



APPROPRIATION ACCOUNTS 1974

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE PERIOD 1 APRIL 1974 TO 31 DECEMBER 1974,
TOGETHER WITH THE REPORT OF THE COMP-
TROLLER AND AUDITOR GENERAL THEREON

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

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ACCOUNTS OF THE PUBLIC SERVICES, 1974

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. The Exchequer and Local Financial Years Act, 1974 provides that from 1 January 1975 the financial year for Government accounting purposes shall be the calendar year. To give effect to this change a transitional nine-month accounting period, 1 April 1974 to 31 December 1974, became necessary. This report covers that period and it will be appreciated that where, in accordance with previous practice, corresponding figures for the previous year are given such figures are not strictly comparable.

Outturn of the Year

2. The audited accounts are summarised on page xxx. The amount to be surrendered as shown in the summary is £18,571,952 arrived at as follows:—

Gross Expenditure	£	Estimated £	Actual £
Original estimates ..	719,772,315		
Supplementary and Additional estimates	60,765,460		
		780,537,775	762,866,501
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates ..	54,867,315		
Supplementary do. ..	14,394,900		
		69,262,215	70,162,893
Net Expenditure		£711,275,560	£692,703,608
Amount to be surrendered		£18,571,952	

This represents 2.6 per cent. of the supply grants, as compared with 2.9 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

3. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £3,673,275.

Surrender of Balances on 1973-74 Votes

4. The balances due to be surrendered out of Votes for the public services for 1973-74 amounted to £22,747,746. I hereby certify that these balances have been duly surrendered. I further certify that the excess expenditure of £27,818 over and above the gross provision on Vote 21—Garda Síochána, referred to in paragraph 3 of the report for the year 1972-73, has been made good by a Vote of the Oireachtas, £10 having been provided by way of supply grant and the balance being authorised to be appropriated in aid out of surplus departmental receipts.

Stock and Store Accounts

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

Expenditure in Excess of Authorised Issues

6. To enable the services of public departments, for which supply grants are voted by Dáil Éireann, to be carried on pending the passing of the Annual Estimates, Section 2 of the Central Fund (Permanent Provisions) Act, 1965 authorises the Minister for Finance to issue from the Central Fund in any financial year for such a service a sum not exceeding four-fifths of the amount appropriated for that service in the preceding financial year. It is a fundamental principle of parliamentary control that expenditure on a supply service must not exceed the amount statutorily authorised and it is the responsibility of the Accounting Officer to see that this principle is strictly adhered to in respect of each Vote under his control. In the course of audit I noted that expenditure from seventeen Votes exceeded the sums authorised under Section 2 of the Act of 1965 and accordingly I sought the observations of the responsible Accounting Officers. Particulars of the Votes concerned and of the excess expenditure in each case together with the observations of the Accounting Officer, if available at the date of this report, are given in later paragraphs (see paragraphs 10, 19, 21, 22, 23, 25, 34, 41, 43, 61 and 64).

As the Department of Finance exercises a general control over the expenditure of all voted moneys I also sought the observations of the Secretary of that Department. He stated that, while there was no question of a breach of the Central Fund (Permanent Provisions) Act, 1965 by virtue of Exchequer issues to any Vote being in excess of that authorised under the Act, it was regrettable

that, although the expenditure involved was in respect of matured liabilities and could not have been avoided, payments from certain Votes in the period under review exceeded the sums statutorily authorised. He further stated that this situation had arisen during the changeover of the financial year to a calendar year basis when the usual parliamentary financial business had to be effected in the nine months to end-December 1974; that even within the nine months the time available to Dáil Éireann for estimates discussion was curtailed by special circumstances outlined to the Dáil on 17 December 1974 by the Parliamentary Secretary to the Taoiseach and that the bulk of the estimates was not taken by the Dáil until 18 December 1974. The Secretary of the Department of Finance added that the Dáil Committee on Procedure and Privileges had since conveyed its written agreement that all estimates and the Appropriation Bill would be passed before the summer recess in future years and that the Minister for Finance was issuing instructions to Accounting Officers emphasising the need for compliance with the limitations imposed on their Vote expenditures by Section 2 of the Act of 1965 in addition to observance of the overall limits on the annual supply granted by Dáil Éireann. Instructions have recently been issued by the Department of Finance to all Accounting Officers reminding them of their responsibility to ensure that at all times expenditure is kept strictly within the sum authorised by Dáil Éireann and requesting them to initiate adequate monitoring arrangements, where such are not already in operation, in respect of payments from Votes under their control so that they will have timely notice when payments are approaching the limit authorised under the Central Fund (Permanent Provisions) Act, 1965 and may take steps to avoid an excess by the timely presentation of the relevant estimate to the Dáil.

7. Statement of Receipts into the Central Fund for the period
1 April 1974 to 31 December 1974

REVENUE:—	£
Customs and Excise Duties	197,889,000
Estate, etc., Duties and Stamps	20,925,000
Income Tax, Sur-tax and Corporation Profits Tax	189,443,000
Value-Added Tax (including Turnover and Wholesale Taxes)	112,282,000
Motor Vehicle Duties	19,106,401
Post Office	42,500,000
Interest on Advances from the Central Fund	43,258,825
Sundry Receipts	23,394,081
Agricultural Levies	2,608,725
	<hr/>
	651,407,032

REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—	
Electricity (Supply) Acts, 1927 to 1974	788,837
Nitrigin Éireann Teo., Acts, 1963 and 1970	26,491
Sea Fisheries Acts, 1952 to 1974	170,354
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1974	25,203
National Building Agency Ltd., Acts, 1963 to 1974	37,518
Tourist Traffic Acts, 1939 to 1955	1,000
Insurance Act, 1953, Section 2 (4)	836
Turf Development Acts, 1946 to 1968	642,419
Industrial Credit Acts, 1933 to 1974	392,831
European Communities Act, 1972	12,391,364
	<hr/>
	14,476,853

MONEY RAISED BY CREATION OF DEBT:—	
Telephone Capital Acts, 1924 to 1973	25,500,000
Savings Certificates	8,190,000
Ways and Means Advances	522,934,000
Exchequer Bills	351,000,000
Prize Bonds	2,022,555
9½% Investment Bonds	2,330,000
Tax Reserve Certificates	198,800
National Instalment-Saving	3,391,735
12% Convertible Stock, 1979	27,467,294
Ireland 9½% Belgian Franc Loan, 1974–84	10,243,247
Ireland 9¾% E.U.A. Bonds, 1974–84	10,033,972
Revolving Credit Facility	74,573,508
9% K.D. Notes, 1979	7,162,774
9% U.A.E. Dirham Bonds, 1984	16,195,027
10¼% D.G. Notes, 1979	8,318,500
Other Borrowings	36,283,105
	<hr/>
	1,105,844,517

TOTAL RECEIPTS .. £1,771,728,402

**Statement of Issues from the Central Fund
for the period 1 April 1974 to 31 December 1974**

CENTRAL FUND SERVICES:—						£
Public Debt Services	..	..	..	..	..	113,677,413
Road Fund	..	..	..	..	..	12,790,400
Annuities, Pensions, Salaries, Allowances, Returning Officers'						
Expenses and Miscellaneous	..	..	..	..	..	1,003,953
Contribution to E.E.C. Budget	..	..	..	..	..	4,215,854
SUPPLY SERVICES	..	..	..	..	..	691,921,986
						<hr/> 823,609,606

ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1974	..	..	..	..	..	980,000
Local Loans Fund Acts, 1935 to 1974	..	..	..	..	..	67,710,000
Telephone Capital Acts, 1924 to 1973	..	..	..	..	..	23,000,000
Sea Fisheries Acts, 1952 to 1974	..	..	..	..	..	1,722,000
Transport Acts, 1964 to 1974	..	..	..	..	..	910,000
Insurance Act, 1953 Section 2 (4)	..	..	..	..	..	836
Broadcasting Authority Acts, 1960 to 1973	..	..	..	..	..	446,500
National Stud Acts, 1945 to 1969	..	..	..	..	..	225,000
Industrial Credit Acts, 1933 to 1974	..	..	..	..	..	7,015,969
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1974	..	..	..	..	..	3,176,000
Gaeltacht Industries Acts, 1957 to 1974	..	..	..	..	..	1,500,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	..	..	..	..	..	1,130,000
Fóir Teoranta Acts, 1972 and 1973	..	..	..	..	..	2,827,000
National Building Agency Ltd. Acts, 1963 to 1974	..	..	..	..	..	2,000,000
Agricultural Credit Acts, 1927 to 1973	..	..	..	..	..	250,000
European Communities Act, 1972	..	..	..	..	..	67,180,188
Sugar Manufacture Acts, 1933 to 1973	..	..	..	..	..	350,000
						<hr/> 180,423,493

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	..	..	..	..	..	389,018,510
Exchequer Bills	..	..	..	..	..	351,000,000
Prize Bonds	..	..	..	..	..	2,126,000
Savings Certificates	..	..	..	..	..	6,810,000
National Instalment-Saving	..	..	..	..	..	1,976,146
6½% Investment Bonds	..	..	..	..	..	2,710,000
9½% Investment Bonds	..	..	..	..	..	130,000
Tax Reserve Certificates	..	..	..	..	..	220,368
5½% Exchequer Stock, 1971-74	..	..	..	..	..	769,439
Other Borrowings	..	..	..	..	..	12,925,000
						<hr/> 767,685,463

TOTAL ISSUES

£1,771,718,562

8. The revenue from Agricultural Levies as shown in paragraph 7, £2,608,725, 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 12)	£
.. .. .	606,000
(2) Department of Agriculture and Fisheries—Monetary Compensatory Amounts (see also paragraph 44)	1,798,706
.. .. .	
(3) Department of Industry and Commerce—Monetary Compensatory Amounts and Sugar Export Compensatory Tax	25,055
.. .. .	
(4) Comhlucht Siúicre Éireann Teo.—Sugar storage levies	178,964
.. .. .	

Issues under the European Communities Act, 1972

9. Issues amounting to £67,180,188 were made in the period and comprise:—

- (1) £66,412,190—this amount was advanced to the Minister for Agriculture and Fisheries to enable him to discharge his function as the Communities' official Intervention Agency (see also paragraph 49).
- (2) £500,000—this represents the third and fourth instalments of Ireland's subscription to the capital of the European Investment Bank.
- (3) £267,998—this represents the third and fourth instalments of Ireland's contribution to the European Investment Bank's statutory reserve and to such of its provisions as are equivalent to reserves.

Including the amount shown under (1) above the total advances from the Central Fund to the Minister for Agriculture and Fisheries up to 31 December 1974 amounted to £71,054,416 and repayments to the Central Fund up to that date, including £12,391,364 in the period under review, totalled £13,079,447.

Vote 1.—President's Establishment

Expenditure in excess of Authorised Issues

10. In paragraph 6 above I referred to payments made from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. They

include payments of some £700 from this Vote and £8,000 from Vote 10—State Laboratory. I sought the observations of the Accounting Officer. He has informed me that the expenditure involved took place during the changeover of the financial year to the calendar year basis when the usual Parliamentary financial business had to be effected in the nine months to end-December 1974 and that even within this period the time available to Dáil Éireann for estimates discussion was curtailed by special circumstances outlined to the Dáil on 17 December 1974 by the Parliamentary Secretary to the Taoiseach. The delay in passing the estimates gave rise to the temporary and regrettable excesses which because of matured liabilities were unavoidable.

Vote 8.—Office of the Revenue Commissioners

Revenue Account

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

12. The net yield of Revenue for the nine-month period ended 31 December 1974 and for the year 1973–74 under its main heads is shown in the following statement:—

	Period to 31 December 1974	1973–74
	£	£
Customs	109,151,689*	138,905,010*
Excise	89,866,185	115,659,603
Estate, etc., duties	11,547,458	14,031,866
Stamps	9,369,955	13,956,120
Income tax and Sur-tax	170,468,277	221,645,744
Corporation Profits tax	19,013,121	22,750,329
Turnover tax	405,097	1,615,123
Wholesale tax	119,965	577,052
Value-Added tax	111,773,975	134,859,094
Agricultural levies, etc.	619,082†	962,117†
	<hr/> £522,334,804	<hr/> £664,962,058

*Includes £567,170 Duty deferred under E.E.C. Regulations (1973–74 £703,183).

†Includes £12,995 Levies deferred under E.E.C. Regulations (1973–74£8,151).

£521,145,000 was paid into the Exchequer during the period ended 31 December 1974 leaving a balance of £2,800,013 as compared with £1,610,209 at the end of 1973–74.

13. 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 held up for such reasons as bankruptcy, death, etc.	Tax due for collection
<i>Income tax</i> (as at 1 June, 1975)	£	£	£
1973-74	20,242,044	681,889	4,767,629
1972-73 and earlier years ..	12,596,034	1,072,139	5,620,421
	32,838,078	1,754,028	10,388,050
	£44,980,156		
<i>Sur-tax</i> (as at 31 March, 1975)			
1973-74	3,314,220	55,003	750,357
1972-73 and earlier years ..	2,197,952	114,427	655,544
	5,512,172	169,430	1,405,901
	£7,087,503		
<i>Corporation Profits tax</i> (as at 31 March, 1975)			
1973-74	5,951,800	41,950	982,054
1972-73 and earlier years ..	2,728,791	99,955	664,718
	8,680,591	141,905	1,646,772
	£10,469,268		

Comparative totals for the previous year are Income tax, £31,993,350; Sur-tax, £5,002,328; Corporation Profits tax, £7,379,716.

Extra-Statutory Repayments of Customs and other Duties

14. Extra-statutory repayments of Customs duties, £10,637, Excise duties, £19,265, Value-Added tax, £263, and Stamp duties, £670, were made during the period.

Remissions and Amounts Irrecoverable

15. 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 passed as irrecoverable during the period ended 31 December 1974. The total amount of the items included in the schedules, £99,320, is made up as follows:—

	£
Income tax (126 cases)	72,476
Sur-tax (2 cases)	1,100
Corporation Profits tax (1 case) ..	9,029
Turnover tax (12 cases)	8,380
Wholesale tax (5 cases)	7,837
Value-Added tax (1 case)	498
	<hr/>
	£99,320
	<hr/>

In all cases tax was written off as irrecoverable because liability was not enforceable, etc. I have made a test examination of the scheduled cases with satisfactory results.

Vote 9.—Public Works and Buildings

Subhead E.—New Works, Alterations and Additions

16. The charge to the subhead comprises £3,044,837 expended on general architectural and engineering works and £7,590,579 in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £2,853,705 and £6,625,683, respectively, in the previous year.

School grants amounting to £6,411,224 were paid to managers who undertook responsibility for having the works carried out and £1,179,355 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.

17. Up to 31 December 1974 fees totalling £35,163, including £2,868 in the period under review, were paid to a firm of consulting engineers in connection with the erection of Government offices at Athlone and Castlebar. It was observed that the total mentioned included £13,899 paid in respect of plans which were later revised. I enquired regarding the circumstances which gave rise to this revision and the stage of development reached at the time the decision to revise was made.

Suspense Account

18. I referred in paragraph 21 of my previous report to a project to improve landing facilities at Reen Pier, Castletownshend, County Cork. I have not yet received the comments of the

Accounting Officer on the delay in establishing the final cost figure for the project and in claiming the balance of the contribution due from the County Council.

Vote 11.—Civil Service Commission

Expenditure in excess of Authorised Issues

19. In paragraph 6 above I referred to payments made from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. Excess payments of some £106,000 were made from this Vote. I sought the observations of the Accounting Officer. He has informed me that the expenditure involved took place during the changeover of the financial year to a calendar year basis when the usual Parliamentary financial business had to be effected in the nine months to end-December 1974 and that even within this period the time available to Dáil Éireann for estimates discussion was curtailed by special circumstances. The delay in passing the estimates gave rise to the temporary and regrettable excess on the Vote which is an unusual Vote in that somewhat over half of the gross expenditure is financed by appropriations in aid the greater portion of which is not normally collected until towards the end of the financial year. The expenditure was in respect of matured liabilities and could not have been avoided.

Vote 13.—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

20. 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 22, 29, 30, 43 and 45, respectively. I understand that a Bill in course of preparation to amend the superannuation code will be used to give a statutory basis to these schemes.

Vote 18.—Stationery Office

Expenditure in excess of Authorised Issues

21. In paragraph 6 above I referred to payments made from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. Excess payments of some £269,420 were made from this Vote. I sought the observations of the Accounting Officer and he has informed me that the excess was due to the fact that the estimate was not passed until the closing days of the nine-month accounting period. The expenditure was in respect of matured liabilities and could not have been avoided.

Vote 20.—Rates on Government Property

Expenditure in excess of Authorised Issues

22. In paragraph 6 above I referred to payments made from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. Excess payments of some £363,800 were made from this Vote. I sought the observations of the Accounting Officer but I have not as yet received his reply.

Vote 21.—Office of the Minister for Justice

Expenditure in excess of Authorised Issues

23. In paragraph 6 above I referred to payments made from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. They include payments of some £194,400 from this Vote and £5,925,400 from Vote 22—Garda Síochána. I sought the observations of the Accounting Officer but I have not as yet received his reply.

Subhead I.—Compensation for Personal Injuries Criminally Inflicted

24. In December 1973, the Government approved a scheme of compensation effective from 1 October 1972 for personal injuries criminally inflicted.

The scheme is non-statutory and provides for the payment, on an ex-gratia basis, of compensation assessed by a tribunal established by the Minister for Justice. The tribunal is required to submit annually to the Minister a report on the operation of the

scheme together with its accounts. While formal accounts have not been prepared, all payments relating to the scheme were charged directly to the subhead in the period under review. The expenditure comprises:—

	£
Compensation awarded	134,798
Fees for Medical Reports requested by the Tribunal	35
Fees of Tribunal members	984
	<hr/>
	£135,817
	<hr/>

Vote 27.—Local Government

Expenditure in excess of Authorised Issues

25. In paragraph 6 above I referred to payments made from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. Excess payments of some £4,260,000 were made from this Vote. I sought the observations of the Accounting Officer and he has informed me that the Department's estimates, introduced in the Dáil in July 1974, were not passed until 18 December 1974. He explained that control of the Department's expenditure is from month to month not from day to day and that at 30 November 1974 almost £5,000,000 of the authorised amount remained unspent. In the first week in December sums amounting to just over £9,000,000 came in course of payment in respect of housing subsidies to local authorities who were pressing for payment. In the circumstances he felt that there was little option but to make the payments.

Subhead E.2.—Private Housing Grants

26. In paragraph 28 of my previous report I referred to a scheme of grants for the adaptation of houses to meet the needs of physically disabled persons and to the raising of the maximum house reconstruction grant. The new scheme and the increase of grant limit were approved on condition that statutory authority would be sought in the next appropriate housing bill and I have inquired as to the present position in this regard.

Subhead O.—Interest Subsidy for Building Societies

27. Reference was made in paragraph 29 of my previous report to a temporary interest subsidy made available to enable building societies to increase their rates of interest on shares and deposits. The subsidy was continued in the period under review and payments totalling £773,717 were made to ten societies.

Section 3 of the Building Societies Act, 1974 authorised the Minister for Finance to guarantee the due repayment by a building

society of the principal of any moneys borrowed by the society from an Associated Bank between 18 October 1973 and 30 June 1974 or the payment of interest on such borrowings. The total amount of the principal which could be guaranteed under the Act was limited to £6,000,000 but a Government decision in July 1974 authorised the Minister to guarantee a further £5,000,000. The Government agreed that any moneys borrowed by the societies on foot of the guarantee would be made available to them at an interest rate not greater than $\frac{3}{4}$ per cent. below the mortgage rate current at the time of borrowing. Provision was made by supplementary estimate for an interest subsidy on this special borrowing facility. Payments totalling £53,458 in respect of the subsidy were made to three societies in the period under review.

Subhead Q.—Recoupment of Expenditure on foot of certain Malicious Injuries

28. In May 1974 the Government gave approval, in principle, to a proposal that the Exchequer should refund to local authorities the cost of compensation for malicious damage to property caused by the use of explosives and attributable to the disturbances in Northern Ireland. The approval covered compensation payments made by local authorities on or after 1 January 1974. A sum of £1,000,000 was provided by supplementary estimate and payments totalling £833,226 were refunded to six local authorities in the period under review.

Motor Vehicle Duties

29. 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 nine-month period ended 31 December 1974 and the year 1973–74 were:—

	1974	1973–74
	£	£
Motor Tax and Driving Licence fees	18,124,928	23,485,706
State-owned Vehicles	62,008	126,410
Fines collected by the Department of Justice	635,777	624,971
Public Services Vehicle fees ..	27,569	26,530
Appliances and Structures fees ..	5,346	7,629
Driving Test fees	136,401	138,619
	<hr/>	<hr/>
	£18,992,029	£24,409,865
	<hr/>	<hr/>

£19,106,401 was paid into the Exchequer and £20,409 was refunded during the period leaving a balance of £180,587 compared with £315,368 at the end of the previous financial year.

Vote 28.—Office of the Minister for Education

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

30. Reference was made in paragraph 31 of my previous report to the failure of Bord an Choláiste Náisiúnta Ealaíne is Deartha to submit its statutory accounts to me for audit as required by Section 15 (2) of the National College of Art and Design Act, 1971. I am still awaiting these accounts.

Subhead A.5.—National Council for Educational Awards

31. The National Council for Educational Awards was appointed in April 1972 by the Minister for Education to examine curricula, to structure courses, to set examinations and to award diplomas, certificates and degrees for third level non-university education. The Council is operating as a non-statutory body pending the introduction of legislation to establish it on a statutory basis.

Moneys are provided by Dáil Éireann for the expenses of the Council out of an ordinary vote subhead. As the Department appears to be treating the Council as a body financed by grant-in-aid I have communicated with the Accounting Officer.

Subhead D.1.—Publications in Irish

32. Grants totalling £82,500 were paid to a firm in the period 1 April 1972 to 31 December 1974 towards the publication of books in Irish. The grants were paid on condition that a minimum of nine books, including reprints, be published each year. I sought the observations of the Accounting Officer in regard to the payment of the grants in 1972-73, 1973-74 and 1974 in the absence of certificates confirming the publication of the required minimum number of books.

Subhead D.3.—Transport Services

33. Under the terms of the agreement made in 1968 between the Minister for Education and Córas Iompair Éireann in relation to the administrative and financial arrangements for the free transport of school children the company was recouped from voted moneys the interest on capital utilised to provide buses used in school transport and also the costs of depreciation on these

buses. The recoupment of depreciation costs was conditional upon the setting up by the company of a sinking fund to provide for the replacement of the buses.

In November 1972 the Minister for Finance directed that the basis of payment for the school transport scheme should be reviewed with particular reference to the continued payment of depreciation costs as Córas Iompair Éireann had not set up the sinking fund by that date. As noted in the Appropriation Account, the Minister for Finance, as a result of the review, sanctioned a new arrangement whereby interest-free capital grants would be made available by the Minister for Education from voted moneys to the company for the provision of school buses as from 1 April 1974 and recoupment of depreciation costs and interest on capital utilised would cease.

The charge to this subhead includes £10,200 paid to Córas Iompair Éireann as a capital grant under the new arrangement.

Vote 29.—Primary Education

Expenditure in excess of Authorised Issues

34. In paragraph 6 above I referred to payments from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. They include payments of some £3,773,000 from this Vote, £1,001,000 from Vote 30—Secondary Education, £1,041,000 from Vote 31—Vocational Education and £2,407,000 from Vote 33—Higher Education. I sought the observations of the Accounting Officer but I have not as yet received his reply.

Subhead A.1.—Training Colleges

35. Arising out of proposals to increase the output of students from the teacher training colleges the Department of Education sought the approval of the Minister for Finance in April 1972 for a major scheme of adaptation and extension at Our Lady of Mercy College of Education, Carysfort, County Dublin. The scheme included the conversion of dormitories into seminar and tutorial rooms, the alteration of hostel accommodation, the conversion of the assembly hall into a lecture theatre, the extension of dining facilities and the provision of a new kitchen and was estimated to cost £918,250 to be met by grants from this Vote. Approval was given by the Minister for Finance in May 1972 for the commencement of the works. It would appear from the departmental files on the scheme that the works had commenced before this approval was sought and that the college authorities had awarded the contract to a selected contractor without competitive tendering. At 31 August 1975 grants paid on this scheme amounted to £682,842.

After commencement of the works the authorities, following consultation with their professional advisers, decided that the best way to provide for the requisite dining and kitchen facilities would be the construction of a new building rather than the conversion and adaptation of existing facilities. Accordingly fresh plans were drawn up and a separate contract was placed in August 1973 with the contractor who was already engaged on the main scheme. A contract price of £201,000 was stated by the College authorities to have been negotiated on the basis of a bill of approximate quantities for a similar project carried out by this contractor and to have been compared with a check tender obtained from another building firm. It would appear that the Department of Education first became aware of this deviation from the original plans on the receipt in March 1974 of architect's certificates in respect of the kitchen/dining hall contract. After an examination of the plans and documentation for this block the Department's Building Unit expressed the opinion that an excess cost of some £160,000 would arise due to the failure to process the project in accordance with normal procedures including competitive tendering and to the failure to limit the area of the new building to the Unit's standards. This figure was later reduced to £100,000 after discussions with the college authorities. At 31 August 1975 grants paid on the kitchen/dining hall contract amounted to £194,534.

The relevant departmental files indicated that proper financial control was not exercised over this scheme as evidenced by the absence of records of decisions taken on expenditure; the absence of any formal authorisation to the college authorities to proceed with the works; the failure to have the plans and cost estimates checked in detail by the Department's Building Unit despite an undertaking given to the Department of Finance; the apparent lack of awareness of the deviation from the original plans for the kitchen/dining facilities and the failure to ensure that Building Unit standards in tendering and in area limits were adhered to. The college authorities, however, maintain that they acted after consultations with the Department of Education and that they have kept that Department fully informed of progress on the main scheme and the kitchen/dining hall building.

The Minister for Finance, in December 1974, approved expenditure on the kitchen/dining hall building subject to strict control by the Building Unit on further expenditure and without prejudice to the question of securing a contribution from the college authorities towards the excess costs.

In view of the serious lack of proper financial control shown in this case, I have communicated with the Accounting Officer and have asked him for information on the steps taken to ensure that proper financial control will be exercised over such building schemes in the future.

Vote 30.—Secondary Education

Subhead G.2.—Ex-gratia Pensions for Widows and Children of certain former Teachers

36. In April 1970 the widow of a secondary school teacher applied for an ex-gratia pension which was awarded from 1 October 1969. She applied again in December 1973 and was awarded a second ex-gratia pension, with retrospective effect from 1 October 1969 resulting in an overpayment of £1,133. I have asked the Accounting Officer for information on the circumstances in which the duplicate award was made.

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

37. The cumulative cost of eleven community schools amounted to £4,188,060 at 31 December 1974. When approving the provision of these schools the Minister for Finance directed that a local contribution should be obtained in every case towards the cost. He indicated that he would rely on the Department of Education to secure the maximum possible contribution in the light of local circumstances. As it appeared that in no case had a local contribution been received or agreed by 30 June 1975, I asked the Accounting Officer for information as to the steps being taken to implement the direction of the Minister for Finance.

38. Expenditure on the construction of sports complexes, including swimming pools, at four community schools and one comprehensive school has been met from this Vote. The appropriate local authority in each case agreed to pay a contribution towards the cost of construction of the pools, which amounted to £679,272 at 31 December 1974, on condition that the public were allowed access. In the case of the comprehensive school, a company formed by the parent/teacher association agreed to make an additional contribution. The specific sanction of the Minister for Finance does not appear to have been sought for the incurring of the expenditure on swimming pools and for the financial arrangements regarding local contributions. The agreed local contributions, amounting to £335,000, had not been received by 31 December 1974. As it appears that the pools are already or will shortly be open to the public, I have asked the Accounting Officer for his observations in the matter.

I have also asked him for information regarding the arrangements including financial and accounting arrangements, made for the management of these sports complexes and swimming pools and whether the approval of the Minister for Finance has been obtained for such arrangements.

39. I noted in the course of audit that expenditure amounting to £1,259,171, including £496,565 in the period under review, on the building of three Vocational Schools had been charged to this Vote. As expenditure on the erection of Vocational Schools is outside the ambit of the Vote for Secondary Education I have asked the Accounting Officer for his observations.

Vote 31.—Vocational Education

Subhead J.—Appropriations in Aid

40. In the period under review a sum of £696,606 was received by the Department of Education from the European Social Fund in recoupment of 50 per cent. of approved expenditure of £1,393,212 incurred by Vocational Education Committees in the calendar year 1973 on courses for off the job vocational training for unemployed and underemployed young persons. Actual expenditure by the Vocational Education Committees on these courses amounted to £1,647,459 in that year.

