



ACCOUNTS OF THE PUBLIC SERVICES, 1973-74

APPROPRIATION ACCOUNTS

1973-74

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1974, 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))*

Gross Expenditure	Estimated	Actual
471	£	£
Original estimates	759,747,292	
Supplementary and Additional		
871		
<hr/>		
<i>Deduct—</i>		
Appropriations in Aid		
Original estimates	51,783,292	
Supplementary do.	9,811,320	
		61,594,612 63,171,450

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ACCOUNTS OF THE PUBLIC SERVICES, 1973-74

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year

1. The audited accounts are summarised on page xxxi. The amount to be surrendered as shown in the summary is £22,747,746 arrived at as follows :—

Gross Expenditure	Estimated £	Actual £
Original estimates . .	759,747,292	
Supplementary and Additional estimates	73,143,910	
	<hr/>	
	832,891,202	811,720,294
<i>Deduct—</i>		
Appropriations in Aid		
Original estimates . .	51,783,292	
Supplementary do.	9,811,320	
	<hr/>	
	61,594,612	63,171,450
Net Expenditure	<hr/>	<hr/>
	£771,296,590	£748,548,844
Amount to be surrendered		<hr/>
	£22,747,746	

This represents 2.9 per cent. of the supply grants, as compared with 2 per cent. in the previous year.

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

Exchequer Extra Receipts

2. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £4,810,428.

Surrender of Balances on 1972-73 Votes

3. The balances due to be surrendered out of Votes for the public services for 1972-73 amounted to £12,903,853. I hereby certify that these balances have been duly surrendered. I further certify that the excess on Vote 24 referred to in paragraph 3 of the report for the year 1971-72, amounting to £7,664, has been made good by a Vote of the Oireachtas granting a sum of £7,664.

Stock and Store Accounts

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

5. Statement of Receipts into the Central Fund for the Year ended 31 March, 1974

REVENUE:—	£
Customs and Excise Duties	254,215,000
Estate, etc., Duties and Stamps	27,941,000
Income Tax, Sur-tax and Corporation Profits Tax	244,379,000
Value-Added Tax (including Turnover and Wholesale Taxes)	137,015,000
Motor Vehicle Duties	24,349,619
Post Office	46,300,000
Interest on Advances from the Central Fund	34,945,461
Sundry Receipts	21,997,031
Agricultural Levies	1,771,370
	<u>792,913,481</u>

REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1971	1,506,809
Nitrigin Éireann Teo., Acts, 1963 and 1970	50,598
Sea Fisheries Acts, 1952 to 1970	166,988
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1970	22,310
National Building Agency Ltd., Acts, 1963 to 1974	31,493
Tourist Traffic Acts, 1939 to 1955	117
Insurance Act, 1953, Section 2 (4)	31,767
Turf Development Acts, 1946 to 1968	615,067
Industrial Credit Acts, 1933 to 1971	260,732
European Communities Act, 1972	688,083
Redundancy Payments Act, 1967	295,000
Taiscí Stáit Teo., Act, 1963	100
Broadcasting Authority Acts, 1960 to 1973	433,500
	<u>4,102,564</u>

MONEY RAISED BY CREATION OF DEBT:—

Telephone Capital Acts, 1924 to 1973	24,000,000
Savings Certificates	9,840,000
Ways and Means Advances	525,077,602
Exchequer Bills	468,000,000
Prize Bonds	3,000,000
Tax Reserve Certificates	473,490
6½% Investment Bonds	580,000
National Instalment-Saving	4,842,176
Ireland 6½% Notes, 1973-81	19,905,308
11% National Loan, 1993-98	21,207,352
9½% Investment Bonds	2,590,000
9% Algemene Bank Nederland Loan	15,515,904
Other Borrowings	7,386,487
	<u>1,102,418,319</u>

TOTAL RECEIPTS .. £1,899,434,364

Statement of Issues from the Central Fund for the Year ended 31 March, 1974

CENTRAL FUND SERVICES:—

	£
Public Debt Services	125,853,681
Road Fund	16,167,200
Annuities, Pensions, Salaries, Allowances, Returning Officers' Expenses and Miscellaneous	1,051,403
Contribution to E.E.C. Budget	5,972,277
SUPPLY SERVICES	752,186,031
	<u>901,230,592</u>

ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1971	1,300,000
Local Loans Fund Acts, 1935 to 1972	68,680,000
Telephone Capital Acts, 1924 to 1973	24,000,000
Sea Fisheries Acts, 1952 to 1970	1,132,000
Transport Acts, 1964 to 1974	3,126,000
Insurance Act, 1953, Section 2 (4)	31,767
Tourist Traffic Acts, 1939 to 1955	71,680
Broadcasting Authority Acts, 1960 to 1973	602,500
National Stud Acts, 1945 to 1969	249,000
Industrial Credit Acts, 1933 to 1971	2,500,000
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1970	3,156,000
Gaeltacht Industries Acts, 1957 to 1971	2,000,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	1,625,000
Fóir Teoranta Acts, 1972 and 1973	3,261,000
National Building Agency Ltd., Acts, 1963 to 1974	1,000,000
Agricultural Credit Acts, 1927 to 1972	8,000,000
European Communities Act, 1972	4,736,971
Redundancy Payments Act, 1967	235,000
	<u>125,706,918</u>

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	330,453,879
Exchequer Bills	468,000,000
Prize Bonds	3,349,000
Savings Certificates	9,700,000
Tax Reserve Certificates	1,925,059
6½% Investment Bonds	3,835,000
National Instalment-Saving	2,695,386
7½% Exchequer Stock, 1973	1,771,411
8½% Conversion Stock, 1973	41,884,605
Other Borrowings	8,880,000
	<u>872,494,340</u>
TOTAL ISSUES	<u>£1,899,431,850</u>

6. The revenue from Agricultural Levies, as shown in paragraph 5, £1,771,370, represents the following receipts into the Central Fund in respect of "Own Resources" collected under E.E.C. Regulations:—

(1) Revenue Commissioners—Levies under the Common Agricultural Policy (see also paragraph 11)	£
.. .. .	990,000
(2) Department of Agriculture and Fisheries—Monetary Compensatory Amounts (see also paragraph 41)	
.. .. .	573,489
(3) Comhlucht Siúicre Éireann Teo.—Sugar storage levies	
.. .. .	207,881

Contribution to E.E.C. Budget

7. Reference was made in paragraph 9 of my previous report to the issue of £1,172,084 from the Central Fund in 1972–73 towards Ireland's contribution to the European Communities' budget for 1973. Further issues amounting to £5,164,983 were made in 1973–74 to bring the total payments in respect of that budget to £6,337,067. The balance of the issues from the Central Fund under this head in the year under review, £807,294, represents payments towards Ireland's contribution to the Communities' budget for 1974.

Community regulations provide for the refund to a Member State of any sums paid by it to the Communities' annual budget in excess of its liability as finally established following the closing of the annual accounts. The sum of £1,038,860 paid by Ireland to the Communities' budget for 1973 in excess of its established liability was applied towards the contribution to the 1974 budget.

Ireland's contribution to the Communities' budget is regarded as being fully derived from the Communities' "Own Resources" (*viz.* Agricultural Levies and a proportion of the Common External Customs Tariff). Community regulations also provide for a 10 per cent. refund payable by the Communities to a Member State to cover the cost of collection of "Own Resources". In the year under review a refund of collection costs amounting to £528,611 was received from the Communities and brought to credit as sundry receipts.

Issues under the European Communities Act, 1972

8. Issues amounting to £4,736,971 were made in the year and comprise :—

- (1) £4,336,226—this amount was advanced to the Minister for Agriculture and Fisheries to enable him to discharge his function as the Communities' official Intervention Agency.
- (2) £250,000—this represents the second instalment of Ireland's subscription to the capital of the European Investment Bank.
- (3) £129,217—this represents the second instalment of Ireland's contribution to the European Investment Bank's statutory reserve and to such of its provisions as are equivalent to reserves.
- (4) £21,528—this represents the first two instalments of Ireland's contribution to the reserve funds of the European Coal and Steel Community. Protocol No. 24 to the Accession Treaty provides that Ireland's contribution to the funds of the European Coal and Steel Community shall be fixed at 77,500 units of account (equivalent to £32,292 at the applicable exchange rate of 2.40 units of account to the Irish pound) and shall be payable in three equal annual instalments.

Vote 6.—Office of the Minister for Finance

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

9. 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 £325,000 was provided in the year and, as shown in the account of the Fund appended to the appropriation account, grants totalling £308,400 and repayable advances amounting to £315 were issued. Repayments of principal amounted to £21,292, interest received, £12,510 and refunds of unexpended grants, £85.

Vote 7.—Office of the Revenue Commissioners

Revenue Account

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

11. The net yield of Revenue for the years 1973–74 and 1972–73 under its main heads is shown in the following statement:—

				Net yield of Revenue	
				1973-74	1972-73
				£	£
Customs	..	..	..	138,905,010*	116,774,896*
Excise	..	..	..	115,659,603	103,587,528
Estate, etc., duties	..	..	..	14,031,866	13,227,723
Stamps	..	..	..	13,956,120	10,913,691
Income tax and Sur-tax	..	..	..	221,645,744	173,684,741
Corporation Profits tax	..	..	..	22,750,329	21,150,344
Turnover tax	..	..	..	1,615,123	42,745,522
Wholesale tax	..	..	..	577,052	26,149,288
Value-Added tax	..	..	..	134,859,094	31,943,574
Agricultural levies, etc.	..	..	..	962,117†	—
				£664,962,058	£540,177,307

*Includes £703,183 Duty deferred under E.E.C. Regulations (1972-73 £262,305).

†Includes £8,151 Levies deferred under E.E.C. Regulations.

£664,540,000 was paid into the Exchequer during the year leaving a balance of £1,610,209 as compared with £1,188,151 at the end of the previous financial year.

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

	Tax under appeal or under inquiry	Tax not in dispute but collection held up for such reasons as bankruptcy, death, etc.	Tax due for collection
<i>Income tax</i>	£	£	£
(as at 1 June, 1974)			
1972-73	14,339,387	478,002	3,441,449
1971-72 and earlier years ..	8,610,796	943,687	4,180,029
	22,950,183	1,421,689	7,621,478
<i>Sur-tax</i>	£31,993,350		
(as at 31 March, 1974)			
1972-73	1,883,004	58,552	507,799
1971-72 and earlier years ..	1,989,311	116,969	446,693
	3,872,315	175,521	954,492
<i>Corporation Profits tax</i>	£5,002,328		
(as at 31 March, 1974)			
1972-73	4,030,615	29,837	635,717
1971-72 and earlier years ..	2,136,936	65,663	480,948
	6,167,551	95,500	1,116,665
	£7,379,716		

Comparative totals for the previous year are Income tax, £24,039,812; Sur-tax, £4,174,015 ; Corporation Profits tax, £5,420,507.

*Extra-Statutory Repayments of Customs and
other Duties*

13. Extra-statutory repayments of Customs duties, £37,814, Excise duties, £26,052, Turnover and Wholesale taxes, £19, Value-Added tax, £1,013 and Stamp duties, £3,681, were made during the year.

Remissions and Amounts Irrecoverable

14. 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 1974. The total amount of the items included in the schedules, £122,278, is made up as follows :—

	£
Customs duty (1 case)	201
Estate, etc., duty (1 case)	316
Income tax (160 cases)	97,537
Sur-tax (8 cases)	9,060
Corporation Profits tax (1 case)	311
Turnover tax (13 cases)	14,643
Value-Added tax (1 case)	210
	<hr/>
	£122,278
	<hr/>

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

Remission		£
Composition settlements		7,650

Amounts Irrecoverable

Miscellaneous : liability not enforceable, etc.	114,628
	<hr/>
	£122,278
	<hr/>

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

Value-Added Tax

15. Reference was made in paragraph 18 of my previous report to the introduction of value-added tax from 1 November 1972. Gross receipts from the new tax amounted to £161,468,063 in the year under review partly offset by repayments amounting to £26,608,969 in the same period leaving a net yield of £134,859,094 as shown in paragraph 11. A limited test check of the procedures in operation for the collection and verification of value-added tax seemed to indicate that no reconciliation is made between the taxpayer's declared turnover for value-added tax and the turnover revealed in audited accounts submitted for income tax purposes. As it would appear that such a reconciliation was envisaged as one of the controls on the accuracy of the declarations submitted in connection with the payment of value-added tax I have communicated with the Accounting Officer.

Interest on overdue Income Tax and Sur-tax

16. It was noted in the course of audit that in a number of cases of late payment of income tax and sur-tax recovery of interest on overdue tax as required by the Income Tax Act, 1967, as amended by the Finance Act, 1971, was not pursued. In reply to my inquiry the Accounting Officer informed me that the introduction of the interest provisions in these Acts inevitably gave rise to initial difficulties in implementation. He stated that the main objective, earlier payment of taxes, was achieved relatively quickly, but that the secondary objective, the pursuit of interest in individual cases of late payment, had in the first instance to be tempered by the necessity for streamlining administrative procedures and other factors. These were, for example, the establishment of procedures to clarify legal aspects as regards revised due dates and dates of issues of demands, the maintenance of good will and good relations with taxpayers and accountancy firms with whom the new interest provisions caused initial difficulties and misunderstandings, and the lack of a computer programme for the automatic calculation and demanding of interest. He added that in 1971 it became possible to allocate resources to the development of such a programme for the purpose, and that interest on overdue tax is now automatically calculated and collection vigorously pursued by computer processing.

Vote 8.—Public Works and Buildings

Subhead E.—New Works, Alterations and Additions

17. The charge to the subhead comprises £2,853,705 expended on general architectural and engineering works and £6,625,683

in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £2,193,843 and £3,831,804, respectively, in the previous year.

18. School grants amounting to £5,586,540 were paid to managers who undertook responsibility for having the works carried out and £1,039,143 was expended directly by the Commissioners. A school grant represents not less than two-thirds of the full cost, the balance being met by the manager from local contributions.

Subhead F.5.—Compensation, etc., arising from Damage to the Property of External Governments

19. Reference was made in paragraph 24 of my previous report to compensation payments made in 1972–73 in respect of damage to properties occupied by representatives of the British and German Governments and to adjoining premises. Further payments amounting to £40,480 in respect of this damage were made in the year under review.

Subhead G.2.—Arterial Drainage—Construction Works

20. The charge to the subhead in respect of major construction works in progress during the year amounted to £947,912. 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 £343,125.

The following table shows the inclusive costs of the major schemes listed :—

Work Catchment Drainage Scheme :	Estimated Cost		Cost to 31 March 1974
	Original	Latest	
	£	£	£
Boyne	6,700,000 (1968–69)	12,871,000	3,901,327
Corrib- Headford	935,000 (1966–67)	1,455,000	1,470,955
Maigue	2,090,000 (1969–70)	4,200,000	57,168

The balance of the charge to the subhead is made up of a sum of £52,975 in respect of a minor scheme and £12,721 being remanets of expenditure on completed schemes.

Suspense Account

21. A project to improve landing facilities at Reen Pier, Castletownshend, County Cork, was approved by the Minister for Finance in August 1968 on condition that Cork County Council contributed 25 per cent. of the cost then estimated at £16,000. In February 1969 the County Council paid £4,000 to the Commissioners of Public Works as its contribution. In March 1971 a revised estimated cost of £21,000 was approved by the Minister.

The work, which was carried out by direct labour, was completed in December 1971 but the final cost, £27,311, was not established until March 1974. I have communicated with the Accounting Officer in regard to the delay in establishing this cost figure and in claiming the balance of the contribution from the County Council.

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

22. 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, including ex-gratia 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 16.—Miscellaneous Expenses

Subhead B.—Additional Aid to the Theatre

23. The charge to the subhead, £141,200, comprises:

- (1) £67,400 paid to the Gate Theatre.

In 1969 the Minister for Finance approved an annual grant, based on a subsidy per public performance, to the Edwards Mac Liammoir Dublin Gate Theatre Productions Ltd. towards the running costs of the Gate Theatre.

In the year under review the grant to the Theatre included £12,000 to enable it to reduce its bank overdraft. Audited accounts will be made available for inspection.

(2) £8,000 paid to the Irish Theatre Company.

The company was incorporated in March 1974 as a company limited by guarantee and not having a share capital. Its main object is to tour the provinces with high class theatrical productions and a subsidiary aim is to provide employment for actors and technical theatre staff. The accounts of the company will be audited by me.

(3) £25,800 paid to the Dublin Theatre Festival.

The Minister for Finance agreed to subsidise the 1973 Dublin Theatre Festival to the extent of £28,700 of which £2,900 was paid in 1972-73 and £25,800 in the year under review. Audited accounts will be made available for inspection. A grant of £3,000 was also paid to the Festival Committee by An Chomhairle Ealaíon towards the expenses of the 1973 Festival.

(4) £40,000 paid to the Irish Ballet Company.

The company was incorporated in March 1974 as a company limited by guarantee and not having a share capital. Its main objects are to establish, promote and maintain a professional ballet company in Ireland to provide productions of classical, modern and Irish ballet in cities and towns throughout Ireland and, if thought desirable, to tour abroad. The Articles of Association of the company provide that its accounts and auditor's reports shall be available for inspection by me.

Subhead I.—The Dublin Grand Opera Society

24. Provision was made by way of supplementary estimate in March 1974 for the payment of a grant of £8,750 to the society towards its general expenses. The society also received a grant of £19,500 from An Chomhairle Ealaíon in the year under review.

Vote 20.—Office of the Minister for Justice

Subhead I.—Grant to Free Legal Advice Centres

25. Provision was made by supplementary estimate for a grant of £5,000 to Free Legal Advice Centres to meet their expenses in providing free legal advice. Payment of the grant was made on condition that accounts of the expenditure be maintained and made available for inspection.

Vote 22.—Prisons

Subhead H.—Welfare Services

26. The charge to the subhead comprises:—

- (1) grants towards the cost of providing hostels for young offenders and delinquent boys:—£35,000 to the Sons of Divine Providence, Dublin; £5,000 to the St. Vincent de Paul Society, Cork; £2,790 to the Dublin Lions Club and
- (2) grants towards the cost of employing trained social workers in adoption activities:—£7,000 to the Catholic Protection and Rescue Society; £1,400 to St. Bridget's Adoption Society.

Vote 26.—Local Government

Subhead E.2.—Private Housing Grants

Subhead F.—Water Supply and Sewerage

27. During the year under review responsibility for the administration and payment of certain grants was devolved on a trial basis to some local authorities. Meath County Council was given responsibility for the payment of grants under the Housing Act, 1966, in relation to new houses in County Meath and the County Councils of Longford and Westmeath were given responsibility for the payment of reconstruction grants under that Act and of certain grants under the Local Government (Sanitary Services) Act, 1962, in their respective areas. Grants paid by the councils are refunded from these subheads.

I have been informed by the Accounting Officer that the transfer of the administration of the grants to the county councils means that they act as agents of the Minister for Local Government and that the administration is carried out within the existing grants' structure as defined in the Housing Acts and on the basis of the procedures of the Housing Grants Section of the Department. No definite audit arrangements were made as it was considered that this could best be done at the appropriate time. He added that all moneys paid into and disbursed from a county fund will come under the scrutiny of the Local Government auditor and that the county councils concerned will make their books and records available to me if required.

Subhead E.2.—Private Housing Grants

28. In January 1972 the Government approved the introduction of a scheme of grants in respect of the adaptation of houses to meet the needs of physically disabled persons on the understanding that statutory authority for the scheme would be

sought in the next appropriate housing bill. Under the scheme grants are payable where an additional room or other structural work is necessary for the proper accommodation of a disabled person in a house. The grants, which are made by local authorities, represent the cost of the work in the case of a local authority dwelling and a maximum of two-thirds of the approved cost in all other cases. Half of the expenditure incurred by the local authority is refunded from the Vote, subject to a maximum of £400 in any case. The charge to the subhead includes £30,878 refunded under the scheme in the year ended 31 March 1974.

In June 1972 the Minister for Finance sanctioned the raising of the maximum house reconstruction grant from the statutory figure of £140 to £200 subject to validation of the increase in the next housing bill. At the date of my report neither the new scheme of adaptation grants nor the increased limit for reconstruction grants has received the necessary statutory approval.

Subhead P.—Interest Subsidy for Building Societies

29. Pursuant to a Government decision in May 1973 a temporary interest subsidy was made available by way of supplementary estimate to enable building societies to increase their rates of interest on shares and deposits. The charge to the subhead, £927,269, represents payments in the year under review to thirteen building societies which qualified for subsidy.

Motor Vehicle Duties

30. 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 1973–74 and 1972–73 were:—

	1973–74 £	1972–73 £
Motor Tax and Driving Licence fees	23,485,706	19,211,211
State-owned Vehicles	126,410	126,410
Fines collected by the Department of Justice	624,971	497,229
Public Service Vehicle fees ..	26,530	26,202
Appliances and Structures fees ..	7,629	10,891
Driving Test fees	138,619	85,729
	<hr/>	<hr/>
	£24,409,865	£19,957,672

£24,349,619 was paid into the Exchequer and £33,126 was refunded during the year leaving a balance of £315,368 compared with £288,248 at the end of the previous financial year.

Vote 27.—Office of the Minister for Education

Subhead A.4.—Grants to Bord An Choláiste Náisiúnta Ealaíne is Deartha

31. Bord An Choláiste Náisiúnta Ealaíne is Deartha was established on 1 May 1972 under the National College of Art and Design Act, 1971, to carry out the management of An Coláiste Náisiúnta Ealaíne is Deartha, the organisation and administration of its affairs and other particular and general functions in relation to education in art, crafts and design. The charge to the subhead, £241,689, represents fees and expenses paid by the Department of Education on behalf of An Bord amounting to £244,755 partly offset by student fees amounting to £3,066 remitted to the Department. I am in communication with An Bord and also with the Accounting Officer regarding the submission of statutory accounts for audit as required by Section 15 (2) of the 1971 Act.

Subhead D.6.—Physical Education

32. The charge to the subhead includes sums amounting to £5,000 advanced to the College of Physical Education to cover the expenses of students engaged on the field work of a national survey of physical recreation facilities which was undertaken in 1973 by the National Council for Sport and Physical Recreation.

I asked the Accounting Officer for information regarding the charging of these advances against a subhead provision made specifically for training teachers in Physical Education. I also asked him if the expenditure of the sums so advanced had been accounted for to his satisfaction.

Vote 29.—Secondary Education

Subhead J.2.—Secondary, Comprehensive and Community Schools —Building Grants and Capital Costs

33. 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 15 years. The charge to the subhead includes £1,097,666 grants and £122,698 loans. Loan repayments under the scheme amounting to £244,087 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.

Loan repayments in arrears at 31 March 1974 amounted to £32,209. I have asked the Accounting Officer for information on the circumstances in which arrears arose and on the action being taken for their recovery.

Prefabricated Building Units Suspense Account

34. Reference was made in previous reports 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 1973 the balance outstanding on this account was £351,347 of which £258,000, approximately, was due from vocational education committees.

In the year under review, further payments for prefabricated classrooms amounted to £385,783. £582,107 was recovered leaving a balance outstanding of £155,023 at 31 March 1974 of which £102,700, approximately, was due from vocational education committees.

Vote 30.—Vocational Education

Subhead A.—Annual Grants to Vocational Education Committees

Subhead I.2.—Regional Technical Colleges—Student Assistance

35. Financial assistance to post-primary students desiring to pursue non-degree courses in Regional Technical Colleges is provided under scholarship schemes operated by vocational education committees and grants paid to these committees from subhead A of the Vote include a provision for such schemes. As this provision proved inadequate to enable committees to provide for all qualified students seeking such assistance, a new subhead, I.2, was opened on the direction of the Minister for Finance to provide additional funds for the scholarship schemes. The total amount issued from the Vote for these schemes in the year ended 31 March 1974 came to £305,600 of which £120,000 was charged to subhead I.2 and £185,600 was included in the grants paid from subhead A. I understand that £234,275 was expended by the vocational education committees on these schemes in the year ended 31 March 1974.

Vote 32.—Higher Education

Subhead A.3.—An tÚdarás um Árd-Oideachas—Building Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)

Subhead A.4.—An tÚdarás um Árd-Oideachas—Capital Equipment Grants to Universities and Colleges and Designated Institutions of Higher Education (Grant-in-Aid)

36. Grants-in-Aid provided in the above subheads for capital purposes and amounting to £2,480,000 were paid in full in the

year under review to An tÚdarás. I noticed in the course of the audit of its accounts for the year ended 31 March 1974 that An tÚdarás had a cash balance in excess of £700,000 on hands in the Capital Grants Account at that date and that this balance remained substantially unissued in June 1974. As it appears that public moneys in excess of immediate cash requirements were paid to An tÚdarás, I have asked the Accounting Officer for his observations.

Vote 34.—Lands

Subhead G.1.—Payment to Grant-in-Aid Fund for the Purchase of Interests for Cash (Grant-in-Aid)

37. This Fund, which is accounted for by the Accounting Officer of the Vote for Lands, is used to finance purchases for cash of suitable properties for land reform purposes. In previous years such purchases were a direct charge on the Vote. The account of the Fund is appended to the appropriation account.

In the course of audit I observed that in four cases, in which agreements to purchase for cash under Section 27 of the Land Act, 1950, had been entered into by the Land Commission and deposits paid on dates between November 1968 and March 1970, possession of the lands had not yet been obtained. The Accounting Officer informed me that difficulties in clearing title had arisen in each of these cases but that they were being pursued with the vendors' solicitors.

Vote 35.—Forestry

Subhead H.—Conservation (Grant-in-Aid)

38. In the course of audit it was observed that a contract for £5,566 was placed in April 1971 for a documentary film with a proposed screening time of thirty-five to forty minutes and due for completion by 1 March 1972. Payments on foot of the contract amounting to £3,500 were made in advance of delivery which did not take place until June 1973. As the film was found unsatisfactory in some respects it was re-edited and shortened by another firm to a screening time of fourteen and a half minutes at a cost of £960.

As a further payment of £1,000 was made to the original contractor in July 1973, when it was already known that the film was not satisfactory, I sought the observations of the Accounting Officer. He informed me that this payment was made under an agreement terminating the contract and that it was fully justified having regard to the amount of work involved and the quantity of material surrendered to the Department which, in fact, made it

possible to complete a satisfactory film within the budget. As the end product was satisfactory and met all the objectives the Department had in mind the Accounting Officer considered that the payment could not be regarded as nugatory.

Vote 36.—Roinn na Gaeltachta

Subhead D.—Tithe Gaeltachta

39. Grants are paid out of this subhead to householders in Gaeltacht areas for the purposes of building and improving houses, providing water and sewerage facilities in houses and providing accommodation for visitors. These grants are subject to statutory limits under the Housing (Gaeltacht) Acts, 1929 to 1967. Because of the rise in labour and material costs, it was decided by Roinn na Gaeltachta, with the sanction of the Minister for Finance, to increase certain grants under the Acts in anticipation of amending legislation. The increases were effective from 1 June 1972 in the case of improvement grants and from 1 January 1973 in other cases. The amending legislation has not yet been enacted.

Subhead E.—Scéimeanna Feabhsúcháin sa Ghaeltacht

40. The cost of certain harbour improvement works in Gaeltacht areas, carried out on a repayment basis by the Office of Public Works, is met from this subhead.

A scheme of dredging and harbour improvements at Dingle was approved by the Minister for Finance in 1968 at an estimated cost of £108,000 which was increased to £135,000 in 1971 and to £167,000 by 31 March 1974. Payments made by the Office of Public Works in respect of the scheme amounted to £180,723 at that date. In the course of audit it was noted that in December 1973 the Office of Public Works, in a report requested by the Department of Agriculture and Fisheries, outlined additional dredging operations which would enable Dingle Harbour to cater more effectively for larger fishing vessels.

I have sought the observations of the Accounting Officer on the increase in the cost of the approved scheme and I have asked for information on the estimated final cost of the improvements in the light of the further dredging envisaged.

Vote 37.—Agriculture

Collection of Monetary Compensatory Amounts

41. Under E.E.C. Regulations, Monetary Compensatory Amounts are collected by the Department of Agriculture and Fisheries on exports of agricultural produce from Ireland. Amounts collected on exports to other Member States are credited

directly to the European Agricultural Guidance and Guarantee Fund (F.E.O.G.A.) whereas amounts collected on exports to non member states are regarded as "Own Resources" of the Communities which would normally be made available to finance the Communities' budget. As Ireland's contribution to the budget during the transitional period ending in 1978 is calculated on a percentage basis and is not related to the level of "Own Resources" collected, Monetary Compensatory Amounts on exports to non member states fall to be paid into the Central Fund during this period.

A test examination of Monetary Compensatory Amounts collectible by the Department of Agriculture and Fisheries was carried out with generally satisfactory results.

42. In the course of the test examination I observed that delays had occurred in the collection of amounts due from exporters and I communicated with the Accounting Officer in the matter. He has informed me that staff problems contributed in some measure to the delays in collecting these moneys and also that difficulties which arose in determining the exact Common Customs Tariff heading of one product caused additional delay in establishing the amounts due. He added that the moneys listed in my query as outstanding had since been collected.

Subhead B.1.—University Colleges

43. The approval of the Minister for Finance was obtained in February 1972 for the purchase of equipment to the value of £413,000 for a processing unit to be housed in a new building to be erected for the Dairy Science Faculty of University College, Cork. Payments totalling £341,000 towards the cost of this equipment were made from this Vote to the college in the three years ended 31 March 1974. As the erection of the new building had not commenced by August 1974, I asked for details of the items purchased, their cost, location and current utilisation. The Accounting Officer has sent me a statement received from the college authorities showing that the total cost of the equipment ordered to September 1974 was £390,925. Items costing £282,833 had been delivered, items costing £218,952 were held in store in a number of locations and the balance was in use. The Accounting Officer stated that all the equipment was insured by the college.

Subhead B.7.—Research and Testing

44. Regulations made in July 1973 under the Agricultural Produce (Fresh Meat) Act, 1930 and the Pigs and Bacon Act, 1935, provided that the fees payable by fresh meat exporters and bacon curers for veterinary examination of carcasses would be reduced, with effect from 1 January 1969, to the level which

applied up to 30 June 1963. The purpose of these regulations was to terminate as from 1 January 1969 the additional fees which were payable by the meat trade for research purposes from 1 July 1963. Additional fees collected from 1 January 1969, amounting to £32,029, were refunded to the trade from the subhead.

Additional fees collected up to 31 December 1968 amounted to £91,732 and were appropriated in aid of the Vote in previous years. An agreement made between the Department, An Foras Talúntais and the meat trade provides that this sum will be made available towards meat research projects to be carried out by An Foras Talúntais. In addition a contribution on a £1 for £1 basis up to an annual maximum of £25,000 will be made by the Department for this purpose. The total charge to the subhead in the year under review in respect of such projects was £22,389.

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

45. Reference was made in paragraph 64 of my previous report to the establishment of An Bord Baine Co-operative Ltd., to carry on, with effect from 1 February 1973, the marketing activities of An Bord Baine, the statutory board established under the Dairy Produce Marketing Act, 1961. 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 Baine to the co-operative and for the dissolution of the statutory board. The Minister has not yet appointed this date. In the year under review a grant-in-aid of £250,000 was made to An Bord Baine to cover estimated losses to 31 January 1973 and will fall to be accounted for in the accounts of An Bord.

Subhead E.3.—Subsidies on Milk and Dairy Produce

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

	£
Subsidies on home-consumed dairy produce	4,327,685
Island butter subsidy	872
Payments under schemes now terminated	42,645
	<hr/>
	£4,371,202

Reference was made in paragraph 64 of my previous report to the special arrangement under which the subsidy on home-consumed butter would be progressively phased out following Ireland's accession to the E.E.C. This subsidy was discontinued from 9 December 1974.

In an effort to encourage butter consumption and to limit an expected increase in stocks Member States were authorised by the Commission of the E.E.C. to pay a special consumer subsidy with effect from 14 May 1973 of up to £46·94 per ton, half of which would be borne by F.E.O.G.A. and the other half by Member State funds. The charge to the subhead includes £631,749 being the portion of the special subsidy payments which fell to be met from voted moneys in the year under review.

47. The administrative arrangements for the payment of the subsidies provide for the sale of butter by creameries at reduced prices to wholesalers and retail outlets, the subsidies on such sales to be claimed by the creameries from the Department. They also provide that sales by one creamery to another should be made at the unsubsidised price. In the course of audit I noted that a subsidy claim by a creamery included butter sold at the subsidised price to another creamery which also claimed and was paid the subsidies in respect of the same butter. This resulted in a duplicate payment of £4,015 of which £3,506 was charged to the Vote and £509 to F.E.O.G.A. In reply to my inquiry the Accounting Officer informed me that when the duplication was discovered the Department issued a circular letter to all creameries drawing their attention to the correct procedure to be followed in making claims. He added that, in addition, specific inquiries had been made to determine whether similar duplicate payments had occurred in other cases and that one further case had been brought to light involving a duplicate payment of £4,130 of which £3,500 was charged to the Vote and the balance to F.E.O.G.A. I am informed that both overpayments were duly recovered.

Vote 39.—Labour

Subhead H.—Resettlement Allowances

Subhead P.—Appropriations in Aid

48. The scheme providing for the payment of resettlement allowances, which is operated by the Department's National Manpower Service, was formally approved by the Commission of the E.E.C. as qualifying for assistance from the European Social Fund at the rate of 50 per cent. of eligible expenditure in the year 1973. A sum of £14,000 was received from the Fund in March 1974 towards expenditure of £37,773 under the scheme in the period 1 January to 31 October 1973 and was credited to appropriations in aid on a direction of the Minister for Finance under the European Communities (State Financial Transactions) Regulations, 1972.

