance on 1st April, 1972	Income, 1972-73	Total	Expendi- ture, 1972-73	Balance on 31st March, 1973
	£	£	£	£	£
Killury or Nelan Fund ...	146	29	175	—	175
The Henry P. Mulock Charity	—	13	13	—	13
Carlisle and Blake Fund ...	310	257	567	287	280
Reid Bequest—Scheme A	1	278	279	278	1
—Scheme B	259	337	596	—	596
—Scheme C	543	507	1,050	458	592
The Father O'Halloran Memorial Fund ... ..	25	31	56	11	45
The Michael Joseph McEnery Memorial Scholarship Fund ... ..	312	150	462	295	167
The Lismore Endowment (Earl of Cork's Scholar- ships) ... ..	138	116	254	254	—
The Charleville Endowment	—	36	36	36	—
The Burke Memorial Fund	16	22	38	38	—
Ciste Shéamais A. Mhic Shuibhne ... ..	7	7	14	—	14
Erasmus Smith Endowment	—	5,953	5,953	5,953	—
The Mary A. Hardiman Bequest ... ..	1,311	1,140	2,451	542	1,909
Murphy Bequest ... ..	1,664	3,326	4,990	1,548	3,442
TOTAL ... ..£	4,732	12,202	16,934	9,700	7,234

S. Ó CONCHOBHAIR,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Samhain, 1973.

# PRIMARY EDUCATION

Vote 28

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>TRAINING OF TEACHERS</b>				
A.1.—Training Colleges				
<i>Original</i> £750,000				
<i>Supplementary</i> 470,000				
	1,220,000	1,236,628	—	16,628
A.2.—Loans and Grants to Training College Students				
<i>Original</i> £100,000				
<i>Supplementary</i> 58,000				
	158,000	141,269	16,731	—
A.3.—Special Courses for Teachers				
<i>Original</i> £60,000				
<i>Supplementary</i> 9,000				
	69,000	69,278	—	278
B.—Examinations ... ..	500	1,137	—	637
<b>SCHOOLS</b>				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools				
<i>Original</i> £28,302,000				
<i>Supplementary</i> 3,548,000				
	31,850,000	31,449,502	400,498	—
C.2.—Model Schools—Miscellaneous Expenses ... ..	19,000	19,322	—	322
C.3.—Incidental Expenses ... ..	1,900	2,389	—	489
C.4.—Grants for School Requisites	350,000	352,327	—	2,327
C.5.—Grants towards the cost of Heating, Cleaning and Painting of Schools				
<i>Original</i> £550,000				
<i>Supplementary</i> 40,000				
	590,000	607,273	—	17,273
C.6.—Grants towards the cost of Free School Books for Necessitous Children ...	70,000	68,937	1,063	—
C.7.—Fees for Pupils in Secondary Tips ... ..	10,000	9,452	548	—
C.8.—Special Educational Project	44,400	47,528	—	3,128
D.—Superannuation, etc., of Teachers ... ..	4,249,000	4,152,058	96,942	—
<b>GROSS TOTAL</b>				
<i>Original</i> £34,506,800				
<i>Supplementary</i> 4,125,000				
	£38,631,800	38,157,100	515,782	41,082
			Surplus of Gross Estimate over Expenditure £474,700	



# Vote 28

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 ...	271,800	392,695	£120,895	
NET TOTAL				
Original £34,235,000			Total Surplus to be surrendered	
Supplementary 4,125,000			£595,595	
	£38,360,000	37,764,405		

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

- A.2.—The saving is due to the fact that students who entered on their course of training in 1971 did not avail themselves of the increased loans and grants available in 1972–73.
- B.— The excess is mainly due to increases in the costs of examination materials and to an increase in travelling and subsistence allowances payable to superintendents.
- C.3.—Incidental expenses vary from year to year and are difficult to estimate accurately.
- C.7.—The number of students in secondary tops in respect of whom fees were paid was less than estimated.
- C.8.—The excess is due to salary increases to teachers and to increased cost of school meals.

## APPROPRIATIONS IN AID

TRAINING OF TEACHERS						Estimated	Realised
						£	£
1. (a)	Training college entrance examination fees	...	...	...	...	6,500	7,274
(b)	Recovery of loans to training college students	...	...	...	...	33,000	32,179
SUPERANNUATION, ETC., OF TEACHERS							
2. (a)	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	...	...	66,530	66,534
(b)	Receipts from Church Temporalities Fund	...	...	...	...	26,598	26,598
(c)	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	...	...	...	...	1,872	543
3.	Contribution from Van Leer Foundation towards Special Educational Project (Subhead C.8)	...	...	...	...	16,600	27,358
4.	Contributions to Teachers' Widows' and Children's Pensions Scheme	...	...	...	...	117,000	220,144
5.	Miscellaneous	...	...	...	...	3,700	12,065
						£271,800	£392,695

1. (a) The number of candidates for the training college entrance examination was greater than anticipated.
2. (c) The number refunding gratuities was less than anticipated.
3. The final instalment of the contribution from the Van Leer Foundation for the year 1971–72 was not received until 1972–73.
4. The amounts deductible from salaries and gratuities were higher than expected due mainly to salary increases. In addition the amount of pension deduction credited in 1972–73 included a carryover from 1971–72.
5. These receipts are variable.

## NOTES

In addition to the amount expended under Subhead D a further sum of £442,000 was charged to the Vote for Increases in Pensions and Allowances (No. 49).

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) a further sum amounting to £153 being balance of salary due (Subhead C.1) has been withheld against liability in respect of refund of loans.

## RECOVERY OF LOANS TO TRAINING COLLEGE STUDENTS

Statement of cases of non-recovery of loans 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
<u>5</u>	<u>£460</u>
	S. Ó CONCHOBHAIR, <i>Accounting Officer.</i>

AN ROINN OIDEACHAIS,  
30 Samhain, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## Vote 29

## SECONDARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973,  
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) Original £3,007,000 Supplementary 70,000	3,077,000	3,079,989	—	2,989
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees ... ..	3,977,000	3,872,284	104,716	—
A.3.—Science and other Equipment Grants Original £180,000 Supplementary 150,000	330,000	329,582	418	—
A.4.—Grant for Irish and Bilingual Schools ... ..	80,000	39,534	40,466	—
A.5.—Bonus for Choirs and Orchestras, etc. ... ..	9,000	4,703	4,297	—
B.—Incremental Salary Grant Original £13,052,000 Supplementary 1,800,000	14,852,000	14,663,313	188,687	—
C.—Examinations Original £456,000 Supplementary 19,000	475,000	477,622	—	2,622
D.—Scholarships and Prizes ...	87,100	86,026	1,074	—
E.—Publication of Irish Text Books ... ..	17,500	9,191	8,309	—
F.—Courses for Secondary Teachers ... ..	68,000	44,423	23,577	—
G.—Payment to the Secondary Teachers' Pension Fund ...	10,000	—	10,000	—
GG.—Ex-Gratia Pensions for Widows and Children of certain former Teachers Original Nil Supplementary £62,000	62,000	62,000	—	—
H.—Educational Television Service	97,600	78,000	19,600	—
I.1.—Secondary Schools—Annual Repayment of Building Loans ... ..	400,000	399,800	200	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.2.—Secondary Schools—Building Grants ... ..	1,600,000	1,498,203	101,797	—
J.1.—Comprehensive Schools—Running Costs ... .. Original £703,000 Supplementary 90,000	793,000	786,588	6,412	—
J.2.—Comprehensive and Community Schools—Capital Costs ... ..	3,300,000	3,444,136	—	144,136
K.—Grants towards the cost of Free School Books for necessitous pupils Original £230,000 Supplementary 27,000	257,000	239,841	17,159	—
	29,492,200	29,115,235	526,712	149,747
Deduct— Anticipated savings on various Subheads (see Supplementary Estimate) ...	170,000	—	170,000	—
GROSS TOTAL Original £27,274,200 Supplementary 2,048,000	£ 29,322,200	29,115,235	356,712	149,747
			Surplus of Gross Estimate over Expenditure £206,965	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid Original £202,200 Supplementary 90,000	292,200	329,707	£37,507	
NET TOTAL Original £27,072,000 Supplementary 1,958,000	£ 29,030,000	28,785,528	Total Surplus to be surrendered £244,472	

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

- 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 and some claims for grants were received late for payment within the financial year.
- E.—The printing of some text books did not proceed as rapidly as expected.
- F.—Some courses were not held and expenditure on some of the courses held was less than expected.
- G.—The income of the Secondary Teachers' Pension Fund was sufficient to meet outgoings.
- H.—The saving was due mainly to the fact that a proposed scheme of radio programmes for schools was not proceeded with.
- I.2.—The number of grants paid was less than expected.
- 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 ... ..		75,000	83,447
2. Sale of Irish text books ... ..		4,000	822
3. Miscellaneous receipts ... ..		3,200	4,879
4. Refund of portion of capital grants (Subhead I.2)			
Original	£120,000		
Supplementary	90,000		
TOTAL		210,000	240,559
Original	£202,200		
Supplementary	90,000		
		£292,200	£329,707

1. The number of candidates for the Certificate Examinations was greater than anticipated.
2. The number of Irish text books sold was less than anticipated and some receipts for books sold did not come to hand in the financial year.
3. These receipts are variable.
4. 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 depends.

S. Ó CONCHOBHAI, R,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
30 Samhain, 1973.

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.

SEÁN MAC GEARAILT,  
Ard-Reachtaire Cuntas agus Ciste.

### 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
31st March, 1973 ...	189,050	82,674	157,885
TOTAL ...£	1,947,447	132,993	333,190

Principal outstanding (1) £1,947,447—(2) £132,993=£1,814,454.

S. Ó CONCHOBHAI, R,  
Accounting Officer.

30 Samhain, 1973.

## 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, 1973, in respect of Capital and Income.

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balances on 1st April, 1972:		Conversion of 5% National Loan, 1962/72 to 9% Conversion Loan, 1980/82 ... ..	200
5% National Loan, 1962/72 ...	200	Balances on 31st March, 1973:	
War Loan, 3½% Stock ...	400	War Loan, 3½% Stock ... ..	400
6% Exchequer Stock, 1980/85 "A" Stock ... ..	725	6% Exchequer Stock, 1980/85 "A" Stock ... ..	725
6% Exchequer Loan, 1985/90	500	6% Exchequer Loan, 1985/90 ...	500
7% National Loan, 1987/92 ...	460	7% National Loan, 1987/92 ...	460
7¼% E.S.B. Stock, 1988/93 ...	94	7¼% E.S.B. Stock, 1988/93 ...	94
9¾% National Loan, 1984/89	3,874	9¾% National Loan, 1984/89 ...	3,874
9¼% Exchequer Loan, 1991/96	1,500	9¼% Exchequer Loan, 1991/96	1,500
Conversion of 5% National Loan, 1962/72 to 9% Conversion Loan, 1980/82 ... ..	200	9% Conversion Loan, 1980/82	200
	<u>£7,953</u>		<u>£7,953</u>

## INCOME ACCOUNT

	£		£
Balance on 1st April, 1972 ...	2,569	Travelling and subsistence ex- penses of members of Council ...	211
Registration fees ... ..	1,145	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council ... ..	65
Dividends received ... ..	653	Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers out of surplus income under regulation 6 of the Registration Council Regula- tions ... ..	420
		Balance on 31st March, 1973 ...	3,671
	<u>£4,367</u>		<u>£4,367</u>

S. Ó CONCHOBHAIR,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Samhain, 1973.



## Vote 30

## VOCATIONAL EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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> £11,279,000				
<i>Supplementary</i> 1,670,000				
	12,949,000	12,946,550	2,450	—
B.—Training of Teachers				
<i>Original</i> £256,000				
<i>Supplementary</i> 90,000				
	346,000	341,414	4,586	—
C.—Scholarships ... ..	8,000	6,475	1,525	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ... ..	87,000	82,309	4,691	—
D.2.—Miscellaneous Vocational Education Services ...	16,000	12,557	3,443	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid) ...	19,000	19,000	—	—
F.—Examinations				
<i>Original</i> £79,000				
<i>Supplementary</i> 6,000				
	85,000	85,988	—	988
G.—Payments in respect of Superannuation Charges ...	220,000	228,365	—	8,365
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ... ..	286,000	284,409	1,591	—
I.1.—Regional Technical Colleges—Running Costs				
<i>Original</i> £792,000				
<i>Supplementary</i> 68,000				
	860,000	859,989	11	—
I.2.—Regional Technical Colleges and Colleges of Home Economics—Capital Costs				
<i>Original</i> £1,040,000				
<i>Supplementary</i> 150,000				
	1,190,000	1,173,869	16,131	—
GROSS TOTAL				
<i>Original</i> £14,082,000				
<i>Supplementary</i> 1,984,000				
	£ 16,066,000	16,040,925	34,428	9,353
			Surplus of Gross Estimate over Expenditure £25,075	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
J.—Appropriations in Aid ...	52,000	59,553	£7,553	
			Total Surplus to be surrendered	
NET TOTAL				
<i>Original</i> £14,030,000				
<i>Supplementary</i> 1,984,000				
	£ 16,014,000	15,981,372	£32,628	

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

- C.—The saving is due mainly to the fact that the number of students eligible for grants was not as great as anticipated.
- D.1.—The number of students eligible for grants at miscellaneous schools and classes was less than anticipated. The resultant saving was partly offset by the recruitment of a new teacher in the Irish Nautical College and the payment of increases in remuneration to teachers in that college.
- D.2.—The saving is mainly due to the fact that a rural building construction course for which provision was made was not held and to attendance hours at the Cork Day Trades Preparatory School being less than anticipated.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations ... ..	21,500	28,853
2. Receipts from Church Temporalities Fund ... ..	30,000	30,000
3. Miscellaneous ... ..	500	700
	<u>£52,000</u>	<u>£59,553</u>

1. The number of candidates for examination was more than expected and some fees in respect of the 1971 examination, not received in time for lodgment in the 1971–72 financial year, were brought to account in 1972–73.
3. These receipts are variable.

S. Ó CONCHOBHAIR,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Samhain, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



# 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, 1973, 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 ...	40,000	38,646	1,354	—
B.—Industrial Schools ... ..	332,000	331,701	299	—
C.1.—Marlborough House, Glasnevin ... ..	22,500	14,889	7,611	—
C.2.—St. Lawrence's, Finglas ...	62,000	51,286	10,714	—
C.3.—Training School, Oberstown	15,000	—	15,000	—
D.—Conveyance Expenses ...	1,200	1,181	19	—
E.—Parental Moneys—Collection Expenses ... ..	300	207	93	—
F.—Building and Equipment Grants ... ..	500,000	510,796	—	10,796
G.—Courses in Child Care... ..	20,000	15,725	4,275	—
H.—Free Travel for Parents and Guardians ... ..	35,000	917	34,083	—
GROSS TOTAL ...£	1,028,000	965,348	73,448	10,796
			Surplus of Gross Estimate over Expenditure £62,652	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £580	
I.—Appropriations in Aid ...	2,000	1,420	Net Surplus to be surrendered £62,072	
NET TOTAL ...£	1,026,000	963,928		

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

- C.1.—Marlborough House was closed earlier than planned. This resulted in a substantial saving on salaries of staff and cost of maintenance of young persons under detention.
- C.2.—Owing to delay in completion of construction the Remand and Assessment Unit of St. Lawrence's did not come into operation during the year as expected.
- C.3.—Scoil Árd Mhuire, Lusk, planned to open in January 1973, was not completed during the year.
- G.—Saving is due to the fact that it was not found possible to organise courses to the extent anticipated.
- H.—The scheme was not availed of to the extent anticipated.