Vote 37.—Roinn na Gaeltachta

Expenditure in excess of Authorised Issues

41. In paragraph 6 above I referred to payments made from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. Excess payments of some £327,000 were made from this Vote. I sought the observations of the Accounting Officer. He has informed me that the estimate was debated in Dáil Éireann on 31 October 1974 but, although it was expected that the debate would be completed shortly after that, the estimate was not formally passed until 18 December. He explained that expenditure was kept within the authorised amount until 13 December when some five hundred payments remained to be made. Taking into consideration that only ten working days were left before the end of the year, that staff were seeking leave at Christmas and that Gaeltarra Éireann indicated that a requisition from them for £250,000 was very urgent, it was considered, on 13 December 1974, that there was no real option but to proceed with payments in respect of matured liabilities even though they would involve exceeding the amount authorised by the 1965 Act for the brief period up to the passing of the estimate.

Subhead D.—Tithe Gaeltachta

42. Reference was made in paragraph 39 of my previous report to the decision of Roinn na Gaeltachta, with the sanction of the

Minister for Finance, to increase certain grants above the statutory limits in anticipation of amending legislation. The increases were effective from 1 June 1972 in the case of improvement grants and 1 January 1973 in other cases. I have been informed by the Accounting Officer that a Bill to amend the legislation has been approved by the Government and will be presented to the Dáil at the earliest opportunity.

Vote 38.—Agriculture

Expenditure in excess of Authorised Issues

43. In paragraph 6 above I referred to payments made from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. Excess payments of some £3,958,000 were made from this Vote. I sought the observations of the Accounting Officer. He has informed me that the main reason was the changeover to a calendar year. This required an initial nine-month financial period which had practically run out before the Vote estimate was passed on 18 December 1974.

Collection of Monetary Compensatory Amounts

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

In the course of audit it was noted that amounts of £134,688 due on exports to E.E.C. Member States and £95,985 due on exports to non-member states had remained uncollected from a beef exporter at 31 December 1974. I have invited the observations of the Accounting Officer on the delay in collection in this case.

Subhead D.8.—Horticulture (including Glasshouses)

45. Provision was made by supplementary estimate for the payment of a subsidy of 5p per gallon towards the increased cost of heating oil used by horticultural producers in the period 1 July to 31 December 1974 for the production of glasshouse crops and mushrooms. The charge to the subhead includes £64,147 in respect of this subsidy.

Subhead E.1.—Promotion of Sales of Dairy Produce abroad

46. The charge to the subhead represents a payment of £56,000 made to An Bord Bainne Co-operative Ltd. in the period under review to finance the promotion of sales of dairy produce abroad. A payment of £75,000 was also made to the society for the same

purpose in the previous financial year. As vouchers supporting the expenditure of these moneys were not available to me for audit I have invited the observations of the Accounting Officer.

Subhead F.1.—Agricultural Credit Corporation

47. Under agreements signed in 1952 and 1953 loans amounting to £115,000 were made by the Agricultural Credit Corporation to the Co-operative Fruit Growers Society Ltd., Dungarvan. Repayment of the loans was guaranteed by the Minister for Agriculture and Fisheries. As the Society was unable to meet its commitments the loan agreements were terminated on 3 December 1974 and the total amount outstanding, £32,711, including interest, was demanded by the Corporation. Of this amount £17,711 was repaid by the Society and the balance, £15,000, was paid from the above subhead on foot of the Minister's guarantee.

Subhead M.2.—Dairy Herds Conversion Scheme

48. This scheme, which is in operation from 20 December 1973, is aimed at encouraging the owners of dairy herds to switch to meat production. Premiums, based on the gallonage of milk sold in the year to 30 June 1973, are paid in three instalments to herd owners who give up for four years the commercial production of milk and milk products. Participants are not eligible for grants under the Beef Cattle Incentive Scheme (Subhead D.4). The cost of the Conversion Scheme is shared equally by the European Agricultural Guidance and Guarantee Fund (F.E.O.G.A.) and the Vote.

Subhead M.4.—Incidental Expenses arising out of Market Intervention

Subhead N.—Appropriations in Aid

49. The charge to Subhead M.4. is made up as follows:—

	Beef	Skimmed milk powder	Total
	£	£	£
Storage and transport charges ..	2,820,651	7,374	2,828,025
Delivery into and out of store ..	581,216	2,097	583,313
Allowance for deboning	2,995,776	—	2,995,776
Allowance for canning	307,716	—	307,716
Interest charges	2,190,655	—	2,190,655
Other charges	—	1,319	1,319
	£8,896,014	£10,790	£8,906,804

In order to maintain fixed minimum prices for some agricultural products the Common Agricultural Policy of the E.E.C. provides for a system of market intervention to be operated in the Member States. Community regulations require the setting up in each Member State of a central agency to operate this system. The Minister for Agriculture and Fisheries is the official Intervention Agency of the E.E.C. in Ireland and is responsible for the purchase, storage and resale of the products involved. In the period under review intervention operations in this country were confined to beef and skimmed milk powder, the capital cost being met from interest-bearing repayable advances provided to the Agency from the Central Fund. Losses on the disposal of products sold by the Agency are met from F.E.O.G.A. Subject to certain limits fixed by Community regulations, interest, storage and handling charges etc. are also met from F.E.O.G.A. Prior to 1 April 1974 expenditure under these heads was not charged to the Vote but was debited directly to a F.E.O.G.A. account. As from that date this expenditure is charged to Subhead M.4. and moneys recovered from F.E.O.G.A. are credited as appropriations in aid. The total amount received in the period under review and credited to Subhead N. is made up as follows:—

	Beef	Skimmed milk powder	Total
	£	£	£
Storage and transport charges ..	4,858,630	2,371	4,861,001
Delivery into and out of store ..	1,430,624	2,605	1,433,229
Allowance for deboning ..	5,205,549	—	5,205,549
Allowance for canning ..	830,705	—	830,705
Interest charges ..	2,190,655	—	2,190,655
Other charges ..	—	5,053	5,053
	£14,516,163	£10,029	£14,526,192

While the charge to Subhead M.4. consists of actual payments made, recoveries are effected with the approval of the E.E.C. Commission on the basis of projected expenditure.

50. In the course of audit of expenditure in respect of the handling, storage and transport of beef I noted that a procedure was adopted which provided for payment of the full amount due pending a later check of the relevant invoices. In most cases these invoices remained unchecked at the time of my audit. I have recently been informed by the Accounting Officer that payments are made in full one month in arrear to Irish cold stores and six weeks in arrear to United Kingdom cold stores at which time a substantial balance is accrued due in each case. The Department could not be taken to be satisfied indefinitely to continue with such payments on account which are an undesirable but still, unfortunately, a necessary feature of payments in some areas of beef intervention and are caused by the unprecedented scale of

the operations. He further informed me that special assignments of staff have been working on a reconciliation of the documentation on arrears and current work. It is, therefore, hoped to cease payments on account altogether but it will be some months yet before this can be achieved.

51. Arising from my audit of Ireland's section of the F.E.O.G.A. account I found it necessary to communicate with the Accounting Officer on a number of matters relating to the purchase and storage of intervention beef, e.g. stock control, weight discrepancies, payments on account and overpayments. These matters will be dealt with in my report on the F.E.O.G.A. accounts for 1973 and 1974 when they are submitted to me for certification. Any resulting losses may give rise to a charge to Voted moneys and I have, therefore, deemed it desirable to include a reference to these matters in this report.

Subhead M.5.—Cattle Slaughter Premiums

52. Under a regulation made by the E.E.C. Member States are authorised to pay a premium on cattle, other than cows, slaughtered on or after 1 August 1974. The object of the scheme is to encourage producers to maintain cattle intended for slaughter for a period of additional fattening. The amount of the premium varied between £9.24 per head in August 1974 and £26.18 in December. The cost of the scheme is shared between F.E.O.G.A. and voted moneys and the charge to the subhead represents the amount met from voted moneys up to 31 December 1974. The scheme continued in operation in 1975.

Vote 39.—Fisheries

Subhead C.3.—Main Fishery Harbour Works, including Payments to the Fishery Harbour Centres Fund

53. The cost of main fishery harbour works, carried out by the Office of Public Works on a repayment basis, is met from this subhead.

I observed in the course of audit that expenditure on development of the harbours at Dunmore East and Castletownbere exceeded the amounts approved by the Minister for Finance in 1971 and 1972, respectively. Expenditure to 31 December 1974 amounted to £650,424 at Dunmore East and £1,128,123 at Castletownbere while the amounts sanctioned were £559,854 and £913,000. In reply to my inquiry the Accounting Officer has informed me that the question of revised estimates of costs for both harbours was taken up with the Office of Public Works in 1973. That office estimated that the total costs for Dunmore East would be of the order of £825,000 while Castletownbere would be in the region of £1,500,000. The Office of Public Works is

being pressed as a matter of urgency for the necessary detailed information so that the covering sanction of the Minister for Finance for the increased expenditure on both harbours may be obtained.

Vote 40.—Labour

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

54. As mentioned in previous reports 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 £100,000 in the period under review brought grants issued to the authorised limit of £400,000. The audited accounts of the Institute for the period ended 31 December 1974 show expenditure of £1,096,123 on land and buildings for the headquarters.

Vote 43.—Posts and Telegraphs

Stores

55. 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 £5,823,617 at 31 December 1974, engineering stores to the value of £89,185 were held on behalf of other government departments. Stores other than engineering stores were valued at £1,471,219 including £714,866 in respect of stores held for other government departments.

Including works in progress at 31 December 1974 the expenditure on manufacturing jobs in the factory during the period amounted to £95,873, expenditure on repair work (other than repairs to mechanical transport) to £197,355 and expenditure on mechanical transport repairs to £33,121.

Revenue

56. A test examination of accounts of postal, telegraph and telephone services was carried out with satisfactory results. The net yield of Revenue for the period 1 April 1974 to 31 December 1974 and for the year 1973–74 is shown in the following statement:—

			1974	1973–74
			£	£
Postal service	..	..	16,605,712	18,405,216
Telegraph service	..	..	1,317,893	1,566,211
Telephone service	..	..	25,023,323	26,316,684
			<hr/>	<hr/>
			£42,946,928	£46,288,111
			<hr/>	<hr/>

£42,500,000 was paid into the Exchequer during the period leaving a balance of £2,377,928 at 31 December 1974. Sums amounting to £41,014, due for telephone services and £1,432 for telegraph (telex) services provided in previous years, were written off during the period as irrecoverable.

Post Office Savings Bank

57. The accounts of the Post Office Savings Bank for the year ended 31 December 1973 which had not been presented to me for audit at the date of my previous report, 31 December 1974, were later received and submitted to a test examination with satisfactory results.

The accounts of the Savings Bank for the year ended 31 December 1974 were also submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £233,272,254 (including £68,010,015 in respect of liability to Trustee Savings Banks) at 31 December 1974 as compared with £212,230,943 at the close of the previous year. Interest accrued during the year on securities standing to the credit of the Post Office Savings Bank Fund amounted to £20,526,950. Of this sum £16,560,098 was applied as interest paid and credited to depositors, management expenses absorbed £1,238,844 and the balance, £2,728,008, remained as a provision against depreciation in the value of securities.

Vote 44.—Defence

Subhead H.—Defensive Equipment

58. Reference was made in previous reports to arrangements for the production by an Irish company of three prototype armoured personnel carriers, subject to a maximum expenditure of £90,000 approved by the Minister for Finance. Including £61,254 charged to the subhead in the period under review, payments to 31 December 1974 amounted to £158,628.

The Accounting Officer has informed me that the increase in the cost of the vehicles was due to higher cost of labour and materials and to the fact that the time scale for manufacture and testing, on which the original estimate was based, proved entirely inadequate. I have inquired regarding the present position of the project.

Subhead T.—Barrack Services

59. An inspection of Barrack Services stores in June 1975 revealed that a number of items purchased for issue to the Irish contingent serving with the United Nations peace-keeping forces in the Middle East remained unissued. As the contingent was

withdrawn from the United Nations operation in May 1974 and as some of these stores appear to be of a nature not normally on army issue I have inquired regarding their use or disposal.

Subhead Z.—Appropriations in Aid

60. As stated in my previous report, the balance due to the Department of Defence on claims for the expenses of Irish contingents with the United Nations peace-keeping forces amounted to £246,842 at 31 March 1974. A further claim for £75,178 was submitted during the period under review bringing the balance outstanding at 31 December 1974 to £322,020. In addition, a balance of £236,048 was due to the Department in respect of pensions, allowances etc. (Vote 45—Army Pensions).

No claim has yet been submitted to the United Nations in respect of the Irish contingent in the Middle East but amounts totalling £160,389 were received on account during the period under review.

Vote 46.—Foreign Affairs

Expenditure in excess of Authorised Issues

61. In paragraph 6 above I referred to payments made from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. They include payments of some £1,659,320 from this Vote and £215,737 from Vote 47—International Co-Operation. I sought the observations of the Accounting Officer but I have not received his reply at the date of this report.

Vote 48.—Social Welfare

Subhead G.—Old Age Pensions (Non-Contributory)

62. In the period under review the procedures for the award of Old Age Pensions were revised to permit provisional pensions to be paid on the recommendations of Social Welfare Officers pending the making of awards by the relevant Old Age Pensions Committees. Arising out of the revised procedures provisional and final pensions were paid concurrently to a number of pensioners. I have asked the Accounting Officer for information regarding the number of overpayments which have come to light and the total amount involved. I have also asked for information regarding the steps taken to prevent overpayments of this nature.

Overpayments of Social Assistance and Social Insurance Benefits

63. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were £25,379 in cash credited to appropriations in aid and £19,279 withheld from current entitlements. Overpayments amounting to £24,092 were treated as irrecoverable. Assistance overpayments not disposed of at 31 December 1974 amounted to £178,692 as compared with £154,945 at 31 March 1974. Overpayments of benefits from the Social Insurance Fund outstanding at 31 December 1974 were of the order of £430,000 as compared with £325,000 at 31 March 1974. Forty-three individuals were prosecuted for irregularly obtaining or attempting to obtain assistance or benefits. Convictions were secured in all cases.

Vote 49.—Health

Expenditure in excess of Authorised Issues

64. In paragraph 6 above I referred to payments from seventeen Votes in excess of the amounts authorised by Section 2 of the Central Fund (Permanent Provisions) Act, 1965. Excess payments of some £13,730,000 were made from this Vote. I sought the observations of the Accounting Officer who has informed me that until 30 September 1974 expenditure was within the authorised amount and it was felt that an excess would be avoided if the estimate were passed when Dáil Éireann re-assembled in October 1974. In the event the estimate was not passed until November. The Accounting Officer explained that most of the expenditure from the Vote is on grants to Health Boards and other health agencies to whom no alternative source of funding would have been available had further health grants been withheld at the end of October. This would have led to non-payment of salaries of permanent officers and of certain statutory allowances and cash benefits. In the circumstances, grants were issued at the end of October in anticipation of the approval of the estimate by the Dáil and on the understanding that the estimate would be taken at the earliest possible date.

Subhead Q.—Appropriations in Aid

65. In paragraph 66 of my previous report I drew attention to regulations made by the Council of the E.E.C. which prescribe that a Member State shall refund social security benefits provided on its behalf by another Member State. In that paragraph I referred to an agreement under negotiation between this country and the United Kingdom for such refunds on a lump-sum basis and to a payment on account, £1,500,000, made by the United Kingdom in respect of its estimated net liability for 1973-74,

pending completion of the agreement. A further payment on account, £1,300,000, was received from the United Kingdom in the period under review in respect of its liability.

Vote 51.—Increases in Pensions and Certain Improvements in Superannuation and Retired Allowances

Subhead B.—Certain Improvements in Superannuation and Retired Allowances

66. £100,000 was provided by way of additional estimate to meet the cost of implementing certain improvements in the superannuation and retired allowances payable to established officers who retired or died in the period 1 June 1973 to 31 December 1974. The estimate was passed by Dáil Éireann on 18 December 1974, and authority to pay the revised lump-sums and death gratuities was conveyed to Departments by the Department of the Public Service on 23 December 1974. Of the £100,000 charged to the subhead, £81,000 was made available towards expenditure from Vote 13—Superannuation and Retired Allowances and £19,000 towards expenditure from Vote 43—Posts and Telegraphs in respect of the improvements in the superannuation allowances. In order to establish whether or not these amounts are a proper charge to the subhead, I have inquired whether improved allowances as envisaged in the estimate, to a total of £100,000 were, in fact, paid to the beneficiaries on or before 31 December 1974.

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

15 September 1975.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1974

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	32,000	—	32,000	29,407	—	29,407	2,593	—	—	2,593	—	—	1
2	HOUSES OF THE OIREACHTAS	1,172,000	—	1,172,000	1,116,076	—	1,116,076	55,924	—	—	55,924	—	—	2
3	DEPARTMENT OF THE TAOISEACH	157,000	—	157,000	133,223	—	133,223	23,777	—	—	23,777	—	—	3
4	CENTRAL STATISTICS OFFICE	858,000	40,000	818,000	769,381	65,555	703,826	88,619	25,555	—	114,174	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL	152,700	24,700	128,000	148,866	26,471	122,395	3,834	1,771	—	5,605	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	2,205,000	2,000	2,203,000	2,115,288	28,205	2,087,083	89,712	26,205	—	115,917	—	—	6
7	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE	1,045,500	87,500	958,000	1,022,172	80,550	941,622	23,328	—	6,950	16,378	—	—	7
8	OFFICE OF THE REVENUE COMMISSIONERS	11,434,000	506,000	10,928,000	11,105,681	658,947	10,446,734	328,319	152,947	—	481,266	—	—	8
9	PUBLIC WORKS AND BUILDINGS	20,341,000	2,300,000	18,041,000	20,321,326	2,358,490	17,962,836	19,674	58,490	—	78,164	—	—	9
10	STATE LABORATORY	116,150	1,150	115,000	112,829	1,370	111,459	3,321	220	—	3,541	—	—	10
11	CIVIL SERVICE COMMISSION	431,000	246,000	185,000	415,008	248,916	166,092	15,992	2,916	—	18,908	—	—	11
12	AN CHOMHAIRLE EALAÍON	113,000	—	113,000	113,000	—	113,000	—	—	—	—	—	—	12
13	SUPERANNUATION AND RETIRED ALLOWANCES	4,995,000	827,000	4,168,000	4,987,642	834,625	4,153,017	7,358	7,625	—	14,983	—	—	13
14	SECRET SERVICE	14,000	—	14,000	6,707	—	6,707	7,293	—	—	7,293	—	—	14
15	AGRICULTURAL GRANTS	23,287,000	—	23,287,000	23,274,314	—	23,274,314	12,686	—	—	12,686	—	—	15
16	LAW CHARGES	553,140	4,140	549,000	546,850	6,741	540,109	6,290	2,601	—	8,891	—	—	16
17	MISCELLANEOUS EXPENSES	609,500	—	609,500	596,745	—	596,745	12,755	—	—	12,755	—	—	17
18	STATIONERY OFFICE	2,195,010	308,000	1,887,010	2,190,949	317,264	1,873,685	4,061	9,264	—	13,325	—	—	18
19	VALUATION AND ORDNANCE SURVEY	822,700	78,700	744,000	816,166	84,816	731,350	6,534	6,116	—	12,650	—	—	19
20	RATES ON GOVERNMENT PROPERTY	1,947,000	256,000	1,691,000	1,892,023	228,595	1,663,428	54,977	—	27,405	27,572	—	—	20
21	OFFICE OF THE MINISTER FOR JUSTICE	836,775	775	836,000	834,640	2,228	832,412	2,135	1,453	—	3,588	1,650	1,775	21
22	GARDA SÍOCHÁNA	30,157,350	1,100,350	29,057,000	29,390,500	1,071,366	28,319,134	766,850	—	28,984	737,866	—	—	22
23	PRISONS	3,554,000	40,000	3,514,000	3,484,562	47,028	3,437,534	69,438	7,028	—	76,466	—	—	23
24	COURTS	1,273,000	75,000	1,198,000	1,248,164	83,987	1,164,177	24,836	8,987	—	33,823	4,500	1,842	24
25	LAND REGISTRY AND REGISTRY OF DEEDS	618,000	—	618,000	606,810	—	606,810	11,190	—	—	11,190	—	47,122	25
26	CHARITABLE DONATIONS AND BEQUESTS	20,083	83	20,000	16,774	95	16,679	3,309	12	—	3,321	—	—	26
27	LOCAL GOVERNMENT	38,465,510	495,500	37,970,010	37,313,143	549,710	36,763,433	1,152,367	54,210	—	1,206,577	—	—	27
28	OFFICE OF THE MINISTER FOR EDUCATION	9,841,110	41,100	9,800,010	9,626,488	42,104	9,584,384	214,622	1,004	—	215,626	—	—	28
29	PRIMARY EDUCATION	39,168,500	309,500	38,859,000	38,626,858	346,936	38,279,922	541,642	37,436	—	579,078	—	—	29
30	SECONDARY EDUCATION	29,352,610	332,610	29,020,000	29,323,224	436,808	28,886,416	29,386	104,198	—	133,584	—	—	30
31	VOCATIONAL EDUCATION	16,873,900	707,900	16,166,000	16,864,595	754,135	16,110,460	9,305	46,235	—	55,540	—	—	31
32	RESIDENTIAL HOMES AND SPECIAL SCHOOLS	633,000	1,000	632,000	604,191	3,445	600,746	28,809	2,445	—	31,254	—	—	32
33	HIGHER EDUCATION	15,630,000	12,000	15,618,000	15,390,943	—	15,390,943	239,057	—	12,000	227,057	—	—	33
34	NATIONAL GALLERY	102,000	1,000	101,000	97,199	955	96,244	4,801	—	45	4,756	—	—	34
35	LANDS	5,817,530	460,530	5,357,000	5,665,604	365,161	5,300,443	151,926	—	95,369	56,557	—	—	35
36	FORESTRY	7,660,000	1,650,000	6,010,000	7,568,075	1,905,827	5,662,248	91,925	255,827	—	347,752	—	—	36
37	ROINN NA GAELTACHTA	3,900,010	10	3,900,000	3,897,757	4	3,897,753	2,253	—	6	2,247	—	—	37
38	AGRICULTURE	71,234,757	18,559,757	52,675,000	66,338,520	19,389,193	46,949,327	4,896,237	829,436	—	5,725,673	30,010	42,585	38
39	FISHERIES	3,365,800	10,800	3,355,000	3,108,733	12,643	3,096,090	257,067	1,843	—	258,910	10	—	39
40	LABOUR	4,602,600	27,600	4,575,000	4,576,042	48,719	4,527,323	26,558	21,119	—	47,677	—	—	40
41	INDUSTRY AND COMMERCE	29,059,120	1,070,110	27,989,010	27,599,412	1,127,687	26,471,725	1,459,708	57,577	—	1,517,285	—	—	41
42	TRANSPORT AND POWER	27,168,960	1,539,960	25,629,000	26,389,901	1,646,666	24,743,235	779,059	106,706	—	885,765	—	—	42
43	POSTS AND TELEGRAPHS	78,035,010	27,816,010	50,219,000	76,980,455	26,974,151	50,006,304	1,054,555	—	841,859	212,696	3,535,000	3,579,951	43
44	DEFENCE	30,864,000	560,000	30,304,000	30,690,588	555,041	30,135,547	173,412	—	4,959	168,453	—	—	44
45	ARMY PENSIONS	6,494,530	74,530	6,420,000	6,478,186	83,300	6,394,886	16,344	8,770	—	25,114	—	—	45
46	FOREIGN AFFAIRS	2,521,000	20,000	2,501,000	2,517,923	48,491	2,469,432	3,077	28,491	—	31,568	—	—	46
47	INTERNATIONAL CO-OPERATION	980,010	—	980,010	833,081	—	833,081	146,929	—	—	146,929	—	—	47
48	SOCIAL WELFARE	125,635,000	4,160,000	121,475,000	122,577,341	4,177,737	118,399,604	3,057,659	17,737	—	3,075,396	—	—	48
49	HEALTH	106,892,910	5,514,900	101,378,010	106,886,839	5,548,931	101,337,908	6,071	34,031	—	40,102	—	—	49
50	REMUNERATION	16,550,000	—	16,550,000	14,866,300	—	14,866,300	1,683,700	—	—	1,683,700	—	—	50
51	INCREASES IN PENSIONS AND CERTAIN IMPROVEMENTS IN SUPERANNUATION AND RETIRED ALLOWANCES	750,000	—	750,000	750,000	—	750,000	—	—	—	—	—	—	51
TOTAL		780,537,775	69,262,215	711,275,560	762,866,501	70,162,893	692,703,608	17,671,274	1,918,255	1,017,577	—	3,571,170	3,673,275	

TOTAL AMOUNT TO BE SURRENDERED £ 18,571,952

Vote 1

PRESIDENT'S ESTABLISHMENT

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	28,780	25,141	3,639	—
B.—Travelling and Incidental Expenses	700	1,217	—	517
C.—Post Office Services	2,520	3,049	—	529
TOTAL ...£	32,000	29,407	3,639	1,046
Surplus to be surrendered			<u>£2,593</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Provision was made for possible extra posts which were not created.
- B.—The extra expenditure was due to the cost of air fares incurred by the late President Childers and party in visiting Paris and Brussels during the period.
- C.—Excess due to increased charges for postal services.

NOTE

The Accounts of other Votes include expenditure of approximately £359 in respect of the remuneration of staff lent, without repayment, to the President's Establishment.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
23 Aibreán, 1975.

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.

HOUSES OF THE OIREACHTAS

Vote 2

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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 ...				
<i>Original</i> £374,000				
<i>Supplementary</i> 25,000				
	399,000	391,674	7,326	—
B.—Travelling Expenses of Comhaltai ...				
<i>Original</i> £115,000				
<i>Supplementary</i> 12,690				
	127,690	123,528	4,162	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóirí	93,700	92,919	781	—
D.—Travelling Expenses of Seanadóirí ...				
<i>Original</i> £37,150				
<i>Supplementary</i> 2,300				
	39,450	37,854	1,596	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £327,000				
<i>Less Supplementary</i> 34,000				
	293,000	271,520	21,480	—
F.1.—Post Office Services ...	62,640	53,045	9,595	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	22,000	15,844	6,156	—
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid) ...	12,000	12,000	—	—
H.—Expenses of the Restaurant (Grant-in-Aid) ...	15,000	15,000	—	—

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> £1,500				
<i>Supplementary</i> 10				
	1,510	1,092	418	—
J.—Ciste Pinsean Thithe an Oireachtais (Cornhaltai) (Grant-in-Aid)				
<i>Original</i> £82,000				
<i>Supplementary</i> 24,000				
	106,000	101,600	4,400	—
K.—Witnesses' Expenses ...	10	—	10	—
TOTAL				
<i>Original</i> £1,142,000				
<i>Supplementary</i> 30,000				
£	1,172,000	1,116,076		—
Surplus to be surrendered £			55,924	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—Provision was made for new posts which were not filled.

F.1.—Saving partly due to delay in furnishing accounts.

F.2.—Saving mainly arose because equipment for new offices was not supplied before the end of the period.

I.—Agreed increases in the rates of pension were not implemented pending the enactment of necessary legislation.

EXTRA REMUNERATION (exceeding £100)

Seven pensioners received fees ranging from £118 to £2,934 for additional assistance. A Principal Clerk, a Junior Clerk and an Executive Officer received sums of £191, £146 and £233, respectively, for higher duties. A Reporter, a Clerical Officer and a Clerical Assistant received sums of £162, £167 and £105, respectively, for extra duties and eight Clerical Assistants received sums ranging from £125 to £254 for audio typing duties. The Captain of the Guard received £794 for overtime and twenty other officers received sums ranging from £102 to £482 also for overtime. The total expenditure on overtime was £7,713.

NOTES

The Accounts of other Votes include expenditure of, approximately, £12,291 in respect of the remuneration of staff lent, without repayment, to the Houses of the Oireachtas.

In addition to the expenditure charged to Subheads A and C in this Account, sums of £31,000 and £4,000, respectively, were charged to the Vote for Remuneration (No. 50).

M. J. HEALY,
Accounting Officer.

HOUSES OF THE OIREACHTAS,
28 Aibreán, 1975.

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 period 1 April, 1974, to 31 December, 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	122,200	110,523	11,677	—
B.—Travelling and Incidental Expenses	8,000	13,104	—	5,104
C.—Post Office Services	8,800	8,408	392	—
D.—Information and Public Relations Services ...	18,000	1,188	16,812	—
TOTAL	£ 157,000	133,223	28,881	5,104
Surplus to be surrendered			£23,777	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due partly to certain new posts which were provided for not being created and partly to unfilled vacancies.
- B.—The excess was due to unforeseen expenditure incurred on travel, subsistence, hotel accommodation, etc., in connection with the Sunningdale Agreement.
- D.—Saving was due to a delay in clearing the final accounts for payment under the Mark-press public relations contract which was terminated in May, 1973.

EXTRA REMUNERATION (exceeding £100)

Two Clerical Assistants and an Executive Officer received sums of £125, £157 and £151, respectively, for overtime. The total expenditure on overtime was £1,651.

NOTE

The Accounts of other Votes include expenditure of, approximately, £1,625 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,
30 Aibreán, 1975.