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

49. As mentioned in paragraph 75 of my previous report 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. A further payment of £150,000 in the year under review brought grants issued to £300,000 at 31 March 1974. The audited accounts of the Institute for the year ended 31 March 1974 show expenditure of £786,680 on land and buildings for the new headquarters at that date.

Subhead O.—Grants for Trade Union Education and Advisory Services

50. The charge to the subhead, £29,915, represents a grant paid to the Irish Congress of Trade Unions for trade union education and advisory services. This financial assistance was formerly provided by the Irish Productivity Centre from the grant-in-aid provided in the Vote for Industry and Commerce. Audited accounts of the grant expenditure have been made available by Congress.

Vote 40.—Industry and Commerce

Subhead T.—Ardmore Studios Purchase

51. The Government decided in July 1973 that the Ardmore Film Studios should be purchased and managed by Radio Telefís Éireann on behalf of the State until such time as the Minister for Industry and Commerce would establish a new body for the promotion of a film industry. Advances of £433,500 were made from the Central Fund to Radio Telefís Éireann under Section 23 of the Broadcasting Authority Act, 1960, to finance the purchase. The charge to the subhead, £457,473, represents the repayment to the Central Fund of the advances together with interest. The Government decision directed that any surplus land attaching to the studios should be sold and I inquired whether such land had been identified and, if so, whether steps had been taken to have it sold. The Accounting Officer has informed me that it will not be possible to identify the studios' exact requirements in terms of land until the board of the proposed state company to run the studios has been appointed and has considered the matter. He further states that legislation is being promoted in relation to the film industry and that it will include provisions in regard to the company to run the studios. He adds that proposals are, however, being formulated to incorporate the company and to appoint a board of directors in advance of the enactment of the legislation.

Vote 41.—Transport and Power

Subhead T.—An Bord Fuinnimh Núicléigh (Grant-in-Aid)

52. An Bord Fuinnimh Núicléigh was established on 30 November 1973 by statutory order made under Section 3 of the Nuclear Energy (An Bord Fuinnimh Núicléigh) Act, 1971. The functions of An Bord are to advise the Government on nuclear energy and matters connected therewith, to keep itself informed of developments in nuclear energy with particular reference to the implications for the State of such developments and to perform other advisory functions as laid down in the Act. The charge to the subhead, £2,500, represents a grant-in-aid issued to meet the expenses of An Bord whose accounts will be audited by me.

Vote 42.—Posts and Telegraphs

Stores

53. 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 £4,580,598 at 31 March 1974 engineering stores to the value of £16,333 were held on behalf of other government departments. Stores other than engineering stores were valued at £953,012 including £405,216 in respect of stores held for other government departments.

Including works in progress at 31 March 1974 the expenditure on manufacturing jobs in the factory during the year amounted to £71,625, expenditure on repair work (other than repairs to mechanical transport) to £235,749 and expenditure on mechanical transport repairs to £28,705.

Revenue

54. A test examination of the accounts of postal, telegraph and telephone services was carried out with satisfactory results. The net yield of Revenue for the years 1973–74 and 1972–73 is shown in the following statement:—

	1973–74	1972–73
	£	£
Postal service	18,405,216	15,901,272
Telegraph service	1,566,211	1,409,514
Telephone service	26,316,684	23,910,255
	<hr/>	<hr/>
	£46,288,111	£41,221,041
	<hr/>	<hr/>

£46,300,000 was paid into the Exchequer during the year leaving a balance of £1,931,000 at 31 March 1974. Sums amounting to £57,479, due for telephone services and £4,621 for telegraph (telex) services provided in previous years, were written off during the year as irrecoverable.

Post Office Savings Bank

55. Section 13 of the Post Office Savings Bank Act, 1861, as amended, provides that the accounts of the bank shall be presented annually to me for audit. The accounts for the year ended 31 December 1973 have not yet been submitted. I understand that the delay is due to difficulties in connection with the change in 1973 from a mechanised system of accounting to a computerised system.

Vote 43.—Defence

Subhead H.—Defensive Equipment

56. In paragraph 85 of my previous report I referred to negotiations in 1972 between the Department of Defence and an Irish company for the production of three prototype armoured personnel carriers, subject to a maximum expenditure of £90,000 approved by the Minister for Finance. The three vehicles have been delivered and are undergoing proving tests.

Including £72,350 charged to the subhead in the year under review, payments to 31 March 1974 amounted to £97,374 and I understand that at November 1974 they amounted to £154,000, approximately. I have inquired regarding the increase in the cost of the vehicles and whether the formal agreement with the company has yet been signed.

Subhead Z.—Appropriations in Aid

57. The balance due to the Department of Defence in respect of the expenses of Irish contingents with United Nations peace-keeping forces amounted to £380,643 at 31 March 1973. Of this sum, £273,446 was received from the United Nations during the year under review and brought to credit as appropriations in aid. Further claims totalling £139,645 were submitted to the United Nations during the year bringing the balance outstanding at 31 March 1974 to £246,842.

Vote 45.—Foreign Affairs

Subhead J.—Contributions to Bodies in Ireland for the furtherance of International Relations (Grants-in-Aid)

58. The charge to the subhead comprises:—

(1) A grant of £17,000 to the Irish Council of the European Movement and

(2) A grant of £500 to the Irish United Nations Association.

(1) The Irish Council of the European Movement, founded in 1955 as a branch of the International European Movement, was incorporated in January 1964 as a company limited by guarantee and not having a share capital. The general object of the Council is to spread the idea of the essential unity of Europe and of the desirability of greater unity among the nations of Europe and to encourage and promote studies and activities to this end.

(2) The Irish United Nations Association was formed in the late 1950's for the purpose of promoting a public interest in and support for the United Nations and its Agencies.

Vote 46.—International Co-Operation

Subhead C.10.—Contribution towards the United Nations Emergency Force

59. Provision was made by supplementary estimate for the payment of a contribution to the United Nations towards the cost of the Emergency Force established in the Middle East in October 1973 by the United Nations Security Council.

Ireland's share of the costs of operation of the Emergency Force for the period 25 October 1973 to 24 April 1974 was assessed by the General Assembly of the United Nations Organisation at 45,000 dollars, i.e. 0.15 per cent. of the 30,000,000 dollars appropriated for the purpose. The charge to the subhead, £18,805, is the sterling equivalent.

Subhead G.1.—Contributions to Interim Agency for Personal Service in Developing Countries (Grant-in-Aid)

60. The Agency was incorporated under the Companies Act, 1963, on 28 March 1974, as a company limited by guarantee and not having a share capital. Its primary object is the promotion of temporary service by Irish workers on economic and social development projects in developing countries. In the year under

review a grant-in-aid of £30,000 out of the provision of £100,000 in the subhead was issued to the Agency whose accounts will be audited by me.

Subhead G.2.—Disaster Relief in Developing Countries

61. Provision was made by way of two supplementary estimates for contributions towards the relief of distress in developing countries caused by natural or man-made disasters.

The charge to the subhead comprises:—

(1) a contribution to the U.N.F.A.O. Joint Appeal for the Sahelian Office for the Relief of the drought stricken Sahelian zone in Africa ..	£ 85,000
(2) a contribution to U.N.I.C.E.F. in respect of the relief scheme for Ethiopian mothers and children	40,000
(3) a contribution to U.N.I.C.E.F. for Rural Water Emergency Relief in India	25,862
(4) a contribution to U.N.I.C.E.F. for Pakistan Emergency Relief and Rehabilitation ..	20,000
(5) a payment to the Irish Red Cross Society for	
(i) aid to be contributed to the League of Red Cross Societies for victims of drought in Ethiopia (£20,000) and in the Sahelian zone in Africa (£4,000) and for victims of the war in Indo-China (£2,000);	
(ii) aid to be contributed to the International Committee of the Red Cross for victims of the Middle East conflict (£5,000) and of the conflict on the Asian sub-continent (£2,000)	33,000
(6) a payment of £5,700 to Aer Lingus in respect of the airlifting of 16 tons of dried milk powder from Paris to Dakar in May 1973 being Ireland's contribution to the emergency aid given by the E.E.C. to the Sahelian zone ..	5,700
(7) miscellaneous expenses	28
	<hr/> £209,590

Subhead G.3.—Bilateral and other Aid Contributions for Developing Countries

62. The charge to the subhead comprises:—

- (1) a contribution of £80,000 towards the cost of two projects designed to improve the water supply and the condition of certain fisheries in Upper Volta in West

Africa. The sum provided has been lodged to a trust account for which the United Nations will serve as trustee until the funds are paid over to a designated bank or executing agency.

- (2) a contribution of £10,000 to the United Nations Special Sahelian Office towards its administration costs.
- (3) a contribution of £150,000 towards the cost of establishing and equipping a regional centre for scientific research in the Indian Institute of Technology in Madras.

Vote 47.—Social Welfare

Subhead H.—Children's Allowances

63. E.E.C. Regulations 1408/71 and 574/72, which apply to Ireland and the other acceding countries from 1 April 1973, deal with the application of social security schemes to insured persons and their families moving within the Community. The regulations prescribe that liability for the payment of family benefits rests with the Member State in which a person is insured. An administrative arrangement under the regulations was entered into by Ireland and the United Kingdom under which the Department of Social Welfare pays children's allowances to families, residing here, of persons in the United Kingdom, and obtains a refund from that administration. Prior to 1 April 1973, when this arrangement became operative, such allowances remained a charge on this Vote.

Unlike the Irish children's allowances scheme, which provides for payment to families of one or more qualified children, the United Kingdom scheme provides for payment to families in respect of two or more children. Following increases in the rates of allowances here with effect from 1 July 1973, payments for families of two and three eligible children under the Irish scheme exceeded the corresponding United Kingdom payments.

With the concurrence of the Minister for Finance the full Irish allowances are paid to such families residing here but only the appropriate United Kingdom allowances are recovered—£37,174 so recovered from the United Kingdom in the year under review was credited to the subhead. On the other hand in cases where the payments under the United Kingdom scheme exceed the corresponding payments under the Irish scheme any excess amounts recovered from the United Kingdom are paid over to the families concerned.

Subhead M.—Allowances for Unmarried Mothers

64. Section 8 of the Social Welfare Act, 1973 provides for the payment of social assistance allowances to unmarried mothers with effect from 5 July 1973. A sum of £505,000 was provided by supplementary estimate and the charge to the subhead, £468,166, represents allowances paid in the year under review.

Overpayments of Social Assistance and Social Insurance Benefits

65. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were:—£36,078 in cash credited to appropriations in aid and £30,120 withheld from current entitlements. Overpayments amounting to £16,038 were treated as irrecoverable. Assistance overpayments not disposed of at 31 March 1974 amounted to £154,945 as compared with £153,456 at 31 March 1973. Overpayments of benefits from the Social Insurance Fund outstanding at 31 March 1974 were of the order of £325,000, as compared with £241,000 at 31 March 1973. Sums recovered during the year amounted to £39,472. Ninety-one individuals were prosecuted for irregularly obtaining or attempting to obtain assistance or benefits. Convictions were secured in eighty-two cases.

Vote 48.—Health

Subhead Q.—Appropriations in Aid

66. Article 51 of the Treaty of Rome provides that the Council of the E.E.C. shall adopt such measures in the field of social security as are necessary to provide freedom of movement for workers and that to this end it shall make arrangements to secure for migrant workers and their dependants (a) for the purpose of acquiring and retaining the right to benefit and of calculating the amount of benefit, the aggregation of all periods taken into account under the laws of the several countries and (b) the payment of benefits to persons resident in the territories of Member States.

The relevant regulations made to this end by the Council came into force in Ireland on 1 April 1973 and provide that responsibility for an insured person's social security benefits rests with the Member State in which that person is insured even though he may be resident in another Member State. The regulations prescribe that benefits provided by one Member State on behalf of another shall be fully refunded and that the refunds may be on the basis of lump-sum payments. They also prescribe that two or more Member States may waive all such refunds. I understand that an agreement for refunds on a lump-sum basis is at present under negotiation between this country and the United Kingdom. Pending completion of this agreement, a payment on account, £1,500,000, was received from the United Kingdom in respect of the estimated net liability of that administration for 1973–74 and brought to credit of subhead Q (Appropriations in Aid) of this Vote.

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

31 December 1974.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1973-74

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Surplus of Gross Estimate over Expenditure	Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
									More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT...	35,000	—	35,000	33,786	—	33,786	1,214	—	—	1,214	—	—	1
2	HOUSES OF THE OIREACHTAS ...	1,289,000	—	1,289,000	1,224,831	—	1,224,831	64,169	—	—	64,169	—	—	2
3	DEPARTMENT OF THE TAOISEACH ...	199,010	—	199,010	160,738	—	160,738	38,272	—	—	38,272	—	—	3
4	CENTRAL STATISTICS OFFICE ...	997,000	3,000	994,000	958,849	8,286	950,563	38,151	5,286	—	43,437	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL ...	181,480	24,480	157,000	168,101	24,943	143,158	13,379	463	—	13,842	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ...	3,922,510	18,500	3,904,010	3,919,311	93,947	3,825,364	3,199	75,447	—	78,646	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS ...	13,144,500	306,500	12,838,000	12,757,986	428,956	12,329,030	386,514	122,456	—	508,970	—	—	7
8	PUBLIC WORKS AND BUILDINGS ...	20,317,500	2,495,500	17,822,000	20,275,050	2,524,813	17,750,237	42,450	29,313	—	71,763	—	—	8
9	STATE LABORATORY ...	111,650	1,650	110,000	105,037	1,971	103,066	6,613	321	—	6,934	—	—	9
10	CIVIL SERVICE COMMISSION ...	468,000	250,000	218,000	463,337	249,899	213,438	4,663	—	101	4,562	—	—	10
11	AN CHOMHAIRLE EALAÍON ...	100,000	—	100,000	100,000	—	100,000	—	—	—	—	—	—	11
12	SUPERANNUATION AND RETIRED ALLOWANCES ...	5,893,500	863,500	5,030,000	5,700,297	957,933	4,742,364	193,203	94,433	—	287,636	—	—	12
13	SECRET SERVICE ...	15,000	—	15,000	10,662	—	10,662	4,338	—	—	4,338	—	—	13
14	AGRICULTURAL GRANTS ...	27,710,000	—	27,710,000	27,467,097	—	27,467,097	242,903	—	—	242,903	—	—	14
15	LAW CHARGES ...	638,000	6,000	632,000	633,304	10,345	622,959	4,696	4,345	—	9,041	—	—	15
16	MISCELLANEOUS EXPENSES ...	680,000	—	680,000	648,618	—	648,618	31,382	—	—	31,382	—	—	16
17	STATIONERY OFFICE ...	2,200,000	282,000	1,918,000	2,196,303	307,666	1,888,637	3,697	25,666	—	29,363	—	—	17
18	VALUATION AND ORDNANCE SURVEY ...	954,800	73,800	881,000	907,170	113,753	793,417	47,630	39,953	—	87,583	—	—	18
19	RATES ON GOVERNMENT PROPERTY ...	2,208,000	308,990	1,899,010	2,204,595	318,467	1,886,128	3,405	9,477	—	12,882	—	—	19
20	OFFICE OF THE MINISTER FOR JUSTICE ...	782,775	775	782,000	765,408	2,801	762,607	17,367	2,026	—	19,393	1,200	1,955	20
21	GARDA SÍOCHÁNA ...	32,284,000	1,240,000	31,044,000	30,715,148	1,263,195	29,451,953	1,568,852	23,195	—	1,592,047	—	—	21
22	PRISONS ...	4,453,010	83,000	4,370,010	3,362,066	57,979	3,304,087	1,090,944	—	25,021	1,065,923	—	—	22
23	COURTS ...	1,525,850	85,850	1,440,000	1,397,026	120,251	1,276,775	128,824	34,401	—	163,225	6,000	6,770	23
24	LAND REGISTRY AND REGISTRY OF DEEDS ...	757,000	—	757,000	683,368	—	683,368	73,632	—	—	73,632	—	—	24
25	CHARITABLE DONATIONS AND BEQUESTS ...	26,083	83	26,000	23,625	97	23,528	2,458	14	—	2,472	—	—	25
26	LOCAL GOVERNMENT ...	33,929,700	605,700	33,324,000	33,732,068	620,622	33,111,446	197,632	14,922	—	212,554	—	—	26
27	OFFICE OF THE MINISTER FOR EDUCATION ...	10,886,500	15,500	10,871,000	10,755,898	33,998	10,721,900	130,602	18,498	—	149,100	—	—	27
28	PRIMARY EDUCATION ...	46,378,100	372,100	46,006,000	45,894,426	401,908	45,492,518	483,674	29,808	—	513,482	—	—	28
29	SECONDARY EDUCATION ...	36,074,700	286,700	35,788,000	35,979,645	415,224	35,564,421	95,055	128,524	—	223,579	—	—	29
30	VOCATIONAL EDUCATION ...	19,827,100	53,100	19,774,000	19,796,046	81,476	19,714,570	31,054	28,376	—	59,430	—	—	30
31	REFORMATORY AND INDUSTRIAL SCHOOLS ...	840,000	2,000	838,000	810,999	1,346	809,653	29,001	—	654	28,347	—	—	31
32	HIGHER EDUCATION ...	16,513,000	—	16,513,000	16,435,631	—	16,435,631	77,369	—	—	77,369	—	—	32
33	NATIONAL GALLERY ...	122,700	1,200	121,500	121,446	646	120,800	1,254	—	554	700	—	—	33
34	LANDS ...	6,042,500	415,500	5,627,000	5,753,750	705,410	5,048,340	288,750	289,910	—	578,660	—	—	34
35	FORESTRY ...	9,298,000	1,486,000	7,812,000	8,962,179	1,923,282	7,038,897	335,821	437,282	—	773,103	—	—	35
36	ROINN NA GAELTACHTA ...	3,828,020	10	3,828,010	3,519,536	2,887	3,516,649	308,484	2,877	—	311,361	—	—	36
37	AGRICULTURE ...	71,183,511	7,744,511	63,439,000	70,665,397	8,098,878	62,566,519	518,114	354,367	—	872,481	75,076	87,716	37
38	FISHERIES ...	3,586,600	11,600	3,575,000	3,203,404	18,940	3,184,464	383,196	7,340	—	390,536	10	10,900	38
39	LABOUR ...	5,136,000	32,000	5,104,000	4,996,643	64,668	4,931,975	139,357	32,668	—	172,025	—	—	39
40	INDUSTRY AND COMMERCE ...	35,724,010	746,000	34,978,010	35,055,044	784,676	34,270,368	668,966	38,676	—	707,642	—	—	40
41	TRANSPORT AND POWER ...	32,885,890	2,530,880	30,355,010	27,033,911	2,009,259	25,024,652	5,851,979	—	521,621	5,330,358	—	—	41
42	POSTS AND TELEGRAPHS ...	85,165,000	29,379,000	55,786,000	85,065,902	29,530,036	55,535,866	99,098	151,036	—	250,134	4,775,000	4,646,690	42
43	DEFENCE ...	34,901,000	729,000	34,172,000	33,741,366	766,938	32,974,428	1,159,634	37,938	—	1,197,572	—	—	43
44	ARMY PENSIONS ...	7,909,053	96,053	7,813,000	7,845,920	95,043	7,750,877	63,133	—	1,010	62,123	—	49,601	44
45	FOREIGN AFFAIRS ...	2,758,000	20,000	2,738,000	2,644,045	34,113	2,609,932	113,955	14,113	—	128,068	—	—	45
46	INTERNATIONAL CO-OPERATION ...	1,163,100	100	1,163,000	1,044,170	—	1,044,170	118,930	—	100	118,830	—	6,796	46
47	SOCIAL WELFARE ...	140,453,630	4,440,630	136,013,000	134,419,331	4,455,533	129,963,798	6,034,299	14,903	—	6,049,202	—	—	47
48	HEALTH ...	107,031,410	6,583,400	100,448,010	107,001,824	6,641,265	100,360,559	29,586	57,865	—	87,451	—	—	48
49	GALWAY TEXTILE PRINTERS LIMITED ...	360,000	—	360,000	360,000	—	360,000	—	—	—	—	—	—	49
50	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE ...	10	—	10	—	—	—	10	—	—	10	—	—	50
TOTAL ...		£ 832,891,202	61,594,612	771,296,590	811,720,294	63,171,450	748,548,844	21,170,908	2,125,899	549,061		4,857,286	4,810,428	

TOTAL AMOUNT TO BE SURRENDERED ... £

22,747,746

ACCOUNT of the sum expended, in the year ended 31st March 1974, 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.

Expenditure compared with Grant	Expenditure	Grant	Expenditure with Grant	
			Original	Supplementary
A.—Salaries, Wages and Expenses	230,250	4,500	230,250	4,500
B.—Travelling and Incidental Expenses	928.11	928.72	928.11	928.72
C.—Post Office Services	22,700	500	22,700	500
D.—Motor Cars—Replacement (Grant-in-Aid)	447.41	200.41	447.41	200.41
TOTAL	230,000	35,000	230,000	5,000
Surplus to be surrendered	33,786	35,000	33,786	35,000

APPROPRIATION ACCOUNTS— PUBLIC SERVICES 1973-74

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

L.F.—Post Office Services

The Accounts of other Votes include expenditure of approximately £500 in respect of the remuneration of staff lent, without repayment, to the President's Establishment.

C. H. MURRAY, Secretary to the President

Department of Finance, 17 July 1974

I have examined the above account in accordance with the provisions of the Expenditure 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 examination, that in my opinion the above account is correct.

SEAN MACGEARAILT, First Finance Officer

Vote 1

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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				
<i>Original</i> £26,250				
<i>Supplementary</i> 4,500				
	30,750	29,467	1,283	—
B.—Travelling and Incidental Expenses	850	979	—	129
C.—Post Office Services				
<i>Original</i> £2,700				
<i>Supplementary</i> 500				
	3,200	3,140	60	—
D.—Motor Cars—Replacement (Grant-in-Aid)	200	200	—	—
TOTAL				
<i>Original</i> £30,000				
<i>Supplementary</i> 5,000				
	£ 35,000	33,786	1,343	129
Surplus to be surrendered			£1,214	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

NOTE

The Accounts of other Votes include expenditure of approximately £507 in respect of the remuneration of staff lent, without repayment, to the President's Establishment.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
17 Iúil, 1974.

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, 1974, 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 ...				
Original £365,000				
Supplementary 97,500				
	462,500	461,664	836	—
B.—Travelling Expenses of Comhaltai	139,500	127,920	11,580	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóiri				
Original £93,000				
Supplementary 21,500				
	114,500	113,740	760	—
D.—Travelling Expenses of Seana-dóiri	47,500	39,567	7,933	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas				
Original £321,000				
Less Supplementary 5,000				
	316,000	306,313	9,687	—
F.1.—Post Office Services ...	67,290	62,562	4,728	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas				
Original £16,600				
Supplementary 1,000				
	17,600	22,978	—	5,378
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid)	10,000	10,000	—	—
H.—Expenses of the Restaurant (Grant-in-Aid)				
Original £17,000				
Supplementary 10,000				
	27,000	27,000	—	—

Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas <i>Original</i> £7,100 <i>Less Supplementary</i> 5,000	2,100	1,087	1,013	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) <i>Original</i> £100,000 <i>Less Supplementary</i> 15,000	85,000	52,000	33,000	—
K.—Witnesses' Expenses ...	10	—	10	—
TOTAL <i>Original</i> £1,184,000 <i>Supplementary</i> 105,000	£ 1,289,000	1,224,831	69,547	5,378
Surplus to be surrendered			£64,169	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B and D.—Savings due to the number of sittings of the Dáil and Seanad being less than expected.

F.1.—Saving due to expenditure being less than expected and the accounts for new telephone lines installed in the Oireachtas not being cleared in time.

F.2.—Excess mainly due to the increase in the number of visits abroad by staff to service the European Parliament and the E.E.C. delegations.

I.—Agreed increases in the rate of pensions have not been implemented pending the enactment of necessary legislation.

EXTRA REMUNERATION (exceeding £100)

A Reporter received £200 for extra duties. Two Clerical Officers received £215 and £200 and eleven Clerical Assistants received sums ranging from £121 to £300 in respect of overtime and extra duties. The Head Usher, Stationery Clerk and Captain of the Guard received sums ranging from £117 to £289 in respect of overtime. A Paperkeeper, eleven Messengers and two Cleaners received sums ranging from £163 to £771 in respect of overtime. Seven Pensioners received fees ranging from £109 to £3,382 for additional assistance. The total expenditure on overtime for 1973-74 was £9,899.

NOTES

Fees (stamps) amounting to £74 in respect of this service were received during the year.

The Accounts of other Votes include expenditure of, approximately, £11,778 in respect of remuneration of staff lent, without repayment, to the Houses of the Oireachtas.

A sum of £226 was written off in respect of the payment in error of a training allowance to an officer in respect of a period when such an allowance was not payable (E.92/1/65).

P. O. CONAILL,
Accounting Officer.

HOUSES OF THE OIREACHTAS,
30 Iúil, 1974.

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 3

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, for the salaries and expenses of the Department of the Taoiseach.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i>	£123,000			
<i>Supplementary</i>	10			
	123,010	122,209	801	—
B.—Travelling and Incidental Expenses	10,500	13,445	—	2,945
C.—Post Office Services	11,500	7,675	3,825	—
D.—Information and Public Relations Services	54,000	17,409	36,591	—
TOTAL				
<i>Original</i>	£199,000			
<i>Supplementary</i>	10			
	£ 199,010	160,738	41,217	2,945
Surplus to be surrendered ...			£38,272	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The excess was due to unforeseen travelling and subsistence claims in respect of the visit of the British Prime Minister to Ireland and the Sunningdale conference.
- C.—Charges for these services were less than anticipated.
- D.—Saving due to the termination of the Markpress public relations contract in May, 1973, and to the cessation of the "Eolas" publication in July, 1973.

EXTRA REMUNERATION (exceeding £100)

Six officers received amounts varying between £124 and £208 for overtime. The total expenditure on overtime was £2,098.

NOTE

The Accounts of other Votes include expenditure of approximately £2,894 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,
22 Iúil, 1974.

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, 1974, 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	675,000	631,493	43,507	—
B.—Travelling and Incidental Expenses	76,000	78,212	—	2,212
C.—Post Office Services	28,000	27,004	996	—
D.—Collection of Statistics	218,000	222,140	—	4,140
GROSS TOTAL ...£	997,000	958,849	44,503	6,352
			Surplus of Gross Estimate over Expenditure £38,151	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ...	3,000	8,286	£5,286	
NET TOTAL ...£	994,000	950,563	Total Surplus to be surrendered £43,437	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving was due to unfilled vacancies, to new assignments at lower points on salary scales, a delay in the employment of Key Punch Operators to process the Household Budget Inquiry and to a reduction in overtime.

APPROPRIATIONS IN AID

The bulk of these receipts were unforeseen payments from the E.E.C. for travelling and subsistence expenses of officers attending meetings in the community.

EXTRA REMUNERATION (exceeding £100)

An Assistant Principal, one Higher Executive Officer and two Executive Officers received sums of £225, £150, £225 and £143, respectively, for higher duties. An Executive

Vote 4

Officer received £609 and fifteen other officers amounts between £103 and £211 for overtime.

The total expenditure on overtime and task work amounted to £9,269 and £1,581, respectively.

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
14 Lúnasa, 1974.

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, 1974, 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	175,000	162,100	12,900	—
B.—Travelling and Incidental Expenses	5,850	5,484	366	—
C.—Post Office Services	630	517	113	—
GROSS TOTAL ...£	181,480	168,101	13,379	—
			Surplus of Gross Estimate over Expenditure £13,379	
	Estimated	Realised	Surplus of Appropriations in Aid realised £463	
D.—Appropriations in Aid ...	24,480	24,943	Total Surplus to be surrendered £13,842	
NET TOTAL ...£	157,000	143,158		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to staff vacancies partly offset by salary increases.
- B.—There was a saving on travelling (£230) and incidental expenses (£136).
- C.—Saving mainly due to charges for telephone services being less than anticipated.

M. JACOB,
Accounting Officer.

17 Deireadh Fómhair, 1974.

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 OFFICE OF THE MINISTER FOR FINANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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 Original £1,890,000 Less Supplementary 31,490	1,858,510	1,692,419	166,091	—
B.—Travelling and Incidental Expenses	292,000	412,055	—	120,055
C.—Post Office Services	279,000	310,079	—	31,079
D.—Management of Government Stocks	272,000	307,245	—	35,245
E.—Institute of Public Administration (Grant-in-Aid) Original £120,000 Supplementary 30,000	150,000	150,000	—	—
F.—Economic and Social Research Institute (Grant-in-Aid) ...	280,000	280,000	—	—
G.—Beartas i leith na Gaeilge ...	54,500	83,798	—	29,298
H.—National Savings Committee	31,000	33,070	—	2,070
I.—Civil Service Arbitration Board	5,500	4,585	915	—
J.—Grants for County Development Work	51,000	50,988	12	—
K.—Payment to Special Regional Development Fund (Grant-in-Aid)	325,000	325,000	—	—
L.—Review Body on Remuneration in the Upper Ranges in the Public Sector ...	20,000	1,621	18,379	—
M.—Science and Technology ...	300,000	268,152	31,848	—
N.—Commission on the Status of Women	2,500	110	2,390	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—National Economic and Social Council				
<i>Original</i> Nil				
<i>Supplementary</i> £1,500	1,500	189	1,311	—
GROSS TOTAL				
<i>Original</i> £3,922,500				
<i>Supplementary</i> 10				
£ 3,922,510	3,922,510	3,919,311	220,946	217,747
			Surplus of Gross Estimate over Expenditure £3,199	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £75,447	
O.—Appropriations in Aid ..	18,500	93,947		
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £3,904,000				
<i>Supplementary</i> 10				
£ 3,904,010	3,904,010	3,825,364	£78,646	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings due to additional staff and consultancy assistance provided for in the context of the establishment of the Department of the Public Service not being fully availed of as the new Department was not set up until November, 1973.
- B.—Excess due to extra travelling in connection with the E.E.C. (£46,000), increased charges for advertisements, conferences, etc. (£30,000), the purchase of extra office equipment and increases in computer rental (£25,000), and training of staff (£9,000). In addition the provision for the payment to Aer Lingus in respect of special travel facilities for attendance at E.E.C. meetings was exceeded by £10,000.
- C.—Excess due to postal and telephone charges being greater than anticipated (£37,000), cost of staff and office accommodation for Chief Medical Officer (£5,500), partly offset by a saving of £12,000 on expenses of management of Savings Certificates, etc.
- D.—The excess was due to the fact that both domestic and foreign borrowing were greater than had been expected.
- G.—Is é an príomh-chúis leis an mbreis-chaiteachas ná gur bhain costais níos mó ná mar a measadh leis an obair atá ar siúl faoi choimirce an Choiste um Thaighde ar Dhearcadh an Phobail i leith na Gaeilge.
- H.—The excess expenditure is attributable to additional staff provided by the Post Office and to overtime.
- I.—Expenditure depends on the number of sittings of the Arbitration Board which cannot be estimated with precision.
- L.—Expenditure on specialist assistance which was provided for did not arise as no major references were sent to the review body by the Government.

Vote 6

M.—The saving was due to a change in the method of payment in the University/Industry Co-operation Grants Scheme from that of payment in advance to payment in arrear (£13,100), to a delay in finalising the new contract with the Science Policy Research Centre at U.C.D. (£4,500), to delays in appointing consultants (£1,400) and to the fact that certain projects under the European Co-operation in Science and Technology programme moved more slowly than anticipated (£25,300). The saving was partly offset by an excess due to salary increases (£14,700).

P.—The National Economic and Social Council held its first meeting in November, 1973. No consultancy assignments were finalised before the end of March, 1974, and staff were not recruited until late in March. Consequently expenditure in the period was not as great as initially envisaged.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ..	3,500	3,596
2. Miscellaneous	15,000	90,351
	<u>£18,500</u>	<u>£93,947</u>

2. Excess is mainly due to the recoupment of certain travelling and subsistence expenses from the E.E.C. (£22,000 approximately) which had not been provided for and to receipts in respect of computer services rendered by Central Data Processing Services being greater than expected (£51,000 approximately).

EXTRA REMUNERATION (exceeding £100)

The Secretary of the Department received £750 as a director of the Central Bank. One Deputy Assistant Secretary received £500 as a director of Nítrigin 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 received £250 for extra attendances. An Administrative Officer and three Higher Executive Officers received sums ranging from £144 to £201 for higher duties. Three Executive Officers and one Clerical Officer received sums ranging from £111 to £309 for roster duties and another Executive Officer received £101 for extra duties. Two Clerical Assistants received £107 and £130 for translation duties and ten Clerical Officers received sums ranging from £133 to £148 for programming duties. The following payments were made in respect of overtime:—sums ranging from £136 to £1,364 to six Higher Executive Officers; sums ranging from £104 to £511 to sixteen Executive Officers; sums ranging from £109 to £294 to five Staff Officers; sums ranging from £106 to £394 to eighteen Clerical Officers; sums ranging from £112 to £497 to thirty-four Clerical Assistants; sums ranging from £111 to £169 to five Punch Card Operators; sums ranging from £111 to £1,094 to twenty-two Messengers; and £1,123 to a Paperkeeper. The total expenditure on overtime for 1973–74 was £34,431.

NOTES

A sum of £3,428 was charged to Subhead A in respect of the salary of the Secretary of the Savings Committee. A sum of £520 was charged to Subhead A in respect of the salaries of staff assigned to the National Economic and Social Council. The Accounts of other Votes include expenditure of £5,209 in respect of the remuneration of staff lent, without repayment, to this Department.