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. Ó CONCHOBHAIR,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Samhain, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## 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, 1973, compared with the sum granted, for grants-in-aid to Universities and Colleges, other Institutions of Higher Education and 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> £100,000				
<i>Supplementary</i> 4,300				
	104,300	104,300	—	—
B.1.—University College, Dublin				
—General Grant				
<i>Original</i> £2,987,000				
<i>Supplementary</i> 491,000				
	3,478,000	3,478,000	—	—
B.2.—University College, Dublin				
—Building Grant ..	500,000	500,000	—	—
C.1.—University College, Cork—				
General Grant				
<i>Original</i> £1,334,000				
<i>Supplementary</i> 177,000				
	1,511,000	1,511,000	—	—
C.2.—University College, Cork—				
Building Grant .. ..	280,000	280,000	—	—
D.1.—University College, Galway				
—General Grant				
<i>Original</i> £1,138,000				
<i>Supplementary</i> 160,300				
	1,298,300	1,298,300	—	—
D.2.—University College, Galway				
—Building Grant				
<i>Original</i> £550,000				
<i>Supplementary</i> 650,000				
	1,200,000	1,200,000	—	—
E.1.—Maynooth College—Secular				
Education Grant				
<i>Original</i> £151,000				
<i>Supplementary</i> 10,500				
	161,500	161,500	—	—
E.2.—Maynooth College—Building				
Grant				
<i>Original</i> £45,000				
<i>Less Supplementary</i> 20,000				
	25,000	10,274	14,726	—
F.1.—Trinity College—General				
Grant				
<i>Original</i> £1,912,000				
<i>Supplementary</i> 300,000				
	2,212,000	2,212,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Trinity College—Building Grant .. ..				
Original £750,000				
Less Supplementary 100,000				
	650,000	650,000	—	—
G.1.—Limerick Institute of Higher Education—Current Expenditure .. ..	110,000	109,900	100	—
G.2.—Limerick Institute of Higher Education—Building and Site Works				
Original £370,000				
Less Supplementary 80,000				
	290,000	290,000	—	—
H.—College of Surgeons	18,000	18,000	—	—
I.1.—Dublin Dental Hospital — Dental Education Grant				
Original £185,000				
Supplementary 60,000				
	245,000	245,000	—	—
I.2.—Dublin Dental Hospital—Building Grant .. ..	50,000	50,000	—	—
J.1.—Cork Hospitals Board—General Expenses ...	2,000	2,000	—	—
J.2.—Cork Hospitals Board—Planning Expenses ...	15,000	15,000	—	—
K.—College of Pharmacy				
Original £45,000				
Supplementary 15,000				
	60,000	60,000	—	—
L.—College of Physical Education—Capital Grant				
Original £240,000				
Supplementary 80,000				
	320,000	319,075	925	—
M.—Capital Equipment Costs for Third Level Institutions ...	200,000	200,000	—	—
DUBLIN INSTITUTE FOR ADVANCED STUDIES				
N.—Grants under Sections 16 (5) and 25 (1) of the Institute for Advanced Studies Act, 1940				
Original £298 000				
Less Supplementary 1,100				
	296,900	296,900	—	—
TOTAL				
Original £11,280,000				
Supplementary 1,747,000				
	£13,027,000	13,011,249		—
Surplus to be surrendered £			15,751	



## Vote 32

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

E.2.—Work on the new Arts Building did not progress as expected.

S. Ó CONCHOBHAIK,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Samhain, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

# NATIONAL GALLERY

Vote 33

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	75,100	74,552	548	—
B.—Travelling and Incidental Expenses .. .. .	12,000	10,826	1,174	—
C.—Post Office Services .. .. .	1,000	736	264	—
D.—Purchase and Repair of Pictures (Grant-in-Aid) .. .. .	6,000	6,000	—	—
E.—Conservation of Works of Art (Grant-in-Aid) .. .. .	3,000	3,000	—	—
F.—Purchase of Books and Journals (Grant-in-Aid) .. .. .	2,000	2,000	—	—
GROSS TOTAL .. £	99,100	97,114	1,986	—
			Surplus of Gross Estimate over Expenditure £1,986	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid .. .. .	1,100	1,043	£57	
NET TOTAL .. £	98,000	96,071	Net Surplus to be surrendered £1,929	

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

- A.—A sum of £6,000 was received from the Vote for Remuneration (No. 50).
- B.—Saving due to reduced travelling, advertising and exhibition expenses.
- C.—Expenditure on postage was less than expected.

## EXTRA REMUNERATION (exceeding £100)

Thirty Attendants and one Cleaner received sums varying from £137 to £420 in respect of overtime. The total amount paid in respect of overtime was £10,548.



# Vote 33

## GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1971-72	3,671	18	360
Grant-in-Aid, 1972-73	6,000	3,000	2,000
	9,671	3,018	2,360
Expended, 1972-73	7,896	2,127	709
Balance to 1973-74 £	1,775	891	1,651

JAMES WHITE,  
*Accounting Officer.*

NATIONAL GALLERY,  
15th November, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

# LANDS

Vote 34

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	1,835,000	1,675,893	159,107	—
B.1.—Travelling and Incidental Expenses .. .. .	179,820	180,130	—	310
B.2.—Post Office Services ..	111,500	114,064	—	2,564
C.—Legal Expenses .. ..	21,750	29,075	—	7,325
D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund ..	1,459,500	1,424,740	34,760	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	3,000	148	2,852	—
F.—Deficiency of Income from Untenanted Land ..	60,000	—	60,000	—
G.—Purchase of Interests for Cash, Advances for Purchase of Land and Auctioneers' Commission ..	171,000	261,707	—	90,707
H.—Gratuities to ex-Employees	12,000	11,792	208	—
I.—Improvement of Estates, etc.	954,905	852,833	102,072	—
J.—Adjustment Advances ..	15	—	15	—
K.—Losses by Default, Accident, etc. .. .. .	10	1,421	—	1,411
GROSS TOTAL .. £	4,808,500	4,551,803	359,014	102,317
			Surplus of Gross Estimate over Expenditure £256,697	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
L.—Appropriations in Aid ..	361,500	582,579	£221,079	
NET TOTAL .. £	4,447,000	3,969,224	Total Surplus to be surrendered £477,776	



## Vote 34

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

- A.—Saving due mainly to non-filling of vacancies.
- B.2.—Excess due mainly to late receipt of telephone accounts for previous year.
- C.—Excess due to increase in number and cost of cases heard by the Appeal Tribunal and by the Lay Commissioners.
- D.—The issue of fewer Land Bonds than had been anticipated gave rise to a consequential saving in service charge.
- E.—Fewer Land Bonds than anticipated had to be sold.
- F.—Grant not required as revenue exceeded expectations due to the general rise in letting values.
- G.—Excess due to an unanticipated increase in the number and value of estates bought for cash.
- I.—Saving due mainly to difficulty in placing building contracts in certain areas and to delays by contractors.
- £141 was paid to cover increases in Social Insurance liability during the currency of three building contracts (S.9/2/70).
- £2,102 (including costs) was expended in connection with remedial works for four allottees' buildings (F.63/1/54, F.132/3/58, F.63/23/52 and D.305/1/63).
- K.—£477 (including costs) was paid under a court order in compensation for damage caused to a passing car by a tree which fell from Land Commission lands (F.63/1/54).
- £244 compensation (including fees) was paid following the death of three bullocks in the course of a grazing letting (F.63/1/54).
- £699 of a sum of £2,129 stolen from the offices of the Land Commission in 1966 was treated as irrecoverable (E.32/1/66).

### 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) )	62,500	56,000
2. Fees and costs recovered .. .. .	6,000	1,897
3. Surplus income of Rent and Interest Accounts .. ..	30,000	132,083
4. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii) ) .. .. .	240,000	351,696
5. Contributions towards improvements expenditure .. ..	7,000	17,322
6. Miscellaneous .. .. .	9,000	16,581
	<u>£361,500</u>	<u>£582,579</u>

2. As fewer warrants were issued there was a corresponding reduction in receipts under this head.
3. There was a considerable increase in letting values during the year.
4. The increase was due largely to the disposal of properties acquired other than for Land Bonds.
5. There was an increase in the number of allottees opting to pay for improvements works in cash rather than by annuity.
6. The excess is due largely to the increase in bank interest rates.

#### EXTRA REMUNERATION (exceeding £100)

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

The former Solicitor received £300 and the First Assistant Solicitor £175 for extra duties performed in the year ended 31st October, 1971.

An Executive Officer received £111 for the performance of higher duties.

An Executive Officer, five Clerical Officers and a Clerical Assistant received a total of £1,267 for computer duties.

Six Messengers received a total of £1,744 for overtime while engaged on extra duties.

A total of £2,227 was paid for overtime during the year.

#### NOTES

Fees (stamps) amounting to £2,542 in respect of this service were received during the year.

Under Section 37, Land Act, 1933, as amended, an apportioned annuity of £9 (and arrears thereof) was written off as irrecoverable (D.305/1/63).

Under Sections 13 and 24, Statute of Limitations, 1957, the Land Commission lost title to ten annuities totalling £5 and arrears thereof.

Sums ranging from £1 to £52 and amounting in all to £201 in respect of grazing and bog rents due by nine tenants were written off as irrecoverable (D.305/1/63).

Losses of tools and equipment to the value of £127 were written off (D.305/1/63).

Work to the value of £43,408 was done free of charge on the Land Commission computer for other Government Departments.

Tool repairs to the value of £17 were carried out free of charge for the Land Commission by the Forest and Wildlife Service.

T. O'BRIEN,  
*Accounting Officer.*

3rd August, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	1,873,000	1,841,756	31,244	—
B.1.—Travelling and Incidental Expenses .. .. .	385,000	403,331	—	18,331
B.2.—Post Office Services ..	69,000	74,584	—	5,584
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid) ...	720,000	720,000	—	—
C.2.—Forest Development and Management	5,289,000	4,684,991	604,009	—
C.3.—Sawmilling .. .. .	68,000	58,347	9,653	—
D.—Grants for Afforestation Purposes .. .. .	25,000	13,961	11,039	—
E.—Forestry Education .. ..	54,000	36,706	17,294	—
F.—John F. Kennedy Park ..	46,000	42,993	3,007	—
G.—Game Development and Management .. .. .	94,000	79,634	14,366	—
H.—Conservation (Grant-in-Aid)	100,000	100,000	—	—
I.—Agency, Advisory and Special Services .. .. .	46,000	52,503	—	6,503
GROSS TOTAL	£ 8,769,000	8,108,806	690,612	30,418
			Surplus of Gross Estimate over Expenditure £660,194	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised £114,160	
J.—Appropriations in Aid	1,270,000	1,384,160		
NET TOTAL	£ 7,499,000	6,724,646	Total Surplus to be surrendered £774,354	

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

- A.—Saving due to staff vacancies partly offset by salary increases.
- B.1.—Excess due to increase in miscellaneous expenditure. A payment of £5 was made as cancellation fee in respect of a training course which the nominated officer was unable to attend due to illness (D.305/1/63).
- B.2.—Excess due to underestimation of charge for telephone services.
- C.2.—Saving due to improved techniques and curtailment of roads and buildings programmes, partly offset by increased expenditure on amenity development.
- Miscellaneous expenditure under the subhead includes the following :—
- (1) £95 in respect of damage caused to property of others arising from forestry operations (D.305/1/63).
  - (2) £1,102 for damage caused by or to machines of the Forest and Wildlife Service (S.48/2/51).
  - (3) £25 for loss of or damage to clothing arising out of forest fires and otherwise (D.305/1/63 and E.109/41/41).
  - (4) £110 paid in five cases to contractors in respect of increases in employers' Social Welfare contributions arising after dates of tenders (S.9/2/64).
  - (5) £94 in respect of portion of a gratuity to a forest worker. This amount was previously incorrectly paid to another person (of same name and address) and could not be recovered (P.25/92/67).
  - (6) £94 on aggregate in six nugatory payments ranging from £2 to £26 (D.305/1/63).
- C.3.—Saving due to overestimation of labour costs.
- D.—Applications for planting grants were less than expected.
- E.—Saving due mainly to reduction in number of trainees.
- G.—Claims by Regional Game Councils were less than expected.
- 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	...	...	...	...	...	...	1,188,000	1,231,640
Rents (grazing, shooting, etc.)	...	...	...	...	...	...	12,000	34,427
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)	...	...	...	...	...	...	10,000	41,165
SAWMILL RECEIPTS :								
Receipts from Sawmills (Subhead C.3)	...	...	...	...	...	...	60,000	76,928
							<u>£1,270,000</u>	<u>£1,384,160</u>

Excess due mainly to buoyancy of timber market, increase in miscellaneous receipts and increase in rents due to revised arrangements in connection with Foresters' housing.



## Vote 35

### EXTRA REMUNERATION (exceeding £100)

Thirteen officers received amounts varying from £122 to £661 in respect of overtime. The total amount paid for overtime was £4,572. One officer received £279 for overtime worked in the Office of the Revenue Commissioners.

### NOTES

The following items were written off :—

£16,294—losses resulting from forest fires (S.86/7/39 and D.305/1/63)

£1,805—losses by theft (D.305/1/63)

£323—deficiencies of tools at forest centres (D.305/1/63)

£31—amount of payable order which went astray in the post and was cashed by person who could not be traced (D.305/1/63)

£74—irrecoverable loss arising from interference with a passage over which Forest and Wildlife Service had a right-of-way (D.305/1/63)

£17—arrears of rent on cottage which were deemed irrecoverable (D.305/1/63)

£56—miscellaneous losses in three cases (D.305/1/63)

A building valued at £90 and a building site valued at £66 were taken over from the Office of Public Works without payment (S.86/1/68).

An area of fifty-three and a half acres, valued at £5,000, was taken over without charge from the Department of Agriculture for John F. Kennedy Park, Co. Wexford. (S.90/24/70).

An area of ten thousand square feet containing two standing stones of archaeological interest was handed over without charge to the Office of Public Works.

Buildings and accommodation land at Shelton Abbey valued at £75,000 were handed over without charge to the Department of Justice (S.13/1/71).

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

#### ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1973

	£
Balance on 1st April, 1972	261,509
Grant-in-Aid, 1972-73	720,000
Amount received from sundry sources for the sale of land, etc.	27,493
	<hr/> 1,009,002
Expenditure, 1972-73	404,326
Balance on 31st March, 1973	<hr/> £604,676

## CONSERVATION (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1973

								£
Balance on 1st April, 1972	...	...	...	...	...	...	...	208,407
Grant-in-Aid, 1972-73	...	...	...	...	...	...	...	100,000
								<u>308,407</u>
Expenditure, 1972-73	...	...	...	...	...	...	...	40,726
Balance on 31st March, 1973	...	...	...	...	...	...	...	<u>£267,681</u>

T. O'BRIEN,  
*Accounting Officer.*

18th September, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



## ABSTRACT ACCOUNTS OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st MARCH, 1973

## MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account—Cost of goods produced	Cong	Dundrum	Total
Value of raw material ..	£ 19,363	£ 19,051	£ 38,414	.. ..	£ 52,032	£ 50,687	£ 102,719
Carriage inward ..	5,659	2,882	8,541	.. ..	52,032	50,687	102,719
Cost of raw material ..	25,022	21,933	46,955				
Factory wages ..	23,915	25,922	49,837				
Electricity ..	1,507	1,325	2,832				
Repairs and maintenance ..	1,588	1,507	3,095				
	£ 52,032	50,687	102,719	£	52,032	50,687	102,719

## TRADING ACCOUNT

	£	£	£	Sales (a)	£	£	£
Stock of finished goods at 1st April, 1972	8,146	6,344	14,490		£ 64,497	£ 52,494	£ 116,991
Add cost of goods produced ..	52,032	50,687	102,719				
Less stock of finished goods at 31st March, 1973 ..	60,178	57,031	117,209				
	7,989	11,466	19,455				
Cost of goods sold (a) ..	52,189	45,565	97,754				
Profit and Loss Account—Gross Profit	12,308	6,929	19,237				
	£ 64,497	52,494	116,991	£	64,497	52,494	116,991

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Trading Account—Gross Profit ..	£	£	£
Foresters' salaries and other office expenses .. ..	4,754	4,632	9,386		12,308	6,929	19,237
Insurance (notional) .. ..	296	268	564				
Depreciation—Buildings .. ..	454	149	603				
Machinery .. ..	256	492	748				
Net Profit .. ..	6,548	1,388	7,936				
	£	£	£		£	£	£
	12,308	6,929	19,237		12,308	6,929	19,237

	Cong	Dundrum	Total
	£	£	£
Gross Capital Investment in Fixed Assets at 31st March, 1972 .. ..	44,164	25,381	69,545
Less Aggregate Depreciation to 31st March, 1972 .. ..	25,368	16,564	41,922
Net Capital Investment in Fixed Assets at 31st March, 1972 .. ..	18,796	8,827	27,623
Add Capital Investment in Fixed Assets in year ended 31st March, 1973 .. ..	411	1,211	1,622
Less Depreciation in year ended 31st March, 1973 (as shown above) .. ..	19,207	10,038	29,245
Net Capital Investment in Fixed Assets at 31st March, 1973 .. ..	18,497	641	1,351
Add Value of Stock at 31st March, 1973 .. ..	7,989	9,397	27,894
Capital employed at 31st March, 1973 .. ..	£26,486	11,466	19,455
		£20,863	£47,349

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.