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 period 1 April, 1974, to 31 December, 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	560,000	535,075	24,925	—
B.—Travelling and Incidental Expenses	77,000	46,824	30,176	—
C.—Post Office Services	24,000	26,934	—	2,934
D.—Collection of Statistics	197,000	160,548	36,452	—
GROSS TOTAL ...£	858,000	769,381	91,553	2,934
			Surplus of Gross Estimate over Expenditure £88,619	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.— <i>Deduct—</i> Appropriations in Aid ...	40,000	65,555	£25,555	
NET TOTAL ...£	818,000	703,826	Total Surplus to be surrendered £114,174	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The saving was mainly due to a decision of the Department of the Public Service not to charge for computer services.

C.—The excess was due to increased use of telephone services and to increased charges.

D.—A reduction, for technical reasons, in the size of the agricultural enumeration sample led to a saving of £31,000 and a further saving of, approximately, £5,000 was due to the cancellation or postponement of some small-scale miscellaneous inquiries.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. European Economic Community receipts	37,000	65,020
2. Miscellaneous	3,000	535
	£40,000	£65,555

Vote 4

1. These receipts are almost entirely payments from E.E.C. funds. They are difficult to estimate accurately and many received were not expected until 1975.
2. The receipts are fees for statistical information supplied and are difficult to estimate accurately.

EXTRA REMUNERATION (exceeding £100)

An Assistant Principal, a Higher Executive Officer and a Staff Officer received sums of £169, £104 and £103, respectively, for higher duties. Twenty-two officers received sums ranging from £101 to £295 for overtime. The total amount paid in respect of overtime was £7,363.

THOMAS P. LINEHAN,
Accounting Officer.

CENTRAL STATISTICS OFFICE,
28 Aibreán, 1975.

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 period 1 April, 1974, to 31 December, 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	146,500	143,276	3,224	—
B.—Travelling and Incidental Expenses	5,770	5,293	477	—
C.—Post Office Services	430	297	133	—
GROSS TOTAL ...f	152,700	148,866	3,834	—
			Surplus of Gross Estimate over Expenditure £3,834	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,771	
D.—Appropriations in Aid ...	24,700	26,471	Total Surplus to be surrendered £5,605	
NET TOTAL ...f	128,000	122,395		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount charged to the subhead, £3,500, received from the Vote for Remuneration (No. 50), was spent on salaries.
- B.—Expenditure on travelling and subsistence was less than anticipated.
- C.—Saving due mainly to an account for postal services not being received before the end of the period.

APPROPRIATIONS IN AID

Some audit fees were received earlier than anticipated.

M. JACOB,
Accounting Officer.

24th March, 1975.

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

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	838,000	808,349	29,651	—
B.—Travelling and Incidental Expenses	60,000	78,910	—	18,910
C.—Post Office Services	106,000	127,576	—	21,576
D.—Management of Government Stocks	325,000	325,845	—	845
E.—Economic and Social Research Institute (Grant-in-Aid) ...	258,750	212,000	46,750	—
F.—National Savings Committee	26,000	27,395	—	1,395
G.—Grants for County Development Work	41,250	41,200	50	—
H.—Payment to Special Regional Development Fund (Grant-in-Aid)	240,000	240,000	—	—
I.—Science and Technology ...	235,000	212,160	22,840	—
J.—National Economic and Social Council	75,000	41,853	33,147	—
GROSS TOTAL	£ 2,205,000	2,115,288	132,438	42,726
			Surplus of Gross Estimate over Expenditure £89,712	
	Estimated	Realised	Surplus of Appropriations in Aid realised £26,205	
Deduct—				
K.—Appropriations in Aid ..	2,000	28,205		
			Total Surplus to be surrendered	
NET TOTAL	£ 2,203,000	2,087,083	£115,917	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Excess due to increased travelling in connection with the E.E.C. and other international organisations (£11,000), increased charges for advertisements, conferences, etc., (£15,000). The excess was partly offset by a saving of about £6,000 on the cost of training staff and about £1,000 on expenditure on office equipment.
- C.—Excess due to the expenses of management of savings certificates, savings stamps, investment bonds, etc., being greater than anticipated (£20,500). In addition telephone charges were greater than anticipated (£1,000).
- E.—The saving was due to several staff vacancies at senior level which were not filled in 1974 and several other staff members were seconded from the Institute to other bodies such as the E.E.C. and National Economic and Social Council.
- F.—Excess due to increased cost of salaries, etc., of staff on loan to the Committee.
- I.—The saving was due to difficulties in recruiting personnel for projects approved for funding in 1974.
- J.—The saving was due to the fact that some of the first full-year programme of work undertaken by the Council was not commenced until the latter part of the year. The bulk of the relevant expenditure will not fall due until 1975.

APPROPRIATIONS IN AID

								Estimated	Realised
								£	£
Miscellaneous	..	..	..	..	..	..	..	2,000	28,205

Excess is mainly due to the recoupment of certain travelling and subsistence expenses, etc., from the E.E.C. and other international bodies (£17,000), approximately, and the recoupment of the salaries of certain officers seconded from the Department (£9,000) not provided for in the original estimate.

EXTRA REMUNERATION (exceeding £100)

The Secretary of the Department received £562 as a director of the Central Bank. One Deputy Assistant Secretary received £550 as a director of Nítrigin Éireann Teoranta and another received £150 as a director of the National Stud. A Principal Officer received £244 as a director of the National Building Agency. A Cost Accountant received £200 gratuity for higher duties. An Administrative Officer and three Higher Executive Officers received sums ranging from £200 to £403 for higher duties. One Clerical Assistant received £130 for translation duties and one Clerical Assistant received £115 gratuity for extra duties. The following payments were made in respect of overtime :—sums ranging from £154 to £796 to three Higher Executive Officers ; sums ranging from £107 to £901 to seven Executive Officers ; sums ranging from £136 to £563 to three Staff Officers ; sums ranging from £145 to £534 to thirteen Clerical Officers ; sums ranging from £101 to £511 to twenty-seven Clerical Assistants ; sums ranging from £136 to £187 to three Punch Card Operators ; sums ranging from £107 to £750 to eight Messengers. The total expenditure on overtime for the period was £20,098.

NOTES

A sum of £2,633 was charged to Subhead A in respect of the salary of the Secretary of the Savings Committee. A sum of £3,456 was charged to Subhead A in respect of the salaries of staff assigned to the National Economic and Social Council.

Vote 6

In addition to the expenditure charged to Subhead A, a further sum of £60,000 was charged to the Vote for Remuneration (No. 50).

Total expenditure (including remuneration of staff borne on other Votes) in respect of Commissions, etc., on account of which payments were made in the period 1 April, 1974, to 31 December, 1974.

Commission or Committee	Year of Appointment	Total expenditure to 31 December, 1974
National Savings Committee	1955-56	£ 255,343
National Economic and Social Council ..	1973-74	46,018

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
28 Aibreán, 1975.

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.

SPECIAL REGIONAL DEVELOPMENT FUND

ACCOUNT of Receipts and Payments in the period 1 April, 1974, to 31 December, 1974

RECEIPTS			PAYMENTS		
		£			£
Balance at 1 April, 1974	..	348,718	Grants (<i>see</i> schedule)	.. ..	156,891
Vote 6—Subhead H (Grant-in-Aid)	.. .. .	240,000	Income Tax deducted from		
			Interest paid	.. .. .	2,912
Income Tax refunded	..	3,305	Balance at 31 December, 1974		478,562
Principal repaid	.. ..	36,653			
Interest paid	.. .. .	9,689			
		£638,365			£638,365

NOTES

1. Five companies in respect of which repayable advances of £62,180 were outstanding at 31 December, 1974, are in receivership or liquidation.
2. Four companies in respect of which repayable advances of £66,844 were outstanding at 31 December, 1974, have not completed security arrangements. These include three of the companies referred to in Note 1.
3. A sum of £13,000, the outstanding balance of a loan of £24,100, being irrecoverable on the liquidation of the company involved was written off.
4. Certain sums of interest outstanding were capitalised (*see* Schedule of Repayable Advances outstanding at 31 December, 1974).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th April, 1975.

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

							£
Cavan County Development Team (a)	..	..	..	..	..	..	262
Owen Foy, Bunnoe, Cootehill, Cavan	..	..	..	..	..	..	450
G. E. Milligan & Sons, Regaskin, Cavan	..	..	..	..	..	..	5,695
G. Whelan & Son, Cootehill, Cavan	..	..	..	..	..	..	15,554
Burren Pig Co-operative Society Ltd., Kilshanny, Clare	..	..	..	..	..	..	2,000

Vote 6

	£
University College, Galway (b)	12,565
Clare County Council(c)	12,980
Clare County Council (d)	9,700
Clare County Council (e)	13,095
Clare County Council (f)	609
Rural Housing Organisation, Shannon, Clare	2,000
Clare County Council (g)	9,500
Goulding Building (h)	8,000
Bord Fáilte Éireann (i)	1,445
Goulding Building (j)	1,930
Department of Transport and Power (k)	8,896
Timothy O'Sullivan, Bunakilla, Sneem, Kerry	165
Patrick O'Sullivan, Bonane, P.O., Kenmare, Kerry	165
Muckross House (Killarney) Ltd., Kerry	3,056
Mayo Handcraft Federation	69
Ballycastle Handcraft Society, Mayo	500
North Connaught Co-operative Society, Achonry, Sligo	1,712
G.W.I. Ltd., Collooney, Sligo (l)	10,594
Silver Hill Duckling Ltd., Emyvale, Monaghan	21,353
John Fitzgerald, Hare Island, Skibbereen, Cork	255
Goulding Building (m)	818
Donagh MacDonagh Associates, Sth. Frederick St., Dublin 2 (n)	579
Miscellaneous small grants	12,944
	<hr/> £156,891

- (a) Payment towards cost of Promotional Campaign in Great Britain.
 (b) Payment towards cost of University College, Galway, Research station at Carron.
 (c) Payment towards demountable pre-fabricated factory at Ennis.
 (d) Payment towards demountable pre-fabricated factory at Tuamgraney.
 (e) Payment towards demountable pre-fabricated factory at Kilrush.
 (f) Payment towards demountable pre-fabricated factory at Killaloe.
 (g) Payment towards demountable pre-fabricated factory at Ennis.
 (h) Payment towards demountable pre-fabricated factory at Bree, Malin Head.
 (i) Payment towards Connemara Golf Club.
 (j) Payment towards demountable pre-fabricated factory at Tuam.
 (k) Payment to Galway Harbour Commissioners towards cost of crane.
 (l) Payment towards demountable pre-fabricated factory at Monaghan.
 (m) Payment towards demountable pre-fabricated factory at Clonakilty.
 (n) Payment in respect of Brochures—Publicity Campaign for Smaller Towns.

REPAYABLE ADVANCES OUTSTANDING AT 31 DECEMBER, 1974

	£
Domesticity Manufacturing Co. (Ireland) Ltd., Ballinagh, Co. Cavan	23,180
Fort Daly Foods Ltd., Whitegate, Co. Cavan*	16,952
Connemara Ltd., Spiddal, Co. Galway*	23,674
Dooley's Industrial Engineering Services Ltd., Galway*	11,334
East Galway Co-operative Society Ltd., Gort, Co. Galway	5,000
Irish Marble, Merlin Park, Galway	10,000
Portunna Packers Co-operative Ltd., Co. Galway	8,500
Rooney and Reidy Ltd., Industrial Estate, Galway	10,000
Westsea Ltd., Galway	81,824
Cyril Cullen, Carrick-on-Shannon, Co. Leitrim	9,626
Ballybay Tanners Ltd., Co. Monaghan*	41,165
Irish Farmhouse Preserves Ltd., Newbliss, Co. Monaghan	9,000
Allum Ltd., Astor Buildings, Roscommon*	3,790
Athlone Furniture Co. Ltd., Co. Roscommon	36,844
Shantan Ltd., Co. Roscommon*	24,128

Vote 6

Slievebawn Co-operative Handcraft Market Ltd., Co. Rosecommon	..	..	7,423
G.W.I. Ltd., Collooney, Co. Sligo	..	..	36,099
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/>
			£372,139

*The amounts shown include outstanding interest as follows which was capitalised in the period under review :—

			£
Fort Daly Foods Ltd.	..	..	605
Connemarble Ltd.	..	..	3,674
Dooley's Industrial Engineering			
Services Ltd.	..	..	1,334
Ballybay Tanners Ltd.	..	..	11,165
Allum Ltd.	..	..	3,790
Shantan Ltd.	..	..	4,128

NOTE

A sum of £13,000, the outstanding balance of a loan of £24,100 to Messrs Filigrana Embroidery Factory of Ireland Ltd., Ennistymon, Co. Clare, being irrecoverable on the liquidation of the company, was written off.

Vote 7 OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 1974, compared with the sum granted, for the salaries and expenses of the Office of the Minister for the Public Service 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	617,000	604,867	12,133	—
B.—Travelling and Incidental Expenses Original £45,000 Supplementary 15,000	60,000	54,106	5,894	—
C.—Post Office Services	14,000	11,605	2,395	—
D.—Central Data Processing Services	185,000	184,789	211	—
E.—Institute of Public Administration (Grant-in-Aid) ..	135,000	135,000	—	—
F.—Beartas i leith na Gaeilge ..	28,000	27,365	635	—
G.—Civil Service Arbitration Board	4,000	2,690	1,310	—
H.—Review Body on Remuneration in the Upper Ranges in the Public Sector Original £7,500 Less Supplementary 5,000	2,500	1,750	750	—
GROSS TOTAL Original £1,035,500 Supplementary 10,000	£ 1,045,500	1,022,172	23,328	—
			Surplus of Gross Estimate over Expenditure £23,328	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised	
I.—Appropriations in Aid Original £98,500 Less Supplementary 11,000	87,500	80,550		
			£6,950	
NET TOTAL Original £937,000 Supplementary 21,000	£ 958,000	941,622	Net Surplus to be surrendered £16,378	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Saving due to expenditure on advertisements, newspapers, uniforms, conferences, etc., being less than anticipated.
- C.—Saving due to charges for telephones and telegrams being less than anticipated.
- G.—Expenditure depends on the number of claims referred to the Board and cannot be estimated with precision.
- H.—The references received did not call for expenditure on specialist assistance.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from the Department of Posts and Telegraphs ..		6,000	1,567
2. Receipts from computer services rendered by the Central Data Processing Services		70,000	70,622
3. Recoupment of certain travelling and subsistence expenses from the E.E.C.			
	<i>Original</i>	£20,000	
	<i>Less Supplementary</i>	9,400	
		10,600	583
4. Miscellaneous			
	<i>Original</i>	£2,500	
	<i>Less Supplementary</i>	1,600	
		900	7,778
	TOTAL		
	<i>Original</i>	£98,500	
	<i>Less Supplementary</i>	11,000	
		£87,500	£80,550

1. Receipts in respect of recoupment of salaries were less than expected.
3. Receipts which are difficult to assess were over-estimated.
4. Recoupment of the salaries of certain officers seconded from the Department was not provided for in the original estimate.

EXTRA REMUNERATION (exceeding £100)

Five Administrative Officers, one Higher Executive Officer and eight Executive Officers received sums ranging from £114 to £364 for higher duties. Eight Clerical Officers and one Executive Officer received sums ranging from £122 to £248 for roster duties. Twelve Clerical Officers received £191 each for computer programming duties. The following payments were made in respect of overtime :—sums ranging from £115 to £716 to ten Higher Executive Officers ; sums ranging from £128 to £652 to ten Executive Officers ; sums ranging from £201 to £455 to two Staff Officers ; sums ranging from £118 to £538 to eighteen Clerical Officers ; sums ranging from £123 to £372 to three Punch Card Operators ; sums ranging from £140 to £258 to five Clerical Assistants ; sums ranging from £109 to £754 to fourteen Messengers and £860 to a Paperkeeper. The total expenditure on overtime for the period was £20,249.

NOTES

In addition to the expenditure charged to subhead A, a further sum of £60,000 was charged to the Vote for Remuneration (No. 50).

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

Vote 7

Total expenditure in respect of Commissions, etc., on account of which payments were made in the period 1 April, 1974, to 31 December, 1974.

Commission or Committee	Year of Appointment	Total expenditure to 31 December, 1974
		£
Civil Service Arbitration Board	1950-51	37,486
Comhairle na Gaeilge	1965-66	65,467
An Coiste um Thaighde ar Dhearcadh an Phobail i leith na Gaeilge	1970-71	178,996
Review Body on Remuneration in the Upper Ranges in the Public Sector	1969-70	87,632

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
29 Aibreán, 1975.

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.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974

Number of Vote	Department	Amount
		£
4	Central Statistics Office	13,006
6	Office of the Minister for Finance	12,175
9	Public Works and Buildings	1,935
11	Civil Service Commission	3,549
21	Office of the Minister for Justice	16,616
27	Local Government	1,236
28	Office of the Minister for Education	18,012
35	Lands	5,340
38	Agriculture	2,669
40	Labour	454
41	Industry and Commerce	1,309
43	Posts and Telegraphs	772
44	Defence	8,254
48	Social Welfare	77,435
49	Health	3,931
		£ 166,693

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	9,232,000	8,615,887	616,113	—
B.—Travelling and Incidental Expenses	206,000	304,757	—	98,757
C.—Post Office Services	920,000	995,100	—	75,100
D.—Machinery and Equipment for Security Printing and Stamping	121,000	194,941	—	73,941
E.—Motor Vehicles	37,000	48,097	—	11,097
F.—Law Charges, Fees and Rewards	50,000	46,082	3,918	—
G.—Compensation and Losses	10	1,080	—	1,070
H.—Expenses in connection with International Organisations	18,000	34,372	—	16,372
I.—Office Machinery and other Office Supplies	849,990	865,365	—	15,375
GROSS TOTAL ...£	11,434,000	11,105,681	620,031	291,712
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £328,319	
Deduct—			Surplus of Appropriations in Aid realised £152,947	
J.—Appropriations in Aid ...	506,000	658,947	Total Surplus to be surrendered £481,266	
NET TOTAL ...£	10,928,000	10,446,734		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due mainly to delay in filling vacancies and to staff changes involving appointments at lower points in salary scales. The sum of £680,000 was received from the Vote for Remuneration (No. 50).
- B.—Excess was due mainly to increases in the extent and cost of travelling and subsistence and to increased expenditure on advertising and tuition fees. 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 £11 as compensation for personal property damaged or lost in the course of employment (EI09/41/41).

Vote 8

- C.—Excess was due to expenditure on postage and telephones being greater than was anticipated.
- D.—Excess was due mainly to expenditure on new machinery, repairs and renewals being greater than was anticipated.
- E.—Excess was due mainly to expenditure on new cars and motor cycles being greater than was anticipated.
- F.—Saving was due mainly to expenditure on seizure rewards, counsels' fees and travelling and subsistence expenses being less than was anticipated. The reductions were partly offset by increased expenditure on the legal enforcement of collection of arrears of taxes.
- G.—Compensation amounting to £1,080 was paid in three cases in respect of damage to vehicles or personal injury.
- H.—Excess was due mainly to expenditure on travelling and subsistence in connection with the E.E.C. being greater than was anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments relating to pay-related Social Insurance Scheme	240,000	240,000
2. Payments received for printing relating to Social Insurance	27,940	27,940
3. Payment received for printing relating to Post Office Services	68,540	75,310
4. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund)	19,000	19,000
5. Moneys received for special attendance of officers	54,750	69,101
6. Fines, forfeitures, law costs recovered	73,825	153,172
7. Proceeds of customs sales	16,500	23,674
8. Miscellaneous	5,445	50,750
	<u>£506,000</u>	<u>£658,947</u>

3. Increase in receipts is due to recoupment of cost of printing postage stamps commercially. The need for printing the stamps commercially was not foreseen when the estimate was prepared.
5. Increase in receipts is due to requests for attendance of officers being greater than anticipated.
6. Receipts vary with the number and importance of the cases involved.
7. Receipts vary with the quantity of seizures sold and the prices realised.
8. Miscellaneous items comprised the following :—

	£
Refund of travelling expenses of officers by the Commission of the E.E.C.	19,220
Recovery of salary of officers on loan	5,210
General lighthouse fund	3,510
Statistical returns	1,608
Bill of entry receipts	1,389
Payment received for printing of E.E.C. forms	1,350
Merchant shipping fees	793
Unclassified items	17,670
	<u>£50,750</u>

EXTRA REMUNERATION (exceeding £100)

Nineteen members of the Customs and Excise staff received allowances varying from £129 to £355 while engaged on special inquiry duty.

Nine hundred and fifty members of the Customs and Excise staff, seven hundred and seventy-one of the Taxes staff, four hundred and forty-eight of the General Service staff, seventy of the Stamping Branch and three members of the Revenue Solicitor's staff received amounts varying from £101 to £2,018 in respect of overtime, allowances and/or rewards for detection of smuggling or other revenue evasions, etc. The total amount paid in respect of overtime was £843,456.

A Chief Examiner in the Estate Duty Office received an allowance of £225 for performing higher duties. Three Higher Executive Officers received allowances of £102, £166 and £310, respectively, for performing higher duties. Two Administrative Officers received allowances of £165 each for performing higher duties. Ten Executive Officers received allowances varying from £125 to £349 for performing higher duties. Two Tax Assistants received gratuities of £125 each for performing extra duties.

NOTES

This Account includes expenditure of £6,352 in respect of remuneration of staff on loan, without repayment, to other Departments.

A payment of £3,000 was made to the Director of Stamping for use of his design ideas in connection with the manufacture of security printing machinery for the Revenue Commissioners. This payment was made on account pending final determination by independent evaluation of the fee payable (subhead D).

J. C. DUIGNAN,
Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCAIM,
2nd May, 1975.

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.

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING
THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974, WITHOUT REPAYMENT

Number of Vote	Department	Amount
6	Office of the Minister for Finance	£ 2,380
28	Office of the Minister for Education	2,625
38	Office of the Minister for Agriculture and Fisheries	560
42	Office of the Minister for Transport and Power	10,395
		£ 15,960

Vote 9

PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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 a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of Public Works: Salaries, Wages and Allowances <i>Original</i> £1,766,000 <i>Less Supplementary</i> 71,000	1,695,000	1,692,750	2,250	—
B.—Office of Public Works: Travelling and Incidental Expenses <i>Original</i> £160,000 <i>Supplementary</i> 15,000	175,000	184,950	—	9,950
C.—Post Office Services <i>Original</i> £37,000 <i>Less Supplementary</i> 5,000	32,000	35,459	—	3,459
D.—Purchase of Sites and Buildings <i>Original</i> £247,000 <i>Less Supplementary</i> 97,000	150,000	62,539	87,461	—
E.—New Works, Alterations and Additions <i>Original</i> £7,993,000 <i>Supplementary</i> 2,561,000	10,554,000	10,635,416	—	81,416
F.1.—Maintenance and Supplies <i>Original</i> £2,039,000 <i>Supplementary</i> 133,000	2,172,000	2,151,996	20,004	—
F.2.—Furniture, Fittings and Utensils <i>Original</i> £273,000 <i>Supplementary</i> 166,000	439,000	419,060	19,940	—
F.3.—Rents, Rates, etc. <i>Original</i> £1,370,000 <i>Supplementary</i> 350,000	1,720,000	1,701,316	18,684	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Fuel, Light, Water, Cleaning Materials, etc. <i>Original</i> £530,000 <i>Supplementary</i> 270,000	800,000	797,980	2,020	—
F.5.—Compensation, etc., arising from Damage to the Property of External Governments <i>Original</i> £60,000 <i>Supplementary</i> 30,000	90,000	88,386	1,614	—
F.6.—Repair of Courthouses	1,000	—	1,000	—
G.1.—Arterial Drainage—Surveys <i>Original</i> £52,000 <i>Less Supplementary</i> 9,000	43,000	48,583	—	5,583
G.2.—Arterial Drainage—Con- struction Works	1,035,000	1,050,785	—	15,785
G.3.—Arterial Drainage—Main- tenance <i>Original</i> £565,000 <i>Less Supplementary</i> 3,000	562,000	596,257	—	34,257
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores <i>Original</i> £413,000 <i>Supplementary</i> 9,000	422,000	421,957	43	—
I.—Coast Protection <i>Original</i> £64,000 <i>Less Supplementary</i> 30,000	34,000	30,907	3,093	—
J.1.—National Monuments <i>Original</i> £371,000 <i>Less Supplementary</i> 14,000	357,000	342,985	14,015	—
J.2.—Conservation and Restora- tion of Holycross Abbey (Grant-in-Aid) <i>Original</i> £45,000 <i>Supplementary</i> 15,000	60,000	60,000	—	—
GROSS TOTAL <i>Original</i> £17,021,000 <i>Supplementary</i> 3,320,000	£20,341,000	20,321,326	170,124	150,450
			Surplus of Gross Estimate over Expenditure £19,674	

Vote 9

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
K.—Appropriations in Aid				
Original £2,040,000				
Supplementary 260,000				
	2,300,000	2,358,490	£58,490	
NET TOTAL				
Original £14,981,000			Total Surplus to be	
Supplementary 3,060,000			surrendered	
	£18,041,000	17,962,836	£78,164	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—£75,000 was received from the Vote for Remuneration (No. 50).

B.—Travelling expenses generally were greater than expected.

C.—Telephone accounts maturing within the accounting period were greater than expected.

D.—Some purchases provided for were not completed within the accounting period. The payments were as follows :—

SERVICE		AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF FINANCE			
Cork	: Irish Life House (part)—assignment of leasehold interest (balance)	375	S.102/12/45
Dublin	: 64/65 and 83 Merrion Square—lessor's interest and costs	3,584	Do.
	: 13/14 Earlsfort Terrace—lessor's interest and costs	508	Do.
Commissioners of Public Works—			
Leitrim	: Parks Castle—additional plot (balance)	375	S.102/19/72
Limerick	: Desmond Castle, Newcastlewest—adjacent plot (deposit)	1,668	S.102/14/72
Offaly	: House at Clonmacnoise—purchase price	5,800	S.102/12/45
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Cork	: “Sunmount”, Bishopstown—purchase price	23,350	S.14/3/74
	: Crookstown—site for septic tank (purchase price and costs)	323	S.14/12/28
	: Fermoy—lessor's interest and costs ..	5,141	S.102/12/45
Donegal	: Lifford—house adjoining existing Garda Station (deposit)	2,150	S.14/1/74
Kildare	: Kill—lessor's interest	2,650	S.102/12/45
Kilkenny	: Kilkenny City—site for septic tank (purchase price and costs)	326	Do.
	: Kilmacow—site (deposit)	110	Do.
	: Kilmoganny—site	1,000	Do.

Vote 9

						DEPARTMENT OF FINANCE	
SERVICE						AUTHORITY	
						AMOUNT	
						£	
Leitrim	:	Manorhamilton—site	..	..	..	1,750	S.102/12/45
Limerick	:	Kilmallock—site	..	..	..	2,000	Do.
Louth	:	Omeath—site (deposit)	..	..	..	450	Do.
Mayo	:	Lahardane—additional plot (balance)	..	..	..	1,012	Do.
Wexford	:	Carrick-on-Bannow—site (balance)	..	..	..	165	Do.
	:	Taghmon—site (deposit)	..	..	..	185	Do.

DEPARTMENT OF LOCAL GOVERNMENT

Cork	:	Regional Office and Driving Test Centre—assignment of leasehold interest (balance and costs)	1,200	S.2/6/63
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DEPARTMENT OF AGRICULTURE AND FISHERIES

Carlow	:	Carlow District Veterinary Office—site	1,100	S.102/12/45
Donegal	:	Raphoe District Veterinary Office—site (balance)	..	..	2,325	Do.
Roscommon	:	Henry Street, Roscommon—site (balance)	..	..	600	Do.

DEPARTMENT OF LABOUR

Donegal	:	Letterkenny Employment Exchange—site (balance)	..	..	1,750	S.2/1/55
Waterford	:	Dungarvan, 32 Grattan Square—assignment of leasehold interest	..	..	2,500	S.102/12/45

SUNDRY MINOR TRANSACTIONS, BALANCES, ETC. 142 Do.

E.—Expenditure under this subhead is affected by factors outside the control of the Office of Public Works. Progress on some projects was greater than expected. £10,000 was received from the Vote for Remuneration (No. 50). A statement of expenditure, Department by Department, is at page 29.

F.1.—This subhead consists of a large number of provisions for requirements which are difficult to predict. £235,000 was received from the Vote for Remuneration (No. 50). A statement of expenditure, Department by Department, is at page 30.

F.2.—Some commitments did not mature as soon as expected. £15,000 was received from the Vote for Remuneration (No. 50). A statement of expenditure, Department by Department, is at page 30. The value of stocks held at the Central Furniture Stores on 31 December, 1974, was £173,000, approximately.

F.3.—A liability provided for did not materialise until after the end of the accounting period. A statement of expenditure, Department by Department, is at page 30.

F.4.—A statement of expenditure, Department by Department, is at page 30.

F.6.—The commitment provided for matured in the preceding financial year.

G.1.—A commitment matured earlier than expected. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £3,360, approximately.

Vote 9

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	277,130
	Maigue	83,335

Credits in respect of transfers of materials, etc., from the Corrib-Headford, Carriga-horig, Moy, Groody, Skeoge and Burnfoot, Owenavorragh and Killimor-Cappagh drainage schemes amounted to £5,458, £180, £142, £72, £60, £5 and £1, respectively, and credits in respect of transfers, etc., from the Shannon Estuary Embankments scheme amounted to £1,172. £30,000 was received from the Vote for Remuneration (No. 50).