Computer services were rendered, free of charge, to other Departments by the Central Data Processing Services.

Vote 6

Total expenditure (including remuneration of staff borne on other Votes) in respect of Commissions, etc., on account of which payments were made in the year 1973-74.

Commission or Committee	Year of Appointment	Total expenditure to 31st March, 1974
		£
Civil Service Arbitration Board	1950-51	34,795
National Savings Committee	1955-56	225,315
Comhairle na Gaeilge	1965-66	59,086
An Coiste um Thaighde ar Dhearcadh an Phobail i leith na Gaeilge	1970-71	156,282
Review Body on Remuneration in the Upper Ranges in the Public Sector	1969-70	81,516
Commission on the Status of Women ..	1970-71	26,181
National Economic and Social Council ..	1973-74	709

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
31 Iúil, 1974.

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

See also Report of Comptroller and Auditor General

ACCOUNT of Receipts and Payments in the Year ended 31st March, 1974

RECEIPTS			PAYMENTS		
		£			£
Balance at 1st April, 1973	...	300,016	Grants (<i>see</i> schedule)	...	308,400
Vote 6—Subhead K (Grant-in-Aid)	...	325,000	Repayable Advances (<i>see</i> schedule)	...	315
Unexpended grants refunded	...	85	Income Tax deducted from Interest paid	...	1,470
Principal repaid	...	21,292	Balance at 31st March, 1974	...	348,718
Interest paid	...	12,510			
		£658,903			£658,903

NOTES

1. Seven companies in respect of which repayable advances of £93,180 were outstanding at 31st March, 1974, are in receivership.
2. Five companies in respect of which repayable advances of £82,169 were outstanding at 31st March, 1974, had not completed security arrangements by that date. These include three of the companies referred to in Note 1.
3. A repayable advance of £800 issued prior to 1st April, 1973, was 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 in 1972–73 from a company, following liquidation of its assets. The balance of the loan, which is irrecoverable, remains to be dealt with.
5. In the course of the year under review amounts of £353 and £2,003 interest outstanding on repayable advances were capitalised.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
29th November, 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

	£
Liam Bogue, Dublin Road, Cavan	692
Kilmihill Textiles Limited, Belturbet	1,287
W. J. Pitcher, Ballyjamesduff (a)	1,625
Burren Pig Co-operative Society Ltd., Kilshanny	12,300
University College, Galway (b)	14,785

Vote 6

	£
McLysaght's Nurseries, Raheen, Tuamgraney	7,914
Peak Investments, Killaloe	9,130
Rural Housing Organisation	2,300
West Clare Turf Producers Co-operative	3,000
Dawros Bay Hotel, Rosbeg	3,000
Inishowen Pig Fattening Society, Ltd.	1,250
Connemara Golf Club, Ballyconneely	23,555
East Galway Co-operative Society Ltd., Gort	1,750
Department of Transport and Power (c)	41,693
Galway County Development Team (d)	630
Inishbofin Community Development Company	431
Goulding Building (e)	16,051
Department of Education (f)	21,320
Goulding Building (g)	15,392
Tralee and Fenit Harbour Commissioners	1,167
Kerry County Development Team (d)	595
G. W. I., Collooney (h)	557
Doogh Sheepbreeders' Association, Achill	1,234
Mayo Handcraft Federation	553
G. W. I., Collooney (i)	13,050
AnCo, Carisbrook House (j)	972
Western Farming Co-operative Development Society Ltd., Balla	2,300
Silver Hill Duckling Ltd., Emyvale	43,217
Irish National Productivity Committee (k)	689
Rostrim Turf Co-operative	5,053
Slievebawn Co-operative Handcraft Market Ltd., Strokestown	291
Goulding Building (l)	10,410
Kilmactigue Turf Cutting Co-operative, Aclare	5,769
John Fitzgerald, Hare Island, Skibbereen	2,158
Lisavaird Co-operative Creamery Ltd.	2,000
Goulding Building (m)	7,362
Limerick Co. Council (n)	3,700
Limerick Co. Council (o)	8,060
Office of Public Works (p)	313
Board of Extra Mural Studies of University College, Galway	3,774
Miscellaneous small grants	17,071
	<hr/>
	£308,400

- (a) Payment towards demountable pre-fabricated factory at Belturbet, Co. Cavan.
- (b) Payment towards cost of University College, Galway, Research Centre at Carron.
- (c) Payment to Galway Harbour Commissioners towards cost of crane.
- (d) Payment towards Promotional Campaign in Great Britain.
- (e) Payment towards demountable pre-fabricated factories at Ballygar and Tuam.
- (f) Payment towards cost of University College, Galway, Laboratory at Carna.
- (g) Payment towards demountable pre-fabricated factory at Clash, Tralee.
- (h) Payment towards demountable pre-fabricated factory at Ballinamore.
- (i) Payment towards demountable pre-fabricated factory at Castlebar (Atlanta).
- (j) Payment towards cost of training scheme for Western Clothing Group.
- (k) Payment for follow-up service at Slievebawn Co-operative.
- (l) Payment towards demountable pre-fabricated factory at Athlone.
- (m) Payment towards demountable pre-fabricated factory at Clonakilty.
- (n) Payment towards extension of pre-fabricated building for Neo-data Services at Abbeyfeale.
- (o) Payment towards extension of pre-fabricated building for Neo-data Services at Newcastle West.
- (p) Payment towards marine works in connection with Fishing Harbour facilities in the West.

Vote 6

REPAYABLE ADVANCES

Westsea Ltd., Galway £315

Total Repayable Advances outstanding at 31st March, 1974, was £397,096 (*see schedule*).

REPAYABLE ADVANCES OUTSTANDING AT 31ST MARCH, 1974

	£
Domesticity Manufacturing Co. (Ireland) Ltd., Ballinagh, Co. Cavan	23,180
Fort Daly Foods Ltd., Whitegate, Co. Cavan	16,685
Filigrana Embroidery Factory of Ireland, Ltd., Ennistymon, Co. Clare	13,000
Talty Brothers, Lissycasey, Co. Clare	1,161
Connemarle Ltd., Spiddal, Co. Galway	20,000
Dooley's Industrial Engineering Services Ltd., Galway	10,000
East Galway Co-operative Society Ltd., Gort, Co. Galway	5,000
Irish Marble, Merlin Park, Galway	10,000
Potez Industries of Ireland Ltd., Galway	18,000
Portumna Packers Co-operative Ltd., Co. Galway	8,500
Renania Products Ltd., Loughrea, Co. Galway	148
Rooney and Reidy Ltd., Industrial Estate, Galway	10,000
Westsea Ltd., Galway	81,824
Cyril Cullen, Carrick-on-Shannon, Co. Leitrim	11,240
Ballybay Tanners Ltd., 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	7,489
G. W. I., Collooney, Co. Sligo	36,100
Innisfree Potteries Ltd., Finisklin, Co. Sligo	10,000
Beara Peninsula Onion Growers' Society, Co. Cork	600
Porcelain Products Ltd., Druncollogher, Co. Limerick	3,000
	<hr/>
	£397,096

NOTES

1. Having regard to certain adverse conditions resulting in a continuing deterioration in the business of Leathercrafts, Kilrush, Co. Clare, a repayable advance of £800 was converted into a grant.
2. G. W. I. Ltd., Collooney, Co. Sligo—a shortfall of £353 interest outstanding on a repayable advance was capitalised in the year under review.
3. Slievebawn Co-operative Handcraft Market Ltd.—£2,003 interest outstanding on a repayable advance was capitalised in the year under review.

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, 1974, 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	10,691,000	10,337,642	353,358	—
B.—Travelling and Incidental Expenses	228,700	296,774	—	68,074
C.—Post Office Services	724,800	962,872	—	238,072
D.—Machinery and Equipment for Security Printing and Stamping	248,500	107,396	141,104	—
E.—Motor Vehicles	55,500	43,062	12,438	—
F.—Law Charges, Fees and Rewards	61,000	62,980	—	1,980
G.—Compensation and Losses	10	2,125	—	2,115
H.—Expenses in connection with International Organisations	25,500	38,829	—	13,329
I.—Office Machinery and other Office Supplies	1,109,490	906,306	203,184	—
GROSS TOTAL ...£	13,144,500	12,757,986	710,084	323,570
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £386,514	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised £122,456	
J.—Appropriations in Aid ...	306,500	428,956	Total Surplus to be surrendered £508,970	
NET TOTAL ...£	12,838,000	12,329,030		

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.—Excess was due mainly to increases in the extent and cost of travelling and subsistence and to increased cost of contract cleaning, advertising and security services. The increases were partly offset by a saving in the cost of uniforms.

Charges to this subhead include *ex-gratia* payments in two cases amounting to £5 as compensation for personal property damaged or lost in the course of employment (E.109/41/41).

C.—Excess was due to expenditure on postage and telephones being greater than anticipated.

Vote 7

- D.—Saving was due mainly to expenditure on new machinery, repairs and renewals being less than was anticipated.
- E.—Saving was due mainly to expenditure on the purchase of new cars and expenditure on petrol, repairs and spares being less than was anticipated.
- G.—Compensation amounting to £1,525 was paid in six cases in respect of damage to vehicles or personal injury and £600 was paid in two cases of deterioration of or theft of goods while in official custody.
- H.—Excess was due mainly to expenditure on travelling and subsistence in connection with the E.E.C. being greater than was anticipated.
- I.—Saving was due mainly to expenditure on leasing, etc., of equipment being less than was anticipated due to delay in installation, partly offset by increased expenditure on stationery, etc.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments received for printing relating to Social Insurance	30,850	30,850
2. Payment received for printing relating to Post Office Services	79,470	81,638
3. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund)	15,400	15,400
4. Moneys received for special attendance of officers	70,000	97,569
5. Fines, forfeitures, law costs recovered	90,000	42,232
6. Proceeds of customs sales	16,500	22,401
7. Miscellaneous	4,280	38,866
	<u>£306,500</u>	<u>£128,956</u>

4. Increase in receipts is due to requests for attendance of officers being greater than anticipated.
5. Receipts vary with the number and importance of the cases involved.
6. Receipts vary with the quantity of seizures sold and the prices realised.
7. Miscellaneous items comprised the following:—

	£
Refund of travelling expenses of officers by the Commission of the E.E.C.	14,542
Statistical returns	5,325
Recovery of salary of officers on loan	4,958
General lighthouse fund	2,910
Merchant shipping fees	1,402
Bill of entry receipts	1,342
Rent of official premises	1,078
Unclassified items	7,309
	<u>38,866</u>

EXTRA REMUNERATION (exceeding £100)

Twenty members of the Customs and Excise staff received allowances varying from £246 to £442 while engaged on special inquiry duty.

Nine hundred and forty-two members of the Customs and Excise staff, seven hundred and twenty-three of the Taxes staff, five hundred and forty-four of the General Service staff, sixty-nine of the Stamping Branch and five members of the Revenue Solicitor's Office received amounts varying from £101 to £2,080 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 £857,724.

An Assistant Secretary and a Second Assistant Solicitor received allowances of £621 and £200, respectively, for performing higher duties. A Higher Executive Officer received a gratuity of £105 for extra attendance. Three Higher Executive Officers received allowances of £154, £155 and £218, respectively, for performing higher duties. Four Executive Officers received allowances of £154 each for performing higher duties. An Assistant Secretary received a sum of £150 from Vote 40 for acting as Chairman of the Merchandise Marks Commission.

NOTE

This Account includes expenditure of £3,027 in respect of remuneration of officers temporarily lent, without repayment, to another Department. The Account of another Department includes expenditure of £2,358 in respect of remuneration of an officer temporarily lent, without repayment, to this office.

J. C. DUIGNAN,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
5th September, 1974.

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.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING
THE YEAR ENDED 31ST MARCH, 1974, WITHOUT REPAYMENT

Number of Vote	Department	Amount
6	Office of the Minister for Finance	£ 2,500
27	Office of the Minister for Education	2,625
41	Transport and Power	10,000
		£ 15,125

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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 <i>Original</i> £2,057,000 <i>Less Supplementary</i> 40,000	2,017,000	1,995,328	21,672	—
B.—Office of Public Works: Travelling and Incidental Expenses <i>Original</i> £180,000 <i>Supplementary</i> 5,000	185,000	183,232	1,768	—
C.—Post Office Services <i>Original</i> £51,000 <i>Less Supplementary</i> 5,000	46,000	46,087	—	87
D.—Purchase of Sites and Buildings <i>Original</i> £250,000 <i>Supplementary</i> 5,000	255,000	231,446	23,554	—
E.—New Works, Alterations and Additions <i>Original</i> £8,760,000 <i>Supplementary</i> 801,000	9,561,000	9,479,388	81,612	—
F.1.—Maintenance and Supplies <i>Original</i> £2,495,400 <i>Supplementary</i> 96,000	2,591,400	2,584,905	6,495	—
F.2.—Furniture, Fittings and Utensils <i>Original</i> £258,000 <i>Supplementary</i> 122,000	380,000	405,210	—	25,210
F.3.—Rents, Rates, etc. <i>Original</i> £1,523,000 <i>Supplementary</i> 117,000	1,640,000	1,634,742	5,258	—
F.4.—Fuel, Light, Water, Cleaning, etc.	750,000	809,277	—	59,277

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
F.5.—Compensation, etc., arising from Damage to the Property of External Governments <i>Original</i> £82,100 <i>Less Supplementary</i> 46,000	£	£	£	£
	36,100	40,566	—	4,466
F.6.—Repair of Courthouses <i>Original</i> £4,000 <i>Supplementary</i> 1,000	5,000	7,102	—	2,102
G.1.—Arterial Drainage—Surveys <i>Original</i> £49,500 <i>Less Supplementary</i> 9,000	40,500	37,552	2,948	—
G.2.—Arterial Drainage—Construction Works	1,026,000	1,013,608	12,392	—
G.3.—Arterial Drainage—Maintenance	643,200	629,248	13,952	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores <i>Original</i> £518,400 <i>Supplementary</i> 49,000	567,400	622,208	—	54,808
I.—Coast Protection <i>Original</i> £79,500 <i>Less Supplementary</i> 6,000	73,500	61,637	11,863	—
J.1.—National Monuments <i>Original</i> £422,400 <i>Supplementary</i> 10,000	432,400	429,114	3,286	—
J.2.—Conservation and Restoration of Holycross Abbey (Grant-in-Aid)	60,000	56,400	3,600	—
K.—Expense of Operation of the ASGAR (Grant-in-Aid)	8,000	8,000	—	—
GROSS TOTAL <i>Original</i> £19,217,500 <i>Supplementary</i> 1,100,000	£20,317,500	20,275,050	188,400	145,950
			Surplus of Gross Estimate over Expenditure £42,450	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid <i>Original</i> £2,150,500 <i>Supplementary</i> 345,000	2,495,500	2,524,813	£29,313	
NET TOTAL <i>Original</i> £17,067,000 <i>Supplementary</i> 755,000	£17,822,000	17,750,237	Total Surplus to be surrendered £71,763	

Vote 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

		AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
SERVICE		£	
DEPARTMENT OF FINANCE			
Cork	: Irish Life House (part)—assignment of leasehold interest (deposit)	125	S.102/12/45
Dublin	: St. James's, Clonskeagh (balance) ...	50,000	S.2/9/71
	73 Lower Baggot Street—lessor's interest (balance and costs)	2,072	S.2/3/60
	93/99 Lower Leeson Street—lessor's interest and costs	6,654	S.72/4/67
	21 Fitzwilliam Square—lessor's interest and costs	736	S.2/16/41
	10 Parnell Square—lessor's interest	82,500	S.2/4/41
	26/27 Pembroke Street—lessor's interest and costs	1,501	S.102/12/45
	33 Merrion Road (costs)	888	S.2/12/72
Wexford	: Rosslare Strand former Coastguard Station—lessor's interest and costs ...	1,218	S.102/12/45
Revenue Commissioners—			
Louth	: Ferryhill Customs Post—site (balance)	75	S.2/17/29 S.2/25/34
Commissioners of Public Works—			
Cork	: Ballinacarriga Castle—plot (costs) ...	13	
Donegal	: Blanket Nook Drainage Scheme—site for pump house (deposit)	40	S.102/12/45
Kilkenny	: Evans Lane, Kilkenny City—site ...	2,395	Do.
Leitrim	: Parks Castle—additional plot (deposit)	125	S.102/19/72
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Cavan	: Farnham Street—lessor's interest and costs	215	S.102/12/45
Clare	: Lissycasey—site for septic tank ...	20	S.14/6/60
	Tulla—site	800	S.102/12/45
Cork	: Mallow—site	3,500	S.14/7/44
	Rathduff—site for septic tank (legal costs)	13	S.14/6/60
Limerick	: Tournafulla—site for septic tank ...	60	Do.
Mayo	: Lahardane—additional plot (deposit) ...	338	S.102/12/45
Wexford	: Carrick-on-Bannow—site (deposit) ...	55	Do.
DEPARTMENT OF LOCAL GOVERNMENT			
Cork	: Regional Office and Driving Test Centre—leasehold interest (deposit)	375	S.2/6/63
DEPARTMENT OF EDUCATION			
Dublin	: National Museum, College of Art, etc.—lessor's interest and costs	35	S.102/12/45
	1/1A Leinster Lane	61,000	S.2/32/46
DEPARTMENT OF AGRICULTURE AND FISHERIES			
Donegal	: Raphoe District Veterinary Office—site (deposit)	775	S.102/12/45
Dublin	: Ballsbridge Veterinary College—lessor's interest and costs	4,114	Do.
Roscommon	: Henry Street, Roscommon—site (deposit)	200	Do.

SERVICE	AMOUNT	DEPARTMENT
		OF FINANCE AUTHORITY
	£	
DEPARTMENT OF INDUSTRY AND COMMERCE		
Dublin : 44/45 Merrion Square—lessor's interest and costs	54	S.102/12/45

DEPARTMENT OF SOCIAL WELFARE

Cork : Employment Exchange (part), White Street—lessor's interest and fees ...	11,550	S.1/22/25
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E.—Expenditure under this subhead is affected by factors outside the control of the Office of Public Works. Progress on some projects was less than expected. A statement of expenditure, Department by Department, is at page 27.

F.1.—A statement of expenditure, Department by Department, is at page 28.

F.2.—Prices increased and claims matured to a greater extent than expected. A statement of expenditure, Department by Department, is at page 28. The value of stocks held in the Central Furniture Stores on 31st March, 1974, was £92,000, approximately.

F.3.—A statement of expenditure, Department by Department, is at page 28.

F.4.—Prices increased and claims matured to a greater extent than expected. A statement of expenditure, Department by Department, is at page 28.

F.5.—Commitments maturing for payment within the year were somewhat greater than expected.

F.6.—A commitment matured earlier 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 £5,100, approximately.

G.2.—In addition to the charge against the subhead there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values :—

		£
Catchment Drainage Schemes :	Boyne	305,908
	Maigue	29,100
	Corrib-Headford	8,117
	Inny	33
Additional Minor Scheme :	Groody	24,568

Credits in respect of transfer of materials, etc., from the Moy, Owenavorragh, Carrigahorig, Skeoge and Burnfoot, and Killimor-Cappagh drainage schemes and the Shannon Estuary Embankments scheme amounted to £2,713, £522, £390, £267, £86 and £7,460, respectively.

H.—Deliveries under a contract for the supply of machinery were made sooner than expected. The value of stores held at 31st March, 1974, was £240,000, approximately.

I.—Progress on some works was less than expected.

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

Vote 8

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)		150,000	162,712
2. Charges at harbours, parks, etc.			
	<i>Original</i>	£135,000	
	<i>Supplementary</i>	14,000	
		149,000	153,754
3. Sales of property			
	<i>Original</i>	£30,000	
	<i>Supplementary</i>	99,000	
		129,000	125,203
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms			
	<i>Original</i>	£760,000	
	<i>Supplementary</i>	47,000	
		807,000	807,285
5. Recoveries from other Departments, etc., for services carried out on repayment terms			
	<i>Original</i>	£255,000	
	<i>Supplementary</i>	23,000	
		278,000	279,227
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)			
	<i>Original</i>	£650,000	
	<i>Supplementary</i>	62,000	
		712,000	692,178
7. Fees, etc., in connection with the operation of the Local Loans Fund			
	<i>Original</i>	£120,000	
	<i>Supplementary</i>	30,000	
		150,000	174,599
8. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.			
	<i>Original</i>	£50,500	
	<i>Supplementary</i>	70,000	
		120,500	129,855
	TOTAL		
	<i>Original</i>	£2,150,500	
	<i>Supplementary</i>	345,000	
		£2,495,500	£2,524,813

5. Department of Local Government, £52,750 ; Department of Social Welfare, £105,914 ; C  ras Iompair   ireann, £7,825 ; in respect of Holycross Abbey works, £22,500 ; in respect of services rendered by the Central Engineering Workshop and Stores, £43,218 ; by Central Furniture Stores, £18,758 and D  n Laoghaire Harbour Workshop, £812 ; agency fees, £26,189 ; sundry, £1,261.

6. Certain receipts due by 31st March, 1974, did not come to account until the following month.

7. There were more new loans than expected.

8. The receipts were derived as follows :—

Sales of produce and surplus stores, £37,515 ; hire of plant, £13,937 ; National Schools, adjustments of local contributions, etc., £11,836 ; work done for other parties, £39,233 ; licences, football pavilions, etc., Phoenix Park, £731 ; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £574 ; in respect of services of heating, lighting, etc., £2,527 ; rebate on cost of solid fuel, £4,389 ; refund of salaries of officers on loan, £9,430 ; interest on deposit receipts, £4,696 ; refunds of taxes in respect of premises abroad, £140 ; sundry, £4,847.

EXTRA REMUNERATION (exceeding £100)

As fees for professional services ten Senior Architects and eight Architects received an aggregate of £19,197 in sums of which the individual totals ranged from £120 to £2,967 ; two Engineers, Grade II received sums totalling £550 and £477, respectively, and two Engineers, Grade III received sums totalling £856 and £679, respectively.

Payments for overtime totalled £9,014 and included sums of £286 and £102 paid to two Higher Executive Officers, £201 paid to an Executive Officer, sums of £210, £168 and £102 paid to three Staff Officers, sums ranging from £101 to £247 paid to five Clerical Officers, sums ranging from £101 to £282 paid to seventeen Clerical Assistants, £321 paid to the Clerk-in-Charge (Mechanical Engineering Services), sums of £130, £427 and £467 paid to three Messengers and £362 paid to a male Cleaner.

Sums of £390, £196 and £150, respectively, were paid to two Engineering Technicians and a Dredger Master, for extra attendance.

A Clerical Officer received an allowance of £101 from Vote 40.

NOTES

1. This Account includes expenditure of approximately £12,398 in respect of staff lent, without repayment, to other offices.
2. Services rendered to other Departments, without repayment, amounted to £185, approximately.
3. A contractor was paid £53 *ex-gratia* in one case following the introduction of a pension scheme ; a total of £823 was paid in eleven 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 £665 was caused in fourteen instances by unidentified road vehicles in the Phoenix Park.

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

	£
Carrickmacross Garda Station	583
Carraroe Garda Station	180
Fermoy Post Office	519
Leighlinbridge Garda Station	50
Listowel Post Office	24
Áras Mhic Dhiarmada	100 (estimated)
Passage West Garda Station	300 Do.
Sligo Custom House	200 Do.

6. A total of £4,443 was paid *ex-gratia* on foot of thirty claims for damage, etc., caused by arterial drainage works. Sums totalling £860 were paid in settlement of five claims for accidental damage (S.59/1/68 and S.102/7/49).

7. Losses of stores valued at £373 were written off.

8. Payments totalling £406 were made in six cases of collisions between State vehicles and other vehicles, and payments totalling £1,450 in respect of accidental damage in four incidents in which no second vehicle was involved. Damage estimated at £112 was caused to two of the State vehicles. The actual cost of repairing the vehicle mentioned in the last sentence of note 8 in the 1972-73 account was £4,880 (S.48/3/47).

Vote 8

9. A sum of £8,500 was paid in settlement of an action by an employee injured in the course of his employment. Payments of £262 and £225 were made in settlement of proceedings by two members of the public injured in accidents at State properties (S.102/5/57 and S.102/15/68).
10. Two employees were paid sums of £120 and £97 in compensation for damage to their motor cars caused, respectively, by a swinging excavator bucket during harbour works and by collision with a runaway calf from the herd at a State park. The calf, valued at £50, was fatally injured (S.102/15/68 and S.48/3/47).
11. A sum of £228 including £18 expenses was paid in compensation for the death of a cow occasioned during works at a National Monument (S.102/19/73).
12. In anticipation of the transfer to the State of title to the property, a net expenditure of £205 was incurred in the operation and maintenance of Richmond Harbour, County Longford, as an adjunct to the Shannon Navigation (S.98/5/67).
13. Sums of £340 and £65, respectively, were paid in discharge of liabilities for professional fees, etc., incurred in connection with two building projects which did not proceed (S.102/1/72).
14. A sum of £7,903 was expended within the year of account in connection with research projects at a State park (S.43/6/32).
15. Damage estimated at £7,470 was sustained at three State properties as a result of bomb explosions. There were eighteen other cases of malicious damage to a total extent of £404, approximately.
16. Articles to the value of £295, lost in three cases of theft, were written off (S.59/2/53 and S.48/3/47).
17. Surplus furniture items to the value of £120 were made available free of charge to Kilmainham Jail Restoration Committee.
18. The net expenditure during the year on Post Office Buildings charged to Telephone Capital Account amounted to £538,407, which included £44 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 Cuntasáíochta.

OIFIG NA NOIBREACHA POIBLÍ,
4 Samhain, 1974.

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.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST MARCH, 1974

SERVICE	Balance, 1st April, 1973	Receipts, 1973-74	Payments, 1973-74	Balance, 31st March, 1974
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund ..	(Cr.) 1,354	1,066	1,045	(Cr.) 1,375 (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 Cuntasatochta.

OIFIG NA NÓIBREACHA POIBLÍ,
4 Samhain, 1974.

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

Departments, etc.	Vote	Expenditure
	£	£
Áras an Uachtaráin	—	2,071
Houses of the Oireachtas	24,000	9,709
Department of the Taoiseach	10,000	8,404
Finance	2,122,000	1,651,423
Justice	498,000	302,992
Education	5,167,000	6,697,434
Lands	200,000	119,359
Agriculture and Fisheries	157,000	178,937
Transport and Power	13,000	13,027
Posts and Telegraphs	344,000	232,580
Defence	—	5,012
Foreign Affairs	25,000	73,926
Social Welfare	—	31,910
Minor New Works not exceeding £5,000 each	150,000	118,377
Urgent and Unforeseen Works	5,000	—
Minor Balances of Expenditure (not provided for above) on works of prior years which might not be completed on 1st April, 1973	45,000	34,227
	£8,760,000	
<i>Supplementary</i>	801,000	
TOTAL	£9,561,000	£9,479,388

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	30,000	69,344	3,000	7,057	—	—	10,000	12,115
Oireachtas ..	40,000	31,743	5,000	11,387	—	—	15,000	13,635
Taoiseach ..	5,000	29,603	2,000	15,316	20,000	21,051	8,500	13,199
Comptroller and Auditor General	5,000	109	500	61	5,000	6,675	500	42
Finance	990,000	1,092,629	40,000	50,515	604,000	618,240	137,000	205,571
Justice	470,000	447,854	5,000	23,726	96,000	98,870	117,000	156,975
Local Government	50,000	27,798	5,000	5,314	80,000	73,682	13,000	12,588
Education	120,000	147,518	14,000	16,404	58,000	46,704	52,000	64,518
Lands	50,000	43,135	5,000	5,860	22,000	26,006	54,000	35,545
Gaeltacht	10,000	116	500	100	20,000	12,768	500	139
Agriculture and Fisheries ..	180,000	158,199	15,000	21,018	209,000	214,787	112,000	131,383
Labour	30,000	15,872	5,000	9,620	64,000	62,622	6,500	11,020
Industry and Commerce ..	40,000	26,567	5,000	6,492	19,000	23,435	14,000	12,187
Transport and Power	30,000	19,977	3,000	3,841	12,000	11,931	13,000	12,962
Posts and Tele- graphs	260,000	213,609	55,000	92,762	2,000	12,239	52,000	15,053
Defence	40,000	36,090	5,000	6,254	2,000	1,673	25,000	13,306
Foreign Affairs ..	80,000	105,930	50,000	41,411	157,000	255,521	44,000	42,325
Social Welfare ..	40,000	53,547	10,000	9,141	120,000	108,855	55,000	47,890
Health	20,000	22,296	5,000	5,962	33,000	32,737	21,000	7,511
Public Service ..	—	1,062	—	387	—	6,946	—	1,313
Unallocated ..	5,400	41,907	25,000	72,582	—	—	—	—
<i>Supplementary</i>	£2,495,400 96,000		258,000 122,000		1,523,000 117,000			
TOTAL	£2,591,400	2,584,905	380,000	405,210	1,640,000	1,634,742	750,000	809,277

STATE LABORATORY

Vote 9

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	95,500	84,925	10,575	—
B.—Travelling and Incidental Expenses	1,300	1,591	—	291
C.—Post Office Services	2,600	3,384	—	784
D.—Apparatus and Chemical Equipment	12,250	15,137	—	2,887
GROSS TOTAL .. £	111,650	105,037	10,575	3,962
			Surplus of Gross Estimate over Expenditure £6,613	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.— <i>Deduct—</i> Appropriations in Aid ..	1,650	1,971	£321	
NET TOTAL £	110,000	103,066	Total Surplus to be surrendered £6,934	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was mainly due to unfilled posts.
- B.—Excess due to an increase in travelling and subsistence in connection with the E.E.C.
- C.—Excess due to provision of extra telephone lines and increased charges.
- D.—The excess was due to the purchase of additional essential equipment.

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,
24 Iúil, 1974.

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 10

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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				
Original £289,000				
Less Supplementary 3,000				
	286,000	281,011	4,989	—
A.2.—Examiners, etc.				
Original £52,000				
Supplementary 14,000				
	66,000	63,519	2,481	—
B.—Travelling and Incidental Expenses				
Original £25,000				
Supplementary 4,000				
	29,000	29,674	—	674
C.—Post Office Services	23,000	22,119	881	—
D.—Examinations				
Original £58,000				
Supplementary 6,000				
	64,000	67,014	—	3,014
GROSS TOTAL				
Original £447,000				
Supplementary 21,000				
£	468,000	463,337	8,351	3,688
			Surplus of Gross Estimate over Expenditure £4,663	
	Estimated	Realised		
Deduct—				
E.—Appropriations in Aid				
Original £249,000				
Supplementary 1,000				
	250,000	249,899		
			Deficiency of Appropriations in Aid realised £101	
NET TOTAL				
Original £198,000				
Supplementary 20,000				
£	218,000	213,438		
			Net Surplus to be surrendered £4,562	

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from the Department of Posts and Telegraphs		170,000	170,000
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>	£79,000	
	<i>Supplementary</i>	1,000	
		80,000	79,896
3. Miscellaneous		—	3
	TOTAL		
	<i>Original</i>	£249,000	
	<i>Supplementary</i>	1,000	
		£250,000	£249,899

EXTRA REMUNERATION (exceeding £100)

Two Executive Officers received £109 and £201 in respect of overtime. Two Staff Officers received £104 and £282 in respect of overtime. Six Clerical Officers received sums ranging from £107 to £162 in respect of overtime. Nine Clerical Assistants received sums ranging from £101 to £148 in respect of overtime. Four Messengers received sums ranging from £111 to £397 in respect of overtime. The total amount of expenditure on overtime during the year was £6,695.

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
24 Iúil, 1974.

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 11

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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)	100,000	100,000	—	—

D. Ó SÚILLEABHÁIN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
22 Iúil, 1974.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

SUPERANNUATION AND RETIRED ALLOWANCES **Vote 12**

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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 ..	£ 2,962,000	£ 2,949,106	£ 12,894	£ —
B.—Payments under the Civil Servants' Widows' and Children's Contributory Pensions Scheme	267,000	203,228	63,772	—
C.—Ex-gratia Pensions for Widows and Children of certain former Officers	552,000	542,992	9,008	—
D.—Additional Allowances and Gratuities in respect of Established Officers ..	1,449,000	1,302,848	146,152	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	59,500	52,738	6,762	—
F.—Pensions, Allowances and Gratuities in respect of Unestablished Officers and other persons	489,000	546,259	—	57,259
G.—Injury Grants and Medical Fees	22,000	12,205	9,795	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	93,000	90,921	2,079	—
GROSS TOTAL ..£	5,893,500	5,700,297	250,462	57,259
			Surplus of Gross Estimate over Expenditure £193,203	

Vote 12

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
I.—Appropriations in Aid ..	863,500	957,933	£94,433	
			Total Surplus to be surrendered	
NET TOTAL .. £	5,030,000	4,742,364	£287,636	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The number of contributory widows' pensions which came in course of payment was not as high as had been estimated.
- D.—The number of awards was less than expected partly due to the fact that persons who reached retiring age after 1st March, 1974, could get a three months extension to benefit from 1st June, 1974 pay increases.
- E.—The number of deaths was greater than expected.
- F.—A firm pattern of expenditure in respect of the pension scheme for non-established state employees has not yet been established.
- G.—Expenditure on workmen's compensation has been falling ; the drop in 1973-74 exceeded expectations.