18th September, 1973



**Féach freisin Tuarascáil an Ard-Reachtaire Cuntas agus Ciste**

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1973, 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	143,000	138,738	4,262	—
B.—Costais Taistil agus Costais Theagmhasacha	16,000	15,126	874	—
C.—Seirbhísí Poist .. ..	9,500	6,708	2,792	—
D.—Tithe Gaeltachta .. ..	300,000	273,593	26,407	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht				
<i>Meastachán bunaidh</i> £1,100,000				
<i>Líúde Meastachán forlionsata</i> 409,990				
	690,010	632,346	57,664	—
F.—Scéimeanna Cultúrtha agus Sóisialacha				
<i>Meastachán bunaidh</i> £355,000				
<i>Meastachán forlionsata</i> 60,000				
	415,000	415,849	—	849
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) ..	190,000	190,000	—	—
H.1.—Gaeltarra Éireann—Caitheachas Reatha (Deontas-i-gCabhair)				
<i>Meastachán bunaidh</i> £350,000				
<i>Meastachán forlionsata</i> 350,000				
	700,000	700,000	—	—
H.2.—Gaeltarra Éireann—Caitheachas Caipitil (Deontas-i-gCabhair) .. ..	550,000	412,000	138,000	—
<b>MÓR-IOMLÁN</b>				
<i>Meastachán bunaidh</i> £3,013,500				
<i>Meastachán forlionsata</i> 10				
	£ 3,013,510	2,784,360	229,999	849
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £229,150	
	<b>Measta</b>	<b>Mar a fuarthas</b>	Easnamh sna Leithris-i-gCabhair a fuarthas	
I.—Leithris-i-gCabhair .. ..	500	5	£495	
<b>GLAN-IOMLÁN</b>			Farasbarr Glan atá le tabhairt suas	
<i>Meastachán bunaidh</i> £3,013,000				
<i>Meastachán forlionsata</i> 10				
	£ 3,013,010	2,784,355	£228,655	

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

B.—Folúntais san fhoireann eachtrach ba chúis leis an tsábháil.

C.—Bhí an meastachán do phostas ró-ard.

D.—Ní raibh na hiocaíochtaí chomh mór agus a measadh a bheadh.

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

	£
Bóithre .. .. .	196,649
Uisce agus séarachas .. .. .	23,992
Muiroibreacha .. .. .	79,329
Tithe gloine .. .. .	1,482
Talmhaíocht .. .. .	93,832
Forbairt chomharchumann .. .. .	45,183
Coláistí Gaeilge .. .. .	5,658
Meánscoileanna .. .. .	41,500
Hallaí .. .. .	5,980
Cóiríocht saoire .. .. .	83,876
Saoráidí ilghnéitheacha .. .. .	54,865
	<hr/>
	£632,346

Is ar na muiroibreacha is mó a tharla an tsábháil.

Maidir leis an gcaiteachas ar chóiríocht saoire bhain £30,063 de le deontais, nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú do chuairteoirí. focadh an chuid eile mar dheontais fhorlíontacha (de bhreis ar dheontais Bhord Fáilte Éireann) sna cásanna seo a leanas :—

	£
Óstán Ghaoth Dobhair, Co. Dhún na nGall	8,031
Áras Gaeltachta, Doirí Beaga, Co. Dhún na nGall	1,185
Óstán na Sceilge, an Daingean, Co. Chiarraí	4,914
Óstlann Granville Teo., Baile an Fheirtéaraigh,	
Co. Chiarraí ... .. .	1,950
Galfchúrsa Cheann Sibéal, Baile an Fheirtéaraigh,	
Co. Chiarraí ... .. .	3,000
Óstlann Rinn Rua Teo., Baile an Sceilg, Co. Chiarraí	
... .. .	30,000
Óstán Ghúgán Barra, Co. Chorcaí	4,533
Óstán Ghobnatan, Baile Mhic Íre, Co. Chorcaí	200
	<hr/>
	£53,813

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 ... ..	88,360
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe ... ..	6,047
Lucht iostais Gaeltachta a choinníonn foghlaiméoirí	
aitheanta Gaeilge ... .. .	162,815
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha	
i nGaeilge ... .. .	49,558
Gearrscannáin Ghaeilge ... .. .	9,420
Seirbhísí ilghnéitheacha ... .. .	49,649
Gael-Linn—caipiteal oibre ... .. .	50,000
	<hr/>
	£415,849



## Vóta 36

H.2.—Níor tuilleadh an oiread agus a measadh a thuillfi de na deontais a íocann Gaeltarra Éireann ar mhaithe le tionscail.

### LEITHRIS-I-GCABHAIR

	Measta	Mar a fuarthas
	£	£
1. Aisíoc iasachtaí (Fo-mhírcheann E) ... ..	495	—
2. Fáiltais ilghnéitheacha ... ..	5	5
	<hr/> £500	<hr/> £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.  
 Fuair Cléireach/Clóscriobhaí aisce £146 i leith oibre clóscríbhneoireachta in Oifig  
 Thithe an Oireachtais.

### CUNTAS CHISTE NA GAEILGE

(a osclaíodh sa bhliain 1972-73)

Deontas-i-gCabhair, 1972-73 ... ..	£	190,000
Íocaíochtaí le :—		
Comhdháil Náisiúnta na Gaeilge ... ..	£	50,000
Conradh na Gaeilge ... ..		34,549
An tOireachtas ... ..		8,000
An Chomhairle Náisiúnta Drámaíochta ... ..		20,000
Taibhdhearc na Gaillimhe ... ..		11,984
Amharclann Ghaoth Dobhair ... ..		2,400
Gael-Linn ... ..		60,746
Cumann na Sagart ... ..		1,600
		<hr/> 189,279
Fuilleach ar 31 Márta, 1973 ... ..		<hr/> £721

L. TÓIBÍN,  
*Oifigeach Cuntasaíochta.*

18 Deireadh Fómhair, 1973.

Do scrúdaigh mé na Cuntais sin thuas de réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair mé an t-eolas agus na mínithe a bhí uaim agus, de thoradh an iniúchtha atá déanta agam, deimhním gurb é mo thuairim, faoi réir a bhfuil ráite agam i mo Thuarascáil, go bhfuil na Cuntais sin cruinn.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

# AGRICULTURE

Vote 37

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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
	£	£	£	£
<b>GENERAL ADMINISTRATION</b>				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £5,021,000				
<i>Supplementary</i> 580,000				
	5,601,000	5,634,595	—	33,595
A.2.—Travelling and Incidental Expenses .. .. .	700,000	668,168	31,832	—
A.3.—Post Office Services ..	150,000	90,371	59,629	—
A.4.—Advertising and Publicity	63,300	58,125	5,175	—
A.5.—Consultative Councils, Inquiries and Reports	17,000	16,152	848	—
<b>EDUCATION, RESEARCH AND ADVISORY SERVICES</b>				
B.1.—University Colleges				
<i>Original</i> £1,677,984				
<i>Less Supplementary</i> 90,000				
	1,587,984	1,390,398	197,586	—
B.2.—Veterinary College ..	137,050	146,590	—	9,540
B.3.—Agricultural Schools and Farms .. .. .	928,640	720,142	208,498	—
B.4.—Private Agricultural Schools, etc. .. .. .	416,510	432,704	—	16,194
B.5.—An Foras Talúntais—Grant-in-Aid for General Purposes				
<i>Original</i> £2,650,000				
<i>Supplementary</i> 175,000				
	2,825,000	2,825,000	—	—
B.6.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	160,000	160,000	—	—
B.7.—Research and Testing ..	331,322	250,193	81,129	—
B.8.—County Committees of Agriculture				
<i>Original</i> £1,375,000				
<i>Supplementary</i> 115,000				
	1,490,000	1,482,926	7,074	—
B.9.—Scholarships and Training				
<i>Original</i> £187,355				
<i>Less Supplementary</i> 65,000				
	122,355	83,495	38,860	—
B.10.—Technical Assistance ..	60,000	42,514	17,486	—



# Vote 37

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.11.—Farm Apprenticeship Board —Grant-in-Aid for General Expenses ... ..	15,000	15,000	—	—
B.12.—Irish Agricultural Organisation Society—Grant-in-Aid for General Expenses <i>Original</i> £20,000 <i>Supplementary</i> 30,000	50,000	50,000	—	—
B.13.—Irish Countrywomen's Association — Grant-in-Aid for General Expenses ...	11,500	11,500	—	—
B.14.—Macra na Feirme—Grant-in-Aid for General Expenses	12,000	12,000	—	—
B.15.—Errigal Co-Operative Society Ltd.—Grant-in-Aid for General Expenses ...	2,000	—	2,000	—
B.16.—Connemara Pony Breeders' Society—Grant-in-Aid for General Expenses ... ..	1,000	1,000	—	—
B.17.—Federation of Irish Bee-Keepers' Association—Grant in-Aid for General Expenses ... ..	350	350	—	—
B.18.—Prizes at Shows, etc. ...	5,437	6,496	—	1,059
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock	357,760	335,101	22,659	—
C.2.—Bovine Tuberculosis Eradication <i>Original</i> £5,400,000 <i>Supplementary</i> 1,870,000	7,270,000	7,302,087	—	32,087
C.3.—Brucellosis Eradication <i>Original</i> £3,000,000 <i>Supplementary</i> 865,000	3,865,000	3,898,613	—	33,613
C.4.—General Disease Control and Eradication <i>Original</i> £4,505 <i>Supplementary</i> 34,000	38,505	36,468	2,037	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>PRODUCTION AND DEVELOPMENT AIDS</b>				
D.1.—Lime and Fertilisers				
<i>Original</i> £7,655,000				
<i>Supplementary</i> 200,000				
	7,855,000	7,879,775	—	24,775
D.2.—Land Project				
<i>Original</i> £4,000,000				
<i>Supplementary</i> 200,000				
	4,200,000	4,130,013	69,987	—
D.3.—Farm Buildings and Water Supplies				
<i>Original</i> £3,500,000				
<i>Supplementary</i> 1,000,000				
	4,500,000	4,519,692	—	19,692
D.4.—Beef Cattle Incentive Scheme				
<i>Original</i> £7,500,000				
<i>Supplementary</i> 500,000				
	8,000,000	7,803,532	196,468	—
D.5.—Farrowed Sows				
<i>Original</i> £40,000				
<i>Less Supplementary</i> 35,000				
	5,000	4,160	840	—
D.6.—Sheep Headage Grants				
<i>Original</i> £1,750,000				
<i>Supplementary</i> 150,000				
	1,900,000	1,834,620	65,380	—
D.7.—Small Farm (Incentive Bonus) Scheme				
<i>Original</i> £875,000				
<i>Less Supplementary</i> 80,000				
	795,000	799,239	—	4,239
D.8.—Poultry and Eggs .. ..	93,510	75,050	18,460	—
D.9.—Horticulture (including Glasshouses)				
<i>Original</i> £486,710				
<i>Less Supplementary</i> 175,000				
	311,710	247,617	64,093	—
D.10.—Grain Storage Loans ..	5	—	5	—
D.11.—Miscellaneous Schemes ..	106,400	69,564	36,836	—
D.12.—Miscellaneous Equipment, etc., Grants				
<i>Original</i> £130,010				
<i>Supplementary</i> 37,000				
	167,010	169,983	—	2,973



# Vote 37

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>MARKETING SUPPORTS AND AIDS</b>				
E.1.—An Bord Baine (Grant-in-Aid)				
<i>Original</i> £19,690,000				
<i>Supplementary</i> 4,990,000				
	24,680,000	24,680,000	—	—
E.2.—National Dairy Council—Grant-in-Aid for General Expenses ... ..	100,000	75,000	25,000	—
E.3.—Skim Milk Allowance, etc.				
<i>Original</i> £4,210,000				
<i>Less Supplementary</i> 1,980,000				
	2,230,000	2,196,987	33,013	—
E.4.—Beef, Mutton and Lamb Exports				
<i>Original</i> £1,900,000				
<i>Less Supplementary</i> 1,650,000				
	250,000	181,332	68,668	—
E.5.—Loans to Beef Export Industry				
<i>Original</i> £750,000				
<i>Supplementary</i> 200,000				
	950,000	906,792	43,208	—
E.6.—Bacon and Pork Exports ..				
<i>Original</i> £4,700,000				
<i>Less Supplementary</i> 600,000				
	4,100,000	4,065,000	35,000	—
E.7.—Cereals				
<i>Original</i> £240,350				
<i>Supplementary</i> 196,000				
	436,350	427,245	9,105	—
<b>OTHER SERVICES</b>				
F.—Agricultural Credit Corporation .. .. .	16,510	22,166	—	5,656
F.1.—Interest Subsidy Scheme for Livestock				
<i>Original</i> Nil				
<i>Supplementary</i> £10,000				
	10,000	4,921	5,079	—
G.—Agricultural Wages Board ...	24,150	22,866	1,284	—
H.—An Chomhairle Olla—Grant-in-Aid for General Expenses	28,500	28,500	—	—
I.1.—Córas Beostoic agus Feola—Grant-in-Aid for General Expenses ... ..	470,000	470,000	—	—
I.2.—Beef Classification Scheme	1,000	1,021	—	21

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Bord na gCapall—Grant-in-Aid for General Expenses	150,000	94,000	56,000	—
K.—International Co-Operation...	59,000	53,818	5,182	—
L.1.—World Food Programme (Grant-in-Aid) ...	250,000	250,000	—	—
L.2.—Food and Agriculture Organisation — Contributions to Schemes ...	30,000	—	30,000	—
L.3.—Gorta (Grant-in-Aid) ...	15,000	15,000	—	—
GROSS TOTAL				
Original £81,475,858				
Supplementary 6,477,000				
£87,952,858	86,697,881		1,438,421	183,444
			Surplus of Gross Estimate over Expenditure £1,254,977	
Deduct—				
M.—Appropriations in Aid	Estimated	Realised		Surplus of Appropriation in Aid realised
Original £4,867,858				
Less Supplementary 42,000				
	4,825,858	5,013,589		£187,731
NET TOTAL ...				Total Surplus to be surrendered
Original £76,608,000				
Supplementary 6,519,000				
£83,127,000	81,684,292			£1,442,708
EXTRA RECEIPTS PAYABLE TO EXCHEQUER			Estimated	Realised
			£	£
Interest on Exchequer advances for the purchase, etc., of creameries ...			35,076	70,152
Receipts under the Land Project ...			30,000	48,294
			£65,076	£118,446

Interest due to the Exchequer by the Dairy Disposal Company, which was deferred with the sanction of the Department of Finance in 1971-72 (D.306/8/66), was paid during 1972-73.

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

A.3.—The amount estimated for this service proved to be too high.

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.



## Vote 37

- B.1.—Expenditure on the capital programme at University College, Dublin, was curtailed due to delay in completion of examination of proposals in that regard. In the case of University College, Cork, proposals for the Dairy and Food Science buildings fell to be revised arising out of the preparation of a new development plan for the college as a whole. As a consequence work on the new buildings was not commenced.
- B.2.—Excess expenditure on fodder, feeding stuffs and general supplies due to increased costs and on salaries was partly offset by savings on the purchase of laboratory equipment.
- B.3.—The main saving (£112,826) 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 on farm machinery, etc., for Kildalton Agricultural and Horticultural College was less than expected. Other savings arose on the general expenses of management at the Munster Institute, Ballyhase, and Clonakilty Agricultural Stations and the Botanic Gardens.
- B.7.—No expenditure arose on the provision for the refund of levies collected towards cost of meat research as the necessary amending orders were not made by the end of the year (saving £33,000). Very little expenditure was incurred on the provision for research operations (saving £55,536). These savings together with some smaller savings on other items of the subhead were partly offset by excess expenditure on the cereal station.
- B.9.—The main saving (£25,442) arose on the provision for grants to County Committees of Agriculture towards cost of farm training centres as claims from the Committees did not come up to expectation. There was also a saving on maintenance allowances for scholarship holders as a proposed poultry science degree course at University College, Cork, for which provision for four scholarships had been made, was not introduced. The number of apprentices who reached the standard necessary to qualify for awards under the farm apprenticeship scheme was fewer than expected.
- B.10.—Claims for grants towards the cost of a number of projects were not received by the end of the year.
- B.15.—The grant-in-aid was not earned.
- B.18.—The excess arose on the purchase of a replacement of a cup the "Irish Trophy" presented by the Government for competition at the Royal Dublin Society Horse show. The cup had been won outright.
- C.1.—Savings arose on the provision for (i) the purchase of thoroughbred stallions for hunter-breeding as it was not possible to procure sufficient stallions of the desired standard, (ii) the general expenses of the pig progeny stations as some equipment for which provision had been made was not bought and (iii) 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 some other smaller savings were partly offset by excess expenditure on other items.
- C.4.—The demand from County Councils for grants towards the cost of erection of sheep dipping baths did not come up to expectations.
- D.5.—The cost of grants which fell to be paid on the winding-up of the scheme was less than expected.
- D.8.—A proposed importation of turkey breeding stock was not made. Applications for grants for large scale poultry houses were fewer in number than expected.
- D.9.—The number of applications for grants for erection of glasshouse nurseries and mushroom units which matured for payment was fewer than expected. The proposed development board for the horticultural industry was not set up during the year. The resultant savings were partly offset by expenditure on a new scheme of horticultural grants.