G.3.—The volume of maintenance work was somewhat greater than expected. £22,000 was received from the Vote for Remuneration (No. 50).

H.—£32,000 was received from the Vote for Remuneration (No. 50). The value of stores held at 31 December, 1974, was £260,000, approximately.

I.—£2,000 was received from the Vote for Remuneration (No. 50).

J.1.—Certain conservation works provided for did not commence until after the end of the accounting period. £63,000 was received from the Vote for Remuneration (No. 50).

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)				115,000	134,417
2. Charges at harbours, parks, etc.					
	<i>Original</i>	£120,000			
	<i>Supplementary</i>	106,000		226,000	230,615
3. Sales of property				95,000	16,615
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms					
	<i>Original</i>	£710,000			
	<i>Less Supplementary</i>	72,000		638,000	638,016
5. Recoveries from other Departments, etc., for services carried out on repayment terms					
	<i>Original</i>	£200,000			
	<i>Supplementary</i>	115,000		315,000	313,180
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>	£640,000			
	<i>Supplementary</i>	60,000		700,000	747,437
7. Fees, etc., in connection with the operation of the Local Loans Fund					
	<i>Original</i>	£115,000			
	<i>Supplementary</i>	25,000		140,000	190,584

Vote 9

		Estimated	Realised
		£	£
8. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.			
	<i>Original</i>	£45,000	
	<i>Supplementary</i>	26,000	
		71,000	87,626
	TOTAL		
	<i>Original</i>	£2,040,000	
	<i>Supplementary</i>	260,000	
		£2,300,000	£2,358,490

- Receipts within the accounting period were greater than expected.
- Some transactions provided for were not completed within the accounting period.
- Department of Local Government, £31,484 ; Department of Social Welfare, £153,027; National University, £25,702; Córas Iompair Éireann, £1,673; in respect of Holy-cross Abbey works, £15,000; in respect of services rendered by the Central Engineering Workshop and Stores, £47,077, and by Central Furniture Stores, £5,556; agency fees, £28,423; sundry, £5,238.
- Some receipts came to account sooner than expected.
- The amount realised reflected an upward trend in the capital sums of new loans.
- The receipts were derived as follows:—

Sales of produce and surplus stores, £30,669; hire of plant, £17,013; National Schools, adjustments of local contributions, etc., £6,712; work done for other parties, £14,394; licences, football pavilions, etc., Phoenix Park, £309; storage, etc., of boats at Dún Laoghaire and Howth harbours, £310; in respect of services of heating and lighting, etc., £4,317; refunds of salaries of officers on loan, £10,078; sundry, £3,824.

EXTRA REMUNERATION (exceeding £100)

As fees for professional services, ten Senior Architects and three Architects received an aggregate of £10,223 in sums of which the individual totals ranged from £125 to £2,258; two Engineers, Grade II received sums totalling £630 and £361, respectively, and two Engineers, Grade III received sums totalling £548 and £452, respectively.

Payments for overtime totalled £9,237 which included £113 paid to a Higher Executive Officer, sums ranging from £102 to £179 paid to five Staff Officers, sums ranging from £133 to £228 paid to five Clerical Officers, sums ranging from £102 to £267 paid to twenty-five Clerical Assistants, £190 paid to the Clerk-in-Charge (Mechanical Engineering Services), sums of £228 and £265 paid to two Messengers and £266 paid to a male Cleaner.

Sums of £600, £500 and £242, respectively, were paid to the Superintendent and Deputy Superintendent, Furniture Branch, and a Clerk of Works for extra attendances; a sum of £320 was paid to an Overseer on loan from the Department of Posts and Telegraphs in respect of the performance of higher duties in this Office.

NOTES

- This account includes expenditure of approximately £10,015 in respect of staff lent, without repayment, to another Department. The account of Vote 38 includes a sum of £1,570, in respect of remuneration of an officer lent, without repayment, to this Office (S.59/4/65).

Vote 9

2. Services rendered to other Departments, without repayment, amounted to £184, approximately.
3. A firm of contractors was paid £776 *ex-gratia* in respect of the difference between their actual tax liability on certain materials and the estimated figure included therefor in their tender. A total of £5,234 was paid *ex-gratia* to nine contractors in respect of unforeseen increases in the statutory contributions under the Social Welfare Acts (E.109/30/69 and S.9/2/64).
4. Two claims totalling £131 in respect of damage caused by motor vehicles in the Phoenix Park were written off as irrecoverable. Other damage amounting to £98 was caused in three instances by unidentified vehicles. A sum of £50 was accepted in settlement of a claim for £84 in respect of damage caused by a vehicle at another State property (S.102/8/74 and S.2/10/74).
5. Losses by accidental fire not covered by insurance were as follows:—

	£
Clifden Garda Station	34
Buncrana Garda Station	220 (estimated)
Enniscrone Garda Station	1,100 Do.
6. A total of £3,956 was paid *ex-gratia* on foot of thirty-one claims for damage, etc., caused by arterial drainage works (S.59/1/68 and S.102/7/49).
7. Losses of stores valued at £176 and rent arrears of £9 were written off (S.59/2/53 and S.55/3/55).
8. Payments totalling £363 were made in settlement of four claims arising out of road accidents in which State vehicles were involved. In another instance damage estimated at £100 was caused to a State vehicle (S.48/3/47).
9. A total of £303 was paid in settlement of claims for compensation by nine landowners in respect of flooding of lands adjoining the river Blackwater embankment, County Clare (S.50/2/46).
10. The account includes sums totalling, approximately, £250 in respect of the operation and maintenance of Richmond Harbour, County Longford, as an adjunct to the Shannon Navigation, in anticipation of the transfer to the State of title to the property. Receipts on foot of lock and dock charges amounted to some £40 (S.98/5/67).
11. A net expenditure of £3,090 was incurred in connection with research projects at a State park (S.43/6/32).
12. There were nine instances of malicious damage totalling £296, approximately.
13. Six prefabricated classroom units which originally had been provided and used for the purposes of a primary school were subsequently allocated for secondary school purposes; at the change of user the value of the units was £7,120.
14. The net expenditure during the period on Post Office Buildings charged to Telephone Capital Account amounted to £754,304, which included sums of £2,491 and £683 paid in discharge of liabilities for professional fees in connection with two projects which did not proceed, and £79 paid *ex-gratia* to four contractors in recoupment of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.9/2/64).

C. FARRELL,
Oifigeach Cuntasatochta.

OIFIG NA NÓIBREACHA POIBLÍ,
25 Aibreán, 1975.

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-Reachtáire Cuntas agus Ciste.

Vote 9

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974

SERVICE	Balance, 1 April, 1974	Receipts, 1 April, 1974, to 31 December, 1974	Payments, 1 April, 1974, to 31 December, 1974	Balance, 31 December, 1974
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund	(Cr.) 1,375	234	445	(Cr.) 1,164 (a)

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

C. FARRELL,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
25 Aibreán, 1975.

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

Departments, etc.	Vote	Expenditure
	£	£
President's Establishment	10,000	8,660
Houses of the Oireachtas	31,000	19,076
Department of the Taoiseach	7,000	5,000
Finance	1,193,000	1,071,015
Justice	368,000	334,841
Education	5,237,000	7,723,346
Lands	264,000	274,650
Agriculture and Fisheries	297,000	602,751
Transport and Power	1,000	1,223
Posts and Telegraphs	312,000	243,540
Foreign Affairs	119,000	194,523
Minor New Works not exceeding £5,000 each	100,000	128,786
Urgent and Unforeseen Works	14,000	—
Minor Balances of Expenditure (not provided for above) on works of prior years which might not be completed on 1 April, 1974	40,000	38,005
	£7,993,000	£10,645,416
Supplementary	2,561,000	
Less Receipt from Vote 50		10,000
TOTAL	£10,554,000	£10,635,416

Vote 9

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 Materials, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
President	£ 24,000	£ 66,069	£ 4,000	£ 9,731	—	—	£ 7,000	£ 8,884
Oireachtas	33,000	24,749	5,500	6,623	—	—	10,000	12,782
Taoiseach	4,000	25,545	2,000	4,073	15,000	18,356	6,000	13,651
Comptroller and Auditor General	4,000	84	500	31	4,000	3,150	500	—
Finance	773,000	1,062,567	38,500	49,267	530,000	514,575	83,000	177,505
Public Service	19,000	7,486	4,000	704	28,000	32,461	12,000	10,682
Justice	380,000	411,381	5,500	22,692	80,000	109,076	83,000	151,806
Local Government	41,000	21,319	5,500	4,443	60,000	72,617	9,000	9,528
Education	127,000	120,368	14,500	6,563	66,000	57,541	38,000	59,900
Lands	41,000	43,949	5,500	3,660	20,500	27,750	38,000	35,890
Gaeltacht	8,000	36	500	36	26,000	11,922	500	147
Agriculture and Fisheries	140,000	132,082	15,500	20,377	160,000	168,474	79,000	159,118
Labour	34,000	16,729	5,500	5,914	80,000	93,733	4,000	12,396
Industry and Commerce	31,000	18,678	5,500	5,036	29,000	39,834	10,000	12,072
Transport and Power	24,000	15,013	4,000	3,150	9,000	14,230	10,000	14,524
Posts and Tele- graphs	207,000	175,231	57,500	68,848	2,000	5,700	37,000	15,125
Defence	33,000	38,803	5,500	8,736	1,500	825	18,000	11,529
Foreign Affairs	63,000	91,201	52,000	54,239	108,000	284,747	31,000	39,986
Social Welfare	33,000	49,551	10,000	17,839	125,000	221,974	39,000	47,153
Health	16,000	18,434	5,500	5,910	26,000	24,351	15,000	5,302
Unallocated	4,000	47,721	26,000	136,188	—	—	—	—
	£ 2,039,000	2,386,996	273,000	434,060	1,370,000		530,000	
Supplementary	133,000	<i>Less</i> *235,000	166,000	<i>Less</i> *15,000	350,000		270,000	
TOTAL	£ 2,172,000	2,151,996	439,000	419,060	1,720,000	1,701,316	800,000	797,980

*Receipts from Vote 50.

STATE LABORATORY

Vote 10

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	102,000	99,016	2,984	—
B.—Travelling and Incidental Expenses	1,150	1,661	—	511
C.—Post Office Services	2,600	1,639	961	—
D.—Apparatus and Chemical Equipment	10,400	10,513	—	113
GROSS TOTAL .. £	116,150	112,829	3,945	624
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,321	
Deduct—			Surplus of Appropriations in Aid realised £220	
E.—Appropriations in Aid ..	1,150	1,370	Total Surplus to be surrendered £3,541	
NET TOTAL £	115,000	111,459		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Excess due mainly to an increase in travelling and subsistence in connection with the E.E.C.

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

APPROPRIATIONS IN AID

The receipts, which are in respect of analyses, examinations, tests, etc., and payments from the E.E.C. 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,
23 Aibreán, 1975.

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-Reachtáire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period, 1 April, 1974, to 31 December, 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 £265,000 Less Supplementary 23,000	242,000	238,190	3,810	—
A.2.—Examiners, etc.	50,000	48,752	1,248	—
B.—Travelling and Incidental Expenses	24,000	25,477	—	1,477
C.—Post Office Services	30,000	29,171	829	—
D.—Examinations Original £52,000 Supplementary 33,000	85,000	73,418	11,582	—
GROSS TOTAL Original £421,000 Supplementary 10,000	£ 431,000	415,008	17,469	1,477
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £15,992	
Deduct—			Surplus of Appropriations in Aid realised £2,916	
E.—Appropriations in Aid	246,000	248,916	Total Surplus to be surrendered £18,908	
NET TOTAL Original £175,000 Supplementary 10,000	£ 185,000	166,092		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on travelling and subsistence was more than anticipated.

D.—The saving was due to advertising accounts not being presented for payment within the period.

Vote 11

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs	150,000	150,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	96,000	98,900
3. Miscellaneous	—	16
	<u>£246,000</u>	<u>£248,916</u>

EXTRA REMUNERATION (exceeding £100)

One Higher Executive Officer and one Executive Officer received £152 and £271, respectively, for higher duties. The following payments were made in respect of overtime :—One Executive Officer received £179 ; two Staff Officers received £203 and £124 ; three Clerical Officers received sums ranging from £108 to £155 ; four Clerical Assistants received sums ranging from £113 to £130 ; five Messengers received sums ranging from £105 to £189 ; one Cleaner received £287. The total amount of expenditure on overtime during the year was £5,715.

NOTE

In addition to the expenditure charged to Subhead A.1, a further sum of £15,000 was charged to the Vote for Remuneration (No. 50).

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
29 Aibreán, 1975.

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 12

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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)	113,000	113,000	—	—

D. Ó SÚILLEABHÁIN,
Accounting Officer.

DEPARTMENT OF THE TAOISEACH,
3 Márta, 1975.

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 13

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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 the Public Service; 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 ..	£ 2,479,000	£ 2,561,792	£ —	£ 82,792
B.—Payments under the Civil Servants' Widows' and Children's Contributory Pensions Scheme	267,000	205,518	61,482	—
C.—Ex-gratia Pensions for Widows and Children of certain former Officers	451,000	445,875	5,125	—
D.—Additional Allowances and Gratuities in respect of Established Officers ..	1,299,000	1,134,694	164,306	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	34,000	34,787	—	787
F.—Pensions, Allowances and Gratuities in respect of Unestablished Officers and other persons	377,000	523,741	—	146,741
G.—Injury Grants and Medical Fees	15,000	13,112	1,888	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	73,000	68,123	4,877	—
GROSS TOTAL ..£	4,995,000	4,987,642	237,678	230,320
			Surplus of Gross Estimate over Expenditure £7,358	

Vote 13

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised £7,625	
I.—Appropriations in Aid ..	827,000	834,625		
NET TOTAL .. £	4,168,000	4,153,017	Total Surplus to be surrendered £14,983	

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.—Marriage gratuities were less than expected due to the removal of the marriage ban. The amounts paid in respect of lump sums on retirement were not as high as had been expected.
- F.—This scheme, which is comparatively new, has resulted in earlier retirements than heretofore.
- G.—Expenditure on workmen's compensation is influenced by the number of lump sum settlements reached and cannot be estimated accurately.
- H.—The number of deaths was greater than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead E)	26,000	—
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	500	1,406
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)) ..	324,120	324,120
4. Pension liability in respect of officers on loan, etc.	56,000	63,963
5. Contributions to Civil Servants' Widows' and Children's Pensions Scheme	420,000	445,135
6. Miscellaneous	380	1
	<u>£827,000</u>	<u>£834,625</u>

1. The repayment was received too late for lodgment in the period.
- 2, 4, 5 and 6. It is difficult to estimate receipts accurately.

EXTRA REMUNERATION (exceeding £100)

Eighty-seven pensioners received from public funds sums ranging from £101 to £4,037 as remuneration for services rendered.

NOTE

In addition to the expenditure charged to subheads A, B, C, D, F and H in this Account, sums of £107,010, £7,000, £12,000, £62,000, £23,000 and £3,000, respectively, were charged to the Vote for Increases in Pensions and Certain Improvements in Superannuation and Retired Allowances (Vote 51).

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
29 Aibreán, 1975.

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 14

SECRET SERVICE

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 1974, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service	14,000	6,707	7,293	—
Surplus to be surrendered . .			<u>£7,293</u>	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
3 Márta, 1975.

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-Reachtaire Cuntas agus Ciste.

AGRICULTURAL GRANTS

Vote 15

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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				
<i>Original</i> £18,400,000				
<i>Supplementary</i> 369,000				
	18,769,000	18,748,051	20,949	—
B.—Supplementary Allowance				
<i>Original</i> £4,000,000				
<i>Less Supplementary</i> 27,400				
	3,972,600	3,959,868	12,732	—
C.—Employment Allowance				
<i>Original</i> £600,000				
<i>Less Supplementary</i> 54,600				
	545,400	566,395	—	20,995
TOTAL				
<i>Original</i> £23,000,000				
<i>Supplementary</i> 287,000				
	£ 23,287,000	23,274,314	33,681	20,995

Surplus to be surrendered . . . £12,686

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
2 Aibreán, 1975.

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

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

Vote 16

LAW CHARGES

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	333,000	324,709	8,291	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £2,760				
<i>Supplementary</i> 4,000	6,760	6,324	436	—
C.—Post Office Services	8,280	6,248	2,032	—
D.—Fees to Counsel	140,760	151,047	—	10,287
E.—General Law Expenses				
<i>Original</i> £26,650				
<i>Supplementary</i> 37,000	63,650	58,522	5,128	—
F.—Defence of Public Servants	690	—	690	—
GROSS TOTAL				
<i>Original</i> £512,140				
<i>Supplementary</i> 41,000	£ 553,140	546,850	16,577	10,287
			Surplus of Gross Estimate over Expenditure £6,290	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid	4,140	6,741	£2,601	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £508,000				
<i>Supplementary</i> 41,000	£ 549,000	540,109	£8,891	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on travel was less than anticipated.

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

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

F.—The provision is necessarily conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc. . .	2,700	5,301
2. Receipts from the Department of Posts and Telegraphs . .	1,440	1,440
	<u>£4,140</u>	<u>£6,741</u>

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

EXTRA REMUNERATION (exceeding £100)

Two officers received £119 and £118, respectively, for overtime. The total expenditure on overtime was £574.

D. QUIGLEY,
Accounting Officer.

OFFICE OF THE ATTORNEY GENERAL,
30 Aibreán, 1975.

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 17

MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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) ...	240,000	240,000	—	—
B.—Additional Aid to the Theatre				
<i>Original</i> £174,000				
<i>Supplementary</i> 21,000				
<i>Less do.</i> 6,000				
	189,000	187,876	1,124	—
C.—Property Values (Arbitrations and Appeals) ...	5,500	5,444	56	—
D.—Centenarians' Bounty ...	1,500	850	650	—
E.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ...				
<i>Original</i> £27,000				
<i>Supplementary</i> 10,000				
	37,000	37,000	—	—
F.—The Racing Board—Grant-in-Aid for Capital Purposes ...	75,000	75,000	—	—
G.—State Entertainment ...	60,000	49,960	10,040	—
H.—Certain expenses of Dependents of the late President Childers and of Domestic Establishment at Áras an Uachtaráin ...				
<i>Original</i> Nil				
<i>Supplementary</i> £1,500				
	1,500	615	885	—
TOTAL				
<i>Original</i> £583,000				
<i>Supplementary</i> 26,500				
	£ 609,500	596,745		—
Surplus to be surrendered £			12,755	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The provision is necessarily conjectural.

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

H.—Expenditure in the period was less than expected.

NOTES

Fees (stamps) amounting to £2,234 in respect of this service were received during the year.

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

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd April, 1975.

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 18

STATIONERY OFFICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	237,000	233,240	3,760	—
B.—Travelling and Incidental Expenses	16,000	16,595	—	595
C.—Post Office Services	8,000	7,936	64	—
D.—Printing and Binding	900,000	886,420	13,580	—
E.—Paper and Publications	800,000	815,729	—	15,729
F.—Office Machinery and other Office Supplies				
<i>Original</i> £160,000				
<i>Supplementary</i> 74,010				
	234,010	231,029	2,981	—
GROSS TOTAL				
<i>Original</i> £2,121,000				
<i>Supplementary</i> 74,010				
	£ 2,195,010	2,190,949	20,385	16,324
			Surplus of Gross Estimate over Expenditure £4,061	
	Estimated	Realised		
Deduct—				
G.—Appropriations in Aid				
<i>Original</i> £234,000				
<i>Supplementary</i> 74,000				
	308,000	317,264		
			Surplus of Appropriations in Aid realised £9,264	
NET TOTAL				
<i>Original</i> £1,887,000				
<i>Supplementary</i> 10				
	£ 1,887,010	1,873,685		
			Total Surplus to be surrendered £13,325	

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	42,000	49,964
2. Supplies and services provided on repayment		
<i>Original</i> £190,000		
<i>Supplementary</i> 74,000		
	264,000	265,769

Vote 18

	Estimated	Realised
	£	£
3. Miscellaneous receipts	2,000	1,531
TOTAL		
Original	£234,000	
Supplementary	74,000	
	£308,000	£317,264

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

VALUE OF STOCK IN HAND ON 31 DECEMBER, 1974

	£
Paper	347,496
Miscellaneous stores	36,795
	£384,291

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-nine officers of different grades were paid sums varying from £101 to £1,633 in respect of overtime. The total expenditure on overtime was £24,322.

A Clerical Assistant received a sum of £200 for performing higher duties.

NOTES

In addition to the amounts expended under Subhead A, a further sum of £18,000 was charged to the Vote for Remuneration (No. 50).

An increase of £211 on a contract price was allowed *ex-gratia* to a contractor in respect of a charge inadvertently omitted from the contract price (S.9/4/58).

Free copies of official publications were issued as follows—

International Labour Office	£11	(S.46/2/35)
Library of the Council of Europe	£17	(S.46/13/50)
Food and Agriculture Organisation	£11	(S.71/14/46)
Library Committee of King's Inns	£18	(S.46/29/30)
University of Southampton	£8	(S.46/5/45)
British Library of Political and Economic Science	£13	(S.46/37/24)
Queen's University, Belfast	£36	(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)
Loyola University Library, Chicago	£152	(do.)

J. F. HARMAN,
Accounting Officer.

STATIONERY OFFICE,
30th April, 1975.

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-Reachtóire Cuntas agus Ciste.

Vote 19 VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	655,200	648,595	6,605	—
B.—Travelling and Incidental Expenses	119,000	113,650	5,350	—
C.—Post Office Services	7,500	6,790	710	—
D.—Stores	18,000	26,280	—	8,280
E.—Equipment	23,000	20,851	2,149	—
GROSS TOTAL ...£	822,700	816,166	14,814	8,280
			Surplus of Gross Estimate over Expenditure £6,534	
	Estimated	Realised	Surplus of Appropriations in Aid realised £6,116	
Deduct—				
F.—Appropriations in Aid ...	78,700	84,816	Total Surplus to be surrendered £12,650	
NET TOTAL ...£	744,000	731,350		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £34,000 was received from the Vote for Remuneration (No. 50).
- B.—Saving on travelling, which is difficult to forecast accurately in advance, was partly offset by the purchase of additional office equipment.
- C.—The cost of telephone services was less than anticipated.
- D.—Excess due to a substantial increase in the price of paper.
- E.—Some items of equipment and materials were not purchased and a number of accounts in respect of goods delivered were not submitted in time for payment before the end of the period. These savings were partly offset by an increase in the price of some other items of equipment purchased.

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	6,375
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9)	1,150	1,219
3. Miscellaneous	1,200	979

ORDNANCE SURVEY

4. Sales of maps	70,000	76,240
5. Miscellaneous	55	3
	<u>£78,700</u>	<u>£84,816</u>

3. It is difficult to forecast accurately receipts under this heading.

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

EXTRA REMUNERATION (exceeding £100)

Fifty officers received sums varying from £101 to £469 for overtime. The total amount paid in respect of overtime was £15,524.

J. M. McNICHOLL,
Accounting Officer.

VALUATION OFFICE,
29th April, 1975.

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-Reachtairí Cúntas agus Ciste.

Vote 19

APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974, WITHOUT REPAYMENT

Vote No.	Department	Face Value of Maps	Cost of Special Work	Total
		£	£	£
1	President's Establishment	15	—	15
3	Department of the Taoiseach ...	3	—	3
4	Central Statistics Office	413	—	413
6	Office of the Minister for Finance ..	3	39	42
8	Office of the Revenue Commissioners	10	456	466
9	Public Works and Buildings ...	1,018	—	1,018
21	Office of the Minister for Justice ...	3	—	3
22	Garda Síochána	2,478	323	2,801
25	Land Registry and Registry of Deeds	4,281	1,663	5,944
27	Local Government	250	214	464
28	Office of the Minister for Education	241	—	241
35	Lands	5,064	—	5,064
36	Forestry	1,911	—	1,911
37	Roinn na Gaeltachta	32	—	32
38	Agriculture	1,159	—	1,159
39	Fisheries	340	—	340
40	Labour	92	—	92
41	Industry and Commerce	676	107	783
42	Transport and Power	274	616	890
44	Defence	9,893	7,366	17,259
46	Foreign Affairs	73	434	507
48	Social Welfare	30	—	30
49	Health	1	—	1
	TOTAL£	28,260	11,218	39,478

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974, TO VARIOUS INSTITUTIONS

								£
Department of State, Washington, U.S.A.	..	..	..	..	..	..	..	72
United Nations	..	..	..	..	..	..	..	2
							TOTAL	£74

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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. ...	1,925,000	1,877,268	47,732	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	22,000	14,755	7,245	—
GROSS TOTAL ...£	1,947,000	1,892,023	54,977	—
			Surplus of Gross Estimate over Expenditure £54,977	
<i>Deduct—</i>	Estimated	Realised	Deficiency in Appropriations in Aid realised £27,405	
C.—Appropriations in Aid ...	256,000	228,595		
NET TOTAL ...£	1,691,000	1,663,428	Net Surplus to be surrendered £27,572	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Precise estimation is difficult because poundage rates and possible additional commitments are not known in advance.

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

Vote 20

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))		33,000	31,475
2. Receipt from Post Office Savings Bank for premises occupied in connection therewith		2,000	1,814
3. Payments by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10))		400	467
4. Receipt in respect of premises occupied by the Department of Posts and Telegraphs		220,600	182,500
5. Receipt from Road Fund in respect of premises occupied in connection therewith (No. 24 of 1961 (sec. 8)) ...		—	12,339
TOTAL		£256,000	£228,595

4. The amount refunded by the Department of Posts and Telegraphs was less than anticipated.

5. This is a new item.

J. M. McNICHOLL,
Accounting Officer.

VALUATION OFFICE,
29th April, 1975.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	£ 541,000	£ 551,965	£ —	£ 10,965
B.—Travelling and Incidental Expenses Original £50,740 Less Supplementary 11,000	39,740	34,944	4,796	—
C.—Post Office Services	48,000	55,077	—	7,077
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland ...	7,000	5,863	1,137	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid)	25	—	25	—
E.—Commissions and Special Inquiries	1,500	1,837	—	337
F.—Legal Aid Original £50,000 Less Supplementary 8,000	42,000	41,833	167	—
G.—Compensation for Unsaleable Chemical Substances .. .	3,750	7,304	—	3,554
H.—Grant to Free Legal Advice Centres	3,750	—	3,750	—
I.—Compensation for Personal Injuries Criminally Inflicted Original £10 Supplementary 150,000	150,010	135,817	14,193	—
GROSS TOTAL Original £705,775 Supplementary 131,000	£ 836,775	834,640	24,068	21,933
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,135	
J.—Appropriations in Aid ..	775	2,228	Surplus of Appropriations in Aid realised £1,453	
NET TOTAL Original £705,000 Supplementary 131,000	£ 836,000	832,412	Total Surplus to be surrendered £3,588	

Vote 21

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	1,650	1,775

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £31,000 was received from the Vote for Remuneration (No. 50).
- B.—Computer rental was less than anticipated.
- C.—Expenditure on telephones was greater than anticipated.
- D.1.—Payments to the Incorporated Council of Law Reporting for Ireland were less than anticipated.
- E.—It is difficult to estimate expenditure under this subhead.
- G.—Claims for compensation were greater than anticipated.
- H.—The grant to the Free Legal Advice Centres was not required during the period covered by the account.
- I.—It is difficult to estimate expenditure under this subhead.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Miscellaneous	775	2,228

The surplus was due to certain travelling expenses being reimbursed by the E.E.C.

EXTRA REMUNERATION (exceeding £100)

Forty-seven officers received amounts ranging from £101 to £625 for overtime. The total amount paid in respect of overtime was £17,229.

NOTES

Fees (stamps) were received as follows :—

	£
Film Censorship	9,579
Searches, copies, etc., in Public Record Office	722

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the period 1 April, 1974, to 31 December, 1974.