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)	44,500	38,914
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	940	1,403
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)) ..	238,500	278,850
4. Pension liability in respect of officers on loan, etc.	70,500	73,580
5. Contributions to Civil Servants' Widows' and Children's Pensions Scheme	509,000	565,185
6. Miscellaneous	60	1
	£863,500	£957,933

1. The number of deaths was higher than expected.
2. The number of recoupment cases is increasing.
3. The pension liability of the funds was higher than expected.
4. Due to deaths, voluntary retirements and salary increases, it is difficult to estimate receipts accurately.

EXTRA REMUNERATION (exceeding £100)

Eighty-one pensioners received from public funds sums ranging from £101 to £5,548 as remuneration for services rendered.

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
30 Iúil, 1974.

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 13

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1974,
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	10,662	4,338	—
Surplus to be surrendered ..			£4,338	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
16 Iúil, 1974.

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.

AGRICULTURAL GRANTS

Vote 14

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	22,200,000	22,143,967	56,033	—
B.—Supplementary Allowance ..	4,860,000	4,691,216	168,784	—
C.—Employment Allowance	650,000	631,914	18,086	—
TOTAL	£ 27,710,000	27,467,097		—
Surplus to be surrendered		£	242,903	

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
17 Iúil, 1974.

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

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

Vote 15

LAW CHARGES

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, for the salaries and expenses of the Office of the Attorney General, etc., and for the expenses of criminal prosecutions and other law charges.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £340,000				
<i>Supplementary</i> 75,000				
	415,000	407,646	7,354	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £3,500				
<i>Supplementary</i> 2,000				
	5,500	6,040	—	540
C.—Post Office Services	11,500	8,572	2,928	—
D.—Fees to Counsel	170,000	169,654	346	—
E.—General Law Expenses	35,000	41,085	—	6,085
F.—Defence of Public Servants	1,000	307	693	—
GROSS TOTAL				
<i>Original</i> £561,000				
<i>Supplementary</i> 77,000				
	£ 638,000	633,304	11,321	6,625
			Surplus of Gross Estimate over Expenditure £4,696	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid	6,000	10,345	£4,345	
NET TOTAL				
<i>Original</i> £555,000				
<i>Supplementary</i> 77,000				
	£ 632,000	622,959	£9,041	
			Total Surplus to be surrendered	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on travel was more than anticipated.

C.—The cost of these services was less than anticipated.

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

F.—The provision is necessarily conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc. . .	4,000	8,345
2. Receipts from the Department of Posts and Telegraphs . .	2,000	2,000
	£6,000	£10,345

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.

EXTRA REMUNERATION (exceeding £100)

A Law Clerk received the sum of £234 for overtime. The total expenditure on overtime was £641.

D. QUIGLEY,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
31 Iúil, 1974.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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> £210,000				
<i>Supplementary</i> 80,000				
	290,000	290,000	—	—
B.—Additional Aid to the Theatre				
<i>Original</i> £187,500				
<i>Supplementary</i> 20,700				
<i>Less do.</i> 39,450				
	168,750	141,200	27,550	—
C.—Property Values (Arbitrations and Appeals) ...	7,000	7,361	—	361
D.—Centenarians' Bounty ...	1,500	1,090	410	—
E.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ...				
<i>Original</i> £27,500				
<i>Supplementary</i> 5,000				
	32,500	32,500	—	—
F.—The Racing Board—Grant-in-Aid for Capital Purposes ...	100,000	100,000	—	—
G.—State Entertainment ...	70,000	66,464	3,536	—
H.—Commemoration of Anglo-Irish Truce, 1921 ...	1,500	1,253	247	—
I.—The Dublin Grand Opera Society				
<i>Original</i> Nil				
<i>Supplementary</i> £8,750				
	8,750	8,750	—	—
TOTAL				
<i>Original</i> £605,000				
<i>Supplementary</i> 75,000				
	£ 680,000	648,618	31,743	361
Surplus to be surrendered			£31,382	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The saving was due to the fact that the Irish Theatre Company did not come into operation until March, 1974.
- 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.—The provision is necessarily conjectural.

NOTE

Fees (stamps) amounting to £4,215 in respect of this service were received during the year.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
22 Iúil, 1974.

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 17

STATIONERY OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	313,000	295,823	17,177	—
B.—Travelling and Incidental Expenses	11,000	15,874	—	4,874
C.—Post Office Services	17,000	17,191	—	191
D.—Printing and Binding	1,010,000	999,060	10,940	—
E.—Paper and Publications	705,000	707,736	—	2,736
F.—Office Machinery and other Office Supplies	144,000	160,619	—	16,619
GROSS TOTAL	£ 2,200,000	2,196,303	28,117	24,420
			Surplus of Gross Estimate over Expenditure	
			£3,697	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
G.—Appropriations in Aid	282,000	307,666	£25,666	
			Total Surplus to be surrendered	
NET TOTAL	£ 1,918,000	1,888,637	£29,363	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to vacancies and to filling of vacancies by staff at lower pay points than the staff replaced.
- B.—Expenditure on carriage of goods was higher than estimated.
- F.—Excess due to increased purchases of typewriters, duplicators and miscellaneous office supplies, and increased use of copying machines.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	55,000	66,716
2. Supplies and services provided on repayment	225,000	238,405
3. Miscellaneous receipts	2,000	2,545
	<u>£282,000</u>	<u>£307,666</u>

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

2 and 3. Accurate estimation of receipts is difficult.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1974

	£
Paper	230,061
Miscellaneous stores	28,041
	<u>£258,102</u>

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

EXTRA REMUNERATION (exceeding £100)

Sixty-six officers of different grades were paid sums varying from £101 to £2,192 in respect of overtime. The total expenditure on overtime was £28,081.

NOTE

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

Payment of £945 in addition to the amount payable under a printing contract was made on an extra-contractual basis to a contractor in respect of charges not provided for in the contract (S.9/8/51).

Free copies of official publications were issued as follows—

International Labour Office	£11	(S.46/2/35)
Library of the Council of Europe	£19	(S.46/13/50)
Food and Agriculture Organisation	£11	(S.71/14/46)
Library Committee of King's Inns	£16	(S.46/29/30)
University of Southampton	£7	(S.46/5/45)
British Library of Political and Economic Science	£23	(S.46/37/24)
Queen's University, Belfast	£45	(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)
Magee University College, Derry	£1	(S.46/5/45)

P. S. MAC GUILL,
Accounting Officer.

STATIONERY OFFICE,
22nd November, 1974.

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 18 VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	770,000	740,281	29,719	—
B.—Travelling and Incidental Expenses	109,000	92,361	16,639	—
C.—Post Office Services	11,000	9,909	1,091	—
D.—Stores	13,600	14,269	—	669
E.—Equipment	51,200	50,350	850	—
GROSS TOTAL ...£	954,800	907,170	48,299	669
			Surplus of Gross Estimate over Expenditure £47,630	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	<i>Surplus of Appropriations in Aid realised</i>	
F.—Appropriations in Aid ...	73,800	113,753	£39,953	
NET TOTAL ...£	881,000	793,417	Total Surplus to be surrendered £87,583	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Saving due to impossibility of estimating accurately the extent of travelling required, and to the fact that accounts in respect of some goods and services received during the year were not presented.
- C.—Saving due to cost of telephone and miscellaneous Post Office services being less than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
VALUATION OFFICE		
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations	6,295	6,295
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9)	1,250	1,669
3. Miscellaneous	1,255	1,754

ORDNANCE SURVEY

4. Sales of maps	64,950	104,016
5. Miscellaneous	50	19
	<u>£73,800</u>	<u>£113,753</u>

4. Receipts from sales of maps were greater than expected.

EXTRA REMUNERATION (exceeding £100)

Thirty-two officers received sums varying from £101 to £309 for overtime. The total amount paid in respect of overtime was £7,289.

J. M. McNICHOLL,
Accounting Officer.

VALUATION OFFICE,
26th November, 1974.

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.

APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1974 WITHOUT REPAYMENT

Vote No.	Department	Face Value of Maps	Cost of Special Work	Total
		£	£	£
1	President's Establishment	3	—	3
2	Houses of the Oireachtas	1	—	1
3	Department of the Taoiseach	15	—	15
4	Central Statistics Office	273	—	273
6	Office of Minister for Finance	5	204	209
7	Office of the Revenue Commissioners	66	1,340	1,406
8	Public Works and Buildings	1,491	—	1,491
15	Law Charges	36	—	36
20	Office of the Minister for Justice ...	3	695	698
21	Garda Síochána	3,952	1,340	5,292
24	Land Registry and Registry of Deeds	20,389	3,681	24,070
26	Local Government	970	715	1,685
27	Office of the Minister for Education	4,059	—	4,059
34	Lands	9,093	—	9,093
35	Forestry	3,619	—	3,619
36	Roinn na Gaeltachta	10	—	10
37	Agriculture	2,492	267	2,699
38	Fisheries	830	—	830
39	Labour	31	36	67
40	Industry and Commerce	1,732	1,407	3,139
41	Transport and Power	223	2,474	2,697
43	Defence	11,373	1,360	12,733
45	Foreign Affairs	16	—	16
47	Social Welfare	4	—	4
48	Health	5	15	20
	TOTAL£	60,691	13,474	74,165

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1974, TO
VARIOUS INSTITUTIONS

	£
National Library	122
British Museum, London	119
Department of State, Washington, U.S.A.	137
Cambridge University	107
Oxford University	107
Trinity College, Dublin	76
University College, Dublin	76
University College, Cork	3
University College, Galway	1
St. Patrick's College, Maynooth	76
National Library, Scotland	1
National Library, Wales	1
British House of Commons	1
Royal Geographical Society, London	2
Magee University College, Derry	1
TOTAL ...	<u>£830</u>

Vote 19

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, for rates and contributions in lieu of rates, etc., in respect of Government property, and for contributions towards rates on premises occupied by Representatives of External Governments.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Rates and Contributions in lieu of Rates, etc.				
<i>Original</i> £2,150,000				
<i>Supplementary</i> 26,000				
	2,176,000	2,173,320	2,680	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments				
<i>Original</i> £25,000				
<i>Supplementary</i> 7,000				
	32,000	31,275	725	—
GROSS TOTAL				
<i>Original</i> £2,175,000				
<i>Supplementary</i> 33,000				
	2,208,000	2,204,595	3,405	—
			Surplus of Gross Estimate over Expenditure	
			£3,405	
Deduct—				
C.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Original</i> £276,000				
<i>Supplementary</i> 32,990				
	308,990	318,467	£9,477	
NET TOTAL				
<i>Original</i> £1,899,000			Total Surplus to be surrendered	
<i>Supplementary</i> 10				
	£ 1,899,010	1,886,128	£12,882	

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))	37,600	39,855
2. Receipt from Post Office Savings Bank for premises occupied in connection therewith	2,450	2,427
3. Payments by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10))	490	490
4. Receipt in respect of premises occupied by the Department of Posts and Telegraphs		
<i>Original</i> ...	£235,460	
<i>Supplementary</i>	32,990	268,950
5. Receipt from Road Fund in respect of premises occupied in connection therewith (No. 24 of 1961 (sec. 8)) ...	—	6,745
TOTAL		
<i>Original</i> ...	£276,000	
<i>Supplementary</i>	32,990	
	£308,990	£318,467

5. Not provided for in estimate.

J. M. McNICHOLL,
Accounting Officer.

VALUATION OFFICE,
26th November, 1974.

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 20 OFFICE OF THE MINISTER FOR JUSTICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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				
<i>Original</i> £608,000				
<i>Supplementary</i> 30,000				
	638,000	636,488	1,512	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £31,500				
<i>Supplementary</i> 15,990				
	47,490	50,153	—	2,663
C.—Post Office Services				
<i>Original</i> £16,750				
<i>Supplementary</i> 6,000				
	22,750	23,916	—	1,166
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland ...	8,750	6,612	2,138	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid)	25	—	25	—
E.—Commissions and Special Inquiries	2,350	1,037	1,313	—
F.—Legal Aid	45,000	33,833	11,167	—
G.—Compensation for Unsaleable Chemical Substances				
<i>Original</i> £5,400				
<i>Supplementary</i> 8,000				
	13,400	8,369	5,031	—
I.—Grant to Free Legal Advice Centres				
<i>Original</i> Nil				
<i>Supplementary</i> £5,000				
	5,000	5,000	—	—
J.—Compensation for Personal Injuries Criminally Inflicted				
<i>Original</i> Nil				
<i>Supplementary</i> £10				
	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original £717,775				
Supplementary 65,000				
£ 782,775		765,408	21,196	3,829
			Surplus of Gross Estimate over Expenditure £17,367	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ..	775	2,801	£2,026	
NET TOTAL			Total Surplus to be surrendered	
Original £717,000				
Supplementary 65,000				
£ 782,000		762,607	£19,393	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	1,200	1,955

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Excess was due mainly to increases in the extent and cost of travelling.
 C.—Expenditure on telephones was greater than anticipated.
 D.1.—Material for printing legal text books was not ready to the extent anticipated.
 E and F.—It is difficult to estimate expenditure under these subheads.
 G.—Claims for compensation were less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of payments made under Subhead D.1.	—	38
2. Miscellaneous	775	2,763
	£775	£2,801
1. Unanticipated proceeds from sale of legal text books published some years ago by the Incorporated Council of Law Reporting for Ireland.		
2. The excess was due to the unanticipated reimbursement of travelling expenditure by the European Communities.		

Vote 20

EXTRA REMUNERATION (exceeding £100)

Fifty-two officers received amounts ranging from £102 to £992 for overtime. The total amount paid for overtime was £12,542.

NOTE

Fees (stamps) were received as follows :—

	£
Film Censorship	14,270
Searches, copies, etc., in Public Record Office	670

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1973–74.

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st March, 1974
Committee on Court Practice and Procedure	1961–62	£ 2,942
Committee on Law of Bankruptcy	1962–63	2,787
Landlord and Tenant Commission	1965–66	3,698
Interdepartmental Committee on Mentally ill and Maladjusted persons	1971–72	1,200

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
26th November, 1974.

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.

GARDA SÍOCHÁNA

Vote 21

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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> £19,197,000				
<i>Supplementary</i> 3,800,000				
	22,997,000	21,911,053	1,085,947	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £1,053,000				
<i>Supplementary</i> 400,000				
	1,453,000	1,393,844	59,156	—
C.—Post Office Services				
<i>Original</i> £315,000				
<i>Supplementary</i> 90,000				
	405,000	345,802	59,198	—
D.—Clothing and Equipment				
<i>Original</i> £338,100				
<i>Supplementary</i> 30,000				
	368,100	357,874	10,226	—
E.—Station Services	221,000	192,237	28,763	—
F.—Garda Síochána Medical Aid Society (Grant-in-Aid) ...	3,500	3,500	—	—
G.—Transport	868,000	817,923	50,077	—
H.—Superannuation and other Non-effective Payments ...	5,908,400	5,636,729	271,671	—
I.—Witnesses' Expenses				
<i>Original</i> £48,000				
<i>Supplementary</i> 12,000				
	60,000	56,186	3,814	—
GROSS TOTAL				
<i>Original</i> £27,952,000				
<i>Supplementary</i> 4,332,000				
	£32,284,000	30,715,148	1,568,852	—
			Surplus of Gross Estimate over Expenditure £1,568,852	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
J.—Appropriations in Aid ...	1,240,000	1,263,195	£23,195	
NET TOTAL				
<i>Original</i> £26,712,000				
<i>Supplementary</i> 4,332,000				
	£31,044,000	29,451,953	Total Surplus to be surrendered £1,592,047	

Vote 21

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Expenditure on telephones was less than anticipated.

E.—Furniture supplied was less than was provided for.

G.—The number of cars purchased was less than anticipated.

I.—It is difficult to estimate expenditure under this subhead.

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Payment from Road Fund under Roads Act, 1920 and Road Traffic Acts, 1961 and 1968 .. .. .	.. .. .	810,000	840,690
2. Contributions to the Garda Síochána Widows' and Children's Pensions Scheme .. .. .	.. .. .	300,000	251,930
3. Miscellaneous receipts .. .. .	.. .. .	130,000	170,575
		<u>£1,240,000</u>	<u>£1,263,195</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 in the main to repayment of advances under Subhead B being greater than anticipated.

Miscellaneous items comprised the following :—

	£
Repayment of advances under Subhead B	47,397
Payments for services rendered by the Garda Síochána	39,384
Recovery in respect of loss of property or damage to stores, etc.	3,555
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property	31,663
Fees for accident and malicious damage reports	30,671
Centage charge to insurance companies for collection of insurance premiums	8,615
Minor unclassified items	9,290
	<u>£170,575</u>

STATEMENT OF LOSSES (Stores, etc.)

In forty-five accidents involving Garda Síochána vehicles damage amounting to £7,627 was attributable to Garda personnel. In the case of three accidents sums totalling £149 were received in settlement (S.13/18/56).

In two hundred and sixty-seven accidents involving Garda Síochána vehicles damage amounting to £18,762 was not attributable to Garda personnel. In the case of forty-five of these accidents sums totalling £2,945 were received in settlement (S.16/1/67 and S.13/18/56).

In six cases malicious damage amounting to £142 was caused to Garda Síochána vehicles (S.200/9/45).

EXTRA REMUNERATION (exceeding £100)

Six thousand seven hundred and fifty-six members of the Garda Síochána and twenty-seven civilian employees received amounts varying from £101 to £2,641 for overtime. The total amount paid in respect of overtime was £3,848,126.

NOTES

Expenditure under Subhead G includes £500 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£983 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).

Army helicopters were availed of by Garda personnel during 1973-74.

A state car (for use by the former President, Mr. Eamon de Valera) was transferred from the Army to the Garda fleet in accordance with instructions from the Department of the Taoiseach (S.10056B).

Expenditure under Subhead H includes *ex-gratia* pensions, which are extra-statutory in nature, amounting to £549,958 in respect of widows and children of certain deceased members.

GARDA SÍOCHÁNA REWARD FUND, 1973-74

The following statement shows the total receipts proper to the Fund for the year 1973-74, the amount of payments in that period and the balance of the Fund at 31st March, 1974.

	£		£
Balance from previous year ...	5,466	Payments during the year ended 31st March, 1974 ...	15,243
Total amount credited in the year 1st April, 1973 to 31st March, 1974	11,392	Balance on 31st March, 1974	1,615
	<u>£16,858</u>		<u>£16,858</u>

During the year a sum of £6,000 was paid from the Fund to the Garda Síochána Medical Aid Society (S.13/34/30).

On 31st March, 1974, a sum of £227, which was payable to the Fund, was held in a suspense account.

The receipts into the Fund for the year amounted to £11,392 as shown hereunder :—

	£
Receipts from disciplinary measures	70
Weights and measures fees	6,000
Contribution from Garda Vote	1,245
Revenue rewards	3,484
Fishery rewards	173
Miscellaneous receipts	420
	<u>£11,392</u>

Vote 21

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1974

							£
Balance on 1st April, 1973	...	...	...	...	...	...	9,926
Expenditure, 1973-74	...	...	...	...	...	...	6
Balance on 31st March, 1974	...	...	...	...	...	...	£9,920

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
27th November, 1974.

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.

PRISONS

Vote 22

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, for expenses in connection with prisons, including centres of detention for juveniles ; for the maintenance of prisoners confined in District Mental Hospitals ; and for welfare services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
Original £1,845,000				
Less Supplementary 99,990				
	1,745,010	1,793,755	—	48,745
B.—Buildings and Equipment				
Original £2,100,000				
Supplementary 31,000				
Less do. 50,000				
	2,081,000	916,840	1,164,160	—
C.—Prison Services, etc.				
Original £306,000				
Supplementary 21,000				
	327,000	375,323	—	48,323
D.—Travelling and Incidental Expenses				
Original £102,000				
Supplementary 45,000				
	147,000	167,989	—	20,989
E.—Post Office Services	20,000	10,336	9,664	—
F.—Manufacturing Department and Farm				
Original £80,000				
Less Supplementary 22,000				
	58,000	46,633	11,367	—
H.—Welfare Services				
Original Nil				
Supplementary £75,000				
	75,000	51,190	23,810	—
GROSS TOTAL				
Original £4,453,000				
Supplementary 10				
£ 4,453,010	3,362,066	1,209,001	118,057	
		Surplus of Gross Estimate over Expenditure £1,090,944		
	Estimated	Realised	Deficiency of Appropriations in Aid realised £25,021	
Deduct—				
G.—Appropriations in Aid ...	83,000	57,979	Net Surplus to be surrendered	
NET TOTAL				
Original £4,370,000				
Supplementary 10				
£ 4,370,010	3,304,087	£1,065,923		

Estimated daily average number of prisoners 1,350

Actual daily average number of prisoners 954

Vote 22

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Some of the major projects proposed in the Prisons Building Programme could not be undertaken within the year.
- C.—The excess was due to the replacement of clothing, bedding and furniture in Mountjoy following the disturbances there in May, 1972.
- D.—Excess due to the increased incidence of travelling coupled with an increase in the rates of travel and subsistence allowances.
- E.—The cost of postal services and telephone usage was less than anticipated.
- F.—Due to security problems the farm and manufacturing work in the prisons had to be scaled down.
- H.—The scheme of financial assistance for travel expenses of families of people in custody was not brought into effect until the end of the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons)	81,500	50,578
2. Miscellaneous	1,500	7,401
	<u>£83,000</u>	<u>£57,979</u>

- Receipts were reduced due to the scaling down of the farm and manufacturing work.
- Sales of miscellaneous items were greater than anticipated.

EXTRA REMUNERATION (exceeding £100)

Five hundred and forty-seven officers received sums varying from £102 to £2,107. The total amount paid in respect of overtime was £427,634.

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
27 Samhain, 1974.

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, 1974

Dr.				Cr.		
	Agriculture	Other Industries	Total	Agriculture	Other Industries	Total
Stock in hand, 1st April, 1973	£ 4,270	£ 32,136	£ 36,406	£ 22,126	£ 31,186	£ 53,312
Purchases, 1973-74	17,593	27,353	44,946	3,808	32,546	36,354
Profit	4,071	4,243	8,314			
	£ 25,934	63,732	89,666	£ 25,934	63,732	89,666

*Materials, £30,800; manufactured goods, £256; tools, etc., £5,298

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1973	£ 12,786	Amount due in respect of sales as at 1st April, 1973 ..	£ 11,626
Purchases during year to 31st March, 1974	.. .. 44,946	Sales during year to 31st March, 1974	53,312
	<u>57,732</u>		
*Amount due in respect of purchases as at 31st March, 1974	.. .. 11,099	†Amount due in respect of sales as at 31st March, 1974	64,938
Expenditure from Subhead F as per Appropriation Account	.. .. 46,633	Receipts under Subhead G (1) as per Appropriation Account	14,360
			50,578

*Viz.— Public Departments, £5,228; other persons, £5,871

†Viz.— Public Departments, £6,001; other persons, £8,359

A. WARD,
Accounting Officer.

Vote 23

COURTS

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	1,388,000	1,253,905	134,095	—
B.—Travelling and Incidental Expenses	89,850	110,486	—	20,636
C.—Post Office Services	48,000	32,635	15,365	—
GROSS TOTAL .. £	1,525,850	1,397,026	149,460	20,636
			Surplus of Gross Estimate over Expenditure £128,824	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ..	85,850	120,251	£34,401	
NET TOTAL .. £	1,440,000	1,276,775	Total Surplus to be surrendered £163,225	
EXTRA RECEIPTS PAYABLE TO EXCHEQUER			Estimated	Realised
			£	£
Court Percentages			6,000	6,770

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Provision for additional assistance was not used and expected staff increases in the Metropolitan District Court did not materialise.
- B.—Expenditure was greater than anticipated due to an increase in travelling and subsistence rates coupled with an increase in travel.
- C.—Expenditure on telephones was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines	53,000	85,604
2. Fees	32,175	32,339
3. Miscellaneous	675	2,308
	£85,850	£120,251

1. Receipts in respect of fines, which are imposed by the Courts, are difficult to estimate.
3. Miscellaneous receipts were greater than anticipated and comprised the following:—

Interest on General Cash Accounts held by County Registrars	£	916
Fees for Publicans' licences	...	1,245
Miscellaneous receipts	...	147
		<hr/> £2,308 <hr/>

EXTRA REMUNERATION (exceeding £100)

Two officers received £115 and £340, respectively. The total amount paid for overtime was £4,585.

NOTE

Fees (stamps) were received as follows:—

	£
District Court fees	251,753
Circuit Court fees	138,018
Judicature fees	289,900
Bankruptcy fees	7,270
Judgments Registry fees	3,710
Chief Justice fees	1,510

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
26th November, 1974.

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 24 LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	735,000	660,579	74,421	—
B.—Travelling and Incidental Expenses	7,000	13,586	—	6,586
C.—Post Office Services	15,000	9,203	5,797	—
TOTAL£	757,000	683,368	80,218	6,586
Surplus to be surrendered ...			£73,632	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Proposed staff increases were not operative as soon as expected.
 B.—Expenditure on map preservation was greater than anticipated.
 C.—Expenditure on telephones was less than anticipated.

EXTRA REMUNERATION (exceeding £100)

Thirty-one officers in the Land Registry received amounts ranging from £101 to £561 for overtime. Thirty-five officers in the Registry of Deeds received amounts ranging from £101 to £595 for overtime. The total amount paid for overtime was £20,049 (Land Registry, £10,165 ; Registry of Deeds, £9,884).

NOTE

Fees (stamps) were received as follows:—

	£
Land Registry fees	763,012
Registry of Deeds fees	165,882

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
26th November, 1974.

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

CHARITABLE DONATIONS AND BEQUESTS

Vote 25

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	24,000	22,285	1,715	—
B.—Travelling and Incidental Expenses	1,083	713	370	—
C.—Post Office Services	1,000	627	373	—
GROSS TOTAL .. £	26,083	23,625	2,458	—
			Surplus of Gross Estimate over Expenditure £2,458	
	Estimated	Realised		
D.—Appropriations in Aid	83	97		Surplus of Appropriations in Aid realised £14
NET TOTAL .. £	26,000	23,528		Total Surplus to be surrendered £2,472

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies and to the replacement of an officer at a lower scale point.
- B.—Saving due to travelling and incidental expenses being less than anticipated and to there being no payments in respect of law costs.
- C.—Saving due to telephone charges being less than anticipated.

EXTRA REMUNERATION

Eight officers were paid a total of £414 in respect of overtime.

J. S. MARTIN,
Accounting Officer.

20th May, 1974.

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,
Ará-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	1,960,000	1,960,501	—	501
B.—Travelling and Incidental Expenses	221,000	249,990	—	28,990
C.—Post Office Services	118,000	120,507	—	2,507
D.—Statutory Inquiries	3,000	2,521	479	—
E.1.—Housing Subsidy Original £9,362,000 Supplementary 2,039,000	11,401,000	11,362,990	38,010	—
E.2.—Private Housing Grants	8,000,000	7,814,638	185,362	—
F.—Water Supply and Sewerage	3,620,000	3,617,239	2,761	—
G.—Grants in respect of Amenity Works, Derelict Sites and Dangerous Places	240,000	240,000	—	—
H.—Recoupment of Expenditure in respect of Register of Electors	100,000	127,039	—	27,039
I.—An Foras Forbartha, Teo. (Grant-in-Aid) Original £345,000 Supplementary 32,000	377,000	377,000	—	—
J.—Urban and Rural Employment Schemes	8,000	4,272	3,728	—
K.—Local Improvements Scheme	1,000,000	1,000,000	—	—
L.—Technical Assistance ...	30,000	27,336	2,664	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—Miscellaneous Services ..	161,700	210,766	—	49,066
N.—Grant to the Road Fund				
<i>Original</i> £3,290,000				
<i>Supplementary</i> 2,400,000	5,690,000	5,690,000	—	—
P.—Interest Subsidy for Building Societies				
<i>Original</i> Nil				
<i>Supplementary</i> £1,000,000	1,000,000	927,269	72,731	—
GROSS TOTAL				
<i>Original</i> £28,458,700				
<i>Supplementary</i> 2,400,000				
<i>Do.</i> 3,039,000				
<i>Do.</i> 32,000	£ 33,929,700	33,732,068	305,735	108,103
			Surplus of Gross Estimate over Expenditure £197,632	
	Estimated	Realised		
Deduct—				
O.—Appropriations in Aid ..	605,700	620,622	£14,922	
NET TOTAL				
<i>Original</i> £27,853,000				
<i>Supplementary</i> 2,400,000				
<i>Do.</i> 3,039,000				
<i>Do.</i> 32,000	£ 33,324,000	33,111,446	£212,554	
			Total Surplus to be surrendered	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The excess was due principally to increases in travelling and subsistence rates in the numbers of officers involved in travelling and in journeys on E.E.C. business.
- D.—Accurate estimation in advance is not possible.
- E.2.—The actual output of private grant-aided new houses fell marginally short of the estimate.
- H.—Increases in franchise fees to rate collectors backdated to 1971–72 and an increase in the cost of printing the Register of Electors were the reasons for the excess.
- J.—Expenditure by local authorities on schemes did not reach the level anticipated.
- L.—Expected commitments on certain approved consultancy grants did not mature for payment in the year.

Vote 26

M.—The excess was primarily due to substantial increases in the numbers and costs of units of accommodation provided for itinerants and of social workers employed. There were also increases in grants to An Chomhairle Leabharlanna because of extra capital expenditure by that body in recent years.

P.—The value of shares and deposits with building societies which would qualify for subsidy was less than anticipated because of the growth in interest rates generally.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	57,000	41,164
2. Costs payable by local authorities in relation to inquiries ..	5,200	7,008
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961) ..	460,000	466,000
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	34,500	32,745
5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966)	16,000	18,783
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	33,000	54,922
	<u>£605,700</u>	<u>£620,622</u>

1. The estimate was based on revised fees which did not come into effect in the financial period as expected.

6. The principal receipts were: salaries of officers on loan to outside bodies, £47,292; refunds of travelling expenses by E.E.C., £5,875; refunds of private housing and water supply grants, £965; refunds of Rural Employment Scheme grants, £395; fees for deduction and transfer of insurance and Staff Association contributions, £78; vested cottages appeals fees, £89.

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. A Principal Officer received £200 as Presidential Returning Officer and another received £325 as director of the National Building Agency. An Executive Officer received a gratuity of £139 for extra hours worked as Secretary/Organiser of the Water Safety Association. Two Higher Executive Officers, An Executive Officer, a Clerical Assistant and a Housing Inspector were paid gratuities for additional duties as Management by Objectives Advisers ranging from £101 to £306. An Assistant Principal Officer was paid gratuities totalling £225 for extra attendance in connection with the preparation of the White Paper on Local Government Reorganisation and the work of the Inter-Departmental Committee on Road Finance. A Quantity Surveyor on loan to this Department was paid gratuities totalling £1,800 for work done by him in this Department on House Price Control. Twenty Housing Inspectors and twelve Building Inspectors received incentive bonuses ranging from £108 to £920 for private housing and water and sewerage grant inspection work. Thirteen Clerical Assistants, thirteen Messengers and four Higher Executive Officers received amounts ranging from £104 to £457 for overtime. The total expenditure on overtime was £12,460.

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).

An amount of £20 stolen from a safe was written off with the sanction of the Minister for Finance (S.213/26/72).

This Account includes expenditure of £1,400 in respect of staff lent, without repayment, to another Department. The Account of another Department includes expenditure of £1,519 in respect of staff lent, without repayment, to this Department.