- D.11.—The response to the scheme for promotion of group farming continued to be slow and very little expenditure was incurred on it. Participation of farmers in the scheme for assessment of livestock production was less than expected. There was also a saving on the seed distribution scheme because accounts were not submitted before the end of the year.
- E.2.—The full amount of the grant-in-aid was not utilised.
- E.4.—Because of higher prices for cattle and sheep in the United Kingdom export support payments were less than originally estimated.
- F.—The scheme of loans for the purchase of fertilisers and ground limestone was availed of to a greater extent than expected.
- F.1.—Some banks had not submitted claims for interest charges by the end of the year.
- J.—The full grant-in-aid was not earned.
- K.—The saving arose because delegations were not sent to some meetings and because a number of meetings for which provision had been made were not held.
- L.2.—A saving arose because of the delay in drawing up a formal agreement in respect of Ireland's participation in the associate expert scheme. In addition the bull semen donation scheme did not progress to the stage at which expenditure would arise.

## APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
1. Recoupment of salaries, etc., of officers on loan to outside bodies .. .. .	A.1	20,000	27,755
2. Receipts from clinique and other fees, etc., at Veterinary College .. .. .	B.2	4,000	9,173
3. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms .. .. .	B.3		
<i>Original</i> ...		£176,890	
<i>Supplementary</i> ...		25,000	
		201,890	196,504
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		
<i>Original</i> ...		£55,300	
<i>Supplementary</i> ...		7,000	
		62,300	80,343
5. Receipts from sale and leasing of livestock ..	C.1	93,450	115,600
6. Receipts from sale of cattle slaughtered under Bovine Tuberculosis Eradication Scheme ..	C.2		
<i>Original</i> ...		£2,200,000	
<i>Supplementary</i> ...		375,000	
		2,575,000	2,653,418



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		Corres- ponding Debit Subhead	Estimated	Realised
			£	£
7. Receipts from sale of cattle slaughtered under the Brucellosis Eradication Scheme ..		C.3		
<i>Original</i> .. ..	£1,200,000			
<i>Supplementary</i> ..	120,000		1,320,000	1,377,893
8. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc. ..		D.8		
<i>Original</i> ... ..	£54,373			
<i>Less Supplementary</i> ...	5,000		49,373	52,855
9. Repayment of advances under Grain Storage (Loans) Act, 1951, etc. .. ..		D.10	89,900	95,023
10. Receipts from sale of seeds, manures, etc., at reduced prices under special schemes ..		D.11	54,473	57,566
11. Receipts from United Kingdom Government for Irish beef, mutton and lamb imported into the United Kingdom .. ..		E.4		
<i>Original</i> .. ..	£650,000			
<i>Less Supplementary</i> ..	530,000		120,000	107,012
12. Receipts from licences, inspection fees, etc., under Fresh Meat Acts and Pigs and Bacon Acts				
<i>Original</i> ... ..	£108,000			
<i>Less Supplementary</i> ...	22,000		86,000	81,666
13. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm				
<i>Original</i> ... ..	£137,440			
<i>Less Supplementary</i> ...	12,000		125,440	131,178
14. Receipts from Church Temporalities Fund ..			10,000	10,000
15. Other receipts .. ..			14,032	17,603
<b>TOTAL</b>				
<i>Original</i> .. ..	£4,867,858			
<i>Less Supplementary</i> ..	42,000		£4,825,858	£5,013,589

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 and prices were higher.
4. The surplus was due mainly to better prices for livestock sold from Abbotstown farm.
5. Higher prices were obtained for pigs sold by the pig progeny stations. Participation in the milk recording scheme was greater than expected. There was an increase in the number of rams located in the congested districts and the rate of deposit payable on bulls located was increased.

8. Higher prices were received for poults sold by the white turkey unit. There was an increased demand under the Gaeltacht pullet chick scheme.
9. A loan not due for final repayment until 1978 was paid off in full during the year.
10. Receipts under the seed distribution scheme were higher than expected.
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.
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 £140 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 £443 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 Deputy Chief Inspector and the Director, Land Project, each received £250 from Nitrigin Éireann Teoranta for acting as directors of the company during part of the year.

A Senior Inspector and a Principal received allowances of £1,021 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.

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 £550 for special duties.

An Executive Officer received an allowance of £200 from Vote 40 for acting as a member of the Credit Union Advisory Committee and another received £108 for special duties.

One hundred and seventy-eight officers of the Department's Veterinary staff received gratuities ranging from £118 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 £300 from the funds of the company.

An Assistant Agricultural Inspector received an allowance of £130 in respect of higher duties.

Nineteen Agricultural Officers received amounts ranging from £104 to £278 for extra services rendered on supervisory duties in respect of varying periods during the year.

Six Agricultural Officers and two Ship Inspectors received amounts ranging from £102 to £794 from Vote 42 for services as night telephonists.

Four hundred and forty-six employees received sums varying from £101 to £1,009 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £170,577.



## Vote 37

### NOTES

This Account includes expenditure of £1,804 in respect of the remuneration of an officer temporarily on loan, without repayment, to an outside body.

Subhead A.2 includes expenditure of £64 on gifts to distinguished visitors to Ireland and £32 on a gift made by the Minister, on the occasion of a visit to Italy in 1972, to the Italian Minister for Agriculture (S.90/14/58 and D.306/24/63).

This Account includes the following *ex-gratia* payments:—£2,439 to twenty-nine herd owners in respect of thirty cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In eleven cases the animals died before valuation and in the remaining nineteen after valuation but before they could be collected for slaughter. £455 to six herd owners in respect of attested cattle in which lesions were discovered on post-mortem examination at factories. Subhead C.2(S.90/11/67).

£2,012 to nineteen herd owners in respect of twenty cattle which failed to pass the test under the Brucellosis Eradication Scheme. In six cases the animals died before valuation and in the remaining fourteen after valuation but before they could be collected for slaughter. Subhead C.3 (S.90/11/67).

£28 to a member of the public in respect of a motor car damaged as a result of an accident in which a vehicle, the property of the Department, was involved. £32 to an employee of the Department in respect of a motor car damaged, while parked in the yard at Ballyhaise Agricultural College, by a heavy door which was blown down in a high wind. Subhead B.3 (D.306/25/62).

£1,000 to the parents of a casual labourer who was killed in an accident at C onakilty Agricultural Station. Subhead B.3 (S.48/1/67).

£123 contribution towards cost of medical expenses of a member of the Department's staff who fell ill while abroad on official business. Subhead A.2 (E.109/6/62).

£105 to a member of the Department's staff in respect of medical expenses incurred as the result of an accident in the course of his official duties. Subhead A.2 (E.109/83/67).

The following sum was written off with the sanction of the Minister for Finance:—

Reference	Amount	
S.90/4/56	£1,831	Gaeltacht Glasshouse Scheme— Balances of the full cost of seventeen 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 seventeen growers concerned had withdrawn from the scheme.

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in ninety-five cases of registered dealers who had defaulted, and in two cases of former registered dealers whose premises were transferred, etc. The sum involved, *viz.*, £97 was written off. Acquisition fees totalling £11 under Section 15 of the Act were also written off (S.90/14/41).

M. J. BARRY,  
*Accounting Officer.*

19th September, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER  
AGREEMENTS, ETC., ON 31ST MARCH, 1973  
(Capital amounts only)

Advances under the Grain Storage (Loans) Act, 1951 .. .. .	£	509,192
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) .. .. .	(a)	77,495
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas .. .. .		2,168
Miscellaneous .. .. .		25
		<hr/> £588,880 <hr/>

(a) Reducible, if certain conditions are complied with, to £21,993.

M. J. BARRY,  
*Accounting Officer.*

19th September, 1973.



## 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, 1973

	RECEIPTS		PAYMENTS	
		£		£
Balance on 1st April, 1972	.. .. .	61,840	Contribution to World Food Programme ..	.. .. 311,458
Transfer from Oireachtas Vote 37 (Subhead L(1))	.. .. .	250,000	Balance on 31st March, 1973	.. .. 382
		£311,840		£311,840

M. J. BARRY,  
*Accounting Officer.*

19th September, 1973.

# FISHERIES

Vote 38

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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	£ 202,000	£ 230,404	£ —	£ 28,404
B.1.—Travelling and Incidental Expenses .. .. .	32,300	37,102	—	4,802
B.2.—Post Office Services ..	6,000	5,729	271	—
C.1.—Sea Fisheries Development	117,500	77,192	40,308	—
C.2.—Fishery School .. ..	90,000	59,806	30,194	—
C.3.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund ... ..	650,000	560,500	89,500	—
C.4.—Miscellaneous Marine Schemes ... ..	15,000	13,832	1,168	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)	540,000	535,000	5,000	—
D.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)	780,000	715,000	65,000	—
D.3.—Repayment of Advances ..	300,000	300,000	—	—
E.—Inland Fisheries Development	322,000	302,449	19,551	—
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid) .. .. .	300,000	300,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) .. ..	5,000	5,000	—	—
GROSS TOTAL	£ 3,359,800	3,142,014	250,992	33,206
			Surplus of Gross Estimate over Expenditure £217,786	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
H.—Appropriations in Aid ..	20,800	19,834	£966	
NET TOTAL	£ 3,339,000	3,122,180	Net Surplus to be surrendered £216,820	



## Vote 38

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

- A.—Excess due to salary increases.
- B.1.—The volume of travelling was greater than expected.
- C.1.—The proposed new fishery school did not come into operation during the year and accordingly a provision for specialised courses, etc., was not utilised. Damage by fire to one of the research vessels in August 1972 seriously curtailed the scientific programme. A provision of £5,000 for the Fishery Harbour Centres Fund was not required.
- C.2.—Work on the building of the school did not progress as quickly as expected.
- C.3 and C.4.—Some works did not progress at the rate estimated.
- D.2.—The saving was due to a fall-off in demand and delays in delivery of foreign built vessels combined with delays in completion of planned improvement works in the boat yards operated by An Bord Iascaigh Mhara.
- E.—The main saving was on the provision for payments to the Salmon Conservancy Fund as plans by boards of conservators for the purchase of patrol boats to protect salmon fishing around the coast were not finalised before the end of the year. A saving also arose on the provision for scientific investigations as it was not possible to complete the planned programme. These savings together with some other smaller savings were partly offset by excess expenditure on other items and particularly on payments to local authorities due to increased rates struck by the authorities.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment of advances made to the former Sea Fisheries Association .. .. .	7,760	7,760
2. Proceeds of fines and forfeitures incurred in respect of fishery offences .. .. .	2,000	3,736
3. Lettings of fishing rights .. .. .	4,000	3,950
4. Miscellaneous receipts .. .. .	7,040	4,388
	<u>£20,800</u>	<u>£19,834</u>

2. It is not possible to make an 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 £344 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. Four employees received sums varying from £101 to £203 in respect of overtime. The total expenditure on overtime was £814.

### NOTE

Expenditure in respect of the Inland Fisheries Commission, which was set up in 1970-71, amounted to £5,343, bringing expenditure to 31st March, 1973, in connection with the Commission to £16,228 (Subhead E).

M. J. BARRY,  
*Accounting Officer.*

19th September, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	£ 1,870,000	£ 1,884,815	£ —	£ 14,815
B.—Travelling and Incidental Expenses .. .. .	138,000	86,880	51,120	—
C.—Post Office Services .. .. .	233,000	237,157	—	4,157
D.—Advertising and Publicity .. .. .	8,000	8,677	—	677
E.—Commissions and Special Inquiries .. .. .	6,000	817	5,183	—
F.—International Organisations .. .. .	47,500	41,964	5,536	—
G.—Research .. .. .	20,000	2,914	17,086	—
H.—Resettlement Allowances .. .. .	15,000	18,067	—	3,067
I.—Career Information .. .. .	1,500	1,137	363	—
J.1.—An Chomhairle Oiliúna—administration and general expenses (Grant-in-Aid) .. .. .	2,260,000	2,090,000	170,000	—
J.2.—An Chomhairle Oiliúna—capital expenditure (Grant-in-Aid) .. .. .	500,000	415,000	85,000	—
K.—National Industrial Safety Organisation (Grant-in-Aid) .. .. .	12,000	12,000	—	—
L.1.—Irish Management Institute—Grant for Training ... .. .	275,000	275,000	—	—
L.2.—Irish Management Institute—Grant for Building Purposes ... .. .	150,000	150,000	—	—
M.—Council for Education, Recruitment and training of Hotel and Catering Workers (CERT) Grant for training .. .. .	205,000	225,000	—	20,000
N.—Grants for Advisory Services for Emigrants .. .. .	10,000	5,799	4,201	—
P.—Losses .. .. .	—	805	—	805
GROSS TOTAL .. £	5,751,000	5,456,032	338,489	43,521
			Surplus of Gross Estimate over Expenditure £294,968	
	Estimated	Realised	Surplus of Appropriations in Aid realised £23,249	
Deduct—				
O.—Appropriations in Aid .. .. .	651,000	674,249		
NET TOTAL .. £	5,100,000	4,781,783	Total Surplus to be surrendered £318,217	



## Vote 39

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

- A.—There was a saving due mainly to delay in filling vacancies of £107,000 on this subhead based on the provision for 1972–73. The saving was offset, during the financial year, by the need to provide for increases in salaries and wages which amounted to £122,000. This would normally be met from the global supplementary estimate for Civil Service remuneration but the savings in the Labour Vote were sufficient to cover the increases. This resulted in a technical excess of almost £15,000 on Subhead A.
- B.—Saving mainly due to delay in filling vacancies.
- C.—Expenditure on telephones was greater than anticipated due mainly to the extension of the Placement Service during the year.
- D.—Excess due to extra expenditure by the Employer Labour Conference on advertising and printing in connection with the National Pay Agreement.
- E.—Expenditure was less than anticipated. The only expenditure incurred was on the Advisory Committee on Emigration.
- F.—Saving mainly due to the deferment of the International Labour Organisation's European Regional Conference, which was expected to be held in 1972–73.
- G.—Delay in the commencement of a number of surveys by outside bodies resulted in the saving under this subhead.
- H.—The number of resettlement claims was greater than had been envisaged.
- J.—The establishment of additional training centres took longer than anticipated.
- M.—Extra grant of £20,000 to CERT to reduce accumulated deficit met from savings under Subhead B (D.105/3/67).
- N.—Grants recommended by Emigrants Advisory Committee were less than anticipated.
- P.—The charge to this subhead mainly comprises cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54).

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund under Section 40 (2) of the Social Welfare Act, 1952 .. .. .	630,000	630,000
2. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	20,500	29,147
3. Miscellaneous .. .. .	500	15,102
	<u>£651,000</u>	<u>£674,249</u>

2. Extra receipt due to greater number of hearings of the Appeals Tribunal than anticipated.
3. Extra receipt due mainly 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)

One Executive Officer, twenty-seven Staff Officers, twenty-nine Clerical Officers, fifteen Clerical Assistants and four Messengers received sums ranging from £101 to £423 for overtime. The total cost of overtime amounted to £30,544.

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, 1973	Total Expenditure to 31st March, 1973
	E	A		
Advisory Committee on Emigration . .	£ 817	£ 3,049	£ 3,866	£ 15,551
£	817	3,049	3,866	15,551

T. Ó CEARBHAILL,  
*Oifigeach Cuntasaitochta.*

AN ROINN SAOTHAIR,  
27 Meán Fómhair, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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> £1,050,000				
<i>Supplementary</i> 100,000				
	1,150,000	1,085,277	64,723	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £45,000				
<i>Supplementary</i> 30,500				
	75,500	79,625	—	4,125
B.2.—Post Office Services ..	27,000	31,549	—	4,549
C.—Advertising and Publicity ..	7,500	11,317	—	3,817
D.—Geological Survey—Equipment, Stores and Maintenance	60,000	31,339	28,661	—
E.—Minerals Development ..	3,500	756	2,744	—
F.—Institute for Industrial Research and Standards (Grant-in-Aid)	1,293,000	1,293,000	—	—
G.—International Organisations, etc. .. .. .	13,000	12,819	181	—
H.—Córas Tráchtála (Grant-in-Aid) .. .. .	2,000,000	2,000,000	—	—
I.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £1,363,000				
<i>Supplementary</i> 400,000				
	1,763,000	1,763,000	—	—
I.2.—Industrial Development Authority—Capital Expenditure (Grant-in-Aid)				
<i>Original</i> £28,200,000				
<i>Less Supplementary</i> 1,044,990				
	27,155,010	24,700,000	2,455,010	—
J.1.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £406,000				
<i>Supplementary</i> 122,000				
	528,000	528,000	—	—

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) ..	500,000	118,000	382,000	—
J.3.—Shannon Free Airport Development Company Limited—Housing Subsidies	145,000	140,965	4,035	—
J.4.—Shannon Free Airport Development Company Limited—Housing Grants	70,000	36,625	33,375	—
K.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended) ..	37,000	15,589	21,411	—
L.—Technical Assistance ..				
<i>Original</i> £384,000				
<i>Supplementary</i> 100,000				
	484,000	414,470	69,530	—
M.—Irish National Productivity Committee (Grant-in-Aid)				
<i>Original</i> £168,000				
<i>Less Supplementary</i> 145,000				
	23,000	23,000	—	—
MM.—Irish Productivity Centre (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £145,010				
<i>Do.</i> 15,000				
	160,010	160,000	10	—
N.—Commissions, Committees and Special Inquiries ...	18,000	3,436	14,564	—
O.1.—Shipbuilding Subsidy				
<i>Original</i> £200,000				
<i>Supplementary</i> 75,000				
	275,000	270,000	5,000	—
O.2.—Interest Subsidy to Shipping Finance Corporation, Limited				
<i>Original</i> £193,000				
<i>Supplementary</i> 95,000				
	288,000	288,311	—	311
P.—National Development Association (Forbairt) (Grant-in-Aid)				
<i>Original</i> £20,000				
<i>Supplementary</i> 3,500				
	23,500	23,470	30	—



# Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Q.—Miscellaneous Payments ...	£ 7,000	£ 3,268	£ 3,732	£ —
S.—Wool Textile Industry—Provision for Temporary Assistance to aid Restructuring				
<i>Original</i> Nil				
<i>Supplementary</i> £10				
<i>Do.</i> 140,000	140,010	135,102	4,908	—
T.—Rossmore (New) Collieries, Limited				
<i>Original</i> Nil				
<i>Supplementary</i> £4,000	4,000	3,507	493	—
GROSS TOTAL				
<i>Original</i> £36,210,000				
<i>Supplementary</i> 10				
<i>Do.</i> 10				
<i>Do.</i> 40,010	£ 36,250,030	33,172,425	3,090,407	12,802
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,077,605	
			Surplus of Appropriations in Aid realised	
Deduct—				
R.—Appropriations in Aid				
<i>Original</i> £400,000				
<i>Supplementary</i> 40,000	440,000	467,276	£27,276	
NET TOTAL				
<i>Original</i> £35,810,000				
<i>Supplementary</i> 10				
<i>Do.</i> 10				
<i>Do.</i> 10	£ 35,810,030	32,705,149	£3,104,881	Total Surplus to be surrendered

## 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 (saving £39,000). The cost of training, casual labour and special projects in the Geological Survey Office was less than anticipated (saving £8,500). There were a number of unfilled vacancies particularly in the typing grades.