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31 December, 1974
Committee on Court Practice and Procedure	1961-62	£ 2,999
Landlord and Tenant Commission ..	1965-66	3,896
Interdepartmental Committee on Mentally ill and Maladjusted persons	1971-72	1,792
Law Enforcement Commission	1973-74	616
Committee on Civil Legal Aid and Advice ..	1974	374

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1975.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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> £16,403,000 <i>Supplementary</i> 5,907,000	22,310,000	21,334,881	975,119	—
B.—Travelling and Incidental Expenses <i>Original</i> £737,000 <i>Supplementary</i> 460,000	1,197,000	1,147,296	49,704	—
C.—Post Office Services <i>Original</i> £263,000 <i>Supplementary</i> 70,000	333,000	313,906	19,094	—
D.—Clothing and Accessories ..	372,000	389,576	—	17,576
E.—Station Services	202,000	196,027	5,973	—
F.—Garda Síochána Medical Aid Society (Grant-in-Aid) ..	5,350	5,350	—	—
G.—Transport	700,000	860,800	—	160,800
H.—Equipment <i>Original</i> £363,000 <i>Less Supplementary</i> 100,000	263,000	245,059	17,941	—
I.—Superannuation and other Non-effective Payments <i>Original</i> £4,825,000 <i>Less Supplementary</i> 100,000	4,725,000	4,848,555	—	123,555
J.—Witnesses' Expenses ..	50,000	49,050	950	—
GROSS TOTAL <i>Original</i> £23,920,350 <i>Supplementary</i> 6,237,000	£ 30,157,350	29,390,500	1,068,781	301,931
			Surplus of Gross Estimate over Expenditure £766,850	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
K.—Appropriations in Aid ..	1,100,350	1,071,366	£28,984	
NET TOTAL			Net Surplus to be surrendered	
Original £22,820,000				
Supplementary 6,237,000				
	£29,057,000	28,319,134	£737,866	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £690,000 was received from the Vote for Remuneration (Vote 50).
 C.—Expenditure on telephones was less than anticipated.
 G.—Expenditure on the maintenance and running expenses of Garda vehicles was greater than anticipated.
 H.—Expenditure on radio equipment was less than anticipated.
 I.—£135,000 was received from the Vote for Increases in Pensions and Certain Improvements in Superannuation and Retired Allowances (No. 51).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payment from Road Fund under Roads Act, 1920 and Road Traffic Acts, 1961 and 1968	710,000	648,517
2. Contributions to the Garda Síochána Widows' and Children's Pensions Scheme	260,000	233,995
3. Miscellaneous receipts	130,350	188,854
	£1,100,350	£1,071,366

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. The deficiency is due to the cost of traffic wardens being less than anticipated.
 2. Contributions to the Garda Síochána Widows' and Children's Pensions Scheme were less than anticipated.

3. Surplus due mainly to repayment of advances under Subhead B and sale of old stores, uniforms, etc., being greater than anticipated.

Miscellaneous items comprised the following :—

	£
Repayment of advances under Subhead B	45,311
Payments for services rendered by the Garda Síochána	29,530
Recovery in respect of loss of property or damage to stores, etc. ..	2,476
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property	63,428
Fees for accident and malicious damage reports	24,322

Vote 22

Centage charge to Insurance Companies for collection of insurance premiums	£
	7,448
Minor unclassified items	16,339
	<u>£188,854</u>

STATEMENT OF LOSSES (Stores, etc.)

In one hundred and nine accidents involving Garda Síochána vehicles damage amounting to £15,283 was attributable to Garda personnel. In the case of four accidents sums totalling £175 were received in settlement (S.13/18/56).

In one hundred and nineteen accidents involving Garda Síochána vehicles damage amounting to £11,419 was not attributable to Garda personnel. In the case of nine of these accidents sums totalling £1,083 were received in settlement (S.16/1/67 and S.13/18/56).

In three cases malicious damage amounting to £35 was caused to Garda Síochána vehicles (S.200/9/45).

EXTRA REMUNERATION (exceeding £100)

Seven thousand five hundred and eighty-eight members of the Garda Síochána and thirty-three civilian employees received amounts varying from £101 to £3,221 for overtime. The total amount paid in respect of overtime was £5,681,703.

NOTES

Expenditure under subhead G includes £275 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£832 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 1974.

A total of £58 was expended in the purchase of a plaque as a presentation by the Garda band to the City of Zurich Police band on the occasion of their visit to this country.

An *ex-gratia* payment amounting to £28 was made to a civilian in compensation for damage sustained to personal property in assisting a member of the Garda Síochána in the course of his duty (S.13/11/68).

GARDA SÍOCHÁNA REWARD FUND (1 April, 1974, to 31 December, 1974)

The following statement shows the total receipts proper to the Fund for the period 1 April, 1974, to 31 December, 1974, the amount of payments in that period and the balance of the Fund at 31 December, 1974.

	£		£
Balance from previous year ..	1,615	Payments during the period ended 31 December, 1974	8,957
Total amount credited in the period 1 April, 1974, to 31 December, 1974	1,809		
Deficit on 31 December, 1974	5,533		
	<u>£8,957</u>		<u>£8,957</u>

Vote 22

On 31 December, 1974, a sum of £2,610, which was payable to the Fund, was held in a suspense account.

The receipts into the Fund for the period 1 April, 1974 to 31 December, 1974, amounted to £1,809 as shown hereunder:—

					£
Revenue rewards	..	..	..	1,800	
Cancelled orders	..	..	..	9	
				<u>1,809</u>	

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974

					£
Balance on 1 April, 1974	..	..	9,920		
Transferred to Appropriations in Aid			9,920		
			<u>9,920</u>		
Balance on 31 December, 1974	..	Nil			

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1975.

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.

Vote 23

PRISONS

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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				
<i>Original</i> £1,394,000				
<i>Supplementary</i> 180,000				
	1,574,000	1,584,073	—	10,073
B.—Buildings and Equipment				
<i>Original</i> £1,313,000				
<i>Supplementary</i> 121,000				
	1,434,000	1,353,792	80,208	—
C.—Prison Services, etc.				
<i>Original</i> £277,000				
<i>Supplementary</i> 23,000				
	300,000	333,113	—	33,113
D.—Travelling and Incidental Expenses				
<i>Original</i> £91,000				
<i>Supplementary</i> 68,000				
	159,000	131,069	27,931	—
E.—Post Office Services				
<i>Original</i> £27,000				
<i>Supplementary</i> 4,000				
	31,000	30,524	476	—
F.—Manufacturing Department and Farm				
<i>Original</i> £60,000				
<i>Less Supplementary</i> 37,000				
	23,000	22,864	136	—
G.—Welfare Services				
<i>Original</i> £72,000				
<i>Less Supplementary</i> 39,000				
	33,000	29,127	3,873	—
GROSS TOTAL				
<i>Original</i> £3,234,000				
<i>Supplementary</i> 320,000				
£	3,554,000	3,484,562	112,624	43,186
			Surplus of Gross Estimate over Expenditure £69,438	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid				
<i>Original</i> £65,000				
<i>Less Supplementary</i> 25,000				
	40,000	47,028		£7,028
NET TOTAL				
<i>Original</i> £3,169,000				
<i>Supplementary</i> 345,000				
£	3,514,000	3,437,534		£76,466
			Total Surplus to be surrendered	

Estimated daily average number of prisoners 1,350
 Actual daily average number of prisoners 961

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—£20,000 was received from the Vote for Remuneration (No. 50).
- B.—Savings due to delay in the completion of certain works.
- C.—Expenditure on clothing, bedding, furniture and fuel, light and cleaning was greater than anticipated.
- D.—Saving due to the cost of escort and conveyance and travelling, etc., expenses being less than anticipated.
- G.—Expenditure on the assistance towards the travelling and subsistence expenses of prisoners' families was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons)		
<i>Original</i> £63,500		
<i>Less Supplementary</i> 25,000		
	38,500	42,491
2. Miscellaneous	1,500	4,537
TOTAL		
<i>Original</i> £65,000		
<i>Less Supplementary</i> 25,000		
	£40,000	£47,028

1. Surplus due to sales by manufacturing departments of prisons being greater than anticipated.
2. Sales of miscellaneous items were greater than anticipated.

EXTRA REMUNERATION (exceeding £100)

Five hundred and six officers received amounts varying from £101 to £2,230 for overtime. The total amount paid in respect of overtime was £458,713.

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1975.

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 23

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974

Dr.	Agriculture	Other Industries	Total		Agriculture	Other Industries	Cr. Total
	£	£	£		£	£	£
Stock in hand, 1 April, 1974	3,808	32,546	36,354	Sales, 1974 (nine months)	9,153	28,671	37,824
Purchases, 1974 (nine months)	4,517	23,752	28,269	*Stock in hand, 31 December, 1974	2,945	32,380	35,325
Profit	3,773	4,753	8,526				
£	12,098	61,051	73,149	£	12,098	61,051	73,149

*Materials, £29,932; manufactured goods, £619; tools, etc., £4,774

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1 April, 1974	£ 11,099	Amount due in respect of sales as at 1 April, 1974	£ 14,360
Purchases during nine months to 31 December, 1974	28,269	Sales during nine months to 31 December, 1974	37,824
	<hr/> 39,368		<hr/> 52,184
†Amount due in respect of purchases as at 31 December, 1974	16,504	*Amount due in respect of sales as at 31 December, 1974	9,693
Expenditure from Subhead F as per Appropriation Account	<hr/> 22,864	Receipts under Subhead H (1) as per Appropriation Account	<hr/> 42,491
†Viz.:—Public Departments, £13,999; other persons, £2,505		*Viz.: Public Departments, £9,356; other persons, £337	

A. WARD,
Accounting Officer.

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	1,091,000	1,089,879	1,121	—
B.—Travelling and Incidental Expenses				
<i>Original</i>	£72,000			
<i>Supplementary</i>	63,000			
	135,000	122,258	12,742	—
C.—Post Office Services				
<i>Original</i>	£32,000			
<i>Supplementary</i>	15,000			
	47,000	36,027	10,973	—
GROSS TOTAL				
<i>Original</i>	£1,195,000			
<i>Supplementary</i>	78,000			
	£ 1,273,000	1,248,164	24,836	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £24,836	
Deduct—			Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid	75,000	83,987	£8,987	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i>	£1,120,000			
<i>Supplementary</i>	78,000			
	£ 1,198,000	1,164,177	£33,823	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages	4,500	1,842

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £16,000 was received from the Vote for Remuneration (No. 50).

B.—Expenditure on travelling and subsistence was less than anticipated.

C.—Expenditure on telephones was less than anticipated.

Vote 24

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines	50,400	53,589
2. Fees	24,000	26,730
3. Miscellaneous	600	3,668
	<u>£75,000</u>	<u>£83,987</u>

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

3. Miscellaneous receipts were greater than anticipated and comprised the following:—

Interest on General Cash Accounts held by County Registrars	£ 2,681
Fees for Publicans' licences	981
	<u>£3,661</u>

EXTRA REMUNERATION (exceeding £100)

Ten officers received amounts ranging from £101 to £192 for overtime. The total amount paid in respect of overtime was £3,305.

NOTE

Fees (stamps) were received as follows:—

	£
District Court fees	221,820
Circuit Court fees	125,535
Judicature fees	230,109
Bankruptcy fees	2,787
Judgments Registry fees	5,518
Chief Justice fees	2,074

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1975.

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-Reachtlaire Cuntas agus Ciste.

LAND REGISTRY AND REGISTRY OF DEEDS Vote 25

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	579,000	565,905	13,095	—
B.—Travelling and Incidental Expenses	7,000	15,601	—	8,601
C.—Post Office Services	32,000	25,304	6,696	—
TOTAL .. £	618,000	606,810	19,791	8,601
Surplus to be surrendered ..			£11,190	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER		Estimated	Realised
		£	£
Land Registry fees		Nil	47,122

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £27,000 was received from the Vote for Remuneration (No. 50).
- B.—(i) Expenditure on map preservation was greater than anticipated.
- (ii) Expenditure on office equipment was greater than anticipated.
- C.—Expenditure on telephones was less than anticipated.

EXTRA REMUNERATION (exceeding £100)

Eighty-nine officers in the Land Registry received amounts ranging from £101 to £623 for overtime. Twenty-four officers in the Registry of Deeds received amounts ranging from £101 to £369 for overtime. The total amount paid for overtime was £37,076 (Land Registry, £31,559 ; Registry of Deeds, £5,517).

NOTE

Fees (stamps) were received as follows:—

	£
Land Registry fees	586,175
Registry of Deeds fees	128,008

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th April, 1975.

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

SEÁN MAC GEARAILT,
Ard-Reachtairé Cuntas agus Ciste.

Vote 26 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	19,000	15,827	3,173	—
B.—Travelling and Incidental Expenses	783	795	—	12
C.—Post Office Services	300	152	148	—
GROSS TOTAL .. £	20,083	16,774	3,321	12
			Surplus of Gross Estimate over Expenditure £3,309	
	Estimated	Realised	Surplus of Appropriations in Aid realised £12	
D.— <i>Deduct—</i> Appropriations in Aid ..	83	95	Total Surplus to be surrendered £3,321	
NET TOTAL .. £	20,000	16,679		

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.—Excess due to travelling and incidental expenses being more than anticipated, but excess reduced due to there being no payments in respect of law costs.
- C.—Saving due to postal charges being less than anticipated.

EXTRA REMUNERATION

Six officers were paid a total of £311 in respect of overtime.

J. S. MARTIN,
Accounting Officer.

5th May, 1975.

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-Reachtairí Cuntas agus Críste

LOCAL GOVERNMENT

Vote 27

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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 Original £1,632,000 Supplementary 81,000	1,713,000	1,725,519	—	12,519
B.—Travelling and Incidental Expenses Original £188,000 Supplementary 63,000	251,000	250,245	755	—
C.—Post Office Services	66,000	61,807	4,193	—
D.—Statutory Inquiries	2,500	1,789	711	—
E.1.—Housing Subsidy	17,564,000	17,432,356	131,644	—
E.2.—Private Housing Grants	6,000,000	5,351,321	648,679	—
F.—Water Supply and Sewerage	3,345,000	3,474,891	—	129,891
G.—Grants in respect of Amenity Works, Derelict Sites and Dangerous Places	300,000	299,915	85	—
H.—Recoupment of Expenditure in respect of Register of Electors Original £90,000 Supplementary 44,000	134,000	132,689	1,311	—
I.—An Foras Forbartha, Teo. (Grant-in-Aid) Original £296,000 Supplementary 41,300	337,300	337,300	—	—
J.—Urban and Rural Employment Schemes	500	—	500	—
K.—Local Improvements Scheme	750,000	750,000	—	—
L.—Technical Assistance Original £18,000 Supplementary 8,000	26,000	21,638	4,362	—

Vote 27

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—Miscellaneous Services ..	198,500	198,272	228	—
N.—Grant to the Road Fund				
<i>Original</i> £6,615,000				
<i>Less Supplementary</i> 687,290	5,927,710	5,615,000	312,710	—
O.—Interest Subsidy for Building Societies				
<i>Original</i> £400,000				
<i>Supplementary</i> 450,000	850,000	827,175	22,825	—
Q.—Recoupment of Expenditure on foot of certain Malicious Injuries				
<i>Original</i> Nil				
<i>Supplementary</i> £1,000,000	1,000,000	833,226	166,774	—
GROSS TOTAL				
<i>Original</i> £37,465,500				
<i>Supplementary</i> 1,000,000				
<i>Do.</i> 10	£ 38,465,510	37,313,143	1,294,777	142,410
			Surplus of Gross Estimate over Expenditure £1,152,367	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
P.—Appropriations in Aid ..	495,500	549,710	£54,210	
NET TOTAL				
<i>Original</i> £36,970,000				
<i>Supplementary</i> 1,000,000				
<i>Do.</i> 10	£ 37,970,010	36,763,433	Total Surplus to be surrendered	
			£1,206,577	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—An account which was anticipated did not mature for payment within the financial period.
- D.—Accurate estimation in advance is not possible.
- E.2.—Saving was due to a sharp and unexpected drop in the number of tenant purchase houses, qualified for grants, provided by local authorities in the nine months to 31st December, 1974, as compared with earlier financial periods. Fewer instalments of grants than anticipated were requested.
- F.—The number of claims received for contributions towards loan charges was greater than anticipated. The additional expenditure was offset to some extent by a drop in the number of water supply and sewerage grants maturing for payment and in the number of claims received from local authorities for recoupment of supplementary water supply grants paid to farmers.

J.—The provision was a token one to cover any outstanding payments on the winding up of the schemes. No payment in fact arose.

L.—Expected commitments on approved consultancy grants and on an approved study visit did not mature for payment in the financial period.

N.—Income available to the Road Fund from vehicle tax, licence fees, etc., exceeded the estimate and enabled the grant required from the subhead to be reduced.

Q.—The number of claims received for recoupment was less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	40,000	40,733
2. Costs payable by local authorities in relation to inquiries ..	4,000	5,549
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961) ..	375,000	413,000
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	35,000	37,211
5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966)	13,000	15,857
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	28,500	37,360
	<u>£495,500</u>	<u>£549,710</u>

2. Accurate estimation in advance is not possible.

3. The variation was due to increases in staff numbers, salaries and rates of travelling expenses.

4. Increases in salaries of the staff employed in the Combined Purchasing Section of the Department principally accounted for the variation.

5. The number of new house grant applications was greater than originally anticipated.

6. The increase was due to the receipt of recoupments in respect of expenses of officers travelling on E.E.C. business and a subvention from the European Social Fund which had not been budgeted for. These were offset by a reduction in receipts for salaries of officers on loan caused by resignations.

The principal receipts under this head were : salaries of officers on loan to outside bodies, £19,111 ; recoupments of travelling expenses by the E.E.C., £5,798 ; subvention from the European Social Fund, £8,579 ; refunds of private housing and water and sewerage grants, £2,583 ; gratuity paid by this Department in 1973-74 recouped by Department of Finance, £885.

Vote 27

EXTRA REMUNERATION (exceeding £100)

Two Assistant Secretaries received £150 and £337 as Chairman of An Foras Forbartha and Chairman of the National Building Agency, respectively. A Principal Officer received £244 as Director of the National Building Agency. A Higher Executive Officer and an Executive Officer were paid gratuities of £164 each for additional duties as Management by Objectives Advisers. Twelve Housing Inspectors and twelve Building Inspectors received incentive bonuses ranging from £116 to £937 for private housing and water and sewerage grant inspection work. Twelve Clerical Assistants, fourteen Messengers, five Executive Officers and five Higher Executive Officers received amounts ranging from £101 to £780 for overtime. The total expenditure on overtime was £13,672.

NOTE

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

G. A. MEAGHER,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
14 Márta, 1975.

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.

OFFICE OF THE MINISTER FOR EDUCATION **Vote 28**

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	2,011,000	1,857,715	153,285	—
A.2.—Travelling and Incidental Expenses	242,000	259,884	—	17,884
A.3.—Post Office Services ...	68,000	49,490	18,510	—
A.4.—Grants to Bord an Choláiste Náisiúnta Ealaíne is Deartha <i>Original</i> £169,000 <i>Supplementary</i> 20,000	189,000	211,345	—	22,345
A.5.—National Council for Educational Awards	98,700	95,600	3,100	—
B.1.—International Organisations	42,300	41,076	1,224	—
B.2.—European Schools Day ...	1,500	1,434	66	—
B.3.—International Apprentices Competition <i>Original</i> £11,000 <i>Less Supplementary</i> 4,000	7,000	5,025	1,975	—
B.4.—Contribution to the College of Europe, Bruges ...	9,500	9,437	63	—
B.5.—Educational Research ...	35,000	35,325	—	325
B.6.—Language Research ...	27,000	27,953	—	953
B.7.—Technical Assistance in Education	7,500	6,783	717	—
B.8.—Educational Tours for Teachers	6,500	5,850	650	—
B.9.—Council of Europe Conferences	2,000	—	2,000	—
B.10.—European University Institute, Florence <i>Original</i> Nil <i>Supplementary</i> £10	10	—	10	—

Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.1.—University Scholarships				
<i>Original</i> £50,000				
<i>Supplementary</i> 4,000				
	54,000	41,899	12,101	—
C.2.—Scientific Research Grants to Students				
<i>Original</i> £71,000				
<i>Less Supplementary</i> 4,000				
	67,000	66,977	23	—
C.3.—Student Exchange Scholarships	12,000	9,222	2,778	—
C.4.—Fellowships				
<i>Original</i> £56,000				
<i>Less Supplementary</i> 10,000				
	46,000	45,250	750	—
C.5.—Higher Education Grants				
<i>Original</i> £1,426,000				
<i>Less Supplementary</i> 85,000				
	1,341,000	1,309,803	31,197	—
D.1.—Publications in Irish ..	120,000	136,180	—	16,180
D.2.—Grants to Colleges providing Courses in Irish				
<i>Original</i> £130,000				
<i>Supplementary</i> 44,000				
	174,000	174,179	—	179
D.3.—Transport Services				
<i>Original</i> £4,237,000				
<i>Supplementary</i> 503,000				
	4,740,000	4,732,450	7,550	—
D.4.—Audio-Visual Teaching Aids	112,000	116,362	—	4,362
D.5.—Training Courses—Audio-Visual Aids	3,500	1,811	1,689	—
D.6.—Physical Education ..	36,000	31,631	4,369	—
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid)				
<i>Original</i> £37,000				
<i>Less Supplementary</i> 10,000				
<i>Do.</i> 5,000				
	22,000	22,000	—	—
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	1,500	1,500	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ..	1,000	755	245	—
E.4.—Development Schemes				
<i>Original</i> .. Nil				
<i>Supplementary</i> £10,000	10,000	247	9,753	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)				
<i>Original</i> .. £37,000				
<i>Less Supplementary</i> 10,000				
<i>Do.</i> .. 5,000	22,000	22,000	—	—
F.2.—Fittings, Materials, etc. ..	6,000	6,600	—	600
F.3.—Archaeological Excavations (Grant-in-Aid)	1,900	1,900	—	—
F.4.—Development Schemes				
<i>Original</i> .. Nil				
<i>Supplementary</i> £10,000	10,000	2,726	7,274	—
GRANTS-IN-AID				
G.1.—An Cumann Scoil dhrámaíochta	8,500	8,500	—	—
G.2.—Royal Irish Academy ..	53,500	53,200	300	—
G.3.—Royal Irish Academy of Music	49,600	49,600	—	—
G.4.—The National Film Institute of Ireland—Purchase of Educational Films ..	5,300	5,300	—	—
G.5.—College of Industrial Relations—General Expenses	6,000	6,000	—	—
G.6.—Dublin Institute of Adult Education—General Expenses	6,000	6,000	—	—
G.7.—Royal Zoological Society of Ireland	2,000	2,000	—	—
G.8.—Irish Committee of Historical Sciences	400	400	—	—

Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.9.—Overseas Club—General Expenses	3,000	3,000	—	—
G.10.—Irish Council of Overseas Students—General Expenses	2,300	2,300	—	—
G.11.—Muintir na Tíre	17,300	17,300	—	—
G.12.—Grant-in-Aid Fund for Youth and Sports Organisations				
<i>Original</i> £23,000				
<i>Less Supplementary</i> .. 10,000	13,000	13,000	—	—
G.13.—Chester Beatty Library				
<i>Original</i> £62,400				
<i>Supplementary</i> .. 44,600	107,000	89,179	17,821	—
G.14.—Irish Countrywomen's Association	4,500	4,500	—	—
G.15.—An Cumann le Béaloideas Éireann	600	600	—	—
G.16.—Music Association of Ireland	2,800	2,800	—	—
G.17.—Institiúid Teangeolaíochta Éireann	32,000	32,000	—	—
G.18.—Royal Society of Antiquaries of Ireland ..	400	400	—	—
GROSS TOTAL				
<i>Original</i> £9,348,500				
<i>Supplementary</i> .. 10				
<i>Do.</i> 492,600	£ 9,841,110	9,626,488	277,450	62,828
			Surplus of Gross Estimate over Expenditure	
			£214,622	
	Estimated	Realised		
Deduct—				
H.—Appropriations in Aid				
<i>Original</i> £21,500				
<i>Supplementary</i> .. 19,600	41,100	42,104		
			Surplus of Appropriations in Aid realised	
			£1,004	
NET TOTAL				
<i>Original</i> £9,327,000				
<i>Supplementary</i> .. 10				
<i>Do.</i> 473,000	£ 9,800,010	9,584,384	Total Surplus to be surrendered	
			£215,626	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The saving was mainly due to delays in appointing additional staff and in filling vacancies.
- A.2.—The excess was mainly due to increased costs.
- A.3.—Expenditure on postal services was less than estimated.
- A.4.—The excess, which was mainly due to pay increases awarded to whole-time teachers and attendants, was partly offset by a saving in the provision for scholarships.
- B.3.—The International Apprentices Competition which was to have taken place in Liston in August, 1974, was cancelled. This resulted in a saving in transport and equipment costs.
- B.7.—Expenditure in connection with the scheme was less than anticipated.
- B.8.—The cost of the tour was less than expected.
- C.1.—The number of scholarship holders was less than expected.
- C.3.—Some scholarships awarded were not availed of.
- D.1.—The number of works of general literature in respect of which payment was claimed was greater than anticipated.
- D.5.—Some courses were not held and attendance at others was less than expected.
- D.6.—The saving was mainly due to the fact that an Chomhairle Spórt agus Caitheamh Ainsire was disbanded and expenditure for which provision was made did not arise
- E.3.—Fees and expenses paid were less than expected.
- E.4.—Schemes did not progress as expected.
- F.2.—Some claims for payment were in respect of the financial year 1973-74.
- F.4.—Schemes did not progress as expected.
- G.13.—Work on the provision of additional accommodation did not progress as rapidly as expected.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Fees for genealogical researches, etc.	.. .. .		4,000	6,187
2. Sales of publications in Irish	.. .. .		11,000	3,542
3. Sales of photographic reproductions	.. .. .		3,500	2,489
4. Miscellaneous				
	<i>Original</i>	£3,000		
	<i>Supplementary</i>	19,600		
		<hr/>	22,600	29,886
			<hr/>	<hr/>
TOTAL				
	<i>Original</i>	£21,500		
	<i>Supplementary</i>	19,600		
		<hr/>	£41,100	£42,104
			<hr/>	<hr/>

Vote 28

1. There was a considerable increase in the demand for genealogical researches.
2. The number of books sold was less than anticipated.
- 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 £499, £179 and £132, respectively, for special duties.

Seven Higher Executive Officers, twenty-one Executive Officers, seven Staff Officers, thirty-three Clerical Officers, thirty-eight Clerk Typists, sixteen Messengers, one Paper Keeper, two Gatemen, one Night Watchman and seven Temporary Porters received sums varying from £101 to £971 in respect of overtime. Thirty Attendants in the Institutions of Science and Art received sums varying from £107 to £486 in respect of Christmas Day, Good Friday, Sunday and night duty. The total amount paid in respect of overtime was £40,655.

One Officer received a sum of £112 for work in connection with the publication of books in Irish.

NOTES

In addition to the amounts expended under Subheads A.1, A.4, A.5, further sums of £55,000, £2,000 and £3,000, respectively, were charged to the Vote for Remuneration (No. 50).

As a result of a change in the accounting arrangements for school transport, the Minister for Education is now providing capital for school buses.

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1975.

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, 1 APRIL, 1974, TO 31 DECEMBER, 1974

	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	Fund for Youth and Sports Organisations
5 Balances on 1 April, 1974 ..	£	£	£	£	£	£	£
Grants-in-Aid 1 April, 1974, to 31 December, 1974 ..	8,740	4,457	15,615	5,436	259	329	—
	22,000	1,900	22,000	1,500	—	—	13,000
Expenditure, 1 April, 1974, to 31 December, 1974 ..	30,740	6,357	37,615	6,936	259	329	13,000
	12,666	1,659	20,633	603	—	—	—
Balances on 31 December, 1974 £	18,074	4,698	16,982	6,333	259	329	13,000

D. Ó LAOGHAIRE,
*Accounting Officer.*AN ROINN OIDEACHAIS,
25 Aibreán, 1975.

Vote 28

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

CAPITAL ACCOUNT FOR THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974

	Securities £	Cash £		Securities £	Cash £
Balances on 1 April, 1974... ..	132,692	7,556	Cash invested in securities viz:		
Transferred from Income Account for investment		4,842	11% National Loan, 1993/98		1,316
Securities bought	2,170		12% Convertible Stock 1979		490
			Balances on 31 December, 1974	134,862	10,592
	<u>£134,862</u>	<u>£12,398</u>		<u>£134,862</u>	<u>£12,398</u>

LIST OF SECURITIES HELD ON 31 DECEMBER, 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
5½% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	350
6¾% National Loan, 1986/91	400
7% E.S.B. Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7½% E.S.B. Stock, 1988/93	6
7% Exchequer Stock, 1975	500
9½% National Loan, 1989/94	500
8½% Conversion Loan, 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	13,750
12% Convertible Stock, 1979	500
	<u>£134,862</u>

NON-VOTED FUNDS—*continued*

INCOME AND EXPENDITURE ACCOUNT FOR PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974

FUND	Balance on 1 April, 1974	Income 1 April, 1974, to 31 December, 1974	Total	Expendi- ture 1 April, 1974, to 31 December, 1974	Balance on 31 December, 1974
	£	£	£	£	£
Killury or Nelan Fund ...	39	48	87	—	87
The Henry P. Mulock Charity	—	13	13	—	13
Carlisle and Blake Fund ...	256	178	434	90	344
Reid Bequest—Scheme A	—	139	139	—	139
—Scheme B	356	209	565	—	565
—Scheme C	582	356	938	550	388
The Father O'Halloran Memorial Fund ...	—	15	15	—	15
The Michael Joseph McEnery Memorial Scholarship Fund ...	345	109	454	—	454
The Lismore Endowment (Earl of Cork's Scholar- ships) ...	—	58	58	—	58
The Charleville Endowment	1,298	92	1,390	1,316	74
The Burke Memorial Fund	6	22	28	—	28
Ciste Shéamais A. Mhic Shuibhne ...	15	7	22	—	22
Erasmus Smith Endowment	—	4,352	4,352	4,352	—
The Mary A. Hardiman Bequest ...	1,988	771	2,759	—	2,759
Murphy Bequest ...	1,013	2,058	3,071	1,059	2,012
TOTAL ...	£ 5,898	8,427	14,325	7,367	6,958

D. Ó LAOGHAIRE,
*Accounting Officer.*AN ROINN OIDEACHAIS,
25 Aibreán, 1975.

Vote 29

PRIMARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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> £1,259,000				
<i>Supplementary</i> 108,000				
	1,367,000	1,358,666	8,334	—
A.2.—Loans and Grants to Training College Students				
<i>Original</i> £119,000				
<i>Supplementary</i> 72,000				
	191,000	187,483	3,517	—
A.3.—Special Courses for Teachers				
<i>Original</i> £77,000				
<i>Less Supplementary</i> 6,000				
	71,000	80,038	—	9,038
B.—Examinations	1,000	2	998	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools				
<i>Original</i> £30,472,000				
<i>Supplementary</i> 100,000				
	30,572,000	30,069,374	502,626	—
C.2.—Model Schools—Miscellaneous Expenses	21,000	16,275	4,725	—
C.3.—Incidental Expenses ...	1,900	2,648	—	748
C.4.—Grants for School Requisites				
<i>Original</i> £457,600				
<i>Less Supplementary</i> 32,000				
	425,600	424,024	1,576	—
C.5.—Grants towards the cost of Heating, Cleaning and Painting of Schools				
<i>Original</i> £767,000				
<i>Supplementary</i> 18,000				
	785,000	804,668	—	19,668
C.6.—Aid towards the cost of School Books				
<i>Original</i> £152,200				
<i>Supplementary</i> 60,000				
	212,200	221,084	—	8,884
C.7.—Fees for Pupils in Secondary Tops	6,800	8,240	—	1,440
C.8.—Special Educational Project	56,000	54,585	1,415	—
D.—Superannuation, etc., of Teachers				
<i>Original</i> £5,164,000				
<i>Supplementary</i> 294,000				
	5,458,000	5,399,771	58,229	—
GROSS TOTAL				
<i>Original</i> £38,554,500				
<i>Supplementary</i> 614,000				
	£39,168,500	38,626,858	581,420	39,778
			Surplus of Gross Estimate over Expenditure	
			£541,642	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid	309,500	346,936	£37,436	
NET TOTAL Original £38,245,000 Supplementary 614,000	£38,859,000	38,279,922	Total Surplus to be surrendered £579,078	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.3.—The number of claims received was greater than anticipated.