G. A. MEAGHER,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
17th June, 1974.

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 27 OFFICE OF THE MINISTER FOR EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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				
<i>Original</i> £2,400,000				
<i>Less Supplementary</i> 72,000				
	2,328,000	2,206,218	121,782	—
A.2.—Travelling and Incidental Expenses	258,000	287,915	—	29,915
A.3.—Post Office Services				
<i>Original</i> £140,000				
<i>Supplementary</i> 30,000				
	170,000	169,810	190	—
A.4.—Grants to Bord an Choláiste Náisiúnta Ealaíne is Deartha				
<i>Original</i> £137,100				
<i>Supplementary</i> 100,000				
	237,100	241,689	—	4,589
A.5.—National Council for Educational Awards	95,000	88,315	6,685	—
B.1.—International Organisations	35,000	34,773	227	—
B.2.—European Schools Day	1,200	1,134	66	—
B.3.—Contribution to the College of Europe, Bruges	1,000	1,000	—	—
B.4.—Educational Research	50,000	50,068	—	68
B.5.—Language Research	30,000	19,111	10,889	—
B.6.—Technical Assistance in Education	7,500	13,132	—	5,632
B.7.—Educational Tours for Teachers	5,500	6,150	—	650
B.8.—Council of Europe Conferences	2,000	136	1,864	—
C.1.—University Scholarships	58,000	54,234	3,766	—
C.2.—Scientific Research Grants to Students	80,000	77,616	2,384	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.3.—Student Exchange Scholarships				
Original	£18,400			
Less Supplementary	5,000			
	13,400	13,490	—	90
C.4.—Fellowships	70,000	62,583	7,417	—
C.5.—Higher Education Grants ...				
Original	£1,320,000			
Less Supplementary	120,000			
	1,200,000	1,173,928	26,072	—
D.1.—Publications in Irish ...				
Original	£168,000			
Less Supplementary	9,000			
	159,000	143,390	15,610	—
D.2.—Grants to Colleges providing Courses in Irish ...				
Original	£100,000			
Supplementary	10,000			
	110,000	110,565	—	565
D.3.—Transport Services				
Original	£4,933,000			
Supplementary	136,000			
	5,069,000	5,076,503	—	7,503
D.4.—Audio-Visual Teaching Aids	120,000	133,363	—	13,363
D.5.—Training Courses—Audio-Visual Aids	3,000	2,807	193	—
D.6.—Physical Education ...				
Original	£174,500			
Supplementary	47,000			
	221,500	231,273	—	9,773
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 Inspection of Manuscripts and Editing of Publications	1,500	1,473	27	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)				
<i>Original</i> £24,000				
<i>Supplementary</i> 10,000				
	34,000	34,000	—	—
F.2.—Fittings, Materials, etc. ...	8,000	7,270	730	—
F.3.—Archaeological Excavations (Grant-in-Aid)	2,000	2,000	—	—
GRANTS-IN-AID				
G.1.—An Cumann Scoilghráma- íochta	7,500	7,500	—	—
G.2.—Royal Irish Academy ...	89,000	84,752	4,248	—
G.3.—Royal Irish Academy of Music	50,000	50,000	—	—
G.4.—The National Film Institute of Ireland—Purchase of Educational Films ...	7,000	7,000	—	—
G.5.—College of Industrial Rela- tions	7,000	7,000	—	—
G.6.—Dublin Institute of Adult Education	7,000	7,000	—	—
G.7.—Royal Zoological Society of Ireland	2,000	2,000	—	—
G.8.—Irish Committee of His- torical Sciences ...	300	300	—	—
G.9.—Overseas Club	3,000	3,000	—	—
G.10.—Irish Council of Overseas Students	3,000	3,000	—	—
G.11.—Muintir na Tíre	18,000	18,000	—	—
G.12.—Aid for Youth and Sports Organisations	210,000	209,400	600	—
G.13.—Chester Beatty Library ...	48,000	48,000	—	—
G.14.—Irish Countrywomen's Association	5,000	5,000	—	—

Vote 27

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.15.—Union of Students in Ireland	1,000	1,000	—	—
G.16.—An Cumann le Béaloideas Éireann	800	800	—	—
G.17.—Music Association of Ireland Original £700 Supplementary 2,000	2,700	2,700	—	—
G.18.—Institiúid Teangeolaíochta Éireann	25,000	25,000	—	—
G.19.—Royal Society of Antiquaries of Ireland ...	500	500	—	—
GROSS TOTAL Original £10,757,500 Supplementary 129,000	£10,886,500	10,755,898	202,750	72,148
			Surplus of Gross Estimate over Expenditure £130,602	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— H.—Appropriations in Aid ...	15,500	33,998	£18,498	
NET TOTAL Original £10,742,000 Supplementary 129,000	£10,871,000	10,721,900	Total Surplus to be surrendered £149,100	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was mainly due to delay in appointing additional staff.
- A.2.—The excess was mainly due to increased costs.
- A.5.—The Council is at a developing stage and some projected expenditure did not materialise.
- B.5.—The saving was due to the fact that certain activities planned did not take place.
- B.6.—The excess was due to an increase in the number of applications for grants, to increases in travelling and subsistence allowances, and to the fact that claims in respect of the year 1972–73 were not received until 1973–74.
- B.7.—The excess is due to the fact that the grant towards the expenses of the tour by an American foundation was less than anticipated.

Vote 27

B.8.—A contribution of £2,356 by France who, jointly with Ireland, acted as organisers was more than adequate to cover the expenses (£1,992) of the symposium, with the result that, even after making a grant of £500 for the holding of a world conference in Cork by the Irish Committee of the International Association for the study of Anglo-Irish literature, the net charge to the subhead amounted to only £136.

C.1.—The number of students holding scholarships was less than expected.

C.4.—The saving was mainly due to the fact that eight holders resigned their fellowships during the year and that some candidates were unable to take up their fellowships at the beginning of the academic year.

D.1.—The number of works of general literature in respect of which payment was claimed was less than anticipated and applications for aid in connection with the production of text books from outside publishers were less than expected.

D.4.—The demand from schools for grants for the purchase of audio-visual equipment proved to be greater than anticipated.

D.5.—The saving is due to the fact that one of the proposed courses was not held.

F.2.—Some accounts were not received in time for payment before the end of the year.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Fees for genealogical researches, etc.	...	...	...	3,000	6,397
2. Sales of publications in Irish	...	...	...	8,000	8,848
3. Sales of photographic reproductions	...	...	...	2,500	2,902
4. Miscellaneous	...	...	...	2,000	15,851
				<u>£15,500</u>	<u>£33,998</u>

1. There was an increase in the fee payable and in the demand for genealogical researches.

2. Receipts in respect of previous years were received in the year 1973-74.

3 and 4. These receipts are variable.

EXTRA REMUNERATION (exceeding £100)

Two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £372, £208 and £166, respectively, for special duties.

Ten Staff Officers, twenty-seven Clerical Officers, sixty-one Clerk-Typists, twenty-four Messengers, and two Gatemen received sums varying from £103 to £804 in respect of overtime. Thirty-four Attendants in the Institutions of Science and Art received sums varying from £120 to £806 in respect of Christmas Day, Good Friday, Sunday and night duty. The total amount paid in respect of overtime was £58,239.

Four officers received sums varying from £101 to £426 for work in connection with the publication of books in Irish.

NOTES

In addition to expenditure under Subhead A.5, a further sum of £11,907 was charged to Subhead A.1.

In addition to expenditure under Subhead G.18 a further sum of £2,736 was charged to Subhead A.1.

S. Ó CONCHOBHAIR,
Accounting Officer.

AN ROINN OIDEACHAIS,
12 Iúil, 1974.

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, 1973-74

	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, 1973 ..	£ 5,357	£ 2,747	£ 5,724	£ 3,789	£ 259	£ 329
Grants-in-Aid, 1973-74 ..	34,000	2,000	28,000	2,000	—	—
Expenditure, 1973-74 ..	39,357	4,747	33,724	5,789	259	329
Balances on 31st March, 1974 ..£	8,740	290	18,109	353	—	—
		4,457	15,615	5,436	259	329

S. Ó CONCHOBHAIR,
Accounting Officer.

AN ROINN OIDEACHAIS,
12 Iúil, 1974.

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

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1974

	Securities £	Cash £		Securities £	Cash £
Balances on 1st April, 1973... ..	121,913	9,332	Cash invested in securities viz:		
Transferred from In- come Account for in- vestment		8,022	11% National Loan, 1993/98		11,114
Securities bought ...	12,080		Securities converted ...	251	
Securities converted ...	266		Securities redeemed ...	1,316	
Securities redeemed ...		1,316	Balances on 31st March, 1974	132,692	7,556
	<u>£134,259</u>	<u>£18,670</u>		<u>£134,259</u>	<u>£18,670</u>

LIST OF SECURITIES HELD ON 31ST MARCH, 1974

	£
6% Exchequer Stock, 1980/85	15,700
2½% Consolidated Stock	849
4½% National Loan, 1973/78	20,652
4½% National Loan, 1975/80	257
5¾% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	350
6¾% National Loan, 1986/91	400
7% E.S.B. Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7½% E.S.B. Stock, 1988/93	6
7% Exchequer Stock, 1975	500
9¼% National Loan, 1989/94	500
8½% Conversion Loan, 1986/88	500
9¾% National Loan, 1984/89	76,332
9% Conversion Loan, 1980/82	660
9¾% National Development Loan, 1992/97 ...	1,300
11% Funding Loan, 1978	266
11% National Loan, 1993/98	12,080
	<u>£132,692</u>

Vote 27

NON-VOTED FUNDS—continued

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 1974

FUND	Balance on 1st April, 1973	Income, 1973-74	Total	Expendi- ture, 1973-74	Balance on 31st March, 1974
Killury or Nelan Fund ...	£ 175	£ 30	£ 205	£ 166	£ 39
The Henry P. Mulock Charity	13	13	26	26	—
Carlisle and Blake Fund ...	280	274	554	298	256
Reid Bequest—Scheme A	1	279	280	280	—
—Scheme B	596	368	964	608	356
—Scheme C	592	542	1,134	552	582
The Father O'Halloran Memorial Fund ...	45	41	86	86	—
The Michael Joseph McEnergy Memorial Scholarship Fund ...	167	178	345	—	345
The Lismore Endowment (Earl of Cork's Scholar- ships) ...	—	116	116	116	—
The Charleville Endowment	—	1,334	1,334	36	1,298
The Burke Memorial Fund	—	22	22	16	6
Ciste Shéamais A. Mhic Shuibhne ...	14	8	22	7	15
Erasmus Smith Endowment	—	5,952	5,952	5,952	—
The Mary A. Hardiman Bequest ...	1,909	1,183	3,092	1,104	1,988
Murphy Bequest ...	3,442	3,607	7,049	6,036	1,013
TOTAL ...	£ 7,234	13,947	21,181	15,283	5,898

S. Ó CONCHOBHAIR,
Accounting Officer.

AN ROINN OIDEACHAIS,
12 Iúil, 1974.

PRIMARY EDUCATION

Vote 28

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
TRAINING OF TEACHERS				
A.1.—Training Colleges				
<i>Original</i> £1,215,700				
<i>Supplementary</i> 174,000				
	1,389,700	1,388,761	939	—
A.2.—Loans and Grants to Training College Students				
<i>Original</i> £180,000				
<i>Supplementary</i> 72,000				
	252,000	251,916	84	—
A.3.—Special Courses for Teachers	70,000	62,062	7,938	—
B.—Examinations				
<i>Original</i> £500				
<i>Supplementary</i> 1,000				
	1,500	1,744	—	244
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools				
<i>Original</i> £36,349,000				
<i>Supplementary</i> 1,040,000				
	37,389,000	37,022,013	366,987	—
C.2.—Model Schools—Miscellaneous Expenses	23,400	20,812	2,588	—
C.3.—Incidental Expenses	2,000	2,764	—	764
C.4.—Grants for School Requisites				
<i>Original</i> £374,000				
<i>Less Supplementary</i> 10,000				
	364,000	377,519	—	13,519
C.5.—Grants towards the cost of Heating, Cleaning and Painting of Schools				
<i>Original</i> £689,600				
<i>Supplementary</i> 34,000				
	723,600	691,046	32,554	—
C.6.—Aid towards the cost of School Books				
<i>Original</i> £100,800				
<i>Less Supplementary</i> 9,000				
	91,800	86,659	5,141	—
C.7.—Fees for Pupils in Secondary Tops	7,600	9,428	—	1,828
C.8.—Special Educational Project	63,500	68,723	—	5,223
D.—Superannuation, etc., of Teachers				
<i>Original</i> £5,710,000				
<i>Supplementary</i> 290,000				
	6,000,000	5,910,979	89,021	—
GROSS TOTAL				
<i>Original</i> £44,786,100				
<i>Supplementary</i> 1,592,000				
	£ 46,378,100	45,894,426	505,252	21,578
			Surplus of Gross Estimate over Expenditure	
			£483,674	

Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	Surplus of Appropriations in Aid realised	
	Estimated	Realised		
<i>Deduct—</i>				
E.—Appropriations in Aid				
<i>Original</i> £282,100				
<i>Supplementary</i> 90,000				
	372,100	401,908	£29,808	
NET TOTAL				
<i>Original</i> £44,504,000			Total Surplus to be surrendered £513,482	
<i>Supplementary</i> 1,502,000				
	£46,006,000	45,492,518		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—The number of courses held was less than anticipated.
 B.—The excess is mainly due to increases in transport costs.
 C.2.—Claims for payment during the financial year were less than anticipated.
 C.3.—Incidental expenses vary from year to year and are difficult to estimate.
 C.6.—Applications for grants were less than anticipated.
 C.7.—The anticipated change of a number of secondary tops to secondary schools did not materialise.
 C.8.—The excess is mainly due to increased costs of building maintenance, of teachers' salaries and of school meals.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
TRAINING OF TEACHERS					
1. (a)	Training college entrance examination fees	...	...	6,500	7,155
(b)	Recovery of loans to training college students	...	...	35,000	30,597
SUPERANNUATION, ETC., OF TEACHERS					
2. (a)	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	66,500	74,870
(b)	Receipts from Church Temporalities Fund	...	...	26,600	26,598
(c)	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	...	...	1,900	3,518
3.	Contribution from Van Leer Foundation towards Special Educational Project (Subhead C.8)	...	...	20,600	26,693
4.	Contributions to Teachers' Widows' and Children's Pensions Scheme				
	<i>Original</i>			£121,300	
	<i>Supplementary</i>			90,000	
				211,300	224,919
5.	Miscellaneous	...	...	3,700	7,558
TOTAL					
	<i>Original</i>			£282,100	
	<i>Supplementary</i>			90,000	
				£372,100	£401,908

1. (a) The surplus is due to an increase in the amount of fees charged and to an increase in the number of candidates.
(b) The number refunding was less than anticipated.
2. (a) The surplus followed conversion of stock to stock bearing a higher rate of interest.
(c) The number refunding was greater than expected.
3. The surplus is mainly due to increased contribution related to increased cost of running the school.
4. The amounts deductible from salaries and gratuities were greater than anticipated.
5. These receipts are variable.

NOTES

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 £161 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
3	£525

S. Ó CONCHOBHAIR,
Accounting Officer.

AN ROINN OIDEACHAIS,
11 Meán Fómhair, 1974.

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, 1974,
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)	£ 3,109,000	£ 3,195,494	£ —	£ 86,494
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees	4,584,300	4,515,700	68,600	—
A.3.—Science and other Equipment Grants	150,000	249,992	—	99,992
A.4.—Grant for Irish and Bilingual Schools	50,000	36,358	13,642	—
A.5.—Bonus for Choirs and Orchestras, etc.	9,000	7,955	1,045	—
B.—Incremental Salary Grant	18,071,200	18,358,865	—	287,665
C.—Examinations	487,100	509,562	—	22,462
D.—Scholarships and Prizes ...	31,000	11,590	19,410	—
E.—Publication of Irish Text Books	18,400	14,237	4,163	—
F.—Courses for Secondary Teachers	100,000	75,106	24,894	—
G.1.—Payment to the Secondary Teachers' Pension Fund ...	10,000	—	10,000	—
G.2.—Ex-Gratia Pensions for Widows and Children of certain former Teachers ...	22,000	31,712	—	9,712
H.—Educational Television Service	105,100	83,239	21,861	—
I.—Secondary Schools—Annual Repayment of Building Loans	400,000	399,820	180	—
J.1.—Comprehensive and Community Schools—Running Costs	1,646,100	1,466,848	179,252	—
J.2.—Secondary, Comprehensive and Community Schools—Building Grants and Capital Costs	7,000,000	6,707,076	292,924	—
K.—Aid towards the cost of School Books	281,500	316,091	—	34,591
GROSS TOTAL	£ 36,074,700	35,979,645	635,971	540,916
			Surplus of Gross Estimate over Expenditure £95,055	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> L.—Appropriations in Aid	286,700	415,224	£128,524	
NET TOTAL	£ 35,788,000	35,564,421	Total Surplus to be surrendered £223,579	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—The demand for grants was much greater than anticipated.
- A.4.—The number of schools using Irish as a medium of instruction was less than anticipated.
- A.5.—Some claims for grants were not presented for payment within the year.
- D.—Claims by local authorities for recoupment of expenditure on scholarships were less than anticipated.
- 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.1.—The income of the Secondary Teachers' Pension Fund was sufficient to meet outgoings.
- G.2.—The cost of pension increases paid within the year was greater than estimated.
- H.—Expenditure on the Telefís Scoile programmes was less than expected and the proposed scheme of radio programmes for schools was not proceeded with.
- J.1.—The saving is due to the fact that a number of accounts were not presented in time for payment within the year.
- K.—Claims for grants were in excess of that expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	79,000	134,013
2. Sale of Irish text books	4,300	914
3. Miscellaneous receipts	3,400	14,038
4. Refund of portion of capital grants (Subhead J.2) ...	200,000	266,259
	£286,700	£415,224

Vote 29

1. The excess is due to an increase in examination fees since the estimate was framed and to an increase in the number of candidates.
2. The number of Irish text books sold was less than anticipated.
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, *Accounting Officer.*

AN ROINN OIDEACHAIS,
19 Lúnasa, 1974.

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 J.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
31st March, 1974 ...	112,698	96,403	147,683
TOTAL ...£	2,060,145	229,396	480,873

Principal outstanding (1) £2,060,145—(2) £229,396=£1,830,749.

S. Ó CONCHOBHAI, *Accounting Officer.*

19 Lúnasa, 1974.

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, 1974, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities	Cash		Securities	Cash
	£	£		£	£
Balances on 1st April, 1973:			Cash invested in securities viz.:		
War Loan, 3½% Stock	400		11% National Loan, 1993/98		2,944
6% Exchequer Stock, 1980/85 "A" Stock ..	725		Balances on 31st March, 1974:		
6% Exchequer Loan, 1985/90 ..	500		War Loan, 3½% Stock	400	
7% National Loan, 1987/92	460		6% Exchequer Stock, 1980/85 "A" Stock ..	725	
7¼% E.S.B. Stock, 1988/93	94		6% Exchequer Loan, 1985/90 ..	500	
9¾% National Loan, 1984/89	3,874		7% National Loan, 1987/92	460	
9¼% Exchequer Loan, 1991/96 ..	1,500		7¼% E.S.B. Stock, 1988/93	94	
9% Conversion Loan, 1980/82 ..	200		9¾% National Loan, 1984/89	3,874	
Cash transferred from Income Account for investment		2,944	9¼% Exchequer Loan, 1991/96 ..	1,500	
11% National Loan, 1993/98	3,200		9% Conversion Loan, 1980/82 ..	200	
			11% National Loan, 1993/98	3,200	
	£10,953	£2,944		£10,953	£2,944

INCOME ACCOUNT

	£		£
Balance on 1st April, 1973 ..	3,671	Travelling and subsistence expenses of members of Council ..	93
Registration fees	1,147	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council	65
Dividends received	661	Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers out of surplus income under regulation 6 of the Registration Council Regulations	1,330
		Cash transferred to Capital Account for investment ..	2,944
		Balance on 31st March, 1974 ..	1,047
	£5,479		£5,479

S. Ó CONCHOBHAI, *Accounting Officer.*

AN ROINN OIDEACHAIS,
19 Lúnasa, 1974.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	15,061,000	15,025,035	35,965	—
B.—Training of Teachers	329,000	329,413	—	413
C.—Scholarships	8,000	7,650	350	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	60,000	61,958	—	1,958
D.2.—Miscellaneous Vocational Education Services ...	16,500	13,249	3,251	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid) ...	22,000	22,000	—	—
F.—Examinations	88,600	96,007	—	7,407
G.—Payments in respect of Superannuation Charges ...	243,000	282,709	—	39,709
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	310,000	301,465	8,535	—
I.1.—Regional Technical Colleges —Running Costs	1,369,000	1,488,990	—	119,990
I.2.—Regional Technical Colleges —Student Assistance ...	120,000	120,000	—	—
I.3.—Regional Technical Colleges and Colleges of Home Economics—Capital Costs	2,200,000	2,047,570	152,430	—
GROSS TOTAL	£ 19,827,100	19,796,046	200,531	169,477
			Surplus of Gross Estimate over Expenditure £31,054	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
J.—Appropriations in Aid ...	53,100	81,476	£28,376	
NET TOTAL	£ 19,774,000	19,714,570	Total Surplus to be surrendered £59,430	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.2.—The courses at the Cork Day Trades Preparatory School were not availed of to the extent anticipated resulting in a saving which was offset to some extent by an excess on the provision for the Irish/Swiss Institute for Horology due to unfavourable variation in the Sterling/Swiss Franc rate of exchange.
- F.—The excess was due to more candidates taking examinations than anticipated and to increased travelling and subsistence allowances to examiners and superintendents.
- G.—The excess was due to the number of pensions and gratuities being greater than provided for.
- I.1.—The excess was due to inadequate provision for Teachers' salaries.
- I.3.—There was a saving owing to delay in the commencement of the building of two Colleges and in the presentation of final accounts in the case of six Colleges which was offset to some extent by an excess on the provision for equipment due to increased costs.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations	22,500	43,703
2. Receipts from Church Temporalities Fund	30,000	30,000
3. Miscellaneous	600	7,773
	<u>£53,100</u>	<u>£81,476</u>

1. There was an increase in examination fees after the estimate was framed.
3. These receipts are variable.

S. Ó CONCHOBHAIR,
Accounting Officer.

AN ROINN OIDEACHAIS,
5 Iúil, 1974.

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 31 REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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 ...	20,000	19,174	826	—
B.—Industrial Schools				
<i>Original</i> £350,000				
<i>Supplementary</i> 30,000				
	380,000	312,341	67,659	—
C.1.—St. Lawrence's, Finglas ..	87,100	86,989	111	—
C.2.—Training School, Oberstown				
<i>Original</i> £56,400				
<i>Less Supplementary</i> 30,000				
	26,400	12,434	13,966	—
D.—Conveyance Expenses ...	1,200	871	329	—
E.—Parental Moneys—Collection Expenses	300	231	69	—
F.—Building and Equipment Grants	260,000	259,352	648	—
G.—Courses in Child Care				
<i>Original</i> £17,000				
<i>Supplementary</i> 10,000				
	27,000	19,641	7,359	—
H.—Free Travel for Parents and Guardians	3,000	966	2,034	—
J.—Adaptations and Improvements to Industrial Schools				
<i>Original</i> Nil				
<i>Supplementary</i> £35,000				
	35,000	99,000	—	64,000
GROSS TOTAL				
<i>Original</i> £795,000				
<i>Supplementary</i> 45,000				
	£ 840,000	810,999	93,001	64,000
			Surplus of Gross Estimate over Expenditure £29,001	
Deduct—				
	Estimated	Realised	Deficiency of Appropriations in Aid realised £654	
I.—Appropriations in Aid ...	2,000	1,346	Net Surplus to be surrendered	
NET TOTAL				
<i>Original</i> £793,000				
<i>Supplementary</i> 45,000				
	£ 838,000	809,653	£28,347	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The saving was due to the number of children in Industrial Schools being less than expected.
- C.2.—The saving was due to the fact that the new school did not open as early as planned.
- D.—The number of children conveyed was less than expected.
- G.—The saving was mainly due to the fact that the final claims for payments were not made in the year.
- H.—The provision was not utilized to the extent expected.
- J.—The excess was due to the fact that the number of adaptation and improvement schemes carried out by Industrial Schools was much larger than expected.

APPROPRIATIONS IN AID

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

S. Ó CONCHOBHAIR,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Deireadh Fómhair, 1974.

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, 1974, compared with the sum granted, for grants-in-aid of An tÚdarás um Ard-Oideachas, certain Higher Education Institutions and Services and the Dublin Institute for Advanced Studies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GRANTS-IN-AID				
A.1.—An tÚdarás Um Ard-Oideachas—General Expenses	74,500	74,500	—	—
A.2.—An tÚdarás Um Ard-Oideachas—General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education <i>Original</i> £10,129,600 <i>Supplementary</i> 1,621,990	11,751,590	11,751,590	—	—
A.3.—An tÚdarás Um Ard-Oideachas — Building Grants to Universities and Colleges and Designated Institutions of Higher Education	2,080,000	2,080,000	—	—
A.4.—An tÚdarás Um Ard-Oideachas—Capital Equipment Grants to Universities and Colleges and Designated Institutions of Higher Education	400,000	400,000	—	—
B.1.—Limerick Institute of Higher Education—Current Expenditure	200,000	199,918	82	—
B.2.—Limerick Institute of Higher Education—Building and Site Works <i>Original</i> £500,000 <i>Supplementary</i> 196,000	696,000	694,020	1,980	—
C.1.—Dublin Dental Hospital—Dental Education Grant <i>Original</i> £216,000 <i>Supplementary</i> 52,000	268,000	268,000	—	—
C.2.—Dublin Dental Hospital—Building Grant	50,000	—	50,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.1.—Cork Hospitals Board— General Expenses	2,900	—	2,900	—
D.2.—Cork Hospitals Board— Planning Expenses <i>Original</i> £15,000 <i>Less Supplementary</i> 14,990	10	—	10	—
E.—College of Physical Education —Capital Grant <i>Original</i> £340,000 <i>Supplementary</i> 88,000	428,000	428,000	—	—
F.—Capital Equipment Costs for Third Level Institutions not funded by An tÚdarás Um Ard-Oideachas <i>Original</i> £50,000 <i>Supplementary</i> 139,000	189,000	185,636	3,364	—
G.—Dublin Institute for Advanced Studies <i>Original</i> £349,000 <i>Supplementary</i> 24,000	373,000	353,967	19,033	—
TOTAL <i>Original</i> £14,407,000 <i>Supplementary</i> 2,106,000	£16,513,000	16,435,631		—
	Surplus to be surrendered £		77,369	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.2.—No claim for payment was received in the year.

D.1.—Work for which provision was made was not proceeded with.

G.—The saving was due to vacancies on the staff of the School of Celtic Studies not being filled as soon as envisaged and to delays in printing as well as to the fact that expenditure in connection with the provision of accommodation did not arise.

S. Ó CONCHOBHAI, R.
*Accounting Officer.*AN ROINN OIDEACHAIS,
5 Iúil, 1974.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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				
<i>Original</i> £88,000				
<i>Supplementary</i> 3,000				
	91,000	90,830	170	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £13,700				
<i>Supplementary</i> 3,500				
	17,200	16,881	319	—
C.—Post Office Services	1,500	735	765	—
D.—Purchase and Repair of Pictures (Grant-in-Aid)	7,000	7,000	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	3,500	3,500	—	—
F.—Purchase of Books and Journals (Grant-in-Aid)	2,500	2,500	—	—
GROSS TOTAL				
<i>Original</i> £116,200				
<i>Supplementary</i> 6,500				
	£ 122,700	121,446	1,254	—
			Surplus of Gross Estimate over Expenditure £1,254	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £554	
Deduct—				
G.—Appropriations in Aid	1,200	646	Net Surplus to be surrendered	
NET TOTAL				
<i>Original</i> £115,000				
<i>Supplementary</i> 6,500				
	£ 121,500	120,800	£700	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The volume of post was not as great as expected.

APPROPRIATIONS IN AID

The receipts from sales of reproductions were less than anticipated due to delay in collection.

EXTRA REMUNERATION (exceeding £100)

Thirty-one Attendants and two Cleaners received sums varying from £145 to £505 in respect of overtime. The total amount paid in respect of overtime was £11,989.

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1972-73	1,775	891	1,651
Grant-in-Aid, 1973-74	7,000	3,500	2,500
	8,775	4,391	4,151
Expended, 1973-74	6,189	3,230	2,653
Balance to 1974	£ 2,586	1,161	1,498

JAMES WHITE,
Accounting Officer.

NATIONAL GALLERY,
2nd September, 1974.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, for the salaries and expenses of the Offices of the Minister for Lands and of the Irish Land Commission, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	2,059,000	1,980,867	78,133	—
B.1.—Travelling and Incidental Expenses	205,680	206,326	—	646
B.2.—Post Office Services ..	112,500	114,494	—	1,994
C.—Legal Expenses	24,000	34,487	—	10,487
D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund ..	1,529,500	1,488,190	41,310	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	3,000	6,980	—	3,980
F.—Deficiency of Income from Untenanted Land ..	50,000	—	50,000	—
G.1.—Payment to Grant-in-Aid Fund for the Purchase of Interests for Cash (Grant-in-Aid)	1,000,000	1,000,000	—	—
G.2.—Life Annuities, Advances, Compensation and Auctioneers' Commission	62,200	50,483	11,717	—
H.—Gratuities to ex-Employees	12,000	5,790	6,210	—
I.—Improvement of Estates, etc.	984,595	865,355	119,240	—
J.—Adjustment Advances ..	15	—	15	—
K.—Losses by Default, Accident, etc.	10	778	—	768
GROSS TOTAL ..£	6,042,500	5,753,750	306,625	17,875
			Surplus of Gross Estimate over Expenditure £288,750	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— L.—Appropriations in Aid ..	415,500	705,410	£289,910	
NET TOTAL ..£	5,627,000	5,048,340	Total Surplus to be surrendered £578,660	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly to non-filling of vacancies.

C.—Excess due to increase in number and cost of appeals and objections 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.—More Land Bonds than anticipated had to be sold.

F.—Grant not required as revenue exceeded expectations due to the general rise in the letting value of land.

G.2.—Some anticipated purchases did not materialise.

H.—There were fewer claimants than expected.

I.—Saving due mainly to delay and difficulty in obtaining materials and to delays by contractors.

£95 was paid to cover increases in Social Insurance liability during the currency of three building contracts (S.9/2/70).

£4,400 (including costs) was paid in settlement of a workman's injury claim (S.201/5/70).

K.—£602 (including fees and costs) was paid in compensation for loss of five cattle in course of four grazing lettings and a cow injured by Land Commission property (F.63/1/54).

£150 *ex-gratia* compensation was paid to an allottee on his agreement to an adjustment of boundaries (F.63/1/54).

£26 legal expenses and fees was paid to an allottee to cover cost of rectifying an incorrect registration of the boundary of his holding (F.63/1/54).

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))	58,000	60,500
2. Fees and costs recovered	2,500	1,812
3. Surplus income of Rent and Interest Accounts	30,000	216,126
4. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))	300,000	345,466
5. Contributions towards improvements expenditure	8,000	24,252
6. Miscellaneous	10,000	50,254
	<u>£415,500</u>	<u>£705,410</u>

Vote 34

3. There was a considerable increase in the letting value of land during the year while overheads increased only marginally.
4. Substantial sums were received from the sale of properties acquired other than for Land Bonds.
5. Many allottees opted to pay in cash rather than by way of annuity for improvement works on their allotments.
6. The excess is due largely to the increase in bank interest rates and in the amount of receipts kept on deposit.

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 £250 and the First Assistant Solicitor £318 for extra duties performed in the periods 1st November, 1971, to 17th May, 1972 and 7th February, 1973, respectively.

An Executive Officer received £152 for the performance of higher duties and a former Executive Officer received £330 for overtime and extra duties during the banks closure in 1970.

A total of £4,088 was paid for overtime during the year. Of this £2,357 was paid to six Messengers for overtime while engaged on extra duties.

NOTES

Fees (stamps) amounting to £1,750 in respect of this service were received during the year.

Under Sections 13 and 24, Statute of Limitations, 1957, the Land Commission lost title to five annuities totalling £4 and arrears thereof.

Sums ranging from £4 to £458 (including costs) and amounting in all to £554 in respect of grazing rents due by three tenants and a balance due on a bog plot were written off as irrecoverable (D.305/1/63 and D.305/3/62).

Losses of tools and equipment to the value of £218 were written off (D.305/1/63).

Work for other Government Departments to the value of £30,006 was done free of charge on the Land Commission computer.

Well-boring work to the value of £495 and £215, respectively, was done by the Land Commission free of charge for the Forest and Wildlife Service and the Geological Survey Office.

An officer seconded to the E.E.C. Commission, without repayment, was paid £3,733 in respect of remuneration.

An *ex-gratia* payment of £1,000 was made out of revenue to a former herd for the management of an estate for four years (F.63/1/54).

Damage to the extent of £30 was caused to the Land Commission lorry. The cost was not recoverable though the driver was not at fault.

Vote 34

GRANT-IN-AID FUND FOR THE PURCHASE OF INTERESTS FOR CASH

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31st MARCH, 1974

	£
Grant-in-Aid, 1973-74	1,000,000
Expenditure, 1973-74	916,504
Balance on 31st March, 1974	£83,496

T. O'BRIEN,
Accounting Officer.

31st May, 1974.

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-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	2,204,000	2,248,915	—	44,915
B.1.—Travelling and Incidental Expenses	459,000	454,011	4,989	—
B.2.—Post Office Services ..	67,000	71,042	—	4,042
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid) ...	560,000	560,000	—	—
C.2.—Forest Development and Management	5,527,000	5,195,971	331,029	—
C.3.—Sawmilling	79,000	70,338	8,662	—
D.—Grants for Afforestation Purposes	35,000	18,812	16,188	—
E.—Forestry Education	52,000	46,306	5,694	—
F.—John F. Kennedy Park ..	48,000	48,285	—	285
G.—Game Development and Management	107,000	100,994	6,006	—
H.—Conservation (Grant-in-Aid)	100,000	100,000	—	—
I.—Agency, Advisory and Special Services	60,000	47,505	12,495	—
GROSS TOTAL	£ 9,298,000	8,962,179	385,063	49,242
			Surplus of Gross Estimate over Expenditure £335,821	
	Estimated	Realised	Surplus of Appropriations in Aid realised £437,282	
J.—Appropriations in Aid	1,486,000	1,923,282		
NET TOTAL	£ 7,812,000	7,038,897	Total Surplus to be surrendered £773,103	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Excess due to salary increases partly offset by staff vacancies.

B.1.—There was a small net saving on this subhead. £68 was written off in respect of irrecoverable employee's contributions included in payment of arrears of Social Welfare insurance for a part-time cleaner (E.110/12/25).

B.2.—Excess due mainly to underestimation of charge for telephone service.

C.2.—Saving due to overestimation of labour costs and to reduced expenditure on roads and buildings.

Miscellaneous expenditure under the subhead includes the following:—

(1) £84 for loss of or damage to personal property arising out of forest fires and otherwise (D.305/1/63 and E.109/41/41).

(2) £377 (including fees) for damage to property of others arising from operations of the Forest and Wildlife Service (D.305/1/63 and F.63/1/54).

(3) £520 for costs of legal claims which failed or were abandoned (D.305/1/63 and S.86/7/39).

(4) £69 for damage caused in accidents involving vehicles of the Forest and Wildlife Service (S.48/2/51).

(5) £82 paid in five cases to contractors in respect of increases in employers' Social Welfare contributions arising after dates of tenders (S.9/2/64).

(6) A sum of £9,649 (including costs) was paid in settlement of a legal action arising out of the accidental death of a forest worker (S.201/5/70).

C.3.—Saving due to overestimation of labour costs.

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

E.—Saving due to reduced number of trainees.

G.—Claims by Regional Game Councils were less than expected.