B.1.—The cost of travelling by officers of the Department to meetings of the European Economic Communities was greater than envisaged.

- B.2.—The cost of telephone and telex services was greater than expected.
- C.—Expenditure on advertising in connection with price control matters was greater than anticipated.
- D.—Expenditure on equipment was less than expected. In addition, the Aerial Photographic Survey due to commence in April, 1972, did not start until April, 1973, with a consequential saving of expenditure under that heading.
- E.—Payment of royalties which was expected to arise during the year on foot of a mining board award did not mature.
- I.2.—Due to the adverse publicity arising from the continued disturbed conditions in Northern Ireland, there was a reduction in the number of industrial proposals received from foreign investors and in the number of projects finalised within the year.
- J.2.—Saving arose because expansion was slower than anticipated due to recession in the United Kingdom, United States of America and other markets, and to the situation in Northern Ireland.
- J.4.—The number of houses becoming eligible for grants was less than expected.
- K.—A claim for £21,400, approximately, under a joint venture guarantee entered into by Córas Tráchtála did not mature for payment within the year.
- L.—Claims in respect of grants for industrial and distributive projects were less than expected (saving £27,000). There was no expenditure on minerals exploration (saving £30,000). Expenditure on the wool textile survey was less than envisaged (saving £13,000).
- N.—There was no expenditure by the Committee on De-Pyramiding of Tariff Protection (saving £1,600). Expenditure by the Committee to inquire into the Insurance Industry was less than anticipated because an unavoidable delay in the completion of the Interim Report on Motor Insurance entailed that other planned activities involving expenditure within the year did not materialise (saving £13,000).
- Q.—Expenditure on the scheme of awards for export promotion was less than expected (saving £400) and there was no expenditure on the scheme of awards for scientific and technological innovation (saving £2,100). No other miscellaneous payments arose.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936 ... ..	7,800	10,900
2. Repayment of salaries, etc., of officers on loan to outside bodies ... ..	2,200	2,200
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960 <i>Original</i> £210,000 <i>Supplementary</i> 40,000	250,000	254,256
4. Export guarantee premiums and fees under the Insurance Act, 1953 (as amended) ... ..	40,000	43,292
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964 ... ..	130,000	147,583
6. Miscellaneous ... ..	10,000	9,045
<b>TOTAL</b> <i>Original</i> £400,000 <i>Supplementary</i> 40,000	<u>£440,000</u>	<u>£467,276</u>



## Vote 40

1. The cost of the administration of the Weights and Measures Office was greater than expected owing to increases in salaries and wages and higher maintenance costs.
5. Increase in receipts due to an increase in the number of applications for patents and registration of trade marks.
6. The main items were receipts under the Friendly Societies Acts (£381) ; from the Registry of Business Names (£717) ; refunds from E.E.C. of portion of the travelling expenses of officers of the Department attending meetings of the Community (£4,679) and refund from the Irish Productivity Centre of surplus of a grant-in-aid issued in connection with the National Productivity Year (£2,194).

### EXTRA REMUNERATION (exceeding £100)

The Deputy Secretary received £325 as a director of Shannon Free Airport Development Company Ltd. An Assistant Secretary received £500 as a member of the Industrial Development Authority ; an Assistant Secretary received £325 as a director of the National Building Agency Ltd.

Six Assistant Principals who served on industrial survey teams set up by the Committee on Industrial Progress received gratuities varying from £125 to £350.

Ten Examiners in the Patents Office received sums varying from £203 to £179 for examining patents applications outside their normal hours of duty. One Clerical Assistant received a gratuity of £200 from Tithe and Oireachtas for shorthand typing duties.

Forty-three officers received sums varying from £102 to £918 for overtime. The total amount paid in respect of overtime was £18,084.

### NOTES

This Account includes expenditure of approximately £130 in respect of remuneration of staff on loan, without repayment, to other Departments. The Accounts of two other Departments include expenditure of approximately £3,866 in respect of remuneration of staff on loan, without repayment, to this Department.

*Ex-gratia* payments totalling £10 were made to four officers of the Department in respect of loss of property and damage to clothing arising from accidents which occurred in course of official duties. Subhead B.1 (E.109/41/41).

An *ex-gratia* payment of £13 was made to a member of the public in compensation for damage to a motor vehicle involved in collision with a landrover driven by a member of the staff of the Geological Survey Office. Subhead B.1 (S.99/5/45).

An amount of £563 was expended in rendering safe four abandoned mine shafts and two tunnels in the Urhin area of County Cork. Subhead B.1 (S.99/4/51).

Fees (stamps) were received as follows :—

Companies Registration	...	...	...	...	...	...	£45,038
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# Vote 40

Details of expenditure (including remuneration of a member of the staff of another Department) on the various Commissions, Committees and Special Inquiries are as follows:—

Commission, Committee or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st March, 1973	Total Expenditure to 31st March, 1973
	N	Other		
	£	£	£	£
Committee on De-Pyramiding of Tariff Protection (1967-68) ..	—	—	—	3,371
Committee on Industrial Progress (1968-69) .. .. .	67	(A) 5,700	5,767	28,069
Committee to inquire into the Insurance Industry (1970-71) ..	2,753	(A) 9,000	11,753	41,417
Metric Advisory Committee for Distributors and Consumers (1971-72) .. .. .	115	(A) 260	375	857
Committee on Fiscal Policy in relation to Mining (1971-72) ..	501	(A) 1,700	2,201	2,701
£	3,436	16,660	20,096	76,415

P. O. SLATARRA,  
*Oifigeach Cuntasaiochta.*

AN ROINN TIONSAIL AGUS TRÁCHTÁLA,  
16 Lúnasa, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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
<b>A.—Salaries, Wages and Allowances</b>	£	£	£	£
<i>Original</i> £2,860,000				
<i>Supplementary</i> 200,000				
	3,060,000	3,119,241	—	59,241
<b>B.1.—Travelling and Incidental Expenses .. .. .</b>	70,000	101,370	—	31,370
<b>B.2.—Post Office Services ..</b>	230,000	257,454	—	27,454
<b>C.—Equipment, Stores and Maintenance .. .. .</b>	126,500	70,297	56,203	—
<b>D.1.—Grant to Córas Iompair Éireann .. .. .</b>	2,650,000	2,650,000	—	—
<b>D.2.—Córas Iompair Éireann Redundancy Compensation ..</b>	287,000	274,921	12,079	—
<b>D.3.—Additional Grant to Córas Iompair Éireann</b>				
<i>Original</i> £3,500,000				
<i>Supplementary</i> 2,732,000				
	6,232,000	6,232,000	—	—
<b>E.—Grants for Harbours</b>				
<i>Original</i> £355,000				
<i>Less Supplementary</i> 45,000				
	310,000	294,323	15,677	—
<b>BORD FÁILTE ÉIREANN</b>				
<b>F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid) .. .. .</b>	5,500,000	5,500,000	—	—
<b>F.2.—Resort Development (Grant-in-Aid) .. .. .</b>	250,000	250,000	—	—
<b>F.3.—Development of Holiday Accommodation (Grant-in-Aid)</b>				
<i>Original</i> £2,000,000				
<i>Less Supplementary</i> 900,000				
	1,100,000	1,100,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
F.4.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid) .. ..	£ 100,000	£ 100,000	£ —	£ —
F.5.—Amenity Development Works (Grant-in-Aid) ... ..	500,000	500,000	—	—
G.1.—Acquisition of Land, Buildings, etc., at Airports Original £300,000 Supplementary 168,000	468,000	442,388	25,612	—
G.2.—Constructional Works at Airports including Furnishing of Buildings Original £3,100,000 Less Supplementary 980,000	2,120,000	1,801,934	318,066	—
H.—Transport of Staff .. ..	30,000	11,352	18,648	—
I.—Radio Equipment Original £550,000 Less Supplementary 300,000	250,000	227,949	22,051	—
J.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid) .. ..	285,250	285,000	250	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	881	—	381
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ..	14,000	18,412	—	4,412
L.—Expenses in connection with International Organisations	335,000	330,462	4,538	—
M.—Technical Assistance ..	2,000	1,537	463	—
N.—Rural Electrification ..	1,426,000	1,419,700	6,300	—
O.—Grants for Bottled Gas Installations .. ..	20,000	6,654	13,346	—
P.—Commissions, Committees and Special Inquiries .. ..	11,000	6,358	4,642	—
Q.—Grants for the Improvement of Roads to Generating Stations .. ..	10,000	5,365	4,635	—
R.—Rent on Lands, etc., at Airports .. ..	1,750	948	802	—



# Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.—Investment Grants for Ships <i>Original</i> £150,000 <i>Less Supplementary</i> 88,000	62,000	61,716	284	—
T.—An Bord Fuinnimh Núclicéigh (Grant-in-Aid) .. ..	10,000	—	10,000	—
U.—Grant to Royal National Lifeboat Institution ...	20,000	20,000	—	—
V.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund ...	700,000	341,286	358,714	—
X.—Grant to Air Companies <i>Original</i> Nil <i>Supplementary</i> £265,000	265,000	250,527	14,473	—
GROSS TOTAL <i>Original</i> ... £25,394,000 <i>Supplementary</i> 1,052,000	£26,446,000	25,682,075	886,783	1:2,858
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £763,925	
			Surplus of Appropriations in Aid realised	
Deduct— W.—Appropriations in Aid <i>Original</i> £3,746,000 <i>Less Supplementary</i> 1,330,000	2,416,000	2,787,684	£371,684	
NET TOTAL <i>Original</i> £21,648,000 <i>Supplementary</i> 2,382,000	£24,030,000	22,894,391	Total Surplus to be surrendered £1,135,609	

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

- A.—The increases in expenditure on security arrangements at airports and the continued employment of staff expected to transfer to Aer Rianta Teoranta resulted in higher expenditure than anticipated.
- B.1.—Excess due to higher expenditure than anticipated on travelling and subsistence, and on courses for radio and air traffic control officers in connection with the introduction of new equipment at Shannon airport for Eurocontrol purposes.
- B.2.—Excess is due to payment of arrears of rental of certain private wires for radio, meteorological and air traffic control services.

- C.—Savings arose because proposals for the purchase of airborne flight checking equipment were not proceeded with and delivery of radar equipment for the meteorological service was delayed.
- G.1.—An anticipated payment of £25,000, approximately, did not materialise in one case due to the non-completion of legal formalities.
- G.2.—Savings were due mainly to a number of projects which had to be deferred owing to shortage of architectural and engineering staff and others which did not proceed as quickly as anticipated.
- H.—Savings caused by a falling off in the use of public transport by state staff at Shannon airport.
- I.—The saving of £22,000 arose because the initial payment for a new navigational aid system at Shannon airport could not be made in March, 1973, as anticipated.
- K.1.—The pattern of expenditure on this subhead is irregular and accurate estimation is not possible.
- K.2.—The excess is due to increases (including arrears) of pensions and allowances to seamen and their dependants (No. 19 of 1946).
- M.—Savings because of the failure of some firms to claim grants approved.
- O.—Savings due to delays by bottled gas company in claiming grants approved plus a drop in applications.
- P.—Savings due to the fact that the work of one Commission did not proceed as quickly as anticipated.
- Q.—One county council made no claim against its allocation.
- R.—Some agreements were completed too late for payments to be made within the financial year.
- T.—An Bord Fuinnimh Núi cléigh was not established during the year therefore no expenditure was incurred under this subhead.
- V.—The transfer of departmental staff to Aer Rianta did not proceed as quickly as anticipated.
- X.—Savings due to fluctuations in the cost of war risk insurances.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1965			
	<i>Original</i>	£70,000	
	<i>Less Supplementary</i>	47,000	
		<hr/> 23,000	36,150
2. Receipts under the Merchant Shipping and Mercantile Marine Acts			
	<i>Original</i>	£14,500	
	<i>Less Supplementary</i>	7,000	
		<hr/> 7,500	8,988
3. Passenger load fee at airports			
	<i>Original</i>	£590,000	
	<i>Less Supplementary</i>	222,000	
		<hr/> 368,000	457,000



# Vote 41

		<u>Estimated</u> £	<u>Realised</u> £
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities			
<i>Original</i>	£245,000		
<i>Less Supplementary</i>	9,000		
		236,000	148,851
5. Recoupment from Eurocontrol Organisation of en-route facilities costs ... ..		120,000	139,223
6. American Grant Counterpart Fund—Recoupment of expenditure on technical assistance (Subhead M) ...		2,000	967
7. Miscellaneous receipts ... ..		59,350	67,577
8. Surplus on Aer Rianta Teoranta Operating Accounts, Dublin, Shannon and Cork Airports			
<i>Original</i>	£1,955,150		
<i>Less Supplementary</i>	990,000		
		965,150	1,193,413
9. Sales and Catering Service year ended 31st March, 1972			
<i>Original</i>	£360,000		
<i>Less Supplementary</i>	55,000		
		305,000	305,568
10. Shanwick communications charges ... ..		330,000	329,947
TOTAL			
<i>Original</i>	£3,746,000		
<i>Less Supplementary</i>	1,330,000		
		£2,416,000	£2,787,684

1. The excess was due to an unanticipated increase in receipts towards the end of the financial year.
2. The level of receipts increased towards the end of the year.
3. Receipts at the end of the year were higher than expected.
5. As this was the first full year of operation it was not possible to estimate receipts accurately.
6. Recoupment of grant (£570) paid on 30th March, 1973, under Subhead M (technical assistance) was deferred to 1973–1974.
7. Excess due mainly to increased receipts from radiotelegraph traffic at coast radio stations.
8. Despite a rebate in respect of domestic landing fees the position improved towards the end of the financial year.

## EXTRA REMUNERATION (exceeding £100)

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

Four hundred and forty-one employees received sums varying from £101 to £2,240 in respect of extra attendance. The total amount paid in respect of overtime was £1'4,420.

## NOTES

Subhead B.1 includes expenditure of £627 incurred in connection with an aircraft accident over Wicklow bay on 18th August, 1970 (S.98/46/67) and a sum of £519 lodged in court in respect of a claim for compensation arising out of an accident to an officer of the Department (S.105/4/59).

Subhead H includes expenditure on subsidised transport of immigration officials (£408), Customs and Excise staff (£1,176), Post Office staff (£1,356) and Department of Agriculture and Fisheries staff (£120) (S.99/63/42).

An *ex-gratia* payment of £51 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 £15 were made to two officers :—

- (1) in respect of damage caused to a watch while on official duty (£5) (E.109/41/41).
- (2) in respect of damage caused to a private car following an accident involving a radio service vehicle (£10) (D.106/17/62).

A payment of £4 to a member of the coast life saving service (since retired) was written off as irrecoverable (S.105/4/59).

Expenditure of £2,514 was incurred on remuneration of staff on loan, without repayment, to other Departments.