B.—Saving due to the discontinuance of the needlework test for girl candidates for the Training College Entrance Examination and to other charges, for which provision was made, not falling due for payment before 31 December, 1974.

C.2.—Saving due mainly to maintenance staff vacancies and absences.

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

C.7.—The number of students in secondary tops in respect of whom fees were paid was greater than anticipated.

APPROPRIATIONS IN AID

						Estimated	Realised
TRAINING OF TEACHERS						£	£
1. (a)	Training college entrance examination fees	...	...	...	...	10	2,910
(b)	Recovery of loans to training college students	...	...	...	...	25,990	20,776
SUPERANNUATION, ETC., OF TEACHERS							
2. (a)	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	...	...	32,700	41,602
(b)	Receipts from Church Temporalities Fund	...	...	...	...	13,300	13,306
(c)	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	...	...	...	...	2,000	2,593
3.	Contribution from Van Leer Foundation towards Special Educational Project (Subhead C.8)	...	...	...	...	15,000	12,175
4.	Contributions to Teachers' Widows' and Children's Pensions Scheme	...	...	...	...	217,500	245,704
5.	Miscellaneous	...	...	...	...	3,000	7,870
						£309,500	£346,936

Vote 29

1. (a) Some fees which it was expected would be received before 31 March, 1974 were received in this financial period.
- (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 amount refunded was greater than expected.
3. The Van Leer contribution was in respect of expenses incurred in the period up to 31 August, 1974. The estimate was framed on the basis that aid towards this particular project might continue to 31 December, 1974.
4. The amounts deductible from salaries and gratuities were greater than anticipated.
5. These receipts are variable.

NOTES

In addition to the amounts expended under Subheads A.1, C.1, C.2, C.8, further sums of £25,000, £2,312,000, £1,000, and £2,000, respectively, were charged to the Vote for Remuneration (No. 50).

In addition to the amount expended under Subhead D, a further sum of £136,000 was charged to the Vote for Increases in Pensions and Certain Improvements in Superannuation and Retired Allowances (No. 51).

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
2	£350

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1975.

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.

SECONDARY EDUCATION

Vote 30

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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)	£ 2,200,000	£ 2,193,953	£ 6,047	£ —
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees	4,978,000	4,955,635	22,365	—
A.3.—Science and other Equipment Grants	150,000	150,011	—	11
A.4.—Grant for Irish and Bilingual Schools	2,200	—	2,200	—
A.5.—Bonus for Choirs and Orchestras, etc.	10,500	6,131	4,369	—
B.—Incremental Salary Grant	14,458,000	14,719,161	—	261,161
C.—Examinations	481,000	657,404	—	176,404
D.—Scholarships and Prizes ...	100	—	100	—
E.—Publication of Irish Text Books	23,800	9,150	14,650	—
F.—Courses for Secondary Teachers	90,000	86,477	3,523	—
G.1.—Payment to the Secondary Teachers' Pension Fund ...	10	—	10	—
G.2.—Ex-Gratia Pensions for Widows and Children of certain former Teachers ...	30,000	27,344	2,656	—
H.—Educational Television Service	110,000	108,339	1,661	—
I.—Secondary Schools—Annual Repayment of Building Loans	172,000	199,552	—	27,552
J.1.—Comprehensive and Community Schools—Running Costs	1,900,000	1,901,170	—	1,170
J.2.—Secondary, Comprehensive and Community Schools—Building Grants and Capital Costs	4,482,000	3,951,649	530,351	—
K.—Aid towards the cost of School Books	265,000	357,248	—	92,248
GROSS TOTAL	£ 29,352,610	29,323,224	587,932	558,546
			Surplus of Gross Estimate over Expenditure £29,386	

Vote 30

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	332,610	436,808	£104,198	
NET TOTAL	£ 29,020,000	28,886,416	Total Surplus to be surrendered £133,584	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.4.—No applications for grants were received during the period.
- A.5.—The number of orchestras presented for examination was less than expected and some claims were received late for payment within the period.
- C.—The number of candidates who sat for examination was greater than anticipated and expenses were greater than provided for.
- E.—The printing of some Irish text books did not proceed as rapidly as expected.
- G.2.—The cost of the pension increase paid within the period was less than estimated.
- I.—Expenditure on the repayment of building loans was greater than provided for.
- J.2.—Progress on the building of community schools was not as great as anticipated.
- K.—The number of claims and amounts claimed were greater than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	127,000	143,505
2. Sale of Irish text books	3,500	457
3. Miscellaneous receipts	2,110	55,466
4. Refund of portion of capital grants (Subhead J.2) ...	200,000	237,380
	<u>£332,610</u>	<u>£436,808</u>

- The number of candidates for the examinations was greater than anticipated.
- The number of Irish text books sold was less than anticipated.
- Excess mainly due to cancellation in the period under review of payable orders relating to the previous financial year which were listed as out-of-date by the Paymaster General's Office.
- 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.

NOTE

In addition to the amounts expended under subheads B. and J.1, further sums of £1,100,000 and £70,000, respectively, were charged to the Vote for Remuneration (No. 50).

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1975.

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)
	£	£	£
31 March, 1969 ...	257,436	—	—
31 March, 1970 ...	499,962	3,409	16,715
31 March, 1971 ...	637,316	13,505	64,717
31 March, 1972 ...	363,683	33,405	93,873
31 March, 1973 ...	189,050	82,674	157,885
31 March, 1974 ...	112,698	96,403	147,683
31 December, 1974 ..	149,887	81,537	151,535
TOTAL ...£	2,210,032	310,933	632,408

Principal outstanding (1) £2,210,032—(2) £310,933=£1,899,099.

D. Ó LAOGHAIRE,
Accounting Officer.

25 Aibreán, 1975.

Vote 30

REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the period 1 April, 1974, to 31 December, 1974, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities £		Securities £
Balances on 1 April, 1974:		Balances on 31 December, 1974:	
War Loan, 3½% Stock ..	400	War Loan, 3½% Stock ..	400
6% Exchequer Stock, 1980/85		6% Exchequer Stock, 1980/85	
“A” Stock	725	“A” Stock	725
6% Exchequer Loan, 1985/90	500	6% Exchequer Loan, 1985/90	500
7% National Loan, 1987/92	460	7% National Loan, 1987/92	460
7½% E.S.B. Stock, 1988/93 ...	94	7½% E.S.B. Stock, 1988/93	94
9½% National Loan, 1984/89	3,874	9½% National Loan, 1984/89 ...	3,874
9½% Exchequer Loan, 1991/96	1,500	9½% Exchequer Loan, 1991/96	1,500
9% Conversion Loan, 1980/82	200	9% Conversion Loan, 1980/82	200
11% National Loan, 1993/98	3,200	11% National Loan, 1993/98	3,200
	<u>£10,953</u>		<u>£10,953</u>

INCOME ACCOUNT

	£		£
Balance on 1 April, 1974 ...	1,047	Travelling and subsistence expenses of members of Council ...	82
Registration fees	1,062		
Dividends received	784	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council	65
		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	660
		Balance on 31 December, 1974 ...	2,086
	<u>£2,893</u>		<u>£2,893</u>

AN ROINN OIDEACHAIS,
25 Aibreán, 1975.

D. Ó LAOGHAIRE,
Accounting Officer.

VOCATIONAL EDUCATION

Vote 31

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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				
Original .. £12,660,000				
Supplementary 361,800				
	13,021,800	12,904,260	117,540	—
B.—Training of Teachers				
Original .. £221,000				
Supplementary 90,000				
	311,000	312,661	—	1,661
C.—Grants under Section 109 of the Vocational Education Act, 1930	15,000	18,083	—	3,083
D.—Miscellaneous Vocational Education Services	18,100	14,673	3,427	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid)				
Original .. £27,800				
Supplementary 10,000				
	37,800	37,800	—	—
F.—Examinations	95,000	98,035	—	3,035
G.—Payments in respect of Superannuation charges				
Original .. £160,000				
Supplementary 75,000				
	235,000	293,950	—	58,950
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930				
Original .. £175,000				
Supplementary 15,000				
	190,000	250,061	—	60,061
I.1.—Regional Technical Colleges —Running Costs	1,455,000	1,454,304	696	—
I.2.—Regional Technical Colleges —Student Assistance	200,000	200,000	—	—
I.3.—Regional and other Technical Colleges and Specialist Teacher Training Colleges—Capital Costs				
Original .. £1,150,000				
Supplementary 145,200				
	1,295,200	1,280,768	14,432	—
GROSS TOTAL				
Original .. £16,176,900				
Supplementary 697,000				
	£16,873,900	16,864,595	136,095	126,790
			Surplus of Gross Estimate over Expenditure £9,305	

Vote 31

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> J.—Appropriations in Aid ..	707,900	754,135	£46,235	
NET TOTAL			Total Surplus to be surrendered	
Original .. £15,469,000				
Supplementary 697,000				
£16,166,000	16,110,460		£55,540	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—The excess was due to increased salary scales for teachers at the Irish Nautical College.
- D.—The saving was due mainly to the fact that courses at the Cork Day Trades Preparatory School were not availed of to the extent anticipated. A rural building construction course for which provision was made was not held.
- G.—The number of claims in respect of pensions and gratuities paid during the period was greater than anticipated.
- H.—The number of claims in respect of loans paid during the period was greater than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations	22,400	42,392
2. Receipts from Church Temporalities Fund	15,000	15,000
3. E.E.C. Social Fund	670,000	696,606
4. Miscellaneous	500	137
	£707,900	£754,135

1. There was an increase in examination fees after the estimate was framed and a greater number of fees were received before 31 December, 1974, due to the closing date for acceptance of entries being changed from January to November.

4. These receipts are variable.

NOTE

In addition to the amounts expended under Subheads A. and I.1, further sums of £266,000 and £40,000, respectively, were charged to the Vote for Remuneration (No. 50).

AN ROINN OIDEACHAIS,
25 Aibreán, 1975.

D. Ó LAOGHAIRE,
Accounting Officer.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 1974, compared with the sum granted, for expenses in connection with Residential Homes and Special Schools.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Capitation Grants to Residential Homes	279,500	244,034	35,466	—
B.—Special Schools	107,800	117,804	—	10,004
C.—Conveyance Expenses ..	600	75	525	—
D.—Parental Moneys—Collection Expenses	100	77	23	—
E.—Building and Equipment Grants	204,000	202,621	1,379	—
F.—Courses in Child Care ..	14,000	13,400	600	—
G.—Free Travel for Parents and Guardians	2,000	1,180	820	—
H.—Adaptations and Improvements to Residential Homes	25,000	25,000	—	—
GROSS TOTAL .. £	633,000	604,191	38,813	10,004
			Surplus of Gross Estimate over Expenditure £28,809	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £2,445	
I.—Appropriations in Aid ..	1,000	3,445	Total surplus to be surrendered £31,254	
NET TOTAL .. £	632,000	600,746		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The number of children in residential care was less than expected.

B.—Running costs were greater than expected.

C.—The number of children conveyed was less than anticipated.

G.—The scheme was not availed of to the extent expected.

Vote 32

APPROPRIATIONS IN AID

The amount of Parental Moneys collected was less than anticipated. In addition to the appropriations in aid specified there were the following receipts. A contribution of £1,000 was received towards the building of a new group home at Moate. Three student grants of £500 each in connection with a Child Care Course in 1973-74 were refunded as the conditions for award were not fulfilled. An amount of £513 was received from Office of Public Works in respect of the maintenance costs of St. Laurence's Special School, Finglas.

NOTE

In addition to the amount expended under Subhead B, a further sum of £11,000 was charged to the Vote for Remuneration (No. 50).

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1975.

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.

HIGHER EDUCATION

Vote 33

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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				
<i>Original</i> £66,000				
<i>Supplementary</i> 3,800				
	69,800	69,800	—	—
A.2.—An tÚdarás Um Ard-Oideachas—General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i> £9,138,000				
<i>Supplementary</i> 1,328,600				
	10,466,600	10,466,600	—	—
A.3.—An tÚdarás Um Ard-Oideachas—Building Grants to Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i> £1,774,000				
<i>Less Supplementary</i> 306,600				
	1,467,400	1,467,400	—	—
A.4.—An tÚdarás Um Ard-Oideachas—Capital Equipment Grants to Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i> £147,000				
<i>Supplementary</i> 232,500				
	379,500	379,500	—	—
B.1.—National Institute of Higher Education, Limerick—Current Expenditure	365,000	331,202	33,798	—
B.2.—National Institute of Higher Education, Limerick—Building and Site Works				
<i>Original</i> £788,000				
<i>Supplementary</i> 874,000				
	1,662,000	1,466,825	195,175	—
C.1.—Dublin Dental Hospital—Dental Education Grant				
<i>Original</i> £234,000				
<i>Supplementary</i> 19,000				
	253,000	253,000	—	—

Vote 33

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.2.—Dublin Dental Hospital— Building Grant <i>Original</i> £76,600 <i>Supplementary</i> 43,400	120,000	118,855	1,145	—
D.1.—Cork Hospitals Board— General Expenses ...	100	—	100	—
D.2.—Cork Hospitals Board— Planning Expenses <i>Original</i> £4,000 <i>Less Supplementary</i> 3,900	100	—	100	—
E.1.—National College of Physical Education—Current Grant <i>Original</i> £190,000 <i>Supplementary</i> 5,000	195,000	195,000	—	—
E.2.—National College of Physical Education—Capital Grant <i>Original</i> £190,000 <i>Supplementary</i> 40,000	230,000	229,666	334	—
F.—Grant-in-Aid Fund for Capital Equipment Costs of Third Level Institutions not Funded by An tÚdarás Um Ard-Oideachas <i>Original</i> £788,000 <i>Less Supplementary</i> 657,500	130,500	130,500	—	—
G.—Dublin Institute for Advanced Studies <i>Original</i> £284,000 <i>Supplementary</i> 7,000	291,000	282,595	8,405	—
GROSS TOTAL <i>Original</i> £14,044,700 <i>Supplementary</i> 1,585,300	£ 15,630,000	15,390,943	239,057	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £239,057	
Deduct— H.—Appropriations in Aid <i>Original</i> £35,700 <i>Less Supplementary</i> 23,700	12,000	—	Deficiency of Appropriations in Aid realised £12,000	
NET TOTAL <i>Original</i> £14,009,000 <i>Supplementary</i> 1,609,000	£ 15,618,000	15,390,943	Net Surplus to be surrendered £227,057	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.1.—Saving is due to the anticipated level of staff development not taking place during the period.

B.2.—The building work did not progress as planned.

APPROPRIATIONS IN AID

H.—The expected receipts were not received before end of the period.

GRANT-IN-AID FUND FOR CAPITAL EQUIPMENT COSTS OF THIRD LEVEL INSTITUTIONS NOT FUNDED BY AN TÚDARAS UM ÁRD OIDEACHAS

					£
Grant-in-Aid 1 April, 1974, to 31 December, 1974	..	..	..	..	130,500
Expenditure, 1 April, 1974, to 31 December, 1974	..	..	..	..	130,500
Balance on 31 December, 1974	..	..	..	..	Nil

D. Ó LAOGHAIRE,
Accounting Officer.

AN ROINN OIDEACHAIS,
25 Aibreán, 1975.

I certify that these Accounts have been examined under my directions, and are correct, subject to the observations in my Report.

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	77,000	76,533	467	—
B.—Travelling and Incidental Expenses	12,000	9,105	2,895	—
C.—Post Office Services	2,000	561	1,439	—
D.—Purchase and Repair of Pictures (Grant-in-Aid)	6,000	6,000	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	3,000	3,000	—	—
F.—Purchase of Books and Journals (Grant-in-Aid)	2,000	2,000	—	—
GROSS TOTAL	£ 102,000	97,199	4,801	—
			Surplus of Gross Estimate over Expenditure £4,801	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £45	
Deduct— G.—Appropriations in Aid	1,000	955	Net Surplus to be surrendered	
NET TOTAL	£ 101,000	96,244	£4,756	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Occasions for travelling abroad as well as advertising were fewer than expected.
C.—The volume of post was less than expected.

EXTRA REMUNERATION (exceeding £100)

Thirty Attendants and two Cleaners received sums varying from £117 to £383 in respect of overtime. The total amount paid in respect of overtime was £9,310.

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1973-74 Grant-in-Aid, 1974	2,586 6,000	1,161 3,000	1,498 2,000
Expended, 1974	8,586 6,886	4,161 1,552	3,498 3,431
Balance to 1975 £	1,700	2,609	67

JAMES WHITE,
Accounting Officer.

NATIONAL GALLERY,
22nd May, 1975.

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.

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	1,600,000	1,559,904	40,096	—
B.1.—Travelling and Incidental Expenses	165,000	198,832	—	33,832
B.2.—Post Office Services ..	37,000	36,687	313	—
C.—Legal Expenses	28,000	20,476	7,524	—
D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund ..	790,000	766,148	23,852	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	1,500	11,577	—	10,077
F.—Deficiency of Income from Untenanted Land ..	5	—	5	—
G.1.—Payment to Grant-in-Aid Fund for the Purchase of Interests for Cash (Grant-in-Aid)	2,250,000	2,250,000	—	—
G.2.—Life Annuities and Premiums—E.E.C. Directive No. 72/160	180,000	4,735	175,265	—
G.3.—Life Annuities (Land Act, 1965), Advances, Compensation and Auctioneers' Commission	60,000	36,085	23,915	—
H.—Gratuities to ex-Employees	6,000	5,934	66	—
I.—Improvement of Estates, etc.	700,000	775,126	—	75,126
J.—Adjustment Advances ..	15	—	15	—
K.—Losses by Default, Accident, etc.	10	100	—	90

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL ..£	5,817,530	5,665,604	271,051	119,125
			Surplus of Gross Estimate over Expenditure £151,926	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— L.—Appropriations in Aid ..	460,530	365,161	£95,369	
NET TOTAL ..£	5,357,000	5,300,443	Net Surplus to be surrendered <u>£56,557</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £35,000 was received from the Vote for Remuneration (No. 50) to meet a salary increase which, in the event, was not paid until 1975.

B.1.—Excess due to increase in travelling and subsistence rates and to the cost of publicising the Farmers' Retirement Scheme (E.E.C. Directive No. 72/160).

C.—Awards for costs were less than had been anticipated.

D.—Saving due mainly to the fact that the bulk of Land Bond issues were made late in the period of account thus requiring less service charge for the period.

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

G.2.—Saving arose because the Farmers' Retirement Scheme was introduced later than expected.

G.3.—Saving due mainly to lack of applications for advances under Section 5, Land Act, 1965, and to a falling off in the number of cases in which auctioneers' commission was payable.

I.—Excess due to increased cost of materials and increased activity. A sum of £40,000 was received from the Vote for Remuneration (No. 50). £369 was paid to six contractors to cover increases in employers' Social Welfare contributions arising after dates of tenders (S.9/2/70).

K.—£100 compensation was paid for loss of a bullock during the currency of a grazing letting (F.63/1/54).

Vote 35

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))	5,250	5,250
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3)) and No. 14 of 1941 (sec. 50))	30,000	34,750
2. Fees and costs recovered	1,000	900
3. Surplus income of Rent and Interest Accounts	117,270	64,524
4. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))	260,000	195,576
5. Contributions towards improvements expenditure	18,000	18,174
6. Repayment of advances on land allocated to development farmers (E.E.C. Directive 72/160)	5	—
7. Reimbursement from European Guidance and Guarantee Fund	5	—
8. Miscellaneous	29,000	45,987
	<u>£460,530</u>	<u>£365,161</u>

3. Some of the revenue from lettings did not come to credit until 1975.

4. Receipts from sales of properties acquired other than for Land Bonds were less than anticipated.

8. Deposit receipt interest exceeded estimate.

EXTRA REMUNERATION (exceeding £100)

The Chief Examiner of Title received £712 (including £395 arrears of increased allowance from 1 June, 1968) recoupable from Vote 40 for acting as part-time registrar of the Labour Court.

The First Assistant Solicitor received £188 for extra duties performed in the period of account.

A total of £3,330 was paid for overtime during the period of account. Of this a Higher Executive Officer received £281, a Clerical Officer £107 and a Paperkeeper £395. Seven Messengers received sums of £101, £103, £162, £163, £192, £251 and £487, respectively, while engaged on extra duties.

NOTES

Fees (stamps) amounting to £1,484 in respect of this service were received during the period.

Under Sections 13 and 24, Statute of Limitations, 1957, the Land Commission lost title to an annuity of £1 and arrears thereof and to three years' rent under a shooting lease at £25 per annum. A further sum of £100 due under the shooting lease was written off as irrecoverable (D.305/1/63).

Sums ranging from £10 to £78 and amounting in all to £134 in respect of grazing and other rents due by four tenants were written off as irrecoverable (D.305/1/63).

£3 of a claim against a defaulting contractor under a building contract was written off (D.305/1/63).

Losses of tools and equipment to the value of £213 were written off (D.305/1/63).

An officer seconded to the E.E.C. Commission, without repayment, was paid £3,201 in respect of remuneration.

A sum of £3,000, including costs and expenses, was paid to an Executive Officer in settlement of a High Court action in respect of injury sustained in the course of her employment. The amount was recovered in full from the Church Temporalities Account.

Work to the value of £23,221 was done free of charge on the Land Commission computer for other Government Departments.

GRANT-IN-AID FUND FOR THE PURCHASE OF INTERESTS FOR CASH
ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE PERIOD 1 APRIL, 1974, TO 31
DECEMBER, 1974

	£
Balance on 1 April, 1974	83,496
Grant-in-Aid, 1 April, 1974, to 31 December, 1974 ..	2,250,000
	<hr/>
	2,333,496
Expenditure, 1 April, 1974, to 31 December, 1974 ..	1,140,746
	<hr/>
Balance on 31 December, 1974	£1,192,750

T. O'BRIEN,
Accounting Officer.

24th April, 1975.

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.

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	1,790,000	1,820,971	—	30,971
B.1.—Travelling and Incidental Expenses	438,000	437,228	772	—
B.2.—Post Office Services ..	46,000	48,847	—	2,847
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid) ...	250,000	250,000	—	—
C.2.—Forest Development and Management	4,830,000	4,671,526	158,474	—
C.3.—Sawmilling	57,000	60,159	—	3,159
D.—Grants for Afforestation Purposes	30,000	16,356	13,644	—
E.—Forestry Education	45,000	36,761	8,239	—
F.—John F. Kennedy Park ..	34,000	39,514	—	5,514
G.—Game Development and Management	60,000	103,186	—	43,186
H.—Conservation (Grant-in-Aid) Account	35,000	35,000	—	—
I.—Agency, Advisory and Special Services	45,000	48,527	—	3,527
GROSS TOTAL	£ 7,660,000	7,568,075	181,129	89,204
			Surplus of Gross Estimate over Expenditure £91,925	
	Estimated	Realised	Surplus of Appropriations in Aid realised £255,827	
J.—Appropriations in Aid	1,650,000	1,905,827		
NET TOTAL	£ 6,010,000	5,662,248	Total Surplus to be surrendered £347,752	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Excess due to salary increases, partly offset by staff vacancies. £47,000 in respect of increases was received from the Vote for Remuneration—partial recoupment only because of savings on other subheads.

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

C.2.—Saving due to adoption of improved techniques and to reduced expenditure on roads and buildings, partly offset by increased expenditure on the purchase and hire of machinery. £63,000 was received from the Vote for Remuneration in partial recoupment of wage increases.

Miscellaneous expenditure under the subhead includes the following:—

- (1) £8,953 (including costs) in settlement of legal actions arising out of accidents to forest workers (S.201/5/70).
- (2) £1,245 for damage caused in accidents involving vehicles of the Forest and Wildlife Service (S.48/2/51).
- (3) £173 for costs and expenses in respect of legal claims which failed or were abandoned (S.86/7/39 and D.305/1/63).
- (4) £115 for damage to property of others arising from operations of the Forest and Wildlife Service (D.305/1/63).
- (5) £100 for damage to personal property arising out of forest fires (D.305/1/63).
- (6) £135 to contractors in respect of increases in employers' Social Welfare contributions arising after the dates of tenders (S.9/2/64).

C.3.—Labour costs were higher than expected.

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

E.—Saving due to reduced number of trainees.

F.—Increases in labour and development costs were partly offset by savings on the purchase of plants.

G.—Excess due to the receipt of claims from Regional Game Councils earlier than expected.

I.—Fees charged by the Institute for Industrial Research and Standards were higher than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of timber	1,545,000	1,720,562
Rents (grazing, shooting, etc.)	20,000	46 298
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials) ..	30,000	48,653
SAWMILL RECEIPTS:		
Receipts from Sawmills (Subhead C.3)	55,000	90,314
	<u>£1,650,000</u>	<u>£1,905,827</u>

Surplus due mainly to substantial increases in timber prices and in rents and miscellaneous receipts.

Vote 36

EXTRA REMUNERATION (exceeding £100)

Six officers received amounts varying from £174 to £505 in respect of overtime. The total amount paid for overtime was £2,982.

NOTES

The following items were written off :—

£43,272—losses resulting from forest fires (S.86/7/39 and D.305/1/63)

£1,373—losses by theft (D.305/1/63)

£811—deficiencies of tools at forest centres (D.305/1/63)

£71—damage to property of the Forest and Wildlife Service (D.305/1/63)

GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974

	£
Balance on 1 April, 1974	866,119
Grant-in-Aid, 1 April, 1974, to 31 December, 1974	250,000
Amount received from sundry sources for the sale of land, etc.	25,014
	<hr/> 1,141,133
Expenditure, 1 April, 1974, to 31 December, 1974	280,970
Balance on 31 December, 1974	<hr/> £860,163

CONSERVATION (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS IN THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974

	£
Balance on 1 April, 1974	288,148
Grant-in-Aid, 1 April, 1974, to 31 December, 1974	35,000
	<hr/> 323,148
Expenditure, 1 April, 1974, to 31 December, 1974	44,142
Balance on 31 December, 1974	<hr/> £279,006

T. O'BRIEN,
Accounting Officer.

24th March, 1975.

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.