I.—Saving due to reduced 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	1,383,000	1,702,607
Rents (grazing, shooting, etc.)	13,000	54,827
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials) ..	20,000	61,337
SAWMILL RECEIPTS:		
Receipts from Sawmills (Subhead C.3)	70,000	104,511
	<u>£1,486,000</u>	<u>£1,923,282</u>

Surplus due mainly to substantial increase in timber prices.

Vote 35

EXTRA REMUNERATION (exceeding £100)

Ten officers received amounts varying from £103 to £610 in respect of overtime. The total amount paid for overtime was £4,487.

NOTES

The following items were written off:—

£59,048—losses resulting from forest fires (S.86/7/39 and D.305/1/63)

£718—losses by theft (D.305/1/63)

£57—damage to property of the Forest and Wildlife Service (D.305/1/63)

£219—unrecovered portion of an amount stolen in a break-in at Dundrum sawmill (S.86/9/57)

£2—amount of invalid cheque received in payment for timber (D.305/1/63)

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31st MARCH, 1974

	£
Balance on 1st April, 1973	604,676
Grant-in-Aid, 1973-74	560,000
Amount received from sundry sources for the sale of land, etc.	24,427
	<hr/> 1,189,103
Expenditure, 1973-74	322,984
Balance on 31st March, 1974	<hr/> £866,119

CONSERVATION (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31st MARCH, 1974

	£
Balance on 1st April, 1973	267,681
Grant-in-Aid, 1973-74	100,000
Receipts	7
	<hr/> 367,688
Expenditure, 1973-74	79,540
Balance on 31st March, 1974	<hr/> £288,148

£25 was paid as part of the hire charge for a marquee which could not be erected because of a storm at the opening of the Wexford Wildfowl Reserve (D.305/1/63).

T. O'BRIEN,
Accounting Officer.

26th June, 1974.

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-Reachtaire Cuntas agus Ciste.

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account—Cost of goods produced	Cong	Dundrum	Total
	£	£	£		£	£	£
Value of raw material	24,433	22,967	47,400		60,562	59,270	119,832
Carriage inward	4,673	2,671	7,344				
Cost of raw material	29,106	25,638	54,744				
Factory wages	27,456	31,423	58,879				
Electricity	2,092	1,039	3,131				
Repairs and maintenance	1,908	1,170	3,078				
	£ 60,562	59,270	119,832	£	60,562	59,270	119,832

TRADING ACCOUNT

	£	£	£	Sales (a)	£	£	£
Stock of finished goods at 1st April, 1973	7,989	11,466	19,455		72,068	66,417	138,485
Add cost of goods produced ..	60,562	59,270	119,832				
Less stock of finished goods at 31st March, 1974	68,551	70,736	139,287				
	9,694	7,304	16,998				
Cost of goods sold (a)	58,857	63,432	122,289				
Profit and Loss Account—Gross Profit	13,211	2,985	16,196				
	£ 72,068	66,417	138,485	£	72,068	66,417	138,485

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong		Dundrum		Total		Trading Account—Gross Profit .. Net Loss	Cong		Dundrum		Total	
	£		£		£			£		£		£	
Foresters' salaries and other office expenses	5,682		4,787		10,469			13,211		2,985		16,196	
Insurance (notional)	348		276		624			—		2,866		2,866	
Depreciation—Buildings	446		145		591								
Machinery	311		643		954								
Net Profit	6,424		—		6,424								
	£				19,062			£		5,851		19,062	

	Cong		Dundrum		Total	
	£		£		£	
Gross Capital Investment in Fixed Assets at 31st March, 1973	44,575		26,592		71,167	
Less Aggregate Depreciation to 31st March, 1973	26,078		17,195		43,273	
Net Capital Investment in Fixed Assets at 31st March, 1973	18,497		9,397		27,894	
Add Capital Investment in Fixed Assets in year ended 31st March, 1974	604		5,828		6,432	
Less Depreciation in year ended 31st March, 1974 (as shown above)	19,101		15,225		34,326	
Net Capital Investment in Fixed Assets at 31st March, 1974	757		788		1,545	
Add Value of Stock at 31st March, 1974	18,344		14,437		32,781	
Capital employed at 31st March, 1974	9,694		7,304		16,998	
	£28,038		£21,741		£49,779	

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.

26th June, 1974.

Feách freisin Tuarascáil an Ard-Reachtaire Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1974, 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	164,010	161,180	2,830	—
B.—Costais Taistil agus Costais Theagmhasacha	18,500	19,741	—	1,241
C.—Seirbhísí Poist	7,500	5,727	1,773	—
D.—Tithe Gaeltachta	325,000	294,262	30,738	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht				
<i>Meastachán bunaidh</i> £1,048,000				
<i>Lúide Meastachán forlíontach</i> 149,990				
	898,010	625,944	272,066	—
F.—Scéimeanna Cultúrtha agus Sóisialacha				
<i>Meastachán bunaidh</i> £390,000				
<i>Meastachán forlíontach</i> 150,000				
	540,000	537,682	2,318	—
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) ...	225,000	225,000	—	—
H.1.—Gaeltarra Éireann—Caitheachas Reatha (Deontas-i-gCabhair)	250,000	250,000	—	—
H.2.—Gaeltarra Éireann—Caitheachas Caipitil (Deontas-i-gCabhair)	1,400,000	1,400,000	—	—
MÓR-IOMLÁN				
<i>Meastachán bunaidh</i> £3,828,010				
<i>Meastachán forlíontach</i> 10				
	£ 3,828,020	3,519,536	309,725	1,241
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £308,484	
	Mar a measadh	Mar a fuarthas	Farasbarr sna Leithris-i-gCabhair a fuarthas £2,877	
Baintear de—				
I.—Leithris-i-gCabhair	10	2,887		
GLAN-IOMLÁN				
<i>Meastachán bunaidh</i> £3,828,000				
<i>Meastachán forlíontach</i> 10				
	£ 3,828,010	3,516,649		£311,361

Vóta 36

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

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

C.—Aistríodh ardoifig na Roinne agus ní bhfuarthas cuntais chruinne do chuid de na teileafóin in am chun iad a íoc roimh dheireadh na bliana.

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

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

	£
Bóithre	142,907
Uisce agus séarachas	41,606
Muiroibreacha	175,916
Tithe gloine	12,808
Talmhaíocht	73,373
Forbairt chomharchumann	43,075
Coláistí Gaeilge	737
Meánscoileanna	20,294
Hallai	31,333
Cóiríocht saoire	23,893
Saoraidí ilghnéitheacha	60,002
	<hr/>
	£625,944

Ní raibh na híocaíochtaí i gcoitinne chomh hard agus a measadh a bheadh—go háirithe i gcás bóithre, muiroibreacha agus saoraidí ilghnéitheacha.

Maidir leis an gcaiteachas ar chóiríocht saoire, bhain £21,293 de le deontais, nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú do chuairteoirí. Íocadh an chuid eile (£2,600) mar dheontas forlíontach (de bhreis ar dheontas Bhord Fáilte Éireann) le hÓstlann Rinn Rua Teoranta, Baile an Sceilg, Co. Chiarraí.

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	84,550
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	8,757
Lucht iostais Gaeltachta a choinníonn foghlaiméoirí	
aitheanta Gaeilge	317,050
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha	
i nGaeilge	53,840
Gearrscannáin Ghaeilge	15,992
Seirbhísí ilghnéitheacha	57,493
	<hr/>
	£537,682

LEITHRIS-I-GCABHAIR

	Measta	Mar a fuarthas
	£	£
1. Aisioc iasachtaí	5	—
2. Fáiltais ilghnéitheacha	5	2,887
	<hr/>	<hr/>
	£10	£2,887

2. Aisiocadh £2,800 de dheontas tar éis meánscoil a dhíol.

LUACH SAOTHAIR BHREISE (thar £100)

Fuair Ardoifigeach Feidhmiúcháin £200 mar rúnaí ar Arramara Teoranta.

Suim £446 ar fad a caitheadh ar ragobair.

CUNTAS CHISTE NA GAEILGE

Fuilleach ar 1 Aibreán, 1973	..	..	..	..	..	£	721
Deontas-i-gCabhair, 1973-74	..	..	..	..	..	225,000	
							<hr/>
						225,721	

Íocaíochtaí le :—

						£	
Comhdháil Náisiúnta na Gaeilge	..	..	..	..	..	55,000	
Conradh na Gaeilge	..	..	..	..	..	36,657	
An tOireachtas	..	..	..	..	..	11,000	
Lucht Drámaíochta Gaeilge	..	..	..	..	..	18,500	
Taibhdhearc na Gaillimhe	..	..	..	..	..	13,000	
Amharclann Ghaoth Dobhair	..	..	..	..	..	2,400	
Gael-Linn	..	..	..	..	..	65,785	
Cumann na Sagart	..	..	..	..	..	1,750	
An Comhchaidreamh	..	..	..	..	..	750	
							<hr/>
						204,842	
Fuilleach ar 31 Márta, 1974	..	..	..	..	..	£20,879	
							<hr/>

L. TÓIBÍN,
Oifigeach Cuntasíochta.

16 Lúnasa, 1974.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture and Fisheries, including certain services administered by that Office, and for payment of certain subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GENERAL ADMINISTRATION				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £6,591,000				
<i>Supplementary</i> 190,000				
	6,781,000	6,768,524	12,476	—
A.2.—Travelling and Incidental Expenses				
<i>Original</i> £700,000				
<i>Supplementary</i> 200,000				
	900,000	847,501	52,499	—
A.3.—Post Office Services ..	58,000	65,951	—	7951
A.4.—Advertising and Publicity	70,800	65,696	5,104	—
A.5.—Consultative Councils, Inquiries and Reports ..	13,000	15,169	—	2,169
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges				
<i>Original</i> £2,116,984				
<i>Less Supplementary</i> 200,000				
	1,916,984	1,899,826	17,158	—
B.2.—Veterinary College				
<i>Original</i> £161,550				
<i>Supplementary</i> 8,000				
	169,550	179,462	—	9912
B.3.—Agricultural Schools and Farms	955,000	974,311	—	19311
B.4.—Private Agricultural Schools, etc.	446,750	474,993	—	28243
B.5.—An Foras Talúntais—Grant-in-Aid for General Purposes				
<i>Original</i> £3,000,000				
<i>Supplementary</i> 270,000				
	3,270,000	3,270,000	—	—
B.6.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	50,000	50,000	—	—
B.7.—Research and Testing ..	450,000	300,346	149,654	—
B.8.—County Committees of Agriculture	1,610,000	1,598,733	11,267	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.9.—Scholarships and Training <i>Original</i> £189,205 <i>Less Supplementary</i> 50,000	139,205	92,449	46,756	—
B.10.—Farm Apprenticeship Board—Grant-in-Aid for General Expenses ..	15,000	15,000	—	—
B.11.—Technical Assistance ..	70,000	42,246	27,754	—
B.12.—Irish Agricultural Organisation Society—Grant-in-Aid for General Expenses ..	20,000	20,000	—	—
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	500	500	—	—
B.18.—Prizes at Shows, etc. ..	5,437	5,412	25	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock	417,000	385,161	31,839	—
C.2.—Bovine Tuberculosis Eradication <i>Original</i> £5,930,000 <i>Supplementary</i> 3,220,000	9,150,000	9,063,592	86,408	—
C.3.—Brucellosis Eradication <i>Original</i> £4,240,000 <i>Supplementary</i> 3,675,000	7,915,000	8,017,930	—	102,930
C.4.—General Disease Control and Eradication <i>Original</i> £4,505 <i>Supplementary</i> 37,000	41,505	37,011	4,494	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
PRODUCTION AND DEVELOPMENT AIDS				
D.1.—Lime and Fertilisers				
<i>Original</i> £6,655,000				
<i>Supplementary</i> 1,310,000				
	7,965,000	7,902,204	62,796	—
D.2.—Land Project				
<i>Original</i> £4,300,000				
<i>Supplementary</i> 130,000				
	4,430,000	4,393,591	36,409	—
D.3.—Farm Buildings and Water Supplies ..				
<i>Original</i> £5,000,000				
<i>Less Supplementary</i> 500,000				
	4,500,000	4,442,314	57,686	—
D.4.—Beef Cattle Incentive Scheme				
<i>Original</i> £8,400,000				
<i>Supplementary</i> 1,100,000				
	9,500,000	9,504,110	—	4,110
D.5.—Farrowed Sows ..	10	10	—	—
D.6.—Sheep Headage Grants				
<i>Original</i> £1,760,000				
<i>Supplementary</i> 740,000				
	2,500,000	2,567,230	—	67,230
D.7.—Small Farm (Incentive Bonus) Scheme ..	900,000	939,884	—	39,884
D.8.—Poultry and Eggs ..				
<i>Original</i> £94,510				
<i>Supplementary</i> 10,000				
	104,510	112,272	—	7,762
D.9.—Horticulture (including Glasshouses)				
<i>Original</i> £535,715				
<i>Less Supplementary</i> 180,000				
	355,715	243,736	111,979	—
D.10.—Grain Storage Loans ..	5	—	5	—
D.11.—Miscellaneous Schemes ..				
<i>Original</i> £107,500				
<i>Less Supplementary</i> 20,000				
	87,500	62,451	25,049	—
D.12.—Miscellaneous Equipment, etc., Grants				
<i>Original</i> £145,010				
<i>Supplementary</i> 165,000				
	310,010	310,948	—	938

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
MARKETING SUPPORTS AND AID	£	£	£	£
E.1.—An Bord Bainne (Grant-in-Aid)	250,000	250,000	—	—
E.2.—Promotion of Sales of Dairy Produce abroad	75,000	75,000	—	—
E.3.—Subsidies on Milk and Dairy Produce <i>Original</i> .. £3,650,000 <i>Supplementary</i> .. 700,000	4,350,000	4,371,202	—	21,202
E.4.—Beef, Mutton and Lamb Exports <i>Original</i> .. £55,000 <i>Less Supplementary</i> .. 35,000	20,000	4,644	15,356	—
E.5.—Loans to Beef Export Industry <i>Original</i> .. £10 <i>Supplementary</i> .. 36,000	36,010	35,179	831	—
E.6.—Bacon and Pork Exports <i>Original</i> .. £10 <i>Supplementary</i> .. 25,000	25,010	—	25,010	—
E.7.—Cereals	5,500	4,000	1,500	—
OTHER SERVICES				
F.1.—Agricultural Credit Corporation	18,410	16,603	1,807	—
F.2.—Interest Subsidy Scheme for Livestock	100,000	92,515	7,485	—
G.—Agricultural Wages Board ..	27,600	24,642	2,958	—
H.—An Chomhairle Olla—Grant-in-Aid for General Expenses	45,000	45,000	—	—
I.1.—Córas Beostoic agus Feola—Grant-in-Aid for General Expenses	470,000	470,000	—	—
I.2.—Beef Classification Scheme ..	1,000	694	306	—
J.—Bord na gCapall—Grant-in-Aid for General Expenses ..	200,000	200,000	—	—
K.—International Co-Operation <i>Original</i> .. £59,000 <i>Supplementary</i> .. 12,000	71,000	67,855	3,145	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.1.—World Food Programme (Grant-in-Aid)	300,000	300,000	—	—
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 £60,340,511				
Supplementary 10,843,000				
£ 71,183,511		70,665,397	829,756	311,642
			Surplus of Gross Estimate over Expenditure £518,114	
Deduct—				
M.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
Original £4,448,511				
Supplementary 3,296,000				
	7,744,511	8,098,878	£354,367	
NET TOTAL			Total Surplus to be surrendered	
Original £55,892,000				
Supplementary 7,547,000				
£ 63,439,000		62,566,519	£872,481	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER	Estimated	Realised
	£	£
Interest on Exchequer advances for the purchase, etc., of creameries	35,076	35,076
Receipts under the Land Project	40,000	52,640
	£75,076	£87,716

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Expenditure on travelling and incidental expenses was less than expected.
- A.3.—Excess due to increased telephone and postage charges.
- A.4.—The volume of advertising was less than expected.
- A.5.—An excess of £5,000 due to additional expenditure on the survey of the Dairy Disposal Company was partly offset by savings on other items of the subhead.
- B.2.—Excess due to salary increases and higher costs of supplies.
- B.4.—Excess expenditure on management grants due to salary increases was partly offset by savings on capitation grants.

- B.7.—A provision of £60,000 for official testing of varieties of crops and a provision of £36,000 for cereal variety testing were not utilised as it was not possible to obtain supply of the necessary equipment during the year. New buildings proposed for the potato farm were not commenced as it was not found practicable to finalise building plans and arrange contracts. Expenditure on the quarantine station at Spike Island was down as the proposed imports of cattle from Austria were cancelled because of an outbreak of foot and mouth disease in that country. The resultant 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 (£31,077) 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 expectations. The number of apprentices who reached the standard necessary to qualify for awards under the farm apprenticeship scheme was fewer than expected. There was also a small saving on the provision for maintenance allowances for scholarship holders.
- B.11.—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.
- C.1.—Expected purchases of stock cattle, sheep and pigs were not made. Some accounts for bulls purchased for sale at reduced prices were not received until after the end of the year. Thoroughbred stallions of the desired quality were not available for purchase in sufficient numbers. The number of mares nominated under the scheme for encouraging improvement in breeds of horses was fewer than expected. No claims from artificial insemination stations for grants towards the cost of beef progeny testing were received during the year. Some weight recording equipment ordered was not received. The resultant savings were partly offset by excess expenditure on certain other items.
- C.4.—The demand from County Councils for grants towards the cost of erection of sheep-dipping baths was not as great as expected.
- D.8.—Excess expenditure on the turkey unit due to increased prices for turkey feed and on the Gaeltacht chick scheme because of the higher cost of chicks supplied by the hatcheries was partly offset by a saving on travelling expenses.
- D.9.—The number of applications for grants for erection of glasshouse nurseries which matured for payment was fewer than expected. The proposed development board for the horticultural industry was not set up during the year. No payments arose under the scheme of grants towards cost of co-operative packing and grading stations. The full provision for additional aids to horticulture was not spent because a number of approved projects were not completed by the end of the year. The resultant savings were partly offset by excess expenditure on grants for mushroom units.
- D.11.—Participation in the schemes for promotion of group farming and assessment of livestock production was at a lower rate than expected. There were also savings on other items of the subhead, including the North-West Cavan schemes, where some accounts for special term bulls were not received for payment until after the end of the year.
- E.4.—The expenditure on this subhead was in respect of beef and lamb exports in earlier years. Because of high market prices for sheep in the United Kingdom during 1973-74, no export support payments were necessary in respect of mutton and lamb exported during the year, and the Export Guarantee Scheme for beef had previously been terminated.
- E.6.—This provision was not required.
- E.7.—Finalisation of accounts was not completed before the end of the year.
- F.1.—The amount which fell due for payment in respect of subvention and interest was less than expected.

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F.2.—There was delay on the part of one bank in the submission of a claim for interest charges.

G.—Saving due to staff vacancies.

I.2.—Expenditure on the scheme was less than expected.

L.2.—Arrangements for the recruitment of associate experts were not finalised.

APPROPRIATIONS IN AID

		Corres- ponding Debit Subhead	Estimated	Realised
			£	£
1. Recoupment of salaries, etc., of officers on loan to outside bodies				
<i>Original</i>	£16,400			
<i>Supplementary</i>	12,000			
		A.1	28,400	29,987
2. Receipts from clinique and other fees, etc., at Veterinary College				
<i>Original</i>	£7,000			
<i>Supplementary</i>	10,000			
		B.2	17,000	16,135
3. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms				
<i>Original</i>	£202,000			
<i>Supplementary</i>	50,000			
		B.3	252,000	285,246
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				
<i>Original</i>	£56,000			
<i>Less Supplementary</i>	12,000			
		B.7	44,000	45,946
5. Receipts from sale and leasing of livestock ..				
<i>Original</i>	£114,000			
<i>Supplementary</i>	44,000			
		C.1	158,000	170,529
6. Receipts from sale of cattle slaughtered under Bovine Tuberculosis Eradication Scheme ..				
<i>Original</i>	£2,430,000			
<i>Supplementary</i>	1,030,000			
		C.2	3,460,000	3,563,813
7. Receipts from sale of cattle slaughtered under the Brucellosis Eradication Scheme ..				
<i>Original</i>	£1,140,000			
<i>Supplementary</i>	2,160,000			
		C.3	3,300,000	3,478,490
8. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc. ..				
<i>Original</i>	£47,000			
<i>Supplementary</i>	12,000			
		D.8	59,000	65,483

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	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
9. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.			
<i>Original</i>	£89,650		
<i>Less Supplementary</i>	5,000		
	D.10	84,650	85,019
10. Receipts from sale of seeds, manures, etc., at reduced prices under special schemes			
<i>Original</i>	£54,173		
<i>Less Supplementary</i>	45,000		
	D.11	9,173	6,607
11. Receipts from United Kingdom Government for Irish beef, mutton and lamb imported into the United Kingdom			
<i>Original</i>	£30,000		
<i>Less Supplementary</i>	10,000		
	E.4	20,000	20,027
12. Receipts from licences, inspection fees, etc., under Fresh Meat Acts and Pigs and Bacon Acts		96,000	114,949
13. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm		143,000	112,912
14. Receipts from Church Temporalities Fund		10,000	10,000
15. Other receipts			
<i>Original</i>	£13,288		
<i>Supplementary</i>	50,000		
		63,288	93,735
TOTAL			
<i>Original</i>	£4,448,511		
<i>Supplementary</i>	3,296,000		
		£7,744,511	£8,098,878

1. The surplus was due to salary increases.
3. The surplus was due mainly to increased fees for students and higher prices received for cattle during the early part of the year.
5. The surplus was due to increased participation in the milk recording scheme and to higher receipts from the sale of livestock.
7. The number of reactors taken up under the scheme was greater than expected.
8. Higher prices were received for birds sold by the white turkey unit. Prices for chicks under the Gaeltacht chick scheme were increased.
10. Receipts under the Gaeltacht glasshouse scheme were down mainly because of a decrease in the numbers participating in the scheme. There was also a shortfall on other items.

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12. The surplus was due to (a) increased slaughterings and (b) receipts from fees exceeded expectations.
13. The deficit was due largely to a shortfall in receipts under the cereal seed certification scheme which were lower than expected.
15. Receipts under this heading are variable and cannot be closely estimated. Refunds in respect of travelling expenses of officers of the Department received from the E.E.C. came to a higher figure than expected.

EXTRA REMUNERATION (exceeding £100)

An Assistant Secretary received an allowance of £270 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; another received an allowance of £325 from Córas Beostoic agus Feola for acting as a member of the company and two more received an allowance of £325 each from An Bord Bainne for acting as members 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 £523 from Vote 40 for acting as a member of An Coimisiún Dumpála.

The director of the Farm Improvement Services received an allowance of £500 from Nítrigin Éireann Teoranta for acting as a director of the company.

A Principal received an allowance of £325 from the Pigs and Bacon Commission for acting as a member of the Commission.

An Agricultural Inspector received an allowance of £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 £164 from Vote 45 for translation duties.

An Assistant Agricultural Inspector received a gratuity of £300 in respect of higher duties.

One hundred and ninety-two officers of the Department's Veterinary staff received gratuities ranging from £105 to £250 in respect of additional work.

Twenty-five Agricultural Officers received amounts ranging from £116 to £600 for extra duties, including supervisory work, in respect of varying periods.

Five Agricultural Officers and one Ship Inspector received amounts ranging from £382 to £1,015 from Vote 42 for services as night telephonists.

Five hundred and ninety-nine employees received sums varying from £101 to £1,367 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £228,598.

NOTES

This Account includes expenditure of £1,942 in respect of the remuneration of an officer temporarily on loan, without repayment, to an outside body.

Subhead A.2 includes expenditure of £53 on gifts made by the Minister on the occasion of his visits to Italy for the Verona Fair and to Berlin for the Green Week (S.90/14/58).

This Account includes the following *ex-gratia* payments:—£3,373 to forty-three herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In twelve cases the animals died before valuation and in the remaining thirty-one after valuation but before they could be collected for slaughter. £439 to five 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).

£2,750 to twenty-nine herd owners in respect of cattle which failed to pass the test under the Brucellosis Eradication Scheme. In fourteen cases the animals died before valuation and in the remaining fifteen after valuation but before they could be collected for slaughter. £1,600 to a herd owner in respect of twenty-seven reactors which were sent for slaughter before they were valued under the relevant scheme. Subhead C.3 (S.90/11/67 and D.306/29/63).

£19 to a herd owner in respect of a cow for which he had requested inspection under the Beef Cattle Incentive Scheme and which died before the inspection could be carried out. Subhead D.4 (D.306/25/62).

£24 to an employee of the Department in respect of a motor car damaged while parked in the grounds of the Veterinary Research Laboratory by a vehicle, the property of the Department. £86 to a member of the public for personal injuries received in an accident with a vehicle, the property of the Department. Subhead B.7 (D. 306/25/62).

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

Reference	Amount	
S.90/4/56	£1,408	Gaeltacht Glasshouse Scheme—balances of the full cost of nineteen 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 nineteen growers concerned had withdrawn from the scheme.
D.306/25/62	£24	Amount due in respect of a bull sold on special terms in congested districts.
S.90/15/56	£222	Estimated value of office furniture, etc., destroyed in fires at two Land Project Offices.
D.306/29/63	£778	Cost price of 9,160 doses of killed vaccine purchased for the Breeding Heifer Vaccination Scheme for the eradication of Brucellosis and which had lost their potency before they could be used.

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in ninety-three cases of registered dealers who had defaulted. The sum involved, *viz.*, £93 was written off (S. 90/14/41).

M. J. BARRY,
Accounting Officer.

16th July, 1974.

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-Reachtair Cuntas agus Ciste.

Vote 37

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST MARCH, 1974

(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	42,856
Loans to Beef Export Industry	941,971
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a) 83,142	
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	1,372
Miscellaneous	25
	<hr/> £1,489,366

(a) Reducible, if certain conditions are complied with, to £23,696.

M. J. BARRY,
Accounting Officer.

16th July, 1974.

Vote 38

FISHERIES

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	£ 249,000	£ 265,156	£ —	£ 16,156
B.1.—Travelling and Incidental Expenses	44,200	50,284	—	6,084
B.2.—Post Office Services ..	4,900	5,127	—	227
C.1.—Sea Fisheries Development	148,500	67,379	81,121	—
C.2.—Fishery School	93,000	78,818	14,182	—
C.3.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund	670,000	465,000	205,000	—
C.4.—Fishery Harbour Centres Fund—Grants under Fishery Harbour Centres Act, 1968	5,000	—	5,000	—
C.5.—Miscellaneous Marine Schemes	15,000	5,072	9,928	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)	750,000	750,000	—	—
D.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)	717,000	698,000	19,000	—
D.3.—Repayment of Advances ..	80,000	80,000	—	—
E.—Inland Fisheries Development	434,000	362,624	71,376	—
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	370,000	370,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	6,000	5,944	56	—
GROSS TOTAL	£ 3,586,600	3,203,404	405,663	22,467
			Surplus of Gross Estimate over Expenditure £38,196	
	Estimated	Realised	Surplus of Appropriations in Aid realised £7,340	
H.—Appropriations in Aid ..	11,600	18,940	Total Surplus to be surrendered £90,536	
NET TOTAL	£ 3,575,000	3,184,464		

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Surrender of surplus funds by the Foyle Fisheries Commission in accordance with paragraph 4 of the Third Schedule to the Foyle Fisheries Act, 1952	10	—
Sale of Fishery Exploratory Vessel	—	10,900
	£10	£10,900

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Excess due to salary increases.

B.1.—Excess due mainly to increased subsistence and motor mileage rates.

C.1.—The erection of a new laboratory and field research stations did not progress as quickly as anticipated; as a consequence there was a saving on the provision for purchase of equipment. Fewer boys than expected participated in the training course for fishermen. A provision of £30,000 for assistance to producer organisations of fishermen was not spent as no organisation was set up during the year.

C.2.—Construction and equipment of the school was not fully completed within the year.

C.3.—Work did not progress at the rate expected.

C.4.—This provision was not required.

C.5.—It was not found possible to commence some of the works for which provision was made.

E.—A saving of £50,000 on the provision for payments to the Salmon Conservancy Fund was due partly to the non-completion of the recruitment of a number of pollution officers within the year and partly to the fact that certain investigations did not get under way. A saving also arose on the provision for payments to local authorities as the rates struck by the authorities were lower than expected. These savings together with some other smaller savings were partly offset by excess expenditure on the provision for the Foyle Fisheries Commission.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures incurred in respect of fishery offences	2,000	7,876
2. Lettings of fishing rights	4,000	3,702
3. Miscellaneous receipts	5,600	7,362
	£11,600	£18,940

1. It is not possible to make an accurate estimate of income from fines and forfeitures.

2. Some rents were not received until after the close of the year.

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

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EXTRA REMUNERATION (exceeding £100)

A Principal received £312 from the funds of An Bord Iascaigh Mhara for acting as a member of the Board during part of the year. Two Principals received £250 each for acting as members of the Foyle Fisheries Commission. Five employees received sums varying from £136 to £407 in respect of overtime. The total expenditure on overtime was £1,129.

NOTES

An *ex-gratia* payment of £75 was made to a member of the public in respect of injuries received in an accident at the Owenea State Fishery. Subhead E (S.30/6/73).

Expenditure in respect of the Inland Fisheries Commission, which was set up in 1970-71, amounted to £5,817, bringing expenditure to 31st March, 1974, in connection with the Commission to £22,045 (Subhead E).

M. J. BARRY,
Accounting Officer.

16th July, 1974.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	£ 1,075,000	£ 1,022,992	£ 52,008	£ —
B.—Travelling and Incidental Expenses	132,000	107,591	24,409	—
C.—Post Office Services	60,000	50,477	9,523	—
D.—Advertising and Publicity	10,000	8,426	1,574	—
E.—Commissions and Special Inquiries	6,000	2,736	3,264	—
F.—International Organisations	45,500	52,559	—	7,059
G.—Research	25,000	1,953	23,047	—
H.—Resettlement Allowances	35,000	24,415	10,585	—
I.—Career Information	2,500	1,053	1,447	—
J.1.—An Chomhairle Oiliúna—administration and general expenses (Grant-in-Aid)	2,500,000	2,500,000	—	—
J.2.—An Chomhairle Oiliúna—capital expenditure (Grant-in-Aid)	500,000	500,000	—	—
K.—National Industrial Safety Organisation (Grant-in-Aid)	15,000	13,095	1,905	—
L.1.—Irish Management Institute—Grant for Training	300,000	300,000	—	—
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	225,000	225,000	—	—
N.—Grants for Advisory Services for Emigrants	10,000	6,431	3,569	—
O.—Grants for Trade Union Education and Advisory Services	45,000	29,915	15,085	—
GROSS TOTAL .. £	5,136,000	4,996,643	146,416	7,059
			Surplus of Gross Estimate over Expenditure £139,357	
	Estimated	Realised	Surplus of Appropriations in Aid realised £32,668	
P.—Appropriations in Aid ..	32,000	64,668	Total Surplus to be surrendered £172,025	
NET TOTAL .. £	5,104,000	4,931,975		

Vote 39

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to the delay in filling vacancies at headquarters and in the national manpower service.
- B.—Saving due to delay in recruitment of industrial inspectors and placement officers.
- C.—Expenditure on telephones was less than anticipated.
- D.—Saving arose because advertising expenditure by national manpower service was less than provision.
- E.—The only expenditure incurred was on the Advisory Committee on Emigration and a survey relating to the National Wage Agreement.
- F.—Excess mainly due to an increase in the contribution towards the expenses of the International Labour Organisation.
- G.—Delay in the commencement of a number of research projects resulted in a saving.
- H.—Demands made under the resettlement scheme were less than anticipated.
- I.—Expenditure on the preparation, translation, etc., of career leaflets was less than expected.
- K.—Payments, which are related to subscriptions collected by NISO, were not as high as expected.
- N.—Grants to emigrant bureaux recommended by the Emigrants Advisory Committee were less than anticipated.
- O.—Claims made within financial year were less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	31,500	29,942
2. Miscellaneous	500	34,726
	<u>£32,000</u>	<u>£64,668</u>

- Section 11 of the Minimum Notice and Terms of Employment Act provides that any dispute under this Act shall be referred to the Redundancy Appeals Tribunal. The decrease in estimated receipts is due to the fact that only the percentage of time (i.e., in salaries, travelling, fees, etc.) actually spent on Redundancy Appeals Tribunal activities is recoupable under Section 56.
- Extra receipts due mainly to a £14,000 receipt from the European Social Fund re resettlement scheme, refunds from the E.E.C. of travelling and subsistence expenses of officers travelling abroad on E.E.C. business plus refunds of salaries of officers on secondment to An Chomhairle Oiliúna and the Commission on the Status of Women.

EXTRA REMUNERATION (exceeding £100)

One Executive Officer, two Clerical Officers, three Clerical Assistants, three Messengers and one Paper Keeper received sums ranging from £108 to £611 for overtime. The total cost of overtime amounted to £4,406.

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, 1974	Total Expenditure to 31st March, 1974
	E	A		
Advisory Committee on Emigration . .	£ 820	£ 2,794	£ 3,614	£ 19,165
Market Survey relating to the National Wage Agreement	1,916	—	1,916	1,916
	£ 2,736	2,794	5,530	21,081

T. Ó CEARBHAILL,
Oifigeach Cuntasátochta.

AN ROINN SAOTHAIR,
2 Deire Fómhair, 1974.