Details of expenditure on Commissions, Committees and Special Inquiries (Subhead P) are as follows :—

Commission, Committee or Special Inquiry	Expenditure	
	Total for year ended 31st March, 1973	Total to 31st March, 1973
	£	£
Investigation into the efficiency of the Electricity Supply Board ... ..	5,069	17,102
Commission of Inquiry into the remuneration and conditions of service of aviation grades in this Department ... ..	189	315
Survey of Internal Air Services ... ..	1,100	1,100
£	6,358	18,517

D. Ó RÍORDÁIN,  
*Accounting Officer.*

DEPARTMENT OF TRANSPORT AND POWER,  
28 Lúnasa, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST MARCH, 1973.

1971-72				1972-73			
Total	Shannon	Dublin	Cork	EXPENDITURE			
£	£	£	£	Total	Shannon	Dublin	Cork
				£	£	£	£
525,040	259,273	204,367	61,400	I. AIR NAVIGATION SERVICES			
73,520	42,053	26,041	5,426	Air Traffic Control			
				Salaries, Wages and Superannuation	386,104	263,172	79,331
				Other costs .. .. .	35,120	31,221	6,221
357,644	181,965	123,356	52,323	Meteorological Service			
54,067	19,582	28,153	6,332	Salaries, Wages and Superannuation	206,796	153,090	60,195
				Other costs .. .. .	19,172	35,694	6,152
				RADIO SERVICE			
661,642	440,005	168,239	53,398	Salaries, Wages and Superannuation	609,154	190,645	68,926
129,810	63,797	49,074	16,939	Maintenance of Radio Station .. ..	80,595	49,079	26,117
260,464	180,951	56,348	23,165	Other costs .. .. .	55,401	35,391	7,726
				II. AIRPORT MANAGEMENT			
				Administration			
433,970	145,905	242,774	45,291	Salaries, Wages and Superannuation	145,675	279,617	57,621
				Security Force			
463,567	184,941	201,877	76,749	Salaries, Wages and Superannuation	192,114	244,296	87,626
				Maintenance of Field and Buildings			
359,929	202,375	135,790	21,764	Salaries, Wages and Superannuation	248,944	210,709	37,890
145,075	65,457	73,519	6,699	Other Maintenance costs .. .. .	95,818	39,455	11,458
95,018	48,111	32,225	14,682	Rates .. .. .	65,797	13,544	18,631
11,000	11,000	—	—	Loss on operation of Airport Post Office	6,512	—	—
872,020	278,219	532,637	61,164	Other costs .. .. .	360,719	672,215	65,134
				III. CONTRIBUTION TO EUROCONTROL ..	144,858	—	—
113,600	113,600	—	—	TOTAL EXPENDITURE .. .. .	2,652,779	2,218,128	533,028
£4,556,966	2,237,234	1,874,400	445,332				

## STATE AIRPORTS (continued)

1971-72				1972-73			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
2,795,415	1,798,297	929,822	67,296	2,377,725	1,414,066	904,764	58,895
652,851	225,588	410,521	16,742	865,643	319,814	528,371	17,458
223,266	77,520	132,839	13,407	241,311	87,752	140,109	13,450
614,846	131,007	441,819	42,020	577,493	93,615	444,743	39,135
445,734	288,319	157,415	—	348,872	272,093	75,476	1,303
260,891	260,891	—	—	329,974	329,974	—	—
—	—	—	—	139,222	72,395	50,120	16,707
248,509	248,509	—	—	248,851	248,851	—	—
189,891	46,965	136,895	6,031	200,815	64,832	125,835	10,148
5,431,403	3,077,096	2,208,811	145,496	5,329,906	2,903,392	2,269,418	157,096
4,556,966	2,237,234	1,874,400	445,332	5,403,935	2,652,779	2,218,128	533,028
(+) 874,437	(+) 839,862	(+) 334,411	(-) 299,836	(-) 74,029	(+) 250,613	(+) 51,290	(-) 375,932
2,275,239	1,070,258	1,046,983	157,998	2,535,838	1,179,611	1,193,103	163,124
£1,400,802	230,396	712,572	457,834	2,609,867	928,998	1,141,813	539,056
STATEMENT OF CAPITAL EXPENDITURE				STATEMENT OF CAPITAL EXPENDITURE			
22,043,571	9,552,608	10,761,907	1,729,056	26,906,574	12,905,405	12,199,443	1,801,726
4,863,003	3,352,797	1,437,536	72,670	2,411,084	392,825	1,967,256	51,003
£26,906,574	12,905,405	12,199,443	1,801,726	29,317,658	13,298,230	14,166,699	1,852,729
619,404	185,201	375,702	58,501	1,061,792	185,201	817,940	58,651
Includes, on acquisition of land ..				Includes, on acquisition of land ..			



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	34,315,000	34,024,784	290,216	—
B.—Travelling and Incidental Expenses Original £1,045,000 Supplementary 100,000	1,145,000	1,269,899	—	124,899
C.—Accommodation and Building Charges .. .. .	2,500,000	2,646,203	—	146,203
D.—Conveyance of Mails .. .. .	1,516,000	1,541,228	—	25,228
E.—Postal and General Stores Original £1,800,000 Supplementary 330,000	2,130,000	1,813,499	316,501	—
F.—Engineering Stores and Equipment Original £10,490,000 Supplementary 4,230,000	14,720,000	14,075,371	644,629	—
G.—Telephone Capital Repayments .. .. .	7,020,000	7,024,115	—	4,115
H.—International Conferences and Conventions .. .. .	37,000	38,563	—	1,563
I.—Losses .. .. .	45,000	44,245	755	—
J.—Superannuation and other Non-effective Payments ..	1,730,000	1,765,590	—	35,590
K.—Commissions and Special Inquiries .. .. .	5,000	13,078	—	8,078
RADIO TELEFÍS ÉIREANN				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid) ...	3,463,000	3,405,000	58,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.2.—Grant for Capital Expenditure of Radio na Gaeltachta (Grant-in-Aid) ... ..	180,000	180,000	—	—
<b>GROSS TOTAL</b>				
Original £64,146,000				
Supplementary 4,660,000				
£68,806,000	67,841,575		1,310,101	345,676
			Surplus of Gross Estimate over Expenditure £964,425	
<b>Deduct—</b>	<b>Estimated</b>	<b>Realised</b>		
T.—Appropriations in Aid				
Original £17,749,000				
Supplementary 3,707,000				
21,456,000	21,095,160		£360,840	
<b>NET TOTAL</b>				
Original £46,397,000				
Supplementary 953,000				
£47,350,000	46,746,415			Net Surplus to be surrendered £603,585

In addition to the amounts accounted for in this Vote, a further sum of £155,000 was provided from the Vote for Increases in Pensions and Allowances (No. 49).

	Estimated	Realised
	£	£
EXTRA RECEIPTS PAYABLE TO EXCHEQUER		
Broadcasting Licence Fees ... ..	3,878,000	3,885,029

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

B.—Increased travelling and subsistence rates (£75,000) and higher incidental expenses than expected (£50,000).

C.—Increased expenditure on telephone buildings and sites.

E.—Reduced expenditure on postal and general stores (£123,000) ; mechanical transport (£53,000) ; computer rentals (£74,000) and telephone directory (£66,000).

F.—Increased expenditure on higher purchases of stores (£581,000) was more than offset by lower payments to contractors for works (£972,000) and lower expenditure on satellite and other international telecommunication circuits (£254,000).

K.—Increased expenditure on travelling and subsistence by the Broadcasting Review Committee.



## Vote 42

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
1. Recovery in respect of Telephone Capital expenditure							
<i>Original</i>	...	...	£13,730,000				
<i>Supplementary</i>	...	...	3,500,000				
						17,230,000	16,587,657
2. Receipts in respect of Savings services	..	..	..			1,270,000	1,380,814
3. Receipts in respect of Social Welfare services							
<i>Original</i>	...	...	£1,165,000				
<i>Supplementary</i>	...	...	207,000				
						1,372,000	1,372,000
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	..	..	..	..	..	99,000	99,000
5. Receipts in respect of services performed for the Revenue Commissioners	..	..	..	..	..	120,000	120,000
6. Provision of stores for other Government Departments	..					331,000	330,449
7. Sale of engineering stores	..	..	..	..	..	315,000	268,131
8. Sale of non-engineering stores	..	..	..	..	..	14,000	12,925
9. Receipts in respect of agency services performed for other Administrations	..	..	..	..	..	39,000	44,389
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	..	..	..			11,000	20,305
11. Contributions to Civil Servants' Widows' and Children's Pensions Scheme	..	..	..	..	..	220,000	251,047
12. Miscellaneous	..	..	..	..	..	435,000	608,443
TOTAL							
<i>Original</i>	...	...	£17,749,000				
<i>Supplementary</i>	...	...	3,707,000				
						£21,456,000	£2,095,160

1. Reduced receipts due to reduction in value of stores charged to suspense head of the Telephone Capital Account.
2. Some expenditure on savings services proper to the previous year was recovered in the year of account.
7. Less recoveries available for sale than expected.
8. Less stores available for sale than expected.
9. Receipts from the British Post Office more than expected.
10. Recoupment of the greater portion of the compensation allowances proper to the previous year was received in the year of account.
11. Higher contributions consequent on wage and salary increases.

12. These include the following :—

	£
(a) Commission on repurchase of stamps ... ..	3,793
(b) Special leave at cost of substitution ; refunds of wages overpaid	40,324
(c) Wireless examination fees and transmitting permits ... ..	41,036
(d) Carriage of newspapers by departmental vans ... ..	20,253
(e) Works carried out for and services rendered to outside bodies ...	174,336
(f) Renting of Post Office premises ... ..	52,707
(g) Void postal and money orders ... ..	18,000
(h) Staff on loan to outside bodies ... ..	19,941
(i) Advertising in Post Office publications ... ..	137,501
(j) Miscellaneous services performed for other Government Departments	24,397
(k) Services in connection with Census of Population ... ..	11,437

#### I.—LOSSES—CLASSIFIED SCHEDULE

	£
Theft from a departmental motor van of remittance letters containing £3,544 in cash between a head Post Office and sub-Post Offices by two postmen who were dismissed and prosecuted. A sum of £1,445 was recovered from the offenders ... ..	2,099
Burglary at a town sub-Post Office by unknown members of the public	1,965
Robbery from a departmental motor van of a remittance letter containing cash and stocks in transit between a head Post Office and a sub-Post Office by unknown members of the public ... ..	1,813
Robbery from a mail car of a remittance letter containing stocks in transit between a head Post Office and sub-Post Offices by unknown members of the public ... ..	1,293
Loss of a remittance letter containing cash in transit between a head Post Office and a town sub-Post Office ... ..	1,000
Theft from a departmental motor van 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 ... ..	762
Armed robbery from a departmental motor van of remittance letters containing £1,310 in cash in transit between a head Post Office and a sub-Post Office by two members of the public one of whom was prosecuted. A sum of £695 was recovered ... ..	615
Robbery from a departmental motor van of a remittance letter containing £850 in cash in transit between a head Post Office and a town sub-Post Office by members of the public, two of whom were prosecuted. A sum of £318 was recovered ... ..	532
Fraudulent withdrawals amounting to £671 from fourteen Savings Bank Accounts by a member of the public who was prosecuted. Sums of £141 recovered and £11 from balances in accounts opened by the offender were offset against the loss ... ..	519
Burglary at a head Post Office by unknown members of the public ...	459
Theft from a departmental motor van of remittance letters containing stocks in transit between a head Post Office and a town sub-Post Office by unknown members of the public ... ..	384
Robbery from a departmental motor van of remittance letters containing cash in transit between town sub-Post Offices and a head Post Office by unknown members of the public ... ..	266



## Vote 42

Theft from a departmental motor van of a remittance letter containing cash in transit between a sub-Post Office and a head Post Office by unknown members of the public ... ..	£	230
Theft of a remittance letter containing cash in transit between a town sub-Post Office and a head Post Office by a person unknown ...		200
Robbery at a sub-Post Office by two armed men, none of whom was apprehended ... ..		183
Burglary at a town sub-Post Office by unknown members of the public		135
Fraudulent withdrawals amounting to £134 from six Savings Bank Accounts by a member of the public who was prosecuted. A sum of £5 made good by the paying officers was offset against the loss ...		129
Misappropriation of £200 in cash by a sub-Post Office Assistant who was dismissed and prosecuted. Restitution of £85 was made by the offender ... ..		115
Failure of a Foreign Postal Administration to collect charges due on three cash-on-delivery parcels sent from this country ... ..		109
Losses ranging from £1 to £99 due to theft, fraud, etc. (105 cases) ...		2,283
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants ... ..		8,034

Compensation for loss or damage to parcels and letters—

	Loss £	Damage £	
Registered and insured parcels ... ..	2,695	1,970	
Other parcels ... ..	5,260	508	
Registered and insured letters ... ..	10,648	39	
	<u>£18,603</u>	<u>£2,517</u>	
			21,120
		TOTAL ...	<u>£44,245</u>

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

Fraudulent withdrawals from Savings Bank Accounts (3 cases) ...	£	339
Abstraction from postal packets (1 case) ... ..		12
Irregular negotiation of money orders (13 cases) ... ..		344
Theft, burglary and misappropriation of cash, stamps, etc. (4 cases) ...		3,323
		<u>£10,018</u>

### LOSSES OF STORES

Postal stores from stock during transit, etc. ... ..	£	19
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (72 cases) ... ..		1,176

Stores to the value of £10,385 were used in making good malicious damage, including thefts, from telephone kiosks. Compensation totalling £201 was received in twenty-two cases where prosecutions were undertaken.

Transactions during the year included 1,001,000 money orders amounting to £58,095,000 ; 10,998,000 postal orders amounting to £15,023,000 ; 3,222,000 Savings Bank deposits and withdrawals amounting to £72,565,000 and Postmasters' and other remittances amounting to £337,785,000. A total of 9,554,000 parcels were dealt with and engineering stores to the value of £12,772,000 were handled (figures are approximate).

#### EXTRA REMUNERATION (exceeding £100)

Nine thousand, four hundred and fifty-two officers received sums ranging from £101 to £1,728 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £3,333,746.

An *ex-gratia* payment of £450 was made to an assistant Solicitor for the performance of higher duties and extra attendance during the year (E.79/3/43).

#### NOTES

Sixty-eight claims totalling £3,692 and seven claims totalling £367 in respect of damage to vehicles, were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In one hundred and twenty-five 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 £6,880.

Thirty-two claims for repayment services amounting to £568 were abandoned as irrecoverable.

Claims totalling £169 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Four amounts totalling £51 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.

Commemoration, etc., stamps of the nominal value of £2,610 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

An *ex-gratia* payment of £200 was made to the wife of a Sub-Postmaster in respect of injuries sustained and loss incurred by her and her late husband as a result of a robbery (E.82/5/72).

An *ex-gratia* payment of £450 was made to a driver of a contractor's mail van in respect of injuries sustained and loss incurred by him when the van was hi-jacked (E.82/5/72).

An *ex-gratia* payment of £700 was made to a postman-driver of a Departmental motor van as a contribution towards his legal costs when the van was involved in a traffic accident (E.109/97/72).

An *ex-gratia* payment of £150 was made to a Sub-Postmaster in respect of the provision of accommodation for telephone carrier equipment which was later not required.

An *ex-gratia* payment of £118 was made to a member of the public in respect of injuries sustained and medical and other expenses incurred as a result of an alleged accident in a public telephone kiosk.

An *ex-gratia* payment of £125 was made to the owner of a van which was damaged when a telegraph pole fell on it during a storm.

An *ex-gratia* payment of £100 was made to a shopkeeper for damage to his premises and stocks as a result of a blockage of a sewer-pipe accidentally damaged in the course of duct laying.



## Vote 42

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1972-73.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st March, 1973
		£
Tribunal of Inquiry into the Television Programme on Illegal Moneylending ... ..	1969-70	31,723
Broadcasting Review Committee ... ..	1971-72	14,167

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

DEPARTMENT OF POSTS AND TELEGRAPHS,  
30th November, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## APPENDIX No. I

## ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1973

## SUMMARY

Estimated Expenditure (as revised for Supplementary Estimate)			Actual Expenditure		
Lines and Apparatus		Electric Light and Power	Lines and Apparatus		Electric Light and Power
Telegraph Services	Telephone Services	Common Services	Telegraph Services	Telephone Services	Common Services
£	£	£	£	£	£
758,000	17,230,000	117,000	529,892	*16,587,657	75,324
62,000	1,306,000	8,000	121,904	1,304,739	22,392
382,000	5,550,000	240,000	488,632	5,550,492	248,719
750	200,000	500	406	207,960	143
	<u>£25,854,250</u>			<u>£25,138,260</u>	

\*Excludes £650,000 for decrease in stock of engineering stores.