MANUFACTURING ACCOUNT

	Cong	Dundrum	Total		Cong	Dundrum	Total
	£	£	£	Trading Account—Cost of goods produced	£	£	£
Value of raw material	20,622	21,440	42,062		50,052	53,922	103,974
Carriage inward	2,887	3,495	6,382				
Cost of raw material	23,509	24,935	48,444				
Factory wages	23,341	26,305	49,646				
Electricity	1,525	1,453	2,978				
Repairs and maintenance	1,677	1,229	2,906				
	£ 50,052	53,922	103,974		50,052	53,922	103,974

TRADING ACCOUNT

	£	£	£	Sales (a)	£	£	£
Stock of finished goods at 1 April, 1974	9,694	7,304	16,998				
Add cost of goods produced	50,052	53,922	103,974		73,801	65,002	138,803
Less stock of finished goods at 31 December, 1974	59,746	61,226	120,972				
	8,768	11,058	19,826				
Cost of goods sold (a)	50,978	50,168	101,146				
Profit and Loss Account—Gross Profit	22,823	14,834	37,657				
	£ 73,801	65,002	138,803		£ 73,801	65,002	138,803

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong		Dundrum		Total	
	£		£		£	
Foresters' salaries and other office expenses	4,864		3,826		8,690	
Insurance (notional)	422		361		783	
Depreciation—Buildings	435		230		665	
Machinery	267		508		775	
Net Profit	16,835		9,909		26,744	
	£ 22,823		14,834		£ 37,657	
	Trading Account—Gross Profit ..					£ 37,657
	£ 22,823		14,834		£ 37,657	

	Cong		Dundrum		Total	
	£		£		£	
Gross Capital Investment in Fixed Assets at 31 March, 1974	45,179		32,420		77,599	
Less Aggregate Depreciation to 31 March, 1974	26,885		17,983		44,818	
Net Capital Investment in Fixed Assets at 31 March, 1974	18,344		14,437		32,781	
Add Capital Investment in Fixed Assets in period 1 April, 1974, to 31 December, 1974	3,859		3,753		7,612	
Less Depreciation in period 1 April, 1974, to 31 December, 1974 (as shown above)	22,203		18,190		40,393	
Net Capital Investment in Fixed Assets at 31 December, 1974	21,501		738		1,440	
Add Value of Stock at 31 December, 1974	8,768		17,452		38,953	
Capital employed at 31 December, 1974	£30,269		11,058		19,826	
			£28,510		£58,779	

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.

24th March, 1975.

Féach freisin Tuarascáil an Ard-Reachtaire Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa tréimhse 1 Aibreán, 1974, go 31 Nollaig, 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 Meastachán bunaidh £140,000 Lúide meastachán forlíontach 5,000	135,000	134,761	239	—
B.—Costais Taistil agus Costais Theagmhasacha Meastachán bunaidh £15,010 Meastachán forlíontach 5,000	20,010	21,341	—	1,331
C.—Seirbhísí Poist	5,000	3,435	1,565	—
D.—Tithe Gaeltachta	285,000	291,602	—	6,602
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht Meastachán bunaidh £800,000 Meastachán forlíontach 165,000	965,000	937,814	27,186	—
F.—Scéimeanna Cultúrtha agus Sóisialacha Meastachán bunaidh £500,000 Meastachán forlíontach 85,000	585,000	603,804	—	18,804
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) ...	180,000	180,000	—	—
H.1.—Gaeltarra Éireann—Caiteachas Reatha (Deontas-i-gCabhair)	225,000	225,000	—	—
H.2.—Gaeltarra Éireann—Caiteachas Caipitil (Deontas-i-gCabhair)	1,500,000	1,500,000	—	—
MÓR-IOMLÁN				
Meastachán bunaidh £3,650,010 Meastachán forlíontach 250,000	£ 3,900,010	3,897,757	28,990	26,737
			Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £2,253	

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£ Mar a measadh	£ Mar a fuarthas	Easnamh sna Leithris-i-gCabhair a fuarthas	
<i>Baintear de—</i>			£6	
I.—Leithris-i-gCabhair	10	4	Farasbarr glan atá le tabhairt suas	
GLAN-IOMLÁN			£2,247	
<i>Meastachán bunaidh</i> £3,650,000				
<i>Meastachán forlíontach</i> 250,000				
£ 3,900,000	3,897,753			

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

B.—Rinneadh níos mó taistil ná mar a bhíodhas ag súil a dhéanfaí.

C.—Fuarthas meastachán ró-ard do phostas.

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

	£
Bóithre	185,344
Uisce agus séarachas	90,077
Muiroibreacha	376,898
Tithe gloine	4,155
Talmhaíocht	66,570
Forbairt chomharchumann	110,855
Coláistí Gaeilge	20,016
Hallaí	32,469
Cóiríocht saoire	14,320
Saoráidí ilghnéitheacha	37,110
	£937,814

Maidir leis an gcaiteachas ar chóiríocht saoire, bhain £12,320 de le deontais, nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú do chuairteoirí. Íocadh an chuid eile (£2,000) mar dheontas forlíontach (de bhreis ar dheontas Bhord Fáilte Éireann) le Galfchúrsa Cheann Sibéal, Baile an Fheirtearaigh, 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	72,640
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	8,431
Lucht iostais Gaeltachta a choinníonn foghlaimeoirí aitheanta Gaeilge	399,992
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	44,025
Gearrscannáin Ghaeilge	7,974
Comhaltas Ceoltóirí Éireann	30,000
Córas Iompair Éireann—caillteanas ar an “Galway Bay” do sheirbhís bhreise idir Gaillimh agus Árainn	28,737
Seirbhísí ilghnéitheacha	12,005
	£603,804

LEITHRIS-I-GCABHAIR

	Measta	Mar a fuarthas
	£	£
1. Aisíoc iasachtaí	5	—
2. Fáiltais ilghnéitheacha	5	4
	£10	£4

LUACH SAOTHAIR BHREISE (thar £100)

Fuair Ardoifigeach Feidhmiúcháin agus Príomhoifigeach Cúnta iomlán £208 mar rúnaí (i ndiaidh a chéile) ar Arramara Teoranta.

Suim £234 ar fad a caitheadh ar ragobair.

CUNTAS CHISTE NA GAEILGE

	£
Fuilleach ar 1 Aibreán, 1974	20,879
Deontas-i-gCabhair, 1 Aibreán, 1974, go 31 Nollaig, 1974 ...	180,000
	200,879

Iocaíochtaí le:—

	£
Comhdháil Náisiúnta na Gaeilge	46,000
Conradh na Gaeilge	30 624
An tOireachtas	16,000
Lucht Drámaíochta Gaeilge	12,000
Taibhdhearc na Gaillimhe	11,000
Amharclann Ghaoth Dobhair	1,800
Gael-Linn	56,140
Cumann na Sagart	2,500
	176,064
Fuilleach ar 31 Nollaig, 1974	£24,815

L. TÓIBÍN,
Oifigeach Cuntasatíochta.

21 Bealtaine, 1975.

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 period 1 April, 1974, to 31 December, 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	5,756,000	5,641,472	114,528	—
A.2.—Travelling and Incidental Expenses				
<i>Original</i>	£713,000			
<i>Supplementary</i>	60,000			
	773,000	800,957	—	27,957
A.3.—Post Office Services				
<i>Original</i>	£275,000			
<i>Supplementary</i>	50,000			
	325,000	334,937	—	9,937
A.4.—Advertising and Publicity				
<i>Original</i>	£60,300			
<i>Supplementary</i>	40,000			
	100,300	103,058	—	2,758
A.5.—Consultative Councils, Inquiries and Reports	9,200	6,810	2,390	—
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges				
<i>Original</i>	£1,200,000			
<i>Supplementary</i>	180,000			
	1,380,000	1,236,935	143,065	—
B.2.—Veterinary College				
<i>Original</i>	£141,000			
<i>Supplementary</i>	14,000			
	155,000	148,121	6,879	—
B.3.—Agricultural Schools and Farms	810,000	804,380	5,620	—
B.4.—Private Agricultural Schools, etc.				
<i>Original</i>	£304,000			
<i>Supplementary</i>	95,000			
	399,000	344,251	54,749	—
B.5.—An Foras Talúntais—Grant-in-Aid for General Purposes				
<i>Original</i>	£2,500,000			
<i>Supplementary</i>	450,000			
	2,950,000	2,950,000	—	—
B.6.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	40,000	40,000	—	—
B.7.—Research and Testing	398,000	269,858	128,142	—
B.8.—County Committees of Agriculture	1,370,000	1,335,883	34,117	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.9.—Scholarships and Training	143,020	73,814	69,206	—
B.10.—Farm Apprenticeship Board—Grant-in-Aid for General Expenses ..				
<i>Original</i> £10,500				
<i>Supplementary</i> 6,000				
	16,500	16,500	—	—
B.11.—Technical Assistance ..	50,000	27,789	22,211	—
B.12.—Irish Agricultural Organisation Society—Grant-in-Aid for General Expenses ..	15,000	15,000	—	—
B.13.—Irish Countrywomen's Association—Grant-in-Aid for General Expenses ..	11,250	11,250	—	—
B.14.—Macra na Feirme—Grant-in-Aid for General Expenses	13,500	13,500	—	—
B.15.—Errigal Co-Operative Society Ltd.—Grant-in-Aid for General Expenses ..	1,500	—	1,500	—
B.16.—Connemara Pony Breeders' Society—Grant-in-Aid for General Expenses ..	500	500	—	—
B.17.—Federation of Irish Beekeepers' Association—Grant-in-Aid for General Expenses	500	500	—	—
B.18.—Prizes at Shows, etc. ..				
<i>Original</i> £5,437				
<i>Supplementary</i> 2,000				
	7,437	7,245	192	—
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock	306,300	337,756	—	31,456
C.2.—Bovine Tuberculosis Eradication				
<i>Original</i> £6,850,000				
<i>Less Supplementary</i> 600,000				
	6,250,000	6,607,092	—	357,092
C.3.—Brucellosis Eradication				
<i>Original</i> £3,600,000				
<i>Supplementary</i> 3,075,000				
	6,675,000	6,696,543	—	21,543
C.4.—General Disease Control and Eradication				
<i>Original</i> £2,500				
<i>Supplementary</i> 4,000				
	6,500	6,097	403	—

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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	4,700,000	3,940,222	759,778	—
D.2.—Land Project				
<i>Original</i> £3,600,000				
<i>Supplementary</i> 250,000	3,850,000	3,839,600	10,400	—
D.3.—Farm Buildings and Water Supplies				
<i>Original</i> £3,500,000				
<i>Less Supplementary</i> 700,000	2,800,000	2,861,026	—	61,026
D.4.—Beef Cattle Incentive Scheme				
<i>Original</i> £6,300,000				
<i>Supplementary</i> 3,200,000	9,500,000	9,440,149	59,851	—
D.5.—Sheep Headage Grants				
<i>Original</i> £2,260,000				
<i>Supplementary</i> 190,000	2,450,000	2,428,675	21,325	—
D.6.—Small Farm (Incentive Bonus) Scheme				
<i>Original</i> £750,000				
<i>Supplementary</i> 75,000	825,000	836,675	—	11,675
D.7.—Poultry and Eggs	79,000	84,034	—	5,034
D.8.—Horticulture (including Glasshouses)				
<i>Original</i> £239,415				
<i>Supplementary</i> 102,000	341,415	231,151	110,264	—
D.9.—Grain Storage Loans ..	5	—	5	—
D.10.—Miscellaneous Schemes ..	38,000	13,519	24,481	—
D.11.—Miscellaneous Equipment, etc., Grants				
<i>Original</i> £115,000				
<i>Supplementary</i> 85,000	200,000	196,869	3,131	—
MARKETING SUPPORTS AND AIDS				
E.1.—Promotion of Sales of Dairy Produce abroad	56,000	56,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.2.—Subsidies of Milk and Dairy Produce				
<i>Original</i> £2,600,000				
<i>Supplementary</i> 750,000				
	3,350,000	3,351,542	—	1,542
E.3.—Mutton and Lamb Exports	15,000	26,604	—	11,604
E.4.—Cereals	500	562	—	62
E.5.—Promotion of Sales of Pig-meat abroad				
<i>Original</i> Nil				
<i>Supplementary</i> £100,000				
	100,000	100,000	—	—
OTHER SERVICES				
F.1.—Agricultural Credit Corporation	8,510	24,842	—	16,332
F.2.—Interest Subsidy Scheme for Livestock	135,000	64,147	70,853	—
G.—Agricultural Wages Board ..	22,300	21,215	1,085	—
H.—An Chomhairle Olla—Grant-in-Aid for General Expenses	40,000	40,000	—	—
I.1.—Córas Beostoic agus Feola—Grant-in-Aid for General Expenses	352,500	347,500	5,000	—
I.2.—Beef Classification Scheme ..	1,000	—	1,000	—
J.—Bord na gCapall—Grant-in-Aid for General Expenses ..	300,000	236,000	64,000	—
K.—International Co-Operation	20,500	17,432	3,068	—
L.1.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	250,000	250,000	—	—
L.2.—Food and Agriculture Organisation—Contributions to Schemes	30,000	—	30,000	—
L.3.—Gorta (Grant-in-Aid) ..	7,500	7,500	—	—
SCHEMES OPERATED IN IMPLEMENTATION OF E.E.C. REGULATIONS AND DIRECTIVES				
M.1.—Farm Modernisation Scheme				
<i>Original</i> £10				
<i>Supplementary</i> 200,000				
	200,010	257	199,753	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.2.—Dairy Herds Conversion Scheme				
<i>Original</i> £200,000				
<i>Supplementary</i> 200,000				
	400,000	303,172	96,828	—
M.3.—Aids to Farmers in certain less favoured areas	10	—	10	—
M.4.—Incidental Expenses arising out of Market Intervention				
<i>Original</i> Nil				
<i>Supplementary</i> £12,000,000				
	12,000,000	8,906,804	3,093,196	—
M.5.—Cattle Slaughter Premiums				
<i>Original</i> Nil				
<i>Supplementary</i> £1,100,000				
	1,100,000	882,775	217,225	—
M.6.—Special Premium on Exports of Beef to the United Kingdom				
<i>Original</i> Nil				
<i>Supplementary</i> £100,000				
	100,000	—	100,000	—
GROSS TOTAL				
<i>Original</i> £50,206,757				
<i>Supplementary</i> 21,028,000				
	£ 71,234,757	66,338,520	5,454,255	558,018
			Surplus of Gross Estimate over Expenditure £4,896,237	
Deduct—				
N.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Original</i> £4,550,757				
<i>Supplementary</i> 14,009,000				
	18,559,757	19,389,193	£829,436	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £45,656,000				
<i>Supplementary</i> 7,019,000				
	£ 52,675,000	46,949,327	£5,725,673	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Interest on Exchequer advances for the purchase, etc., of creameries	10	—
Receipts under the Land Project	30,000	1,948
Miscellaneous	—	10,637
	£30,010	£2,585

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.5.—Proposed feeding experiments with poultry at the agricultural colleges had to be postponed because of shortage of staff. Fewer reports on agricultural conditions than expected were received.
- B.1.—The main saving arose because recoupment of expenditure in relation to the new agriculture building at U.C.D. and the new dairy and food science building at U.C.C. did not fall due for payment as anticipated. Additional savings arose because a proposal to set up a joint veterinary practice for the two schools of veterinary medicine was not implemented and because some special development projects for which provision had been made, did not mature for payment.
- B.4.—Expenditure on management grants, etc., was less than estimated due to staff vacancies and the late submission by some colleges of salary recoupment claims. The number of students at the colleges was less than expected with a consequent saving in capitation grants. As building work on the new college at Mountbellew did not proceed as rapidly as expected the full grant towards the cost did not fall to be met within the period.
- B.7.—Expenditure on the seed barley and seed wheat certification schemes was down because of reductions in the areas sown, due to a fall in the demand for seed. Accounts for equipment required in connection with the cereal varietal testing programme did not come to hand in time for payment within the period. There was a relatively substantial saving on the provision for testing of varieties of seeds, arising out of implementation of E.E.C. directives because the work did not develop to the extent envisaged. There were also savings on the provision for erection of buildings at the potato farm, Raphoe, because it was not found possible to proceed with the work; on purchase of equipment for the veterinary research laboratory because of non-delivery of items ordered; on expenditure at the quarantine station, Spike Island, because accounts for fodder and transport did not come to hand in time for payment within the period, and on the provision for meat research because work on approved research projects ran at a lower level than expected.
- B.9.—The main saving (£62,137) arose on the provision for grants to County Committees of Agriculture towards cost of farm training centres as claims from the Committees did not reach the level expected. Expenditure on maintenance allowances for holders of scholarships at universities was lower than the sum provided because some scholarships were not renewed due to withdrawals and examination failures.
- B.11.—Claims for grants towards the cost of a number of approved projects were not received by the end of the period.
- B.15.—The grant-in-aid was not earned.
- C.1.—There was an excess on the provision for stock cattle due to the cost of purchase of bulls from Canada and on the provision for the purchase of bulls for sale at reduced prices because a number of accounts relating to transactions in the previous year did not come to hand until after the close of that year. The excess was partly offset by some savings on other items of the subhead.
- C.2.—The number of reactor animals on which compensation had to be paid during the period was greater than anticipated.
- C.4.—The number of animals dressed under the warble fly scheme was less than expected. The demand from County Councils for payment of grants for the provision of sheep dipping baths was not as great as expected due to the non-completion of works.
- D.1.—Saving was due to a drop in the tonnage of fertilisers purchased by farmers because of increased prices, partly offset by extra expenditure on transport of ground limestone.
- D.7.—Excess expenditure on the white turkey unit caused by the increased cost of feed was partly offset by a small saving on poultry-house grants.
- D.8.—The main saving was in the subsidy for heating oil which was due to (i) the fact that less oil was used by growers than in previous years and (ii) a number of claims for subsidy did not come to hand until after the end of the period.

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- D.10.—The number of applications for grants under the scheme for the promotion of group farming was below the level estimated. There were fewer claims for recoupment of expenditure received under the scheme for assessment of livestock production than anticipated. There was a decrease in the number of demonstration plots laid down.
- E.3.—Market prices weakened in the U.K. when the French market closed in July. As a consequence deficiency payments fell to be made at a much higher rate than anticipated, which gave rise to the excess.
- E.4.—The final account of An Bord Gráin in respect of the cost of providing a floor price for oats in Western areas was a little higher than estimated.
- F.1.—The excess was due mainly to the payment of a sum of £15,000 to the Agricultural Credit Corporation in respect of part of a loan due by the Co-Operative Fruit Growers Society Ltd., Dungarvan (D.301/1/64). The expenditure under the subhead also includes £210 paid to the Corporation and written off in respect of a defaulter under the County Donegal certified seed potato growers scheme (D.306/25/62).
- F.2.—Claims were slower in coming to hand than anticipated and clearance took longer than expected.
- I.2.—The provision was not drawn upon because introduction of the scheme has been delayed pending necessary modifications to the technical specifications and agreement among the different interests concerned on the general organisation of the scheme.
- J.—The full grant-in-aid was not earned.
- K.—The saving arose because delegates were not sent to some meetings.
- L.2.—The associate experts were not recruited. The expected export of semen to India and Iran did not take place because of import difficulties in the two countries.
- M.1.—The saving was due to (i) the hold up in the processing of applications because of the dispute with the advisory services, which delayed grant payments, and (ii) many farmers did not proceed with building, etc., works because of the depressed state of the cattle trade.
- M.2.—The number of applications which had matured for payment by 31 December, 1974, was less than expected.
- M.4.—The saving was due in part to difficulty in estimation. In addition a fair number of claims was received too late for clearance and payment before the end of the period while other claims did not come to hand until after the end of the period.
- M.5.—The saving was due mainly to the fact that a number of claims were received too late for clearance and payment before the end of the period.
- M.6.—No expenditure arose during the period because agreement was not reached with the U.K. government on the level of payments for the different cuts of beef.

APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1	20,000	19,710
2. Receipts from clinique and other fees, etc., at Veterinary College	B.2	12,000	11,741
3. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms			
<i>Original</i>		£201,000	
<i>Less Supplementary</i>		28,000	
	B.3	173,000	285,846
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>		£40,300	
<i>Supplementary</i>		18,000	
	B.7	58,300	59,635
5. Receipts from sale and leasing of livestock ..	C.1	124,600	145,773
6. Receipts from sale of cattle slaughtered under Bovine Tuberculosis Eradication Scheme ..			
<i>Original</i>		£2,950,000	
<i>Less Supplementary</i>		1,000,000	
	C.2	1,950,000	1,744,948
7. Receipts from sale of cattle slaughtered under the Brucellosis Eradication Scheme ..			
<i>Original</i>		£800,000	
<i>Supplementary</i>		1,400,000	
	C.3	2,200,000	2,132,016
8. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc.	D.7	42,100	49,940
9. Repayment of advances under Grain Storage (Loans) Act, 1951, etc.			
<i>Original</i>		£83,500	
<i>Supplementary</i>		7,000	
	D.9	90,500	82,685
10. Receipts from sale of seeds, manures, etc., at reduced prices under special schemes ..	D.10	2,753	2,181
11. Receipts from United Kingdom Government for Irish mutton and lamb imported into the United Kingdom	E.3	2,000	—
12. Receipts from licences, inspection fees, etc., under Fresh Meat Acts and Pigs and Bacon Acts			
<i>Original</i>		£58,000	
<i>Less Supplementary</i>		8,000	
		50,000	41,742
13. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm			
<i>Original</i>		£114,880	
<i>Supplementary</i>		40,000	
		154,880	167,888

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	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
14. Receipts from Church Temporalities Fund ..		5,000	5,000
15. Other receipts			
<i>Original</i>	£94,624		
<i>Less Supplementary</i>	20,000		
		74,624	113,896
16. Recoupment from E.E.C. of incidental expenses arising out of market intervention ..			
<i>Original</i>	Nil		
<i>Supplementary</i>	£13,500,000		
	M.4	13,500,000	14,526,192
17. Receipts from the United Kingdom Govern- ment in respect of the special premium on exports of beef to the United Kingdom			
<i>Original</i>	Nil		
<i>Supplementary</i>	£100,000		
	M.6	100,000	—
TOTAL			
<i>Original</i>	£4,550,757		
<i>Supplementary</i>	14,009,000		
		£18,559,757	£19,389,193

3. The change in the financial year made accurate estimation difficult. The surplus represents in the main increased receipts from sales of livestock at some of the schools.
5. Extra receipts due to the sale of surplus stock from Thorndale farm were partly offset by deficiencies on some other items.
6. Increased supplies of commercial cattle were available for slaughter at meat factories in 1974, which reduced the factory demand for reactors. This, coupled with the poor quality of reactors in the early part of the year, had the effect of reducing tender prices quoted by factories for reactors in the latter half of the year. The lower salvage prices over that period accounted for the drop in receipts.
8. The surplus was due to increased sales of poults by the white turkey unit and to higher prices obtained for table birds.
9. Some loan instalments were not received until after 31 December, 1974.
10. Payment for special term bulls for North-West Cavan was not received until after 31 December, 1974. The consequent deficiency together with some other minor deficiencies were partly offset by surplus receipts from the sale of tomato plants under the Gaeltacht glasshouse scheme to growers outside the scheme.
11. No payment was received from the U.K. government within the period.
12. The deficiency in fees was due mainly to the fact that some payments, which were expected to come to hand within the period, were in fact received before the end of the previous financial year. In addition some payments expected to be made within the period were not received.
13. The surplus was due to increased sales of livestock and farm produce from the farms at Raphoe and Backweston.
15. Miscellaneous receipts are variable and cannot be closely estimated.

16. The receipts represent recoupment by the E.E.C. of incidental expenses arising out of market intervention, which was dependent on the level of intake of beef into intervention in the period. Accurate estimation of intake was extremely difficult and this gave rise to the surplus.
17. No payments were received from the U.K. government during the period as agreement had not been reached with them on the level of payments to be made for the different cuts of beef.

EXTRA REMUNERATION (exceeding £100)

A Deputy Secretary received an allowance of £244 from Córas Tráchtála for acting as a member of the board. A Deputy Secretary and an Assistant Secretary received an allowance of £244 each from An Bord Baine for acting as members of the board. An Assistant Secretary received an allowance of £375 from the Industrial Development Authority for acting as a member of the Authority and another received an allowance of £244 from Córas Beostoic agus Feola for acting as a member of the company.

An Assistant Secretary received an allowance of £375 from Nítrigin Éireann Teoranta for acting as a director of the company.

A Chief Economist received an allowance of £263 from Vote 41 for acting as a member of An Coimisiún Dumpála.

A Principal received an allowance of £244 from the Pigs and Bacon Commission for acting as a member of the Commission.

An Agricultural Inspector received an allowance of £225 for acting as chief officer of An Chomhairle Olla.

An Agricultural Inspector received £160 from the National Council of Educational Awards for services as an external examiner.

A County Development Team Secretary on loan from the Department of Finance received a gratuity of £413 for special duties.

A Higher Executive Officer received an allowance of £188 from the Dairy Disposal Company Limited for acting as secretary of the company.

An Executive Officer received £195 from Vote 46 for translation duties.

Twelve officers of the Department's Veterinary staff received gratuities ranging from £232 to £610 in respect of additional work.

One hundred and eleven Agricultural Officers received amounts ranging from £103 to £1,139 for extra duties, including supervisory work, in respect of varying periods.

Five Agricultural Officers and one Ship Inspector received amounts ranging from £301 to £893 from Vote 43 for services as night telephonists.

Five hundred and ninety-seven employees received sums varying from £101 to £1,335 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £228,623.

NOTES

This Account includes expenditure of £1,671 in respect of the remuneration of a officer temporarily on loan, without repayment, to an outside body.

Subhead A.2 includes expenditure of £94 on gifts made by the Minister on the occasion of visits to Denmark and West Germany (D.306/24/63 and S.90/14/58).

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This Account includes the following *ex-gratia* payments :—£2,366 to twenty-eight herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In ten cases the animals died before valuation and in the remaining eighteen after valuation but before they could be collected for slaughter. £414 to seven 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).

£3,450 to forty-two herd owners in respect of cattle which failed to pass the test under the Brucellosis Eradication Scheme. In eighteen cases the animals died before valuation and in the remaining twenty-four after valuation but before they could be collected for slaughter. Subhead C. 3 (S.90/11/67).

£30 to an employee of the Department in respect of a motor car damaged while parked in the grounds of the Veterinary College by a vehicle, the property of the Department. £145 to two members of the public in respect of vehicles damaged as a result of accidents in which vehicles, the property of the Department, were involved. Subheads A.2 and B.7 (D.306/25/62).

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

Reference	Amount	
S.90/4/56	£1,153	Gaeltacht Glasshouse Scheme—balances of the full cost of seventeen glasshouses, including equipment, after taking into account the sums recovered by way of loan repayments and the proceeds of the sale of the houses. The seventeen growers concerned had withdrawn from the scheme.

A sum of £300,000 was received from the Vote for Remuneration (No. 50).

M. J. BARRY,
Accounting Officer.

30th April, 1975.

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.

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

(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	412,616
Loans to Beef Export Industry	941,972
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	62,277
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	503
Miscellaneous	25
	<hr/>
	£1,417,393

(a) Reducible, if certain conditions are complied with, to £17,703.

M. J. BARRY,
Accounting Officer.

30th April, 1975.

WORLD FOOD PROGRAMME (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WORLD FOOD PROGRAMME ACCOUNT IN THE PERIOD 1 APRIL, 1974,
TO 31 DECEMBER, 1974

RECEIPTS		PAYMENTS	
	£		£
Balance on 1 April, 1974	15,642	Contribution to World Food Programme	259,908
Transfer from Oireachtas Vote 38 (Subhead L(1))	250,000	Balance on 31 December, 1974	5,734
	<u>265,642</u>		<u>265,642</u>

M. J. BARRY,
Accounting Officer.

30th April, 1975.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	207,000	195,636	11,364	—
B.1.—Travelling and Incidental Expenses	39,400	43,486	—	4,086
B.2.—Post Office Services ..	4,600	4,690	—	90
C.1.—Sea Fisheries Development	102,300	49,296	53,004	—
C.2.—Fishery School	40,000	20,683	19,317	—
C.3.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund	640,000	555,250	84,750	—
C.4.—Fishery Harbour Centres Fund—Grants under Fishery Harbour Centres Act, 1968	2,000	—	2,000	—
C.5.—Miscellaneous Marine Schemes	10,000	—	10,000	—
C.6.—Construction of Exploratory Fishing Vessels	50,000	—	50,000	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)	670,000	670,000	—	—
D.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)	848,000	848,000	—	—
D.3.—Repayment of Advances ..	70,000	70,000	—	—
E.—Inland Fisheries Development	299,500	268,692	30,808	—
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	380,000	380,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	3,000	3,000	—	—
GROSS TOTAL	£ 3,365,800	3,108,733	261,243	4,176
			Surplus of Gross Estimate over Expenditure £257,067	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,843	
H.—Appropriations in Aid ..	10,800	12,643		
NET TOTAL	£ 3,355,000	3,096,090	Total Surplus to be surrendered £258,910	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to unfilled vacancies.

B.1.—Excess due to increased subsistence and motor mileage rates, and increased advertising costs.

C.1.—Work on new field research stations did not proceed as quickly as anticipated. Consequently the need to purchase some equipment did not arise, while certain special equipment was not bought until after the close of the period. No expenditure was incurred on investigations and ancillary preliminary work in connection with replacement of exploratory fishing vessels. The provision for Training Schemes for Fishermen was not fully utilised because the number of boys selected as suitable for training and who completed the course was fewer than expected. A saving also arose because of the failure of fishermen to form a Producer Organisation during the period.