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, 1974, 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	1,500,000	1,415,542	84,458	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £57,000				
<i>Supplementary</i> 100,000	157,000	157,758	—	758
B.2.—Post Office Services ..	30,000	29,780	220	—
C.—Advertising and Publicity ..				
<i>Original</i> £9,000				
<i>Supplementary</i> 40,000	49,000	38,605	10,395	—
D.—Geological Survey—Equipment, Stores and Maintenance				
<i>Original</i> £57,000				
<i>Supplementary</i> 10,000	67,000	61,415	5,585	—
E.—Minerals Development ..	4,000	—	4,000	—
F.—Institute for Industrial Research and Standards (Grants-in-Aid)				
<i>Original</i> £2,000,000				
<i>Supplementary</i> 10	2,000,010	2,000,000	10	—
G.—International Organisations, etc.	15,000	17,184	—	2,184
H.—Córas Tráchtála (Grant-in-Aid)				
<i>Original</i> £2,245,000				
<i>Supplementary</i> 190,000	2,435,000	2,435,000	—	—
I.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £2,420,000				
<i>Supplementary</i> 85,000	2,505,000	2,505,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.2.—Industrial Development Authority—Capital Expen- diture (Grant-in-Aid) <i>Original</i> £25,000,000 <i>Less Supplementary</i> 689,980	24,310,020	24,060,020	250,000	—
J.1.—Shannon Free Airport Development Company Limited—Administration and General Expenses (Grant-in-Aid)	570,000	570,000	—	—
J.2.—Shannon Free Airport Development Company Limited—Grants to Indus- trialists (Grant-in-Aid) <i>Original</i> £500,000 <i>Less Supplementary</i> 300,000	200,000	100,000	100,000	—
J.3.—Shannon Free Airport Development Company Limited—Housing Subsidies <i>Original</i> £167,000 <i>Supplementary</i> 59,000	226,000	199,847	26,153	—
J.4.—Shannon Free Airport Development Company Limited—Housing Grants <i>Original</i> £70,000 <i>Less Supplementary</i> 15,000	55,000	55,300	—	300
K.—Export Guarantee Arrange- ments under the Insurance Act, 1953 (as amended) .. <i>Original</i> £10 <i>Supplementary</i> 31,990	32,000	31,767	233	—
L.—Technical Assistance ..	450,000	367,956	82,044	—
M.—Irish Productivity Centre (Grant-in-Aid) <i>Original</i> £200,000 <i>Supplementary</i> 5,000	205,000	205,000	—	—
N.—Commissions, Committees and Special Inquiries ..	20,000	13,825	6,175	—
O.1.—Shipbuilding Subsidy ..	100,000	—	100,000	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.2.—Interest Subsidy to Shipping Finance Corporation, Limited <i>Original</i> £180,000 <i>Less Supplementary</i> 14,000	166,000	165,572	428	—
P.—National Development Association (Forbairt) (Grant-in-Aid)	24,000	24,000	—	—
Q.—Miscellaneous Payments ...	5,980	4,000	1,980	—
R.—Wool Textile Industry—Provision for Temporary Assistance to aid Restructuring <i>Original</i> £10 <i>Supplementary</i> 139,990	140,000	140,000	—	—
T.—Ardmore Studios Purchase <i>Original</i> Nil <i>Supplementary</i> £458,000	458,000	457,473	527	—
GROSS TOTAL <i>Original</i> £35,624,000 <i>Supplementary</i> 100,010	£ 35,724,010	35,055,044	672,208	3,242
			Surplus of Gross Estimate over Expenditure £668,966	
Deduct—				
S.—Appropriations in Aid <i>Original</i> £646,000 <i>Supplementary</i> 100,000	Estimated	Realised	Surplus of Appropriation in Aid realised £38,676	
	746,000	784,676		
NET TOTAL <i>Original</i> £34,978,000 <i>Supplementary</i> 10	£ 34,978,010	34,270,368	Total Surplus to surrendered £707,642	

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 anticipated (saving £69,000); unfilled staff vacancies accounted for the balance of the saving (£15,000).
- C.—Claims for payment for advertising were not received to the extent anticipated.
- D.—Expenditure on the purchase of equipment was less than envisaged.

E.—Royalties which were expected to become payable during the year on foot of mining board awards did not arise because of non-production.

G.—The increase in expenditure on international organisations was mainly due to the unfavourable fluctuation in exchange rates.

I.2.—Grant payments did not reach the amount envisaged.

J.2.—Saving mainly due to industrialists being slow to claim payment of approved grants.

J.3.—Saving mainly due to an improved situation in occupancy of houses.

L.—Claims for payment of grants approved were less than envisaged; also applications for grants were fewer and for smaller amounts than was expected.

N.—There was no expenditure by the Committee on De-Pyramiding of Tariff Protection (saving £1,600) or on the Metric Advisory Committee for Distributors and Consumers (saving £295). Expenditure on the employment of Consultants by the Committee to inquire into the Insurance Industry was less than expected (saving £4,700). Expenditure by the Motor Premiums Advisory Committee and the National Consumers Advisory Council for which no provision had been made in the estimate was £276 and £196, respectively.

O.1.—There were no losses incurred on ships built at Verolme Cork Dockyard during the year, consequently no payments from the subhead arose.

Q.—Expenditure on the scheme of awards to exporters was lower than anticipated (£420). The scheme of awards for scientific and technological innovation was not in operation during the year due to a re-appraisal of the scheme (saving £2,100). Expenditure in connection with the introduction of the metric system for consumers and distributors was greater than anticipated (excess £1,440). Other miscellaneous expenditure was less than expected (saving £900).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	9,900	13,767
2. Repayment of salaries, etc., of officers on loan to outside bodies	2,500	95
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960 <i>Original</i> £427,000 <i>Supplementary</i> 45,000	472,000	484,606
4. Export guarantee premiums and fees under the Insurance Act, 1953 (as amended) <i>Original</i> £70,000 <i>Supplementary</i> 10,000	80,000	77,104
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964 <i>Original</i> £136,000 <i>Supplementary</i> 15,000	151,000	168,410
6. Miscellaneous <i>Original</i> £600 <i>Supplementary</i> 30,000	30,600	40,694
TOTAL <i>Original</i> £646,000 <i>Supplementary</i> 100,000	£746,000	£784,676

Vote 40

1. The cost of maintenance, etc., of the building in which the Weights and Measures Office is housed was greater than anticipated with a consequent higher recoupment charge towards appropriations in aid.
2. The number of officers on loan to outside bodies was less than anticipated.
3. Receipts in respect of offshore petroleum exploration leases were greater than anticipated because of increasing number of applications.
5. Increase in receipts due to increases in patent and trade mark applications and higher renewal fees.
6. Miscellaneous receipts are variable and cannot be closely estimated. They include principally refunds from E.E.C. of portion of the travelling expenses of officers attending meetings of the Community (£35,963).

EXTRA REMUNERATION (exceeding £100)

The Deputy Secretary received £170 as a director of Shannon Free Airport Development Company Limited. An Assistant Secretary received £155 as a director of Shannon Free Airport Development Company Limited. An Assistant Secretary received £500 as a member of the Industrial Development Authority. An Assistant Principal received a gratuity of £125 in respect of service in 1972-73 on an industrial survey team set up by the Committee on Industrial Progress. One Executive Officer received a gratuity of £313 and another Executive Officer a gratuity of £224 in respect of additional work performed during the bank dispute in 1970.

Two Clerical Assistants received £102 and £251 from Vote 2 for typing duties.

Ten Examiners in the Patents Office received sums varying from £187 to £1,425 for examining patents applications outside their normal hours of duty.

Ninety-two officers received sums varying from £102 to £1,161 for overtime. A Clerical Assistant received approximately £126 for overtime worked for another Department. The total amount paid in respect of overtime was £30,640.

NOTES

This Account includes expenditure of approximately £1,310 in respect of remuneration of staff on loan, without repayment, to another Department.

The Account of another Department includes expenditure of approximately £2,561 in respect of remuneration of staff on loan, without repayment, to this Department.

An *ex-gratia* payment of approximately £19 was made to an officer of the Department in respect of loss of property which arose on the premises. Subhead B.1 (E.109/41/41).

The Well-Boring section of the Land Commission recovered some ancient timber specimens from an abandoned bore at Hollymount, Co. Laois for the Geological Survey Office. The estimated cost of the work which was done without charge to this Department was approximately £215.

A sum of £11 approximately in respect of overtaken annual and sick leave by a temporary female cleaner, who resigned, was written off (E.109/29/48).

Fees (stamps) were received as follows:—

	£
Companies Registration	60,276
Companies Registration (Limited Partnerships Act, 1907)	4

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

Commission, Committee or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st March, 1974	Total Expenditure to 31st March, 1974
	N	Other		
	£	£	£	£
Committee on De-Pyramiding of Tariff Protection (1967-68) ..	—	—	—	3,371
Committee on Industrial Progress (1968-69)	—	(A) 1,500	1,500	29,569
Committee to inquire into the Insurance Industry (1970-71) ..	12,813	(A) 5,592	18,405	59,822
Metric Advisory Committee for Distributors and Consumers (1971-72)	—	(A) 1,013	1,013	1,870
Committee on Fiscal Policy in relation to Mining (1971-72) ..	540	(A) 702	1,242	3,943
National Consumers Advisory Council (1973-74)	196	(A) 568	764	764
Motor Premiums Advisory Committee (1973-74)	276	(A) 2,768	3,044	3,044
£	13,825	12,143	25,968	102,383

P. O SLATARRA,
Oifigeach Cuntasaitochta.

AN ROINN TIONSCAIL AGUS TRÁCHTÁLA,
30 Lúnasa, 1974.

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 41

TRANSPORT AND POWER

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Transport and Power, including certain services administered by that Office, and for payment of sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances	£	£	£	£
<i>Original</i> £3,476,000				
<i>Supplementary</i> 184,000				
	3,660,000	3,420,585	239,415	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £73,500				
<i>Supplementary</i> 92,000				
	165,500	165,488	12	—
B.2.—Post Office Services ..	256,000	245,506	10,494	—
C.—Equipment, Stores and Maintenance	58,000	49,137	8,863	—
D.1.—Grant to Córas Iompair Éireann	2,650,000	2,650,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation ..	275,000	257,518	17,482	—
D.3.—Additional Grant to Córas Iompair Éireann	9,600,000	8,100,000	1,500,000	—
E.—Grants for Harbours... ..	450,010	175,625	274,385	—
BORD Fáilte Éireann				
F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £6,250,000				
<i>Supplementary</i> 700,000				
	6,950,000	6,650,000	300,000	—
F.2.—Resort Development (Grant-in-Aid)	300,000	300,000	—	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid)				
<i>Original</i> £1,700,000				
<i>Less Supplementary</i> 700,000				
	1,000,000	450,000	550,000	—

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	—	—
G.1.—Acquisition of Land, Buildings, etc., at Airports ..	700,000	270,129	429,871	—
G.2.—Constructional Works at Airports including Furnishing of Buildings <i>Original</i> £3,100,000 <i>Less Supplementary</i> 310,470	2,789,530	1,098,808	1,690,722	—
H.—Transport of Staff	32,500	18,069	14,431	—
I.—Radio Equipment	450,000	252,900	197,100	—
J.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid) <i>Original</i> £320,000 <i>Supplementary</i> 30,000	350,000	350,000	—	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	205	295	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ..	18,600	19,515	—	915
L.—Expenses in connection with International Organisations	332,000	365,972	—	33,972
M.—Technical Assistance ..	2,000	—	2,000	—
N.—Rural Electrification ..	1,552,000	1,546,104	5,896	—
O.—Grants for Bottled Gas Installations	20,000	8,187	11,813	—
P.—Commissions, Committees and Special Inquiries <i>Original</i> £10 <i>Supplementary</i> 1,990	2,000	1,935	65	—
Q.—Grants for the Improvement of Roads to Generating Stations	10,000	4,604	5,396	—
R.—Rent on Lands, etc., at Airports	1,750	693	1,057	—

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.—Investment Grants for Ships	150,000	61,716	88,284	—
T.—An Bord Fuinnimh Núicléigh (Grant-in-Aid) <i>Original</i> £10 <i>Supplementary</i> 2,490	2,500	2,500	—	—
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	267,684	432,316	—
W.—Grant to Air Companies ..	288,000	181,031	106,969	—
GROSS TOTAL <i>Original</i> £32,885,880 <i>Supplementary</i> 10	£32,885,890	27,033,911	5,886,866	34,887
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £5,851,979	
<i>Deduct—</i> X.—Appropriations in Aid	2,530,880	2,009,259	Deficiency of Appropriations in Aid realised £521,621	
NET TOTAL <i>Original</i> £30,355,000 <i>Supplementary</i> 10	£30,355,010	25,024,652	Net Surplus to be surrendered £5,330,358	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings arose mainly because additional staff required was less than anticipated.
- D.3.—Following an increase in rates and fares in August, 1973, the C.I.E. deficit for the year was less than forecast.
- E.—Owing to technical difficulties, harbour works involving grant expenditure did not proceed as quickly as expected.
- F.1.—Payments of interest grants were less than expected due to delays in the completion of term lending arrangements.
- F.3.—Savings arose because of delays in the submission of final accounts to Bord Fáilte Éireann. In addition, the payment of one large grant was deferred owing to legal difficulties.

- G.1.—Land acquisition did not proceed as quickly as expected mainly due to a reluctance on the part of land owners to offer their lands for sale and the uncertainty in regard to land prices, which inhibited the conclusion of settlements.
- G.2.—Savings arose on a number of projects, some of which had to be deferred due mainly to a continuing shortage of engineering staff, and others did not proceed as rapidly as had been anticipated.
- H.—During the year there was a decline in the use of this form of transport in favour of private transport.
- I.—Savings arose because of slow progress by contractors and because of site and installation difficulties.
- K.1.—The pattern of expenditure under this subhead is irregular and accurate estimation is not possible.
- L.—Excess caused mainly by increased expenditure on travelling and subsistence and on subscriptions to international organisations.
- M.—Expected claims for grants under this subhead were not received.
- O.—Savings arose because of delays in the submission of expected claims for bottled gas grants.
- Q.—Certain approved works were not completed in time for payment within the financial year.
- R.—The acquisition of marker sites did not proceed as quickly as expected.
- S.—Savings arose because some expected claims for grants did not arise within the financial year.
- V.—Savings due to delay in completion of formalities involving the transfer of staff to Aer Rianta.
- W.—A steady reduction in the cost of war-risk insurance resulted in a saving.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966	44,040	29,532
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	15,000	15,319
3. Passenger load fee at airports	626,000	550,000
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	325,000	200,768
5. Recoupment from Eurocontrol Organisation of en-route facilities costs	200,000	183,332
6. American Grant Counterpart Fund—Recoupment of expenditure on technical assistance (Subhead M) ...	2,000	570
7. Miscellaneous receipts	62,840	209,982
8. Surplus on Aer Rianta Teoranta Operating Accounts, Dublin, Shannon and Cork Airports	766,000	327,008
9. Sales and Catering Service year ended 31st March, 1973 ...	130,000	264,933
10. Shanwick communications charges	360,000	227,815
	<u>£2,530,880</u>	<u>£2,009,259</u>

Vote 41

1. The shortfall was mainly due to the leasing of two aircraft to other countries and a subsequent drop in receipts from certificates of registration and airworthiness.
3. Total revenue for this subhead was not remitted in time for inclusion in this year's receipts.
4. Anticipated receipts from Eurocontrol were not received before the end of the financial year.
5. Recoupment of full amount due by Eurocontrol was not effected until after the end of the financial year.
6. As no expenditure was incurred during the year under Subhead M no corresponding receipts arose. The £570 was in respect of the previous year.
7. Following the integration of the sales and catering services with Aer Rianta Teoranta, a provision of £110,000 working capital was brought to account as a receipt. In addition, an unexpected sum of £30,000 was received for the sale of surplus equipment at Dublin Airport.
8. The shortfall was due mainly to a rebate of sixty per cent. for domestic landing fees.
9. The receipts from sales and catering services were higher than anticipated due to buoyancy of transit traffic at Shannon Airport.
10. Shortfall in receipts was caused by a drop in the number of contacts by transatlantic aircraft.

EXTRA REMUNERATION (exceeding £100)

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

One Higher Executive Officer and two Executive Officers received gratuities amounting to £717 for extra attendance during the banks closure in 1970.

Three hundred and fifty-five officers received sums varying from £101 to £2,608 for overtime. The total amount paid in respect of overtime was £173,669.

NOTES

This Account includes expenditure of £2,561 in respect of remuneration of staff on loan, without repayment, to another Department, and expenditure of £2,482 on overtime in respect of staff, temporarily lent, by other Departments.

Subhead B.1 includes expenditure of £231 representing a balance on a compensation claim settlement of £750, arising out of an accident to an officer of the Department, and £215 in respect of legal costs and outlay incurred in the case (S.105/4/59).

Subhead H includes expenditure on subsidised transport of immigration officials (£440), Customs and Excise staff (£1,150), Post Office staff (£1,228) and Department of Agriculture and Fisheries staff (£103) (S.99/63/42).

An *ex-gratia* payment of £19 was made to a Semi-State body in respect of damage caused to their property by a weather balloon (D.106/11/66).

An *ex-gratia* payment of £5 was made to an officer of the Department in respect of damage to a private car following an accident at Shannon Airport involving a radio service vehicle (D.106/17/62).

Ex-gratia payments totalling £3 were made to three officers of the Department in respect of loss or damage to personal clothing and property while on official duties (E.109/41/41).

Vote 41

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

Commissions, Committees and Special Inquiries	Expenditure	
	Total for year ended 31st March, 1974	Total to 31st March, 1974
	£	£
Commission of Inquiry into the remuneration and conditions of service of the aviation grades in this Department	1,935	2,250

D. Ó RÍORDÁIN,
Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
28 Lúnasa, 1974.

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 (continued)

1972-73				1973-74			
Total	Shannon	Dublin	Cork	REVENUE			
£	£	£	£	Total	Shannon	Dublin	Cork
2,377,725	1,414,066	904,764	58,895	£	£	£	£
865,643	319,814	528,371	17,458	Landing fees	1,200,536	779,486	54,889
241,311	87,752	140,109	13,450	Lettings of offices, stores, sites, etc. . .	895,839	593,394	16,308
577,493	93,615	444,743	39,135	Concession fees	300,287	185,650	17,811
348,872	273,093	75,476	1,303	Passenger load fee	725,125	531,831	43,441
329,974	329,974	—	—	Profit on catering and sales	286,016	82,973	7,267
139,222	72,395	50,120	16,707	En-Route and Class B	195,776	—	—
248,851	248,851	—	—	Communications Service	227,833	—	—
200,815	64,832	125,835	10,148	En-Route Air Navigation Services ...	183,332	67,833	23,833
5,329,906	2,903,392	2,269,418	157,096	Recompment from Eurocontrol of cost	200,768	—	—
5,403,935	2,652,779	2,218,128	533,028	of providing personnel and facilities	250,475	185,465	13,204
(-) 74,029	(+) 250,613	(+) 51,290	(-) 375,932	Other revenue	5,104,586	2,426,632	176,753
2,535,838	1,179,611	1,193,103	163,124	<i>Deduct</i> TOTAL REVENUE	6,341,167	2,625,973	658,139
2,609,867	928,998	1,141,813	539,056	Operating surplus (+) or deficit (-)	(-) 1,236,581	(-) 199,341	(-) 481,386
				Depreciation and Interest on Capital	1,210,126	1,304,432	167,301
				TOTAL DEFICIT	3,918,440	1,503,773	648,687
STATEMENT OF CAPITAL							
EXPENDITURE							
26,906,574	12,905,405	12,189,443	1,801,726	Total expenditure at beginning of year	13,298,230	14,166,699	1,852,729
2,411,084	392,825	1,967,256	51,003	Expenditure during year	318,356	1,122,345	44,645
£29,317,658	13,298,230	14,166,699	1,852,729	Total expenditure at end of year ..£	30,803,004	15,289,044	1,897,374
1,061,792	185,201	817,940	58,651	Includes, on acquisition of land ..	1,331,920	1,088,068	58,651

Vote 41

D. Ó RÍORDÁIN,
Accounting Officer.

30 Samhain, 1974.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Posts and Telegraphs and of certain other services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> .. £40,319,000				
<i>Supplementary</i> 1,700,000				
	42,019,000	41,774,633	244,367	—
B.—Travelling and Incidental Expenses				
<i>Original</i> .. £1,145,000				
<i>Supplementary</i> 300,000				
	1,445,000	1,577,376	—	132,376
C.—Accommodation and Building Charges	3,000,000	2,973,055	26,945	—
D.—Conveyance of Mails				
<i>Original</i> .. £1,400,000				
<i>Supplementary</i> 150,000				
	1,550,000	1,543,707	6,293	—
E.—Postal and General Stores				
<i>Original</i> .. £1,884,000				
<i>Supplementary</i> 200,000				
	2,084,000	2,133,910	—	49,910
F.—Engineering Stores and Equipment				
<i>Original</i> .. £15,047,000				
<i>Supplementary</i> 4,350,000				
	19,397,000	19,674,195	—	277,195
G.—Telephone Capital Repayments	8,520,000	8,495,569	24,431	—
H.—International Conferences and Conventions	40,000	54,511	—	14,511
I.—Losses	62,000	67,435	—	5,435
J.—Superannuation and other Non-effective Payments	2,397,000	2,302,946	94,054	—
K.—Commissions and Special Inquiries	5,000	4,391	609	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
RADIO TELEFÍS ÉIREANN				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid) ... Original £3,625,000 Supplementary 650,000	4,275,000	4,185,000	90,000	—
L.2.—Grant for Capital Expenditure of Radio na Gaeltachta (Grant-in-Aid)	56,000	23,266	32,734	—
L.3.—Grant towards Capital Expenditure on new High-powered Radio Transmitter (Grant-in-Aid) Original £155,000 Supplementary 160,000	315,000	255,908	59,092	—
GROSS TOTAL Original £77,655,000 Supplementary 7,510,000	£ 85,165,000	85,065,902	578,525	479,427
			Surplus of Gross Estimate over Expenditure £99,098	
Deduct—				
T.—Appropriations in Aid Original £23,569,000 Supplementary 5,810,000	Estimated 29,379,000	Realised 29,530,036	Surplus of Appropriations in Aid realised £151,036	
NET TOTAL Original £54,086,000 Supplementary 1,700,000	£ 55,786,000	55,535,866	Total Surplus to be surrendered £250,134	
			Estimated	Realised
EXTRA RECEIPTS PAYABLE TO EXCHEQUER			£	£
Broadcasting Licence Fees			4,775,000	4,646,690

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—More travelling by engineering staff and higher subsistence rates.
- H.—Increased subscriptions (£16,500) partly offset by decrease in conference expenses (£2,000).
- I.—Close estimation is not possible.
- K.—Expenses of the Broadcasting Review Committee less than expected.
- L.2.—Overestimation of extent to which capital expenditure on Radio na Gaeltachta would fall due for payment during the year of account.
- L.3.—Expenditure on new high-powered radio transmitter was less than expected because of delay in completing certain aspects of the project.

Vote 42

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Recovery in respect of Telephone Capital expenditure							
<i>Original</i>	...	...	...	...	£19,000,000		
<i>Supplementary</i>	...	...	...	...	5,000,000		
						24,000,000	23,997,699
2. Receipts in respect of Savings services							
<i>Original</i>	...	...	...	...	£1,451,000		
<i>Supplementary</i>	...	...	...	...	200,000		
						1,651,000	1,653,770
3. Receipts in respect of Social Welfare services							
<i>Original</i>	...	...	...	...	£1,346,000		
<i>Supplementary</i>	...	...	...	...	529,000		
						1,875,000	1,885,000
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	...	...	...	...	...	110,000	110,000
5. Receipts in respect of services performed for the Revenue Commissioners	...	...	...	...	...	120,000	120,000
6. Provision of stores for other Government Departments	...	...	...	...	...	435,000	441,296
7. Sale of engineering stores	...	...	...	...	...	275,000	346,226
8. Sale of non-engineering stores	...	...	...	...	...	17,000	11,492
9. Receipts in respect of agency services performed for other Administrations	...	...	...	...	...	39,000	39,675
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	...	...	...	...	...	11,000	12,452
11. Contributions to Civil Servants' Widows' and Children's Pensions Scheme	...	...	...	...	...	260,000	306,920
12. Miscellaneous							
<i>Original</i>	...	...	...	...	£505,000		
<i>Supplementary</i>	...	...	...	...	81,000		
						586,000	605,506
TOTAL	...	...	...	...	...
<i>Original</i>	...	...	...	...	£23,569,000		
<i>Supplementary</i>	...	...	...	...	5,810,000		
						£29,379,000	£29,530,036
7. Quantities available for sale and prices higher than expected.							
8. Less stores available for sale than expected.							
10. Receipts in respect of compensation allowances greater than expected.							
11. Higher contributions consequent on wage and salary increases.							

12. These include the following :—

	£
(a) Commission on repurchase of stamps	3,135
(b) Special leave at cost of substitution ; refunds of wages overpaid, etc.	54,368
(c) Wireless examination fees and transmitting permits	52,055
(d) Carriage of newspapers by departmental vans	15,295
(e) Works carried out for and services rendered to outside bodies ...	142,266
(f) Renting of Post Office premises	44,919
(g) Void postal and money orders	27,000
(h) Staff on loan to outside bodies	15,149
(i) Advertising in Post Office publications	159,525
(j) Miscellaneous services performed for other Government Departments	25,781

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Two robberies by unknown members of the public from a departmental motor van transferring stocks and cash from a town sub-Post Office to a head Post Office	3,450
Armed robbery by unknown members of the public from a departmental motor van of remittances of cash in transit between a head Post Office and a number of sub-Post Offices	3,420
Armed robbery by unknown members of the public of mails containing remittances of cash in transit between a head Post Office and a number of sub-Post Offices	2,959
Burglary at a town sub-Post Office by members of the public one of whom was prosecuted. The loss includes postal orders stolen and fraudulently negotiated amounting to £1,154	2,298
Three robberies by armed men of sums totalling £2,203 at a town sub-Post Office. Two men were apprehended on the second occasion and a sum of £42 was recovered	2,161
Armed robbery from a bus by unknown members of the public of remittances of cash in transit between two sub-Post Offices and a head Post Office	1,647
Robbery of £1,485 at a town sub-Post Office by three armed men two of whom were prosecuted. A sum of £200 was recovered ...	1,285
Fraudulent withdrawals from a Savings Bank Account by three members of the public who were prosecuted	1,150
Two armed robberies at a town sub-Post Office by members of the public. One man was apprehended on the first occasion and prosecuted ...	1,041
Armed robbery by unknown members of the public at a sorting office of a head Post Office	1,002
Cash accounts and accompanying vouchers were lost in transit between a head Post Office and the Accountant's Branch on four occasions. The documents were reconstructed as far as possible but in the absence of certain paid British vouchers, claims could not be substantiated against the British Administration	985
Theft by unknown members of the public from a departmental motor van of two remittances of cash in transit between a town sub-Post Office and a head Post Office	810

Vote 42

	£
Burglary at a town sub-Post Office by members of the public one of whom was prosecuted	661
Burglary at a town sub-Post Office (lock-up premises), by unknown members of the public. The loss was partially offset by insurance cover of £1,100. The balance of the loss represents postal orders stolen and cashed at Post Offices outside the Administration	623
Burglary at a sub-Post Office by unknown members of the public	589
Two armed robberies at a town sub-Post Office. One man was apprehended on the first occasion and prosecuted	484
Burglary at a sub-Post Office by unknown members of the public ...	449
Theft by unknown members of the public from a departmental motor van of a remittance of cash in transit between a branch Post Office and a head Post Office	400
Burglary at a sub-Post Office by a member of the public who was prosecuted	397
Burglary of £552 at a sub-Post Office by three members of the public who were prosecuted. A sum of £164 was recovered	388
Burglary at a sub-Post Office by unknown members of the public ...	356
Robbery at a town sub-Post Office by unknown members of the public	340
Theft by an unknown person of a remittance letter containing cash and cheques in transit between a sub-Post Office and a head Post Office	340
Fraudulent negotiation by a member of the public of five British un-embossed girocheques at various Post Offices	320
Armed robbery at a town sub-Post Office by three members of the public two of whom were prosecuted	304
Robbery at a sub-Post Office by an unknown member of the public	300
Armed robbery of £300 at a town sub-Post Office by a member of the public who was prosecuted. A sum of £10 was recovered	290
Burglary at a sub-Post Office by a member of the public who was prosecuted	282
Robbery of £302 at a town sub-Post Office by two members of the public one of whom was prosecuted. A sum of £28 was recovered ...	274
Theft by unknown members of the public from a departmental motor van of a remittance of cash in transit between a branch Post Office and a head Post Office	250
Theft by an unknown member of the public of a registered remittance letter containing cheques (value £3,284) in transit between a branch Post Office and the Accountant's Branch. Duplicate cheques were obtained except in one case where the drawer of the cheque could not be traced	187
Negotiation through a British bank of two duplicate money orders notwithstanding the negotiation of the original orders	185
Burglary at a town sub-Post Office by unknown members of the public	180

Vote 42

£

Armed robbery at a town sub-Post Office by unknown members of the public ... 164

Misappropriation of official cash by a Postmistress of a sub-Post Office who was dismissed ... 110

Loss of a paid British Savings Bank withdrawal warrant which could not be reconstructed. In the absence of documentation a claim against the British Post Office could not be sustained ... 100

Loss of registered remittance letter containing savings stamps in transit between the Stores Branch and a town sub-Post Office ... 100

Losses ranging from £1 to £99 due to theft, fraud, etc., (188 cases) ... 3,409

Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants ... 7,725

Two cases of counter losses of £99 and £90 not involving suspicion of fraud or culpable negligence by Post Office servants ... 189

Compensation for loss or damage to parcels and letters—

	Loss £	Damage £	
Registered and insured parcels ...	1,975	1,143	
Other parcels ...	4,031	471	
Registered and insured letters ...	18,168	43	
	<u>£24,174</u>	<u>£1,657</u>	25,831
	TOTAL ...		<u>£67,435</u>

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

	£
Fraudulent withdrawals from Savings Bank Accounts (3 cases) ...	1,745
Abstraction from postal packets (4 cases) ...	90
Irregular negotiation of money orders (3 cases) ...	37
Theft, burglary and misappropriation of cash, stamps, etc. (7 cases) ...	5,432
	<u>£7,304</u>

LOSSES OF STORES

	£
Postal stores from stock during transit, etc. ...	11
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (58 cases) ...	1,880

Stores to the value of £15,443 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £79 was received in six cases where prosecutions were undertaken.

Transactions during the year included 1,087,000 money orders amounting to £74,993,000 ; 9,783,000 postal orders amounting to £14,436,000 ; 3,390,000 Savings Bank deposits and withdrawals amounting to £80,600,000 and Postmasters' and other remittances amounting to £442,580,000. A total of 9,764,000 parcels were dealt with and engineering stores to the value of £15,401,000 were handled (figures are approximate).

Vote 42

EXTRA REMUNERATION (exceeding £100)

Ten thousand, five hundred and nineteen officers received sums ranging from £101 to £2,510 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £5,245,912.

An *ex-gratia* payment of £600 was made to an assistant Solicitor for the performance of higher duties and extra attendance during the year (E.79/3/43).

Ex-gratia payments ranging from £101 to £225 were made to fifty-two Postmasters for extra attendance during the bank closure in 1970. The total amount involved was £10,755 (E.109/31/71).

Ex-gratia payments of £659, £267 and £113 were made to three Higher Executive Officers for the performance of Chief Contracts Manager's duties pending the application of a higher scale of pay to the Chief Contracts Manager's post (E.82/3/72).

An *ex-gratia* payment of £247 was made to an Executive Officer for the performance of higher duties in connection with the computerisation of the telephone accounting system over a period of one year (E.80/1/62).

NOTES

Sixty-one claims totalling £4,563 and fourteen claims totalling £1,367 in respect of damage to vehicles, were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In one hundred and eighteen 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 £8,036.

Fifty-six claims for repayment services amounting to £1,252 were abandoned as irrecoverable.

Claims totalling £180 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Three amounts totalling £65 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.

Five amounts totalling £1,533 in respect of overpayments of civil pay to officers during the period of army mobilisation in 1969 and 1970 and who later were dismissed or left the service were abandoned as irrecoverable (E.84/1/63).

Commemoration, etc., stamps of the nominal value of £5,908 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1973-74.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st March, 1974
Broadcasting Review Committee	1971-72	£18,558

P. L. Ó COLMÁIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
29th October, 1974.

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.

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1974

SUMMARY

Estimated Expenditure (as revised for Supplementary Estimate)			Actual Expenditure		
Lines and Apparatus		Electric Light and Power	Lines and Apparatus		Electric Light and Power
Telephone Services	Telephone Services	Common Services	Telegraph Services	Telephone Services	Common Services
£	£	£	£	£	£
1,240,000	24,000,000	155,000	1,221,026	*23,997,699	121,093
85,000	950,000	9,000	196,789	1,673,040	66,090
455,000	6,160,000	280,000	745,196	7,361,998	306,610
1,000	190,000	500	488	225,130	—
	<u>£33,525,500</u>			<u>£35,915,159</u>	

*Includes increase of £1,083,000 in charge to suspense head of the Telephone Capital Account.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1974

RECEIPTS		£	ISSUES		£
Value of Stores in hand, 1st April, 1973—			Works and maintenance	.. ..	6,821,882
Stock at Rate Book prices on 31st March, 1973	3,774,639 (a)		Other Government Departments	.. ..	138,504
Stores in transit on 31st March, 1973	30,249		Repayment services	.. ..	20,370
		3,804,888	Sales	.. ..	198,436
Engineering Materials paid for	7,058,902		Factory for use in manufacture, plant, etc.		29,290
<i>Add</i>					
Stores taken into stock in 1973-74 but not paid for on 31st March, 1974	664,046		Value of stores in transit on 31st March, 1974		74,942
Stores paid for on 31st March, 1973, but not taken into stock until 1973-74	Nil		Value of stores in hand on 31st March, 1974		4,505,656 (b)
	7,722,948				
<i>Deduct</i>			(including stores, £935,466, awaiting repair or condemnation; for sale, £41,020)		
Stores taken into stock prior to 1st April, 1973, but not paid for on 31st March, 1973	288,258				
Stores paid for on 31st March, 1974, but not taken into stock in 1973-74	Nil				
	288,258				
Manufactured articles received from Factory at cost		7,434,690			
Profit on Rate-Book prices		44,297			
Stocktaking adjustments		504,405			
		800			
		£11,789,080			

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

(b) Includes stores valued £2,935,000 charged to suspense head of the Telephone Capital Account.

APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments
for the Year 1973–74

1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances	£	£
		1,178,196
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme	69,692	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers	167,405	
		237,097
3. (a) Gratuities to officers retiring with less than 10 years' service (section 6, Superannuation Act, 1859)	2,616	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954)	404,839	
(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)	57,385	
(d) Marriage Gratuities	135,772	
		600,612
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)	77,044	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	190,341	
		267,385
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)		4,824
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921		3,201
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 ..		11,631
	TOTAL ..	£2,302,946

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, 1924-1973

	Receipts in the year ended 31st March, 1974	Total for the previously expired period	Total to 31st March, 1974		Payments in the year ended 31st March, 1974	Total for the previously expired period	Total to 31st March, 1974
Balance on 31st March, 1973 ..	£ 54,150	£ —	£ —	Balance on 31st March, 1973 ..	£ —	£ 54,150	£ —
Advances from the Exchequer	24,000,000	111,381,858	135,381,858	Expenditure on works ..	22,914,699	109,475,708	132,390,407
Stores held under suspense head now allocated ..	—	—	—	Expenditure on stores not yet allocated (suspense head) ..	1,083,000	1,852,000	2,935,000
				Balance on 31st March, 1974 ..	56,451	—	56,451
TOTAL£	24,054,150	111,381,858	135,381,858	TOTAL£	24,054,150	111,381,858	135,381,858

DEPARTMENT OF POSTS AND TELEGRAPHS,
29th October, 1974.

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,
Ardréachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	1,004,000	1,027,697	—	23,697
B.—Permanent Defence Force: Pay	18,422,000	17,664,575	757,425	—
C.—Permanent Defence Force: Allowances	1,156,000	1,485,039	—	329,039
D.—Reserve Defence Force: Pay, etc.	1,045,000	1,488,678	—	443,678
E.—Chaplains and Officiating Clergymen: Pay and Allowances	48,000	54,609	—	6,609
F.—Civilians attached to Units: Pay, etc.	2,289,000	2,549,915	—	260,915
G.—Civil Defence	334,000	229,745	104,255	—
H.—Defensive Equipment ..	1,982,000	1,297,629	684,371	—
I.—Medicines and Instruments ..	56,000	61,800	—	5,800
J.—Mechanical Transport ..	1,490,000	818,659	671,341	—
K.—Provisions	958,000	1,076,192	—	118,192
L.—Petrol, Fuel Oils, etc. ..	216,000	245,063	—	29,063
M.—Clothing and Equipment ..	982,000	963,645	18,355	—
N.—Animals, Forage, etc. ..	36,000	69,175	—	33,175
O.1.—General Stores	1,001,000	876,934	124,066	—
O.2.—Helicopters	270,000	436,121	—	166,121
P.—Naval Stores	304,000	195,045	108,955	—
Q.—Engineer Stores	43,000	25,880	17,120	—
R.—Solid Fuel, Electricity, Gas and Water	464,000	467,979	—	3,979

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.—Buildings	910,000	731,536	178,464	—
T.—Barrack Services	504,000	339,683	164,317	—
U.—Transportation, etc. . . .	161,000	223,976	—	62,976
V.—Insurance	700,000	802,677	—	102,677
W.—Expenses of Equitation Teams at Horse Shows	20,000	13,314	6,686	—
X.—Travelling and Incidental Expenses	134,000	177,713	—	43,713
Y.—Post Office Services	238,000	246,377	—	8,377
AA.—Military Educational Courses and Visits	40,000	37,730	2,270	—
BB.—Irish Red Cross Society (Grant-in-Aid)	37,000	34,211	2,789	—
CC.—Compensation	23,000	48,971	—	25,971
DD.—Lands	34,000	49,675	—	15,675
Balances Irrecoverable	—	1,123	—	1,123
GROSS TOTAL	£ 34,901,000	33,741,366	2,840,414	1,680,780
			Surplus of Gross Estimate over Expenditure £1,159,634	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
Z.—Appropriations in Aid . . .	729,000	766,938	£37,938	
NET TOTAL	£ 34,172,000	32,974,428	Total Surplus to be surrendered £1,197,572	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—The excess is due to increases in border duty allowance, extension of service gratuities and in allowances in lieu of rations.
- D.—The excess is due to the deployment of members of the 1st Line Reserve on service in aid of the civil power and of members of the F.C.A. on security duties.
- E.—The excess is due to increased pay rates.
- F.—The excess is due to pay increases, increased overtime payments and the creation of extra posts.

- G.—The saving is due to a decision not to proceed with the production of a Civil Defence publicity film and to delays in the setting up of Civil Defence control centres, and in procuring equipment, vehicles and uniforms.
- H.—The saving is due to the delivery of certain goods being slower than anticipated as a result of industrial disputes in Britain and Belgium and also to shipping delays because of the energy crisis.
- I.—The excess is due to increased costs, extra purchases for border posts and the increased intake of recruits.
- J.—The saving is due mainly to delays in the delivery of vehicles arising from the energy crisis and the three-day working week in Britain.
- K.—The excess is due to increased prices and an increase in army personnel.
- L.—The excess is due to increased petrol and oil prices.
- N.—The excess is due to an increase in the number of horses purchased and to prices being greater than anticipated.
- O.1.—The saving is due mainly to the non-delivery of radio and telephone equipment within the financial year.
- O.2.—The excess is due to the purchase of an extra helicopter.
- P.—The saving is due to progress on certain proposals being slower than anticipated.
- Q.—The saving is due to supply difficulties and the deferment of certain proposals.
- S.—The saving is due mainly to the delays arising from the energy crisis and to progress on one of the principal building contracts being slower than anticipated.
- T.—The saving is due to non-delivery of orders placed in Britain due to the energy crisis.
- U.—The excess is due to increased travel and increased travelling allowances.
- V.—The excess is due to increased rates of Social Welfare Insurance contributions.
- W.—The saving is due to attendances at shows being less than envisaged.
- X.—The excess is due mainly to increased expenditure on computer equipment, travelling and subsistence allowances for office staff and on advertising in connection with the recruiting campaign.
- AA.—The saving is due to delays in the receipt of accounts in respect of officers attending courses.
- BB.—The saving is due to expenditure being less than anticipated.
- CC.—It is not possible to estimate accurately expenditure under this subhead.
- DD.—The excess is due to the unanticipated purchase of certain lands.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Lands and premises:—			
(a) Revenue	£29,120		
(b) Sales	153,205		
		182,325	125,739
2. Sale of surplus stores and unserviceable clothing		15,000	1,802
3. Sale of hides and offals		3,300	8,526
4. Receipts from issues on repayment:—			
(a) Supplies	£84,260		
(b) Stores	1,540		
		85,800	117,735

Vote 43

	Estimated	Realised
	£	£
5. Revenue from bands	1,500	4,439
6. Receipts on discharge by purchase	11,000	24,808
7. Refunds in respect of treatment and maintenance of patients in military hospitals	50,000	58,182
8. Receipts for barrack services	5,000	7,905
9. Transport on repayment and refunds in respect of damaged vehicles	2,000	5,510
10. Show prizes	3,000	4,183
11. Refunds in respect of services of seconded officers	8,000	7,231
12. Repayments of sums advanced to officers for purchase of motor cars	34,000	32,194
13. Receipts from United Nations in respect of overseas allowances, stores, etc.	300,000	273,446
14. Miscellaneous	28,075	95,238
	<u>£729,000</u>	<u>£766,938</u>

1. The sale of certain properties was not completed within the year.

2-12. It was not possible to forecast with greater accuracy the receipts under these headings.

3. Receipts under this heading cover:—

Refund by United Nations of £273,446 in respect of the under-mentioned expenses incurred in connection with the despatch of troops to Cyprus:—

	£
(i) overseas allowances	204,166
(ii) cost of temporary promotion, temporary chaplains, transport of troops, subsistence allowance, etc.	31,074
(iii) stores, etc.	30,006
(iv) employment of civilian employees, civilian medical practitioners, hospitalisation, postage, telephones, etc.	8,200

4. Receipts from instruction fees, etc., Zambian Cadets, commercial film producers, helicopters and air navigation training fees were greater than anticipated.

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1973-74 Vote	Cash Losses charged to Balances Irrecoverable 1973-74
	£	£
I. —LOSSES CONSEQUENT ON NEGLIGENCE, PROVED OR SUSPECTED		
1. 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. £134 was recovered against a gross loss of £2,358 (S.4/25/56 and S.4/11/62)	1,471	713
2. Repairs to military property damaged as a result of collision by military vehicles amounted to £5. Disciplinary action was taken against the drivers (S.4/25/56) ..	5	—

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1973-74 Vote	Cash Losses charged to Balances Irrecoverable 1973-74
II.—OTHER LOSSES		
3. Cases of damage to military vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £2,911 of which sums amounting to £384 were recovered (S.4/25/56 and S.4/11/62) ..	2,459	68
4. Loss of or damage to stores for which negligence could not be attributed to any person. The total amount involved was £1,003 of which the sum of £6 was recovered (S.4/25/56, S.4/34/39 and S.4/40/52) ..	997	—
5. Debit balances on non-effective soldiers' accounts (S.4/25/56)	—	69
6. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/25/56)	556	—
7. A sum of £253 was found to be deficient in one of the Command Cashiers' Offices arising from cash transactions during the 1970 bank strike. £20 of this amount was recovered (E.84/1/73)	—	233
8. The widow of a member of the Defence Forces failed to vacate married quarters within the prescribed period and, after all available credits were apportioned, overholding charges amounted to £223 (S.4/25/56) ..	223	—
TOTAL ..£	5,711	1,123

EXTRA REMUNERATION (exceeding £100)

Four military officers received allowances of £426, £426, £117 and £101, respectively, from Vote 1 for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £314 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

A military officer received an allowance of £194 from Vote 20 for technical services rendered in connection with the inspection of industrial explosives.

Fifty-five members of the staff received amounts varying from £101 to £846 in respect of overtime. The total amount paid in respect of overtime was £17,587.

NOTES

This Account includes the sum of £13,648 in respect of pay and allowances of military officers on loan to other Departments.

Vote 43

This Account includes the sum of £78,778 in respect of 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 £3,507 in respect of pay and allowances of a military officer seconded to the Army Canteen Board (S.4/30/40).

This Account includes the sum of £9,081 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 £3,104 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 £3,113 in respect of pay and allowances of a military officer seconded to the Carlow and Kildare County Councils on a grant-aided basis (S.4/6/52).

Assistance was rendered to the Garda Síochána in disposing of explosive materials (S.4/17/63).

A state car, valued at £4,000-£5,000, was transferred without payment to the Department of Justice (S.10056B).

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

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

S. Ó CEARNAIGH,
Oifigeach Cuntasaitochta.

AN ROINN COSANTA,
14 Lúnasa, 1974.

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-Reachtair Cuntas agus Ciste.

ARMY PENSIONS

Vote 44

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	15,412	11,534	3,878	—
PENSIONS, ALLOWANCES, Etc.				
B.—Wound and Disability Pensions and Gratuities, etc. <i>Original</i> £410,600 <i>Supplementary</i> 50,000	460,600	460,331	269	—
C.—Allowances and Gratuities to Dependants, etc. <i>Original</i> £749,300 <i>Less Supplementary</i> 20,000	729,300	733,392	—	4,092
D.—Military Service Pensions	1,001,200	988,566	12,634	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1973 <i>Original</i> £3,165,000 <i>Supplementary</i> 290,000	3,455,000	3,401,533	53,467	—
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964	2,393	1,120	1,273	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	3,800	4,441	—	641
H.—Special Allowances under the Army Pensions Acts, 1923 to 1973, 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> £1,912,400 <i>Less Supplementary</i> 120,000	1,792,400	1,785,192	7,208	—

Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—MacSwiney (Pension) Acts, 1950 to 1964	2,038	2,038	—	—
J.—Travelling and Incidental Expenses	5,900	5,900	—	—
K.—Post Office Services	21,000	20,599	401	—
L.—Special Compensation—United Nations Force	10	6,659	—	6,649
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 <i>Original</i> £456,000 <i>Less Supplementary</i> 95,000	361,000	363,165	—	2,165
N.—Funeral Grants in respect of deceased Special Allowance holders and Military Service Pensioners <i>Original</i> £79,000 <i>Less Supplementary</i> 20,000	59,000	61,450	—	2,450
GROSS TOTAL				
<i>Original</i> £7,824,053 <i>Supplementary</i> 85,000	7,909,053	7,845,920	79,130	15,997
			Surplus of Gross Estimate over Expenditure £63,133	
<i>Deduct—</i>				
O.—Appropriations in Aid <i>Original</i> £61,053 <i>Supplementary</i> 35,000	Estimated 96,053	Realised 95,043	Deficiency of Appropriations in Aid realised £1,010	
NET TOTAL				
<i>Original</i> £7,763,000 <i>Supplementary</i> 50,000	7,813,000	7,750,877	Net Surplus to be surrendered £62,123	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Recovery from the United Nations of temporary disability pensions, final disability pensions (capital value), allowances (capital value) and <i>ex-gratia</i> payments in respect of personnel who died or suffered disability as a result of service in Cyprus	£49,601
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

F.—The saving is due to the cessation of payments following the deaths of four pensioners.

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

L.—Provision was made for a token estimate of £10. The excess is due to the payment of a total of £6,659 compensation.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Contributions to Pension Scheme for Widows and Children of Officers			
	<i>Original</i>	£58,000	
	<i>Supplementary</i>	35,000	
		93,000	89,701
2. Refunds of overpayments	.. .. .	2,153	4,028
3. Recoveries in respect of pension liability	.. .. .	870	1,289
4. Miscellaneous	.. .. .	30	25
	TOTAL		
	<i>Original</i>	£61,053	
	<i>Supplementary</i>	35,000	
		£96,053	£95,043

2 and 3. It is not possible to forecast accurately the receipts under these headings.

NOTES

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

<i>Subhead</i>	£
B	143
C	36
D	20
E	13,239
H	1,310

S. Ó CEARNAIGH,
Oifigeach Cuntasalochta.

AN ROINN COSANTA,
29 Iúil, 1974.

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, 1974, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and of certain services administered by that Office, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £1,960,000				
<i>Supplementary</i> 132,000				
	2,092,000	2,034,906	57,094	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £330,800				
<i>Supplementary</i> 138,500				
	469,300	421,035	48,265	—
C.—Post Office Services ...	85,000	78,005	6,995	—
D.—Repatriation and Maintenance of Destitute Irish Persons abroad				
<i>Original</i> £11,000				
<i>Supplementary</i> 3,000				
	14,000	16,691	—	2,691
E.—Cultural Relations with other Countries (Grant-in-Aid) ...	38,000	38,000	—	—
F.—Information Services				
<i>Original</i> £75,000				
<i>Less Supplementary</i> 35,000				
	40,000	35,774	4,226	—
G.—Celtic Congress (Grant-in-Aid)	2,000	1,939	61	—
H.—Contribution to the Dag Hammarskjöld Memorial Scholarship Fund ...	200	195	5	—
J.—Contributions to bodies in Ireland for the furtherance of International Relations (Grants-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £17,500				
	17,500	17,500	—	—
GROSS TOTAL				
<i>Original</i> £2,502,000				
<i>Supplementary</i> 253,000				
	£ 2,758,000	2,644,045	116,646	2,391
			Surplus of Gross Estimate over Expenditure £113,955	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
<i>Deduct—</i>				
I.—Appropriations in Aid	Estimated	Realised		
Original £18,000				
Supplementary 2,000	20,000	34,113		Surplus of Appropriations in Aid realised £14,113
NET TOTAL				
Original £2,484,000				
Supplementary 254,000	£ 2,738,000	2,609,932		Total Surplus to be surrendered £128,068

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 less than anticipated.

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

F.—The provision made for certain projects was not fully utilised within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómalaínte in respect of staff seconded and services provided	3,600	—
2. Receipts from sale of information booklets and films ...	1,500	824
3. Repayment of Repatriation and Maintenance Advances ...		
Original £8,500		
Supplementary 2,000		
4. Miscellaneous	10,500	13,444
	4,400	19,845
TOTAL		
Original £18,000		
Supplementary 2,000	£20,000	£34,113

1. The sum due was not received until the next financial year.

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

Vote 45

EXTRA REMUNERATION (exceeding £100)

Sixteen officers received sums varying from £107 to £230 for overtime. The total amount paid in respect of overtime was £7,557.

NOTES

The sum of £196,703 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 £317 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

REPATRIATION ADVANCES

					£
Balance outstanding, 1st April, 1973					7,510
Advances 1973-74 (Subhead D) ...					16,691
					<hr/>
				£	24,201
Amount recovered (Subhead I) ...	13,444				
Written off ...	790				
					<hr/>
					14,234
					<hr/>
Balance outstanding, 31st March.					
1974 ...					£9,967
					<hr/>

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1974

					£
Balance on 1st April, 1973	...	...	...	...	3,510
Grant-in-Aid, 1973-74	...	...	...	...	38,000
					<hr/>
					41,510
Expenditure, 1973-74	...	...	...	...	40,795
					<hr/>
Balance on 31st March, 1974	...	...	...	...	£715
					<hr/>

PAUL J. G. KEATING,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
29th November, 1974.

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 Viste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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, the General Agreement on Tariffs and Trade, Development Aid (including a grant-in-aid) and the Conference on Security and Co-Operation in Europe; 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				
<i>Original</i> £64,000				
<i>Supplementary</i> 8,800				
	72,800	72,603	197	—
A.2.—Travelling and Incidental Expenses	17,200	21,345	—	4,145
ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT				
B.1.—Contribution towards the Expenses of the Organisation				
<i>Original</i> £33,500				
<i>Supplementary</i> 4,700				
	38,200	8,046	154	—
B.2.—Travelling and Incidental Expenses	1,200	77	623	—
UNITED NATIONS				
C.1.—Contribution to the United Nations				
<i>Original</i> £120,200				
<i>Less Supplementary</i> 10,000				
	110,200	109,236	964	—
C.2.—Travelling and Incidental Expenses	23,000	13,021	9,979	—
C.3.—Contribution to the United Nations Children's Fund				
<i>Original</i> £41,700				
<i>Supplementary</i> 1,500				
	43,200	3,197	3	—
C.4.—Contribution to the United Nations Development Programme				
<i>Original</i> £158,400				
<i>Less Supplementary</i> 8,000				
	150,400	149,901	499	—

Vote 46

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.5.—Contribution to the United Nations Refugee Fund ...	8,500	8,222	278	—
C.6.—Contribution to the United Nations Relief and Works Agency <i>Original</i> £33,500 <i>Less Supplementary</i> 2,000	31,500	31,080	420	—
C.7.—Contribution to the United Nations Trust Fund for South Africa	1,700	1,549	151	—
C.8.—Contribution to the United Nations Educational and Training Programme for Southern Africa	3,400	3,098	302	—
C.9.—Contribution to the United Nations Fund for Namibia	500	389	111	—
C.10.—Contribution towards the United Nations Emergency Force <i>Original</i> Nil <i>Supplementary</i> £20,500	20,500	18,805	1,695	—
INTERGOVERNMENTAL LEGAL BODIES				
D.1.—Subscriptions to Inter-governmental Legal Bodies	3,100	3,399	—	299
D.2.—Travelling and Incidental Expenses	3,200	3	3,197	—
GENERAL AGREEMENT ON TARIFFS AND TRADE				
E.1.—Contribution to the General Agreement on Tariffs and Trade <i>Original</i> £12,000 <i>Supplementary</i> 1,500	13,500	13,426	74	—
E.2.—Travelling and Incidental Expenses	1,000	987	13	—
DEVELOPMENT AID				
G.1.—Contributions to Interim Agency for Personal Service in Developing Countries (grant-in-aid) <i>Original</i> Nil <i>Supplementary</i> £10,000	100,000	30,000	70,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.2.—Disaster Relief in Developing Countries				
<i>Original</i> Nil				
<i>Supplementary</i> £100,000				
<i>Do.</i> 110,000				
	210,000	209,590	410	—
G.3.—Bilateral and other Aid Contributions for Developing Countries				
<i>Original</i> Nil				
<i>Supplementary</i> £240,000				
	240,000	240,000	—	—
CONFERENCE ON SECURITY AND CO-OPERATION IN EUROPE				
H.1.—Contribution to the Expenses of the Conference				
<i>Original</i> Nil				
<i>Supplementary</i> £30,000				
	30,000	13,985	16,015	—
H.2.—Travelling and Incidental Expenses				
<i>Original</i> Nil				
<i>Supplementary</i> £40,000				
	40,000	21,711	18,289	—
GROSS TOTAL				
<i>Original</i> £526,100				
<i>Supplementary</i> 270,000				
<i>Do.</i> 367,000				
	£ 1,163,100	1,044,170	123,374	4,444
			Surplus of Gross Estimate over Expenditure £118,930	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
F.—Appropriations in Aid ...	100	—	£100	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> £526,000				
<i>Supplementary</i> 270,000				
<i>Do.</i> 367,000				
	£ 1,163,000	1,044,170	£118,830	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds £6,796

Vote 46

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2, B.2, C.2, D.2 and H.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.

C.1 and C.6.—Savings due to fluctuation in the rate of exchange.

G.1.—The agency for personal services overseas became operational later than had been anticipated in the financial year.

H.1.—The estimate was conjectural.

PAUL J. G. KEATING,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
29th November, 1974.

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, 1974

RECEIPTS	PAYMENTS	£
Balance on 1st April, 1973	Grants :— Study visit by two Zambians (E.86/7/63)	13,545
.. .. .	Study visit by officials from the Institute of Social Studies in the Hague (E.86/7/63)	710
.. .. .	Seminar for International Union of Local Authorities (E.86/7/63)	1,039
.. .. .	Balance on 31st March, 1974	1,179
		10,617
		<u>£13,545</u>

PAUL J. G. KEATING,
Accounting Officer.

29th November, 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-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1974, 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	4,393,000	4,385,592	7,408	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £276,000				
<i>Supplementary</i> 93,000				
	369,000	359,808	9,192	—
C.—Post Office Services				
<i>Original</i> £1,478,000				
<i>Supplementary</i> 88,000				
	1,566,000	1,559,820	6,180	—
D.—Insured Persons' Medical Certificates				
<i>Original</i> £315,300				
<i>Supplementary</i> 51,330				
	366,630	366,179	451	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £33,158,000				
<i>Less Supplementary</i> 1,272,000				
	31,886,000	31,236,000	650,000	—
F.—Investment Return				
<i>Original</i> £51,000				
<i>Supplementary</i> 14,000				
	65,000	65,000	—	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £27,000,000				
<i>Supplementary</i> 9,150,000				
	36,150,000	33,474,577	2,675,423	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Children's Allowances				
<i>Original</i> £17,800,000				
<i>Supplementary</i> 15,850,000				
	33,650,000	32,755,298	894,702	—
I.—Unemployment Assistance				
<i>Original</i> £16,300,000				
<i>Supplementary</i> 4,355,000				
	20,655,000	19,215,707	1,439,293	—
J.—Widows' and Orphans' Non-Contributory Pensions				
<i>Original</i> £4,481,000				
<i>Supplementary</i> 1,134,000				
	5,615,000	5,464,107	150,893	—
K.—Miscellaneous Grants and Allowances				
<i>Original</i> £4,902,000				
<i>Supplementary</i> 331,000				
	5,233,000	5,056,447	176,553	—
M.—Allowances for Unmarried Mothers				
<i>Original</i> Nil				
<i>Supplementary</i> £505,000				
	505,000	468,166	36,834	—
N.—Losses 	—	5,510	—	5,510
O.—Extra-Statutory Grants ...	—	7,120	—	7,120
GROSS TOTAL				
<i>Original</i> £110,154,300				
<i>Supplementary</i> 30,299,330				
	£ 140,453,630	134,419,331	6,046,929	12,630
			Surplus of Gross Estimate over Expenditure £6,034,299	
	Estimated	Realised		
L.—Appropriations in Aid				
<i>Original</i> £4,341,300				
<i>Supplementary</i> 99,330				
	4,440,630	4,455,533		
			Surplus of Appropriations in Aid realised £14,903	
NET TOTAL				
<i>Original</i> £105,813,000				
<i>Supplementary</i> 30,200,000				
	£ 136,013,000	129,963,798	Total Surplus to be surrendered £6,049,202	

Vote 47

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- E.—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.
- G.—Saving due to the number of pensions in payment and the average weekly value thereof being less than anticipated.
- H.—Saving due to the number of qualified children between the ages of 16 and 18 years being less than anticipated.
- I.—Saving due to the number of applications for unemployment assistance being less than anticipated.
- J.—Saving due to the number of pensions in payment and the average weekly value thereof being less than anticipated.
- K.—The saving arises mainly on the provision for deserted wives' allowances due to the introduction of a new benefit scheme from July, 1973 partially offset by increased cost of the scheme of free travel.
- M.—Saving due to the average weekly value of allowances, which were introduced for the first time during the year, being less than anticipated.
- N.—The charge to the subhead comprises—
- | | |
|--|-------|
| | £ |
| 1. Assistance paid in error and irrecoverable (F.46/3/54) | 4,973 |
| 2. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54) | 537 |
- O.—Grants made on the grounds of equity in cases of non-contributory old age and widows' pensions, children's allowances and deserted wives' allowances where payment was not practicable within the prescribed periods (S.88/1/48).

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund					
<i>Original</i>	£3,821,000				
<i>Supplementary</i>	107,000				
				3,928,000	3,908,844
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				420,000	428,140
3. Recoveries of Social Assistance overpaid				22,000	36,078
4. Miscellaneous					
<i>Original</i>	£78,300				
<i>Less Supplementary</i>	7,670				
				70,630	82,471
TOTAL					
<i>Original</i>	£4,341,300				
<i>Supplementary</i>	99,330				
				£4,440,630	£4,455,533

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

EXTRA REMUNERATION (exceeding £100)

One Social Welfare Supervisor, ninety-six Social Welfare Officers, seven Higher Executive Officers, twenty-three Executive Officers, seventeen Staff Officers, eighty-nine Clerical Officers, one hundred and one Clerical Assistants, one Key-Punch Operator, one Temporary Clerical Assistant, eight Paperkeepers, nine Messengers, five Temporary Messengers and two Cleaners received sums ranging from £101 to £688 for the performance of overtime. The total amount paid for overtime by the Department during the year was £149,674.

NOTES

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)	15,798
Children's Allowances	893
Unemployment Assistance	12,796
Widows' and Orphans' Non-contributory Pensions	633

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 (F.46/3/54).

	£
Old Age Pensions (Non-contributory)	9,374
Children's Allowances	214
Unemployment Assistance	1,460
Widows' and Orphans' Non-contributory Pensions	17

F. A. HYNES,
Oifigeach Cuntasaitochta.

AN ROINN LEASA SHÓISIALAIGH,
28 Samhain, 1974.

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, 1974, 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				
<i>Original</i> £890,000				
<i>Supplementary</i> 10				
	890,010	892,374	—	2,364
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £25,000				
<i>Supplementary</i> 5,000				
	30,000	35,973	—	5,973
B.2.—Post Office Services ..	37,500	37,129	371	—
C.1.—Superintendent and District Registrars	3,500	1,836	1,664	—
C.2.—Microfilming of Records in Oifig an Ard-Chláraitheora				
<i>Original</i> £9,000				
<i>Supplementary</i> 7,000				
	16,000	16,488	—	488
D.—Expenses in connection with the World Health Organisation and other International Bodies	63,000	63,255	—	255
E.—Statutory Inquiries	600	—	600	—
F.—Developmental, Consultative and Advisory Bodies ..	54,000	47,860	6,140	—
GRANTS				
G.—Grants to Health Boards, etc.				
<i>Original</i> £80,855,000				
<i>Supplementary</i> 5,436,000				
	86,291,000	86,260,000	31,000	—
H.—Contributions to Health Boards for the Improvement of County Homes and for alternative accommodation for certain classes hitherto maintained therein ..	325,000	324,968	32	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
I.—Grants to Voluntary Agencies	£ 42,500	£ 42,084	£ 416	£ —
J.—Grant to An Bord Altranais	100	—	100	—
K.1.—Hospitals Trust Fund— Voluntary Hospitals' De- ficits (Grant-in-Aid) <i>Original</i> £12,635,000 <i>Supplementary</i> 2,905,000	15,540,000	15,540,000	—	—
K.2.—Hospitals Trust Fund— Capital Expenditure (Grant- in-Aid) <i>Original</i> £4,000,000 <i>Less Supplementary</i> 450,000	3,550,000	3,550,000	—	—
MISCELLANEOUS				
L.—Dissemination of Information on Health and Health Services	150,000	151,364	—	1,364
M.—Vaccine Lymph Supply <i>Original</i> £600 <i>Supplementary</i> 1,000	1,600	1,601	—	1
N.—Supplements to Pensions of certain District Medical Officers <i>Original</i> £1,400 <i>Less Supplementary</i> 1,000	400	317	83	—
O.—Training Scheme for Health Inspectors	33,200	33,140	60	—
P.—Fluoridation of Public Water Supplies <i>Original</i> £15,000 <i>Less Supplementary</i> 12,000	3,000	3,435	—	435
GROSS TOTAL <i>Original</i> £99,140,400 <i>Supplementary</i> 10 <i>Do.</i> 7,891,000	£107,031,410	107,001,824	40,466	10,880
			Surplus of Gross Estimate over Expenditure £29,586	
<i>Deduct—</i>				
Q.—Appropriations in Aid ..	Estimated 6,583,400	Realised 6,641,265	Surplus of Appropriations in Aid realised £57,865	
NET TOTAL <i>Original</i> £92,557,000 <i>Supplementary</i> 10 <i>Do.</i> 7,891,000	£100,448,010	100,360,559	Total Surplus to be surrendered £87,451	

Vote 48

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The excess was mainly due to increased travelling by staff engaged on special studies of health administration. In addition, incidental expenses which are variable and cannot be accurately estimated accounted for approximately £2,000 of the excess.
- C.1.—Increases in allowances, for which provision had been made, did not become effective during the year.
- E.—No inquiry was necessary in the year.
- F.—The expenses of the National Social Service Council were not as great as anticipated.
- G.—Estimated as closely as practicable.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Scheme of health contributions by persons with limited eligibility	5,000,000	5,048,453
2. Recovery of cost of health services provided under regulations of the European Economic Community	1,500,000	1,500,000
3. Recovery of salaries of officers on loan to outside bodies ..	32,700	46,727
4. Searches and certified copies of entries of births, deaths and marriages	18,000	17,949
5. Recovery from health boards of cost of training of Health Inspectors	25,500	14,836
6. Miscellaneous	7,200	13,300
	<u>£6,583,400</u>	<u>£6,641,265</u>

1 and 4. Estimated as closely as practicable.

3. Staff on loan to the General Medical Services (Payments) Board were retained by the Board for a longer period than anticipated.
5. Sums due by two health boards (£11,517) were not received within the year.
6. Surplus mainly due to the recovery of the travelling expenses of officers engaged on E.E.C. duties.

NOTES

The total amount paid in respect of overtime was £2,146.

Expenditure in respect of the Committee on Dental Caries and Fluorides, included under Subhead F, amounted to £15,468, bringing expenditure to 31st March, 1974, in connection with that Committee to £79,303.

B. HENSEY,
Accounting Officer.

AN ROINN SLÁINTE,
31 Bealtaine, 1974.

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.

GALWAY TEXTILE PRINTERS LIMITED

Vote 49

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, to recoup the Receiver of Galway Textile Printers Ltd., in respect of trading losses of the Company.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Payment to the Receiver of Galway Textile Printers Ltd.				
<i>Original</i> Nil				
<i>Supplementary</i> £360,000				
£	360,000	360,000	—	—

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
16 Iúil, 1974.

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 50 OFFICE OF THE MINISTER FOR THE
PUBLIC SERVICE**

ACCOUNT of the sum expended, in the year ended 31st March, 1974, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Public Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Salaries, Wages and Allowances				
<i>Original</i>	Nil			
<i>Supplementary</i>	£10			
	£10	—	10	—
Surplus to be surrendered			£10	

NOTE

Expenditure for the year 1973-74 was borne on and is accounted for under Vote 6.—
Office of the Minister for Finance.

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
15 Iúil, 1974.

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, 1974

RECEIPTS	PAYMENTS
<p>Balance at 1st April, 1973</p> <p>£ 20,000</p> <p>£20,000</p>	<p>Balance of Fund at 31st March, 1974</p> <p>£ 20,000</p> <p>£20,000</p>

DEPARTMENT OF FINANCE,
2nd September, 1974.

C. H. MURRAY,
Accounting Officer.

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

SEÁN MAC GEARAILT,
Ard-Reachtáire Cúntas agus Ciste.

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