## APPENDIX No. II

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31st MARCH, 1973

RECEIPTS		£	£	ISSUES		£	£
Value of Stores in hand, 1st April, 1972—				Works and maintenance		.. ..	5,349,665
Stock at Rate Book prices on 31st March, 1972		.. ..	3,468,431 (a)	Other Government Departments		.. ..	129,718
Stores in transit on 31st March, 1972		.. ..	96,110	Repayment services		.. ..	30,539
Engineering Materials purchased		.. ..	3,564,541	Sales		.. ..	137,131
<i>Add</i>		.. ..	5,821,668	Factory for use in manufacture, plant, etc.		.. ..	54,485
Stores taken into stock in 1972-73 but not paid for on 31st March, 1973		.. ..	288,258	Value of stores in transit on 31st March, 1973		.. ..	30,249
Stores paid for on 31st March, 1972, but not taken into stock until 1972-73		.. ..	Nil	Value of stores in hand on 31st March, 1973		.. ..	3,774,639 (b)
<i>Deduct</i>		.. ..	6,109,926	(including stores, £791,966, awaiting repair or condemnation; for sale, £28,542)		.. ..	3,804,888
Stores taken into stock prior to 1st April, 1972, but not paid for on 31st March, 1972		£	223,937	Stocktaking adjustments		.. ..	750
Stores paid for on 31st March, 1973, but not taken into stock in 1972-73		.. ..	Nil				
Manufactured articles received from Factory at cost		.. ..	223,937				
Profit on Rate-Book prices		.. ..	5,885,989				
		.. ..	29,796				
		.. ..	26,850				
		.. ..	£9,507,176				
							£9,507,176

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

(b) Includes stores valued £1,852,000 charged to suspense head of the Telephone Capital Account.

## APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments  
for the Year 1972-73

1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances .. ..	£	£
		816,573
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme .. ..	49,557	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers .. .. .	117,754	167,311
3. (a) Gratuities to officers retiring with less than 10 years' service (section 6, Superannuation Act, 1859) .. ..	2,176	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954) .. .. .	269,882	
(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) .. .. .	77,040	
(d) Marriage Gratuities .. .. .	165,591	514,689
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) .. .. .	88,617	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts .. .. .	156,672	245,289
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) .. .. .		8,141
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921 .. .. .		3,213
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 .. ..		10,374
TOTAL ..		£1,765,590



## 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, 1973	Total for the previously expired period	Total to 31st March, 1973		Payments in the year ended 31st March, 1973	Total for the previously expired period	Total to 31st March, 1973
Balance on 31st March, 1972 ..	£ —	£ 588,193	£ —	Balance on 31st March, 1972 ..	£ 588,193	£ —	£ —
Advances from the Exchequer	17,230,000	94,151,858	111,381,858	Expenditure on works ..	17,237,657	92,238,051	109,475,708
Stores held under suspense head now allocated ..	650,000	—	—	Expenditure on stores not yet allocated (suspense head) ..	—	2,502,000	1,852,000
				Balance on 31st March, 1973 ..	54,150	—	54,150
TOTAL .. ..£	17,880,000	94,740,051	111,381,858	TOTAL .. ..£	17,880,000	94,740,051	111,381,858

DEPARTMENT OF POSTS AND TELEGRAPHS,  
30th November, 1973.

P. L. Ó COLMÁIN,  
*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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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	889,000	876,335	12,665	—
B.—Permanent Defence Force : Pay Original £13,458,000 Supplementary 3,151,000	16,609,000	16,442,520	166,480	—
C.—Permanent Defence Force : Allowances Original £873,000 Supplementary 360,000	1,233,000	1,148,773	84,227	—
D.—Reserve Defence Force : Pay, etc. Original £756,000 Supplementary 833,000	1,589,000	1,536,453	52,547	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances Original £44,000 Supplementary 10,000	54,000	50,829	3,171	—
F.—Civilians attached to Units : Pay, etc. Original £2,000,000 Supplementary 145,000	2,145,000	2,128,029	16,971	—
G.—Civil Defence	362,000	282,694	79,306	—
H.—Defensive Equipment	1,325,000	1,280,733	44,267	—
I.—Medicines and Instruments	47,000	45,278	1,722	—
J.—Mechanical Transport	1,097,000	923,295	173,705	—
K.—Provisions Original £694,000 Supplementary 119,000	813,000	878,747	—	65,747



# Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Petrol, Fuel Oils, etc. ..	178,000	167,766	10,234	—
M.—Clothing and Equipment	809,000	595,006	213,994	—
N.—Animals, Forage, etc. ..	32,000	30,061	1,939	—
O.1.—General Stores	616,000	613,251	2,749	—
O.2.—Helicopters				
<i>Original</i> £158,000				
<i>Supplementary</i> 193,000				
	351,000	342,941	8,059	—
P.—Naval Stores	736,000	463,341	272,659	—
Q.—Engineer Stores .. ..	33,000	26,173	6,827	—
R.—Solid Fuel, Electricity, Gas and Water				
<i>Original</i> £352,000				
<i>Supplementary</i> 46,000				
	398,000	421,851	—	23,851
S.—Buildings	1,073,000	505,609	567,391	—
T.—Barrack Services	358,000	328,284	29,716	—
U.—Transportation, etc.				
<i>Original</i> £149,000				
<i>Supplementary</i> 20,000				
	169,000	162,516	6,484	—
V.—Insurance				
<i>Original</i> £510,000				
<i>Supplementary</i> 20,000				
	530,000	549,235	—	19,235
W.—Expenses of Equitation Teams at Horse Shows ..	20,000	7,667	12,333	—
X.—Travelling and Incidental Expenses	108,000	109,510	—	1,510
Y.—Post Office Services	180,000	202,162	—	22,162
AA.—Military Educational Courses and Visits	30,000	27,124	2,876	—
BB.—Irish Red Cross Society (Grant-in-Aid)	37,000	29,566	7,434	—
CC.—Compensation				
<i>Original</i> £17,000				
<i>Supplementary</i> 26,000				
	43,000	35,188	7,812	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
DD.—Lands				
<i>Original</i> £33,000				
<i>Supplementary</i> 6,000				
	39,000	42,912	—	3,912
Balances Irrecoverable ..	—	852	—	852
	31,903,000	30,254,701	1,785,568	137,269
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate) .. ..	1,014,000	—	1,014,000	—
GROSS TOTAL				
<i>Original</i> £26,974,000				
<i>Supplementary</i> 3,915,000				
	£ 30,889,000	30,254,701	771,568	137,269
			Surplus of Gross Estimate over Expenditure £634,299	
	Estimated	Realised		
Deduct—				
Z.—Appropriations in Aid	656,000	670,822		Surplus of Appropriations in Aid realised £14,822
NET TOTAL				
<i>Original</i> £26,318,000				
<i>Supplementary</i> 3,915,000				
	£ 30,233,000	29,583,879		Total Surplus to be surrendered £649,121

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

C.—The saving is due to expenditure on certain allowances being less than was anticipated.

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 ; and to the deferment of other purchases.

J.—The saving is due to delays in the delivery of army vehicles.

K.—The excess is due to increased prices and increases in scales of rations.

L.—The saving is due to certain commitments in respect of petrol, fuel and oils not being met within the financial year.

M.—The saving is due to the non-delivery of certain items and delays in the receipt of accounts.

N.—The saving is due mainly to expenditure on the purchase of horses being less than expected.

P.—The saving is due to the non-purchase of vessels and to certain works not being carried out.



## Vote 43

Q.—The saving is due to requirements being less than was envisaged.

R.—The excess is due mainly to increased prices.

S.—The saving is due to the rate of progress on some major building contracts being slower than anticipated.

T.—The saving is due to requirements being less than anticipated.

W.—The saving is due to attendances at shows being less than was envisaged.

Y.—The excess is due mainly to increased charges.

AA.—The saving is due to courses not being availed of and fewer students attending particular courses.

BB.—The saving is due to expenditure not reaching the level anticipated.

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

DD.—The excess is due to expenditure on the provision of accommodation being greater than anticipated.

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
1. Lands and premises :							
(a) Revenue	...	...	...	...	£23,400		
(b) Sales	...	...	...	...	172,000		
						195,400	63,141
2. Sale of surplus stores and unserviceable clothing						25,000	29,715
3. Sale of hides and offals						2,000	9,156
4. Receipts from issues on repayment :							
(a) Supplies	...	...	...	...	£70,000		
(b) Stores	...	...	...	...	7,000		
						77,000	94,986
5. Revenue from bands						1,500	3,790
6. Receipts on discharge by purchase						14,000	14,599
7. Refunds in respect of treatment and maintenance of patients in military hospitals						27,000	43,068
8. Receipts for barrack services						3,500	5,405
9. Transport on repayment and refunds in respect of damaged vehicles						2,000	1,194
10. Show prizes						2,000	2,596
11. Refunds in respect of services of seconded officers						6,000	9,383
12. Repayments of sums advanced to officers for purchase of motor cars						20,000	29,784
13. Receipts from United Nations in respect of overseas allowances, stores, etc.						250,000	331,187
14. Miscellaneous						30,600	32,818
						£656,000	£870,822

1. The sale of certain properties was not completed within the year.
- 2-5, 7-12, 14. It was not possible to forecast with greater accuracy the receipts under these headings.
13. Receipts under this heading cover :—

Refund by United Nations of the sum of £331,187 in respect of the undermentioned expenses incurred in connection with the despatch of troops to Cyprus :—

	£
(i) overseas allowances ... ..	269,164
(ii) cost of temporary promotion, temporary chaplains, transport of troops, subsistence allowance, etc.	17,391
(iii) stores, etc. ... ..	39,203
(iv) employment of civilian employees, civilian medical practitioners, hospitalisation, postage, telephones, etc. ... ..	5,429

## LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1972-73 Vote	Cash Losses charged to Balances Irrecoverable 1972-73
	£	£
<b>I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED</b>		
1. Four cases of theft caused a loss of £126 (S.4/34/49 and S.4/9/59) ... ..	51	75
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. £200 was recovered against a gross loss of £1,909 (S.4/25/56, S.4/11/62 and S.4/87/34) ...	1,570	139
3. Six cases of damage to buildings (Government property) due to illegal entry resulted in a loss of £70 (S.4/34/49 and S.4/45/42) ...	70	—
4. Two cases of loss or damage to stores due to negligence resulted in a loss of £136. Disciplinary action was taken and £3 was recovered against the gross loss (S.4/34/49)	133	—
5. Repairs to civilian property damaged as a result of collision by military vehicles cost £147. Disciplinary action was taken against the drivers (S.4/25/56, S.4/87/34 and S.4/11/62) ... ..	147	—
<b>II.—OTHER LOSSES</b>		
6. Cases of damage to military vehicles not due to negligence including expenditure in- curred under mutual forbearance agree- ments, etc. The total amount involved was £3,868 of which sums amounting to £289 were recovered (S.4/25/56) ... ..	3,043	536



## Vote 43

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1972-73 Vote	Cash Losses charged to Balances Irrecoverable 1972-73
	£	£
7. Loss or damage to stores for which negligence could not be attributed (S.4/34/49, S.4/40/52, S.4/8/56 and S.4/25/56) ... ..	1,366	—
8. Debit balances on non-effective soldiers' accounts (S.4/25/56) ... ..	—	92
9. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/25/56) ... ..	335	—
10. A gate pillar and a roadside fence damaged as a result of a collision by army vehicles were repaired at a cost of £27 (S.4/25/56)	17	10
TOTAL ...£	6,732	352

### EXTRA REMUNERATION (exceeding £100)

Three military officers received allowances of £500 each from Vote 1 for performing duties as Aides-de-Camp to the President.

One military officer received an allowance of £320 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

One military officer received an allowance of £128 from Vote 20 for technical services rendered in connection with the inspection of industrial explosives.

Fifty-nine members of the staff received amounts varying from £101 to £571 in respect of overtime. The total amount paid in respect of overtime was £15,994.

### NOTES

This Account includes the sum of £14,902 in respect of pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £64,280 in respect of the pay and allowances of twenty-nine military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £7,861 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 £2,743 in respect of 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 £2,577 in respect of pay and allowances of military officers seconded to the Carlow/Kildare County Council on a grant-aided basis (S.4/6/52).

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). Assistance was also rendered to that Department in connection with the referendum held in May and December, 1972 (F.26/47/72).

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

Assistance was rendered to the Department of Agriculture and Fisheries in the commissioning of a Decca chain around the Irish coast (S.4/77/43).

Excavating equipment was loaned, without charge, to this Department by the Office of Public Works.

A clerical error in a tender submitted by a contractor resulted in the placing of a fresh order at an extra cost of £29 (S.9/4/52).

The Account includes *ex-gratia* payments :—

A total of £241 to three contractors in respect of clerical errors in tenders (S.9/13/39 and S.9/4/52).

S. Ó CEARNAIGH,  
*Oifigeach Cuntasaíochta.*

AN ROINN COSANTA,  
28 Meán Fómhair, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtáire Cuntas agus Ciste.*



ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 .. .. .	14,500	11,315	3,185	—
PENSIONS, ALLOWANCES, Etc.				
B.—Wound and Disability Pensions and Gratuities, etc. <i>Original</i> £295,000 <i>Supplementary</i> 10,000	305,000	315,409	—	10,409
C.—Allowances and Gratuities to Dependants, etc. <i>Original</i> £395,000 <i>Supplementary</i> 167,000	562,000	549,665	12,335	—
D.—Military Service Pensions <i>Original</i> £817,000 <i>Less Supplementary</i> 58,449	758,551	741,452	17,099	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1973 <i>Original</i> £2,268,000 <i>Less Supplementary</i> 50,000	2,218,000	2,179,755	38,245	—
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964	1,620	1,229	391	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	4,000	3,757	243	—
H.—Special Allowances under the Army Pensions Acts, 1923 to 1971, to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts <i>Original</i> £1,373,000 <i>Less Supplementary</i> 67,000	1,306,000	1,295,960	10,040	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—MacSwiney (Pension) Acts, 1950 to 1964 .. ..	1,426	1,426	—	—
J.—Travelling and Incidental Expenses .. ..	6,600	4,169	2,431	—
K.—Post Office Services .. ..	21,000	20,780	220	—
L.—Special Compensation—United Nations Force Original £10 Supplementary 6,449	6,459	3,489	2,970	—
M.—Grants in respect of the provision of Free Travel, Electricity and Television Licences to certain Veterans of the War of Independence and Civil Servants of the First or Second Dáil Original £283,000 Supplementary 30,000	313,000	303,105	9,895	—
N.—Funeral Grants in respect of deceased Special Allowance holders and Military Service Pensioners Original £23,000 Supplementary 26,000	49,000	51,550	—	2,550
GROSS TOTAL				
Original £5,503,156 Supplementary 64,000	£ 5,567,156	5,483,061	97,054	12,959
			Surplus of Gross Estimate over Expenditure £84,095	
Deduct—				
O.—Appropriations in Aid Original £50,156 Supplementary 14,000	Estimated 64,156	Realised 62,195	Deficiency of Appropriations in Aid realised £1,961	
NET TOTAL				
Original £5,453,000 Supplementary 50,000	£ 5,503,000	5,420,866	Net Surplus to be surrendered £82,134	

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

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

£24,256



## Vote 44

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

- A.—The saving is due to vacancies not being filled.  
 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.  
 L.—The saving is due to the cost of compensation claims being less than anticipated.  
 N.—The excess is due to the payment of a greater number of funeral grants than was anticipated.

### APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Contributions to Pension Scheme for Widows and Children of Officers					
	<i>Original</i>	..	..	£47,000	
	<i>Supplementary</i>	..	..	14,000	
				61,000	57,655
2. Refunds of overpayments				2,156	3,207
3. Recoveries in respect of pension liability				970	1,329
4. Miscellaneous				30	4
TOTAL					
	<i>Original</i>	..	..	£50,156	
	<i>Supplementary</i>	..	..	14,000	
				£64,156	£62,195

### 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	908
C	280
D	517
E	873
H	2,060

The sum of £717,990 received from the Vote for Increases in Pensions and Allowances was credited as follows :—

<i>Subhead</i>	£
B	43,000
C	58,000
D	119,000
E	300,000
F	245
H	197,536
I	209
	£717,990

S. Ó CEARNAIGH,  
*Oifigeach Cuntasatochta.*

AN ROINN COSANTA  
 26 Meán Fómhair. 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtóir Cuntas agus Tiste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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	1,600,000	1,516,935	83,065	—
B.—Travelling and Incidental Expenses .. .. .	252,000	270,014	—	18,014
C.—Post Office Services	64,000	68,742	—	4,742
D.—Repatriation and Maintenance of Destitute Irish Persons Abroad .. .. .	9,000	14,122	—	5,122
E.—Cultural Relations with other Countries (Grant-in-Aid) ..	20,000	20,000	—	—
F.—Information Services	45,000	42,410	2,590	—
G.—Contribution to the Irish Council of the European Movement (Grant-in-Aid)	5,000	4,984	16	—
I.—Compensation				
Original	Nil			
Supplementary	£19,012			
	19,012	19,012	—	—
	2,014,012	1,956,219	85,671	27,878
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	19,002	—	19,002	—
GROSS TOTAL				
Original	£1,995,000			
Supplementary	10			
	£1,995,010	1,956,219	66,669	27,878
			Surplus of Gross Estimate over Expenditure	
			£38,791	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
			£8,846	
Deduct—				
H.—Appropriations in Aid ...	16,000	24,846		
			Total Surplus to be surrendered	
NET TOTAL				
Original	£1,979,000			
Supplementary	10			
	1,979,010	1,931,373	£47,637	



## Vote 45

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

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

B and C.—The use of certain services provided for in these subheads proved greater than anticipated.

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

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

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómalaírt in respect of staff seconded and services provided ... ..	3,150	4,055
2. Receipts from sale of information booklets and films ...	1,450	893
3. Repayment of Repatriation and Maintenance Advances ...	7,500	13,432
4. Miscellaneous ... ..	3,900	6,466
	<u>£16,000</u>	<u>£24,846</u>

1. The sum of £4,055 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)

Seven officers received sums varying from £101 to £207 for overtime. The total amount paid in respect of overtime was £3,703.

### NOTES

The sum of £166,513 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 £434 spent on the purchase of gifts for presentation officially to foreign dignitaries (S. 71/10/67).

The Account includes payments totalling £62 in respect of damage to Embassy premises in Dublin (S.71/3/63 and S. 71/20/51).

### REPATRIATION ADVANCES

Balance outstanding, 1st April, 1972	£	8,008
Advances, 1972-73 (Subhead D) ...		<u>14,122</u>
	£	22,130
Amount recovered (Subhead H) ...	13,432	
Written off ... ..	<u>1,188</u>	
		<u>14,620</u>
Balance outstanding, 31st March, 1973 ... ..		<u>£7,510</u>

## CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31st MARCH, 1973

				£
Balance on 1st April, 1972	...	...	...	3,159
Grant-in-Aid, 1972-73	...	...	...	20,000
				<u>23,159</u>
Expenditure, 1972-73	...	...	...	19,649
				<u>£3,510</u>
Balance on 31st March, 1973	...	...	...	

HUGH McCANN,  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS,  
30th November, 1973.

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.

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 ..	46,500	48,257	—	1,757
A.2.—Travelling and Incidental Expenses .. .. .	15,000	12,328	2,672	—
ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT				
B.1.—Contribution towards the Expenses of the Organisation .. .. .	27,500	26,312	1,188	—
B.2.—Travelling and Incidental Expenses .. .. .	700	1,043	—	343
UNITED NATIONS				
C.1.—Contribution to the United Nations .. .. .	104,300	101,696	2,604	—
C.2.—Travelling and Incidental Expenses .. .. .	19,000	13,491	5,509	—
C.3.—Contribution to the United Nations Children's Fund ..	36,600	35,649	951	—
C.4.—Contribution towards Expanded Programme of Technical Assistance .. ..	45,300	44,136	1,164	—
C.5.—Contribution to the United Nations Refugee Fund ..	6,900	7,443	—	543
C.6.—Contribution to the United Nations Relief and Works Agency .. .. .	26,000	24,916	1,084	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.7.—Contribution to the United Nations Special Fund ..	76,800	74,747	2,053	—
C.8.—Contribution to the United Nations Trust Fund for South Africa .. ..	1,300	1,345	—	45
C.9.—Contribution to the United Nations Consolidated Educational and Training Programme for South Africans	2,400	2,482	—	82
INTERGOVERNMENTAL LEGAL BODIES				
D.1.—Subscriptions to Intergovernmental Legal Bodies	2,600	2,689	—	89
D.2.—Travelling and Incidental Expenses .. ..	2,500	3	2,497	—
GENERAL AGREEMENT ON TARIFFS AND TRADE				
E.1.—Contribution to the General Agreement on Tariffs and Trade .. ..	8,500	8,084	416	—
E.2.—Travelling and Incidental Expenses .. ..	200	184	16	—
GROSS TOTAL	£ 422,100	404,805	20,154	2,859
			Surplus of Gross Estimate over Expenditure £17,295	
			Deficiency of Appropriations in Aid realised	
			£69	
<i>Deduct—</i> F.—Appropriations in Aid ...	100	31	Net Surplus to be surrendered £17,226	
NET TOTAL ... ..	£ 422,000	404,774		

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds ... .. £6,495



## Vote 46

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

- A.2, C.2 and D.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 expected.
- B.2.—Travelling in connection with O.E.C.D. business proved greater than was anticipated.
- C.5.—Excess due to fluctuation in the rate of exchange.

HUGH McCANN.  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS,  
30th November, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

# OVERSEAS TRAINEE FUND

## ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE OVERSEAS TRAINEE FUND IN THE YEAR ENDED 31ST MARCH, 1973

RECEIPTS	PAYMENTS
£	£
Balance on 1st April 1972	Grants:—
...	Study visit by official of Indian Institute (E. 86/7/63) ... 200
...	Study visit by five administrators from Figi, Cyprus, Tibet and
...	Gambia (E. 86/7/63) ... .. 198
...	Seminar for International Union of Local Authorities (E.86/7/63) 58
...	Balance on 31st March, 1973 ... .. 13,545
£14,001	£14,001

HUGH McCANN,  
*Accounting Officer.*

30th November, 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.

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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> £2,309,000				
<i>Supplementary</i> 135,000				
	2,444,000	2,449,281	—	5,281
B.—Travelling and Incidental Expenses				
<i>Original</i> £175,000				
<i>Supplementary</i> 26,000				
	201,000	197,023	3,977	—
C.—Post Office Services				
<i>Original</i> £947,000				
<i>Supplementary</i> 408,000				
	1,355,000	1,353,422	1,578	—
D.—Insured Persons' Medical Certificates ...	313,920	313,641	279	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952 ...				
<i>Original</i> £25,648,000				
<i>Supplementary</i> 600,000				
	26,248,000	26,248,000	—	—
F.—Investment Return ...	61,000	40,203	20,797	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £23,550,000				
<i>Supplementary</i> 1,950,000				
	25,500,000	24,983,322	516,678	—
H.—Children's Allowances ...	17,650,000	17,252,846	397,154	—
I.—Unemployment Assistance				
<i>Original</i> £12,400,000				
<i>Supplementary</i> 1,900,000				
	14,300,000	14,050,590	249,410	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Widows' and Orphans' Non-Contributory Pensions <i>Original</i> £3,950,000 <i>Supplementary</i> 411,000	4,361,000	4,347,180	13,820	—
K.—Miscellaneous Grants and Allowances <i>Original</i> £2,909,000 <i>Supplementary</i> 858,000	3,767,000	3,721,778	45,222	—
M.—Losses ... ..	—	1,030	—	1,030
N.—Extra-Statutory Grants ...	—	4,755	—	4,755
	96,200,920	94,963,071	1,248,915	11,066
<i>Deduct—</i> Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ... ..	270,000	—	270,000	—
GROSS TOTAL <i>Original</i> £89,912,920 <i>Supplementary</i> 6,018,000	£ 95,930,920	94,963,071	978,915	11,066
			Surplus of Gross Estimate over Expenditure £967,849	
<i>Deduct—</i> L.—Appropriations in Aid <i>Original</i> £2 845,920 <i>Supplementary</i> 326,000	Estimated 3,171,920	Realised 3,191,820	Surplus of Appropriations in Aid realised £19,900	
NET TOTAL <i>Original</i> £87,067,000 <i>Supplementary</i> 5,692,000	£ 92,759,000	91,771,251	Total Surplus to be surrendered £987,749	

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

F.—Decrease due to fall in interest rate.

G.—Saving attributable to the number of pensions in payment and the average weekly value thereof being less than anticipated.

H.—Average monthly value of allowances was less than expected.



**Vote 47**

M.—The charge to this subhead represents assistance paid in error and irrecoverable (S.73/3/54).

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
	<u>£</u>	<u>£</u>
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund		
<i>Original</i> ... .. £2,316,000		
<i>Supplementary</i> ... .. 326,000		
	<u>2,642,000</u>	<u>2,677,643</u>
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 ... ..	425,000	477,765
3. Recoveries of Social Assistance overpaid ... ..	22,000	54,598
4. Miscellaneous ... ..	82,920	111,814
	<u>                </u>	<u>                </u>
TOTAL		
<i>Original</i> ... .. £2,845,920		
<i>Supplementary</i> ... .. 326,000		
	<u>£3,171,920</u>	<u>£3,191,820</u>

2. The valuation figures (on which contributions are based) were less than anticipated in a number of areas.

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

## EXTRA REMUNERATION (exceeding £100)

Two Agents received £327 and £194, respectively, for the performance of Inspector of Agents duties.

Seven Executive Officers, seventeen Staff Officers, seventy-two Clerical Officers, one hundred and four Clerical Assistants, two Paperkeepers, ten Messengers and two Temporary Clerical Assistants received sums ranging from £101 to £594 for the performance of higher duties and/or overtime. Among these officers were five Clerical Officers and twenty-one Clerical Assistants who received sums up to a maximum of £192 for overtime from the Vote for the Office of the Revenue Commissioners (No. 7), one Clerical Officer received £464 for overtime from the Vote for the Department of Labour (No. 39) and two Executive Officers and one Clerical Officer received sums up to a maximum of £571 for overtime from the Vote for the Department of Posts and Telegraphs (No. 42). The total amount paid for overtime by the Department during the year was £52,797.

## 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) ... ..	13,632
Children's Allowances ... ..	1,083
Unemployment Assistance ... ..	9,426
Widows' and Orphans' Non-contributory Pensions ... ..	680
Deserted Wives' Allowances ... ..	2

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) ... ..	7,000
Children's Allowances ... ..	191
Unemployment Assistance ... ..	422
Widows' and Orphans' Non-contributory Pensions ... ..	229

F. A. HYNES,  
*Oifigeach Cuntasaiochta.*

AN ROINN LEASA SHÓISIALAIGE,  
29 Samhain, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1973, 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 Health Boards, 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	800,000	772,962	27,038	—
B.1.—Travelling and Incidental Expenses .. .. .	39,500	40,090	—	590
B.2.—Post Office Services ..	26,000	29,332	—	3,332
C.1.—Superintendent and District Registrars .. .. .	3,500	2,389	1,111	—
C.2.—Microfilming of Records in Oifig an Ard-Chláraitheora	26,000	27,286	—	1,286
D.—Expenses in connection with the World Health Organisation and other International Bodies .. .. .	47,000	48,504	—	1,504
E.—Statutory Inquiries .. ..	100	264	—	164
F.—Developmental, Consultative and Advisory Bodies ...	34,000	34,499	—	499
GRANTS				
G.—Grants to Health Boards, etc. Original £51,498,000 Supplementary 5,915,000	57,413,000	57,386,526	26,474	—
H.—Contributions to Health Boards for the Improvement of County Homes and for alternative accommodation for certain classes hitherto maintained therein	275,000	274,980	20	—
I.—Grants to Voluntary Agencies	35,000	38,404	—	3,404
J.—Grant to An Bord Altranais	100	—	100	—
K.1.—Hospitals Trust Fund—Voluntary Hospitals' Deficits (Grant-in-Aid) Original £7,750,000 Supplementary 1,650,000	9,400,000	9,400,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
K.2.—Hospitals Trust Fund— Capital Expenditure (Grant-in-Aid) <i>Original</i> £2,350,000 <i>Supplementary</i> 650,000	3,000,000	3,000,000	—	—
MISCELLANEOUS				
L.—Dissemination of Information on Health and Health Services .. .. .	90,000	88,118	1,882	—
M.—Vaccine Lymph Supply .. <i>Original</i> £1,500 <i>Supplementary</i> 3,500	5,000	5,003	—	3
N.—Supplements to Pensions of certain District Medical Officers .. .. .	2,200	1,443	757	—
O.—Training Scheme for Health Inspectors .. .. .	24,500	26,354	—	1,854
P.—Fluoridation of Public Water Supplies .. .. . <i>Original</i> £20,000 <i>Less Supplementary</i> 14,000	6,000	3,925	2,075	—
Q.—Expenses in connection with the implementation of the Health Act, 1970 <i>Original</i> £40,000 <i>Supplementary</i> 10,500	50,500	50,439	61	—
GROSS TOTAL <i>Original</i> £63,062,400 <i>Supplementary</i> 8,215,000	£71,277,400	71,230,518	59,518	12,636
			<div style="text-align: center;"> <span style="font-size: 1.2em;">{</span>  Surplus of Gross Estimate over Expenditure £46,882 </div>	
	Estimated	Realised	<div style="text-align: center;"> <span style="font-size: 1.2em;">{</span>  Surplus of Appropriations in Aid realised </div>	
R.—Appropriations in Aid <i>Original</i> £5,034,400 <i>Less Supplementary</i> 250,000	4,784,400	4,807,549	£23,149	
NET TOTAL <i>Original</i> £58,028,000 <i>Supplementary</i> 8,465,000	£66,493,000	66,422,969	<div style="text-align: center;"> Total Surplus to be surrendered £70,031 </div>	



## Vote 48

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

- A.—Saving mainly due to unfilled vacancies.
- B.2.—The cost of additional telephone facilities for staff housed in offices rented during the year is responsible for the excess.
- C.1.—Increases in allowances for which provision had been made, did not become effective during the year.
- C.2.—The work of microfilming the records progressed during the year to a greater extent than had been envisaged.
- D.—The number of visits abroad by officers, in connection with E.E.C. matters, were greater than had been anticipated.
- E.—Expenditure was in respect of the expenses of two committees set up during the year under Section 24 of the Health Act, 1970.
- I.—The expenditure of the bodies to which grants are payable was greater than anticipated, due mainly to increases in remuneration and general institutional costs.
- N.—The saving was mainly as a result of deaths of pensioners participating in the scheme.
- O.—Application of cost of living increases to the allowances payable to the Trainees was responsible for the excess.
- P.—The rate of progress in completing the smaller schemes remaining was slower than had been expected.

### APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Scheme of health contributions by persons with limited eligibility			
	<i>Original</i> ... ..	£5,000,000	
	<i>Less Supplementary</i> ... ..	250,000	
		<hr/>	
		4,750,000	4,735,943
2. Searches and certified copies of entries of births, deaths and marriages	... ..	15,500	19,097
3. Recovery from health boards of cost of training of Health Inspectors	... ..	16,000	19,867
4. Miscellaneous	... ..	2,900	32,642
		<hr/>	<hr/>
	<b>TOTAL</b>		
	<i>Original</i> ... ..	£5,034,400	
	<i>Less Supplementary</i> ... ..	250,000	
		<hr/>	
		£4,784,400	£4,807,549

4. Surplus due to the recovery of the cost of staff loaned to the General Medical Services (Payments) Board which was established on 28th July, 1972.

## NOTES

The total amount paid in respect of overtime was £1,087.

Expenditure in respect of the Committee on Dental Caries and Fluorides included under subhead F, amounted to £15,013, bringing expenditure to 31st March, 1973, in connection with that Committee to £63,835.

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

AN ROINN SLÁINTE,  
26 Iúil, 1973.

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,

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



# Vote 49 INCREASES IN PENSIONS AND ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1973, compared with the sum granted, for payment of increases in certain pensions, allowances and retired pay in respect of public service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in Certain Pensions, Allowances and Retired Pay ... ..	2,370,000	2,370,000	—	—

## DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service ... ..	520,000	520,010
National and Secondary School Teachers ... ..	502,000	502,000
Garda Síochána ... ..	617,000	617,000
Resigned and Dismissed members of the Royal Irish Constabulary ... ..	13,000	13,000
Defence Forces:—		
Retired Pay and Pensions ... ..	300,000	300,000
Wound and Disability Pensions and Allowances ... ..	101,000	101,000
Military Service Pensions ... ..	119,000	119,000
Special Allowances ... ..	197,536	197,536
Connaught Rangers and Pension under the MacSwiney (Pension) Acts ... ..	454	454
Local Authorities ... ..	10	—
	<u>£2,370,000</u>	<u>£2,370,000</u>

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
19th October, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*

# REMUNERATION

Vote 50

ACCOUNT of the sum expended, in the year ended 31st March, 1973, compared with the sum granted, for Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Remuneration of Civil Servants	£ 111,800	£ 111,800	£ —	£ —

## EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	
		£
1	President's Establishment .. .. .	800
5	Comptroller and Auditor General .. .. .	5,000
23	Courts ... .. .	100,000
33	National Gallery .. .. .	6,000
		£ 111,800

C. H. MURRAY,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
17th October, 1973.

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

SEÁN MAC GEARAILT,  
*Ard-Reachtaire Cuntas agus Ciste.*



# CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st MARCH, 1973

RECEIPTS		PAYMENTS	
Balance at 1st April, 1972	.. .. .	Balance of Fund at 31st March, 1973	.. .. .
	£ 20,000		£ 20,000
	<u>£20,000</u>		<u>£20,000</u>

DEPARTMENT OF FINANCE,  
26th November, 1973.

C. H. MURRAY,  
*Accounting Officer.*

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

SEÁN MAC GEARAILT,  
*Ard-Reachtair Cuntas agus Ciste.*

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