C.2.—The saving arose because the final account for construction of the school was not received in time for payment within the period. Also certain special teaching equipment was not purchased during the period.

C.3.—Saving arose because plans for certain schemes had not progressed to the stage where work could be started within the period under review.

C.4.—This provision was not drawn upon as the balance in the Fund was adequate to meet demands on it.

C.5.—Saving was due to the inability of the Office of Public Works to undertake approved schemes.

C.6.—The question of providing suitable replacements for the exploratory fishing vessels was still under examination during the period and no expenditure arose.

E.—There was a saving on the provision for payments to local authorities because the amount to be paid under this head depends on the level of the local authority rate, which makes accurate estimation very difficult. The provision for the Foyle Fisheries Commission was not utilised because the audit of the Commission's accounts for the fishery year ended 30th September, 1974, was not completed in time to enable payment to be made. A saving also arose on the provision for scientific investigations because of staff shortages. These savings together with some other smaller savings were partly offset by excess expenditure on other items.

APPROPRIATIONS IN AID

							Estimated	Realised
							£	£
1. Proceeds of fines and forfeitures incurred in respect of fishery offences	..	..	..	..	..	..	1,400	2,408
2. Lettings of fishing rights	..	..	..	..	..	..	1,500	2,207
3. Miscellaneous receipts	..	..	..	..	..	..	7,900	8,028
							£10,800	£12,643

1. Receipts from fines and forfeitures cannot be closely estimated.

2. Some rents due and unpaid at the close of the previous year were received.

EXTRA REMUNERATION (exceeding £100)

A Principal received £280 from the funds of An Bord Iascaigh Mhara for acting as a member of the Board and another received £188 for acting as a member of the Foyle Fisheries Commission. Eight employees received sums varying from £115 to £401 in respect of overtime. The total expenditure on overtime was £2,417.

Vote 39

NOTES

A sum of £19,100 representing the difference between the estimated value of the exploratory fishing vessel "Cu na Mara" which was damaged by fire and the amount realised from the sale of the vessel (£10,900) was written off with the sanction of the Department of Finance (S.27/4/74).

Losses of equipment valued at £30 were written off. (D.306/25/62).

Expenditure in respect of the Inland Fisheries Commission, which was set up in 1970-71, amounted to £4,032, bringing expenditure to 31 December, 1974, in connection with the Commission to £26,077 (Subhead E).

A sum of £13,000 was received from the Vote for Remuneration (No. 50).

M. J. BARRY,
Accounting Officer.

30th April, 1975.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	£ 1,000,000	£ 924,900	£ 75,100	£ —
B.—Travelling and Incidental Expenses	112,000	119,028	—	7,028
C.—Post Office Services	54,500	52,811	1,689	—
D.—Advertising and Publicity	10,000	15,475	—	5,475
E.—Commissions and Special Inquiries	7,000	1,799	5,201	—
F.—International Organisations	17,000	19,118	—	2,118
G.—Research	17,000	23,618	—	6,618
H.—Resettlement Allowances	58,000	43,241	14,759	—
I.—Career Information	2,100	2,052	48	—
J.1.—An Chomhairle Oiliúna—administration and general expenses (Grant-in-Aid)	2,000,000	2,000,000	—	—
J.2.—An Chomhairle Oiliúna—capital expenditure (Grant-in-Aid)				
<i>Original</i>	£683,000			
<i>Supplementary</i>	100,000			
	783,000	783,000	—	—
K.—National Industrial Safety Organisation (Grant-in-Aid)	13,000	13,000	—	—
L.1.—Irish Management Institute—Grant for Training	225,000	225,000	—	—
L.2.—Irish Management Institute—Grant for Building Purposes	100,000	100,000	—	—
M.—Council for Education, Recruitment and Training of Hotel and Catering Workers (CERT)—Grant for training	190,000	190,000	—	—
N.—Grants for Advisory Services for Emigrants	1,000	—	1,000	—
O.—Grants for Trade Union Education and Advisory Services	63,000	63,000	—	—
	4,652,600	4,576,042	97,797	21,239

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i>				
Anticipated savings on various sub-heads (See Supplementary Estimate)	50,000	—	50,000	—
GROSS TOTAL				
Original £4,552,600	4,602,600	4,576,042	47,797	21,239
Supplementary 50,000				
£				
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £26,558	
<i>Deduct—</i>				
P.—Appropriations in Aid	27,600	48,719	Surplus of Appropriations in Aid realised £21,119	
NET TOTAL				
Original £4,525,000	4,575,000	4,527,323	Total Surplus to be surrendered £47,677	
Supplementary 50,000				
£				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings mainly due to delay in filling vacancies.
- B.—Excess caused by increase in foreign travel and Inspectorate travel.
- D.—Excess mainly due to (a) expenditure on advertising by Employer/Labour Conference of terms of National Wage Agreement 1974, and (b) the cost of a display stand for career exhibitions.
- E.—No expenditure was incurred on special inquiries other than expenses of the Advisory Committee on Emigration.
- F.—Excess due to expenditure on representation at the ILO Regional Conference following the election of the Minister for Labour as President of the conference.
- G.—Expenditure on a series of labour availability surveys was greater than had been anticipated.
- H.—Claims for resettlement grants were less than had been expected.
- N.—No expenditure was incurred within the period.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	26,500	17,103
2. Miscellaneous	1,100	31,616
	£27,600	£48,719

1. 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.
2. Extra receipts due mainly to a £6,922 receipt from the European Social Fund re settlement 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, the Industrial Development Authority, and the National Industrial Safety Organisation.

EXTRA REMUNERATION (exceeding £100)

Two Higher Executive Officers, two Executive Officers, one Staff Officer, three Clerical Officers, two Clerical Assistants, two Shorthand Typists, four Typists, one Paper-keeper and six Messengers received sums ranging from £103 to £732 for overtime. The total cost of overtime amounted to £8,924.

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

Commission or Special Inquiry	Expenditure			
	Subheads		Total for nine months ended 31 December, 1974	Total Expenditure to 31 December, 1974
	E	A		
Advisory Committee on Emigration . .	£ 1,799	£ 2,552	£ 4,351	£ 23,516
	£ 1,799	£ 2,552	£ 4,351	£ 23,516

T. Ó CEARBHAILL,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
15 Bealtaine, 1975.

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.

Vote 41

INDUSTRY AND COMMERCE

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	1,510,000	1,302,557	207,443	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £90,000				
<i>Supplementary</i> 50,000	140,000	161,494	—	21,494
B.2.—Post Office Services ..	39,000	43,075	—	4,075
C.—Advertising and Publicity ..				
<i>Original</i> £20,000				
<i>Supplementary</i> 70,000	90,000	51,851	38,149	—
D.—Geological Survey—Equipment, Stores and Maintenance	85,000	25,736	59,264	—
E.—Minerals Development ..	3,000	—	3,000	—
F.—Institute for Industrial Research and Standards (Grants-in-Aid)				
<i>Original</i> £1,721,000				
<i>Supplementary</i> 190,000	1,911,000	1,911,000	—	—
G.—International Organisations, etc.	20,000	17,481	2,519	—
H.1.—Córas Tráchtála (Grant-in-Aid)				
<i>Original</i> .. £1,755,000				
<i>Supplementary</i> 120,000	1,875,000	1,875,000	—	—
H.2.—Kilkenny Design Workshops Limited—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £195,000				
<i>Supplementary</i> 20,000	215,000	215,000	—	—
I.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £2,160,000				
<i>Supplementary</i> 260,000	2,420,000	2,420,000	—	—

Vote 41

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> £19,540,000 <i>Less Supplementary</i> 202,990	19,337,010	18,170,000	1,167,010	—
J.1.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid) <i>Original</i> £486,000 <i>Less Supplementary</i> 200,000	286,000	238,000	48,000	—
J.2.—Shannon Free Airport Development Company Limited—Grants to Indus- trialists (Grant-in-Aid) <i>Original</i> £275,000 <i>Less Supplementary</i> 70,000	205,000	155,000	50,000	—
J.3.—Shannon Free Airport Development Company Limited—Housing Subsidies	142,000	151,780	—	9,780
J.4.—Shannon Free Airport Development Company Limited—Housing Grants	33,000	22,450	10,550	—
K.—Export Guarantee Arrange- ments under the Insurance Act, 1953 (as amended) ..	5,800	836	4,964	—
L.—Technical Assistance ..	285,000	367,599	—	82,599
M.—Irish Productivity Centre (Grant-in-Aid) <i>Original</i> £160,000 <i>Supplementary</i> 60,000	220,000	220,000	—	—
N.—Commissions, Committees and Special Inquiries ..	5,000	15,196	—	10,196
O.1.—Shipbuilding Subsidy ..	75,000	25,135	49,865	—
O.2.—Interest Subsidy to Shipping Finance Corporation Limited	113,600	165,840	—	52,240
P.—National Development Asso- ciation (Forbairt) (Grant- in-Aid) <i>Original</i> £20,700 <i>Supplementary</i> 10,000	30,700	30,700	—	—

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.—Miscellaneous Payments ...				
<i>Original</i> £3,000				
<i>Supplementary</i> 10,000				
	13,000	9,875	3,125	—
R.—Wool Textile Industry—Provision for Temporary Assistance to aid Restructuring	10	3,807	—	3,797
GROSS TOTAL				
<i>Original</i> £28,742,110				
<i>Supplementary</i> 317,010				
	£ 29,059,120	27,599,412	1,643,889	184,181
			Surplus of Gross Estimate over Expenditure £1,459,708	
Deduct—				
S.—Appropriations in Aid				
<i>Original</i> £753,110	Estimated	Realised	Surplus of Appropriations in Aid realised £57,577	
<i>Supplementary</i> 317,000	1,070,110	1,127,687		
NET TOTAL				
<i>Original</i> £27,989,000			Total Surplus to be surrendered £1,517,285	
<i>Supplementary</i> 10				
	£ 27,989,010	26,471,725		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The provision for additional staff (£110,000) was not utilised, vacancies not having been filled. £94,000 received from Vote 50 (towards the cost of 15th Round), but not ultimately required, contributed to the saving.
- B.1.—The excess was mainly due to higher than anticipated travelling to meetings of the E.E.C. and by Inspectors on price control duties.
- B.2.—The cost of the telephone service was greater than anticipated due to increased charges during the period.
- C.—Expenditure on priceline advertising was less than expected.
- D.—Claims for payment in respect of the aerial photography survey did not mature for payment in the period; in addition expenditure on equipment was less than anticipated.
- E.—Payment of royalties, expected to arise during the period on foot of mining board awards, did not mature.
- G.—Expenditure on travelling to meetings of international organisations was less than anticipated.
- I.2.—The savings are attributable to grant claims which did not mature for payment.
- J.1.—Provision was made for an annuity which did not mature for payment.

- J.2.—Grants approved were not claimed to the extent anticipated in some cases; in some others deferral of expansion plans, due to economic conditions, meant that grants were not called upon.
- J.3.—It is not possible to estimate accurately the amount of subsidy payable.
- J.4.—The number of houses completed and becoming eligible for grants was lower than expected.
- K.—Claims arising for payment cannot be accurately estimated.
- L.—Grant claims were presented more promptly than normally applies, consequently payments were higher than anticipated.
- N.—Expenditure on employment of Consultants by the Committee to inquire into the Insurance Industry was greater than expected.
- O.1.—Payment of subsidy on one ship was not claimed in the period.
- O.2.—Payment of interest subsidy on loans was greater than envisaged because of additional loans being made.
- Q.—The scheme of awards to exporters was not operative in the period (saving £1,100); expenditure on publicising the metric system for consumers was less than anticipated (saving £1,275); other miscellaneous expenditure was less than expected (saving £750).
- R.—An unanticipated residual payment arose in respect of one company assisted.

APPROPRIATIONS IN AID

	Estimated	Realised
	<u>£</u>	<u>£</u>
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	13,000	14,661
2. Repayment of salaries, etc., of officers on loan to outside bodies	2,000	24
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960 <i>Original</i> £510,110 <i>Supplementary</i> 280,000	790,110	816,102
4. Export guarantee premiums and fees under the Insurance Act, 1953 (as amended) <i>Original</i> £56,000 <i>Supplementary</i> 7,000	63,000	67,902
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964	160,000	160,291
6. Miscellaneous <i>Original</i> £12,000 <i>Supplementary</i> 30,000	42,000	68,707
 TOTAL <i>Original</i> £753,110 <i>Supplementary</i> 317,000	 £1,070,110	 £1,127,687

Vote 41

1. The cost of the administration of the Weights and Measures Office was greater than expected due to increases in salaries, wages and higher maintenance costs.
2. Loan arrangements did not operate to the extent envisaged.
3. Royalties from base metal mines, reflecting the high metal prices ruling in 1973, were greater than anticipated.
4. Accurate estimation is not possible.
6. Miscellaneous receipts are variable and cannot be closely estimated. They include, principally, receipts under the Friendly Societies Acts (£386); from the Registry of Business Names (£532); refunds from the E.E.C. of portion of the travelling expenses of officers attending meetings of the Community (£42,803). An unanticipated refund (£18,414) was obtained of moneys issued to one company in 1973-74 under the provision for temporary assistance to aid restructuring of the Wool Textile Industry.

EXTRA REMUNERATION (exceeding £100)

An Assistant Secretary received £375 as a member of the Industrial Development Authority. An Assistant Secretary received £244 as a director of Shannon Free Airport Development Company Limited.

Ten Examiners in the Patents Office received sums varying from £283 to £1,034 for examining patents applications outside their normal hours of duty.

Two Clerical Assistants received £225 each from Vote 2 for typing duties.

Eighty-one officers received sums varying from £103 to £1,178 for overtime. The total amount paid in respect of overtime was £29,987.

NOTES

This Account includes expenditure of approximately £1,511 in respect of remuneration of staff on loan, without repayment, to another Department.

Ex-gratia payments totalling £33 were made to two officers in respect of damage to clothing, and medical expenses in consequence of accidents in course of official duties. Subhead B.1 (E.20/1/90 and E.17/1/41).

Fees (stamps) were received as follows :—

							£
Companies Registration	..	..	..	..	..	..	42,718

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

Commission, Committee or Special Inquiry	Expenditure			
	Subheads		Total for period 1 April, 1974 to 31 December, 1974	Total Expenditure to 31 December, 1974
	N	Other		
	£	£	£	£
Committee to inquire into the Insurance Industry (1970-71) ..	13,656	(A) 6,404	20,060	79,882
Metric Advisory Committee for Distributors and Consumers (1971-72)	—	(A) 169	169	2,039
National Consumers Advisory Council (1973-74)	526	(A) 1,224	1,750	2,514
Motor Premiums Advisory Committee (1973-74)	1,014	(A) 159	1,173	4,217
Committee on Fiscal Policy in relation to mining (1971-72) ..	—	—	—	3,943
£	15,196	7,956	23,152	92,595

P. O SLATARRA,
Oifigeach Cuntasaiochta.

AN ROINN TIONSCAIL AGUS TRÁCHTÁLA,
16 Aibreán, 1975.

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 period 1 April, 1974, to 31 December, 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> £2,502,000				
<i>Supplementary</i> 220,000				
	2,722,000	2,741,815	—	19,815
B.1.—Travelling and Incidental Expenses				
<i>Original</i> .. £75,400				
<i>Supplementary</i> 80,000				
	155,400	133,415	21,985	—
B.2.—Post Office Services				
<i>Original</i> £280,200				
<i>Supplementary</i> 45,000				
	325,200	321,985	3,215	—
C.—Equipment, Stores and Maintenance				
.. .. .	52,000	38,055	13,945	—
D.1.—Grant to Córas Iompair Éireann	2,650,000	2,650,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation				
<i>Original</i> £180,000				
<i>Supplementary</i> 7,000				
	187,000	187,161	—	161
D.3.—Additional Grant to Córas Iompair Éireann				
<i>Original</i> £6,600,000				
<i>Supplementary</i> 4,700,000				
	11,300,000	11,300,000	—	—
E.—Grants for Harbours...	280,010	267,885	12,125	—
BORD Fáilte Éireann				
F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £5,000,000				
<i>Less Supplementary</i> 350,000				
	4,650,000	4,650,000	—	—
F.2.—Resort Development (Grant-in-Aid)	185,000	185,000	—	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid)				
<i>Original</i> £960,000				
<i>Less Supplementary</i> 400,000				
	560,000	425,000	135,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Development of Supplemen- tary Holiday Accommoda- tion in Western Counties (Grant-in-Aid) <i>Original</i> £87,500 <i>Less Supplementary</i> 50,000	37,500	37,500	—	—
G.1.—Acquisition of Land, Build- ings, etc., at Airports ..	500,000	70,060	429,940	—
G.2.—Constructional Works at Airports including Furnish- ing of Buildings	1,000,000	933,435	66,565	—
H.—Transport of Staff	12,000	15,861	—	3,861
I.—Radio Equipment	275,000	313,225	—	38,225
J.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	300,000	300,000	—	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	300	140	160	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ..	15,100	15,546	—	446
L.—Expenses in connection with International Organisations	257,000	253,518	3,482	—
M.—Technical Assistance <i>Original</i> £3,000 <i>Supplementary</i> 3,000	6,000	4,757	1,243	—
N.—Rural Electrification ..	842,000	833,774	8,226	—
O.—Grants for Bottled Gas In- stallations	8,000	4,384	3,616	—
P.—Commissions, Committees and Special Enquiries	1,800	1,100	700	—
Q.—Grants for the Improvement of Roads to Generating Stations	10,000	10,000	—	—
R.—Rent on Lands, etc., at Air- ports	1,150	568	582	—
S.—Investment Grants for Ships	40,000	—	40,000	—

Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
T.—An Bord Fuinnimh Núicléigh (Grant-in-Aid)	7,500	7,500	—	—
U.—Grant to Royal National Lifeboat Institution ...	40,000	40,000	—	—
V.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund ... Original £100,000 Supplementary 464,000	564,000	493,573	70,427	—
W.—Grant to Air Companies .. Original £180,000 Less Supplementary 45,000	135,000	104,644	30,356	—
Y.—Grant to the Londonderry and Lough Swilly Railway Company Original Nil Supplementary £50,000	50,000	50,000	—	—
GROSS TOTAL Original £22,444,960 Supplementary 4,724,000	£27,168,960	26,389,901	841,567	62,508
			Surplus of Gross Estimate over Expenditure £779,059	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
X.—Appropriations in Aid Original £1,815,960 Less Supplementary 276,000	1,539,960	1,646,666	£106,706	
NET TOTAL Original £20,629,000 Supplementary 5,000,000	£25,629,000	24,743,235	Total Surplus to be surrendered £885,765	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Expenditure was higher than anticipated due to the continued employment of staff expected to transfer to Aer Rianta Teoranta. In addition to expenditure shown a further sum of £158,000 was received from the Vote for Remuneration (No. 50) in respect of pay increases.

B.1.—Savings due to curtailment of Eurocontrol training courses.

- C.—Savings resulted from unforeseeable delay in acquiring equipment for meteorological and coast life saving services.
- F.3.—Expenditure on grants for hotels and guesthouses did not mature for payment within the financial period.
- G.1.—Because of uncertainty regarding land prices, the pace of negotiations on land acquisition was slower than expected.
- G.2.—Savings arose because certain works did not proceed as quickly as planned.
- H.—Excess due to an increase in the number of staff availing of this facility.
- I.—The excess was caused by early delivery of navigational equipment resulting in a fully matured liability arising sooner than expected.
- K.1.—The pattern of expenditure under this subhead is irregular and accurate estimation is not possible.
- M.—Claims for approved grants were not received within the nine-month period.
- O.—The number of grant applications received proved smaller than anticipated.
- P.—Savings arose because the work of the Commission of Inquiry into the remuneration and conditions of service of the aviation grades in this Department did not proceed as quickly as expected.
- R.—Savings due to delay in the completion of negotiations for the acquisition of sites.
- S.—Savings arose because no application was received in the financial period for payment of this instalment of grant.
- V.—The transfer of departmental staff to Aer Rianta Teo. was not finalised within the period.
- W.—Savings due to a reduction in the cost of war risk insurance premiums and the transfer to Aer Rianta Teo. of the cost of special security measures at airports.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966		
Original	£32,050	
Less Supplementary	8,000	
	24,050	22,855
2. Receipts under the Merchant Shipping and Mercantile Marine Acts.		
Original	£11,000	
Less Supplementary	3,000	
	8,000	6,970
3. Passenger load fee at airports	790,000	806,000
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	32,000	15,923
5. Recoupment from Eurocontrol Organisation of en-route facilities costs		
Original	£350,000	
Less Supplementary	30,000	
	320,000	354,175

Vote 42

		Estimated	Realised
		£	£
6. Miscellaneous receipts		36,910	56,384
7. Surplus on Aer Rianta Teoranta Operating Accounts, Dublin, Shannon and Cork Airports			
	Original	£280,000	
	Less Supplementary	155,000	
		125,000	144,948
8. Shanwick communications charges			
	Original	£284,000	
	Less Supplementary	80,000	
		204,000	239,411
	TOTAL		
	Original	£1,815,960	
	Less Supplementary	276,000	
		£1,539,960	£1,646,666

- Receipts towards the end of the period were lower than expected.
- Recoupment from Eurocontrol of full amount due was not effected until after the end of the financial period.
- An increase in charges with effect from 1 November, 1973 was reflected in the surplus receipts.
- Receipts were higher than anticipated mainly from refunds from the E.E.C. in respect of travel costs, from foreshore rents, radio telegraph charges and staff payments in respect of subsidised transport.
- Despite reduced passenger traffic and increased costs the final surplus was higher than expected.
- An increase in the number of contacts with aircraft resulted in higher receipts.

EXTRA REMUNERATION (exceeding £100)

An Assistant Secretary received a fee of £190 as a director of Shannon Free Airport Development Company Limited for the period 1 April, 1974 to 31 October, 1974.

Three hundred and forty-nine employees received sums varying from £101 to £2,396 for overtime. The total amount paid in respect of overtime was £171,541.

NOTES

Subhead H includes expenditure on subsidised transport of immigration officials (£389), Customs and Excise staff (£830), Post Office staff (£1,274), and Department of Agriculture and Fisheries staff (£99) (S.99/63/42).

An *ex-gratia* payment of £67 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 (S.98/33/67).

Ex-gratia payments totalling £42 were made to three officers of the Department in respect of damage to personal clothing while on official duties (E.109/41/41).

A sum of £233, arising from default of payment of account due to Aer Rianta Teo. for use of facilities at Dublin Airport, was written off as irrecoverable (S.98/32/74).

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

Commissions, Committees and Special Inquiries	Expenditure	
	Total for the period 1 April, 1974 to 31 December, 1974	Total Expenditure to 31 December, 1974
	£	£
Commission of Inquiry into the remuneration and conditions of service of the aviation grades in this Department	1,100	3,350

D. Ó RÍORDÁIN,
Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
22 Aibreán, 1975.

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.

STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE PERIOD 1 APRIL, 1974 TO 31 DECEMBER, 1974.

1973-74				1 April, 1974-31 December, 1974				
Total	Shannon	Dublin	Cork	EXPENDITURE	Total	Shannon	Dublin	Cork
£	£	£	£		£	£	£	£
872,415	468,257	314,948	89,210	I. AIR NAVIGATION SERVICES	748,284	407,486	266,858	73,940
8,676	36,207	34,097	8,372	Air Traffic Control	62,357	30,415	24,499	7,443
				Salaries, Wages and Superannuation				
				Other costs				
474,821	228,629	177,288	68,904	Meteorological Service	398,640	189,105	152,176	57,359
67,063	19,379	40,770	6,914	Salaries, Wages and Superannuation	54,779	18,257	30,083	6,439
				Other costs				
				RADIO SERVICE				
1,058,562	713,439	253,364	91,759	Salaries, Wages and Superannuation	928,282	620,073	227,114	81,095
179,709	86,548	49,713	43,448	Maintenance of Radio Station ..	106,882	83,130	18,245	5,507
91,334	42,293	38,614	10,427	Other costs	114,026	71,000	32,208	10,818
				II. AIRPORT MANAGEMENT				
				Administration				
612,934	210,122	340,527	62,285	Salaries, Wages and Superannuation	638,655	199,838	375,774	63,043
				Security Force				
705,038	258,540	310,593	135,905	Salaries, Wages and Superannuation	756,490	262,980	370,044	123,466
				Maintenance of Field and Buildings				
520,651	302,399	175,239	43,013	Salaries, Wages and Superannuation	563,255	255,774	266,267	41,214
97,951	41,775	51,075	5,101	Other Maintenance costs ..	88,850	72,308	9,643	6,899
106,757	70,007	20,451	16,299	Rates	95,180	56,044	25,303	13,833
15,625	15,625	—	—	Loss on operation of Airport Post Office	11,522	11,522	—	—
1,296,677	400,881	819,294	76,502	Other costs	1,185,353	446,780	664,156	74,417
				III. CONTRIBUTION TO EUROCONTROL ..				
162,954	162,954	—	—		100,168	100,168	—	—
£6,341,167	3,057,055	2,625,973	658,139	TOTAL EXPENDITURE	5,852,723	2,824,880	2,462,370	565,473

STATE AIRPORTS (continued)

1973-74				1 April, 1974-31 December, 1974			
Total	Shannon	Dublin	Cork	REVENUE			
£	£	£	£	Total	Shannon	Dublin	Cork
2,034,911	1,200,536	779,486	54,889	£	£	£	£
896,839	286,137	593,394	16,308	Landing fees	970,646	746,519	61,626
300,287	96,826	185,650	17,811	Letting of offices, stores, sites, etc. ..	259,445	488,208	14,135
725,125	149,853	531,831	43,441	Concession fees	81,194	197,707	12,627
286,016	196,776	82,973	7,267	Passenger load fee	236,284	1,008,175	104,957
				Profit on catering and sales	422,154	118,764	6,537
				En-Route and Class B			
227,833	227,833	—	—	Communications Service	239,426	—	—
183,332	91,666	67,833	23,833	En-Route Air Navigation Services ..	177,088	131,044	46,043
				Recoupment from Eurocontrol of cost of providing personnel and facilities ..			
200,768	200,768	—	—	Other Revenue	15,923	—	—
250,475	51,806	185,465	13,204		70,080	187,186	11,110
				TOTAL REVENUE	2,472,240	2,877,603	257,035
5,104,586	2,501,201	2,426,632	176,753	Deduct TOTAL EXPENDITURE	2,824,880	2,462,370	565,473
6,341,167	3,057,055	2,625,973	658,139				
				Operating surplus (+) or deficit (—)	(—)	(+)	(—)
(—)1,236,581	(—)555,854	(—)199,341	(—)481,386	Depreciation and Interest on Capital	352,640	415,233	308,438
2,681,859	1,210,126	1,304,432	167,301		922,104	1,039,968	127,654
				TOTAL DEFICIT	1,274,744	624,735	436,092
£3,918,440	1,765,980	1,503,773	648,687				

STATE AIRPORTS (continued)

1973-74				1 April, 1974—31 December, 1974			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
29,317,658	13,298,230	14,166,699	1,852,729	30,803,004	13,616,586	15,289,044	1,897,374
1,485,346	318,356	1,122,345	44,645	1,078,601	175,184	874,803	28,614
£30,803,004	13,616,586	15,289,044	1,897,374	31,881,605	13,791,770	16,163,847	1,925,988
1,331,920	185,201	1,088,068	58,651	1,401,980	185,201	1,156,328	60,451
1,178,843	537,255	568,039	73,549				
1,503,016	672,871	736,393	93,752	914,388	408,197	450,226	55,965
				1,175,338	513,907	589,742	71,689
£2,681,859	1,210,126	1,304,432	167,301	2,089,726	922,104	1,039,968	127,654

STATEMENT OF CAPITAL EXPENDITURE

Total expenditure at 1 April, 1974
Expenditure during period 1 April, 1974, to 31 December, 1974

Total Expenditure at 31 December, 1974

Includes, on acquisition of land ..

DEPRECIATION AND INTEREST ON CAPITAL

Depreciation

Interest on Capital

Total

Meán Fómhair, 1975.

D. Ó RÍORDÁIN,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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 Original .. £34,944,000 Supplementary 300,000	35,244,000	34,850,974	393,026	—
B.—Travelling and Incidental Expenses Original £1,020,000 Supplementary 300,000	1,320,000	1,436,503	—	116,503
C.—Accommodation and Building Charges Original £2,655,000 Supplementary 200,000	2,855,000	2,828,439	26,561	—
D.—Conveyance of Mails.	1,200,000	1,273,363	—	73,363
E.—Postal and General Stores Original £1,345,000 Supplementary 600,000	1,945,000	2,017,610	—	72,610
F.—Engineering Stores and Equipment	19,500,000	18,742,665	757,335	—
G.—Telephone Capital Repayments	10,520,000	10,494,896	25,104	—
H.—International Conferences and Conventions	46,000	60,043	—	14,043
I.—Losses	68,000	58,676	9,324	—
J.—Superannuation and other Non-effective Payments .. Original £2,108,000 Less Supplementary 100,000	2,008,000	1,891,379	116,621	—
K.—Commissions and Special Inquiries	10	7,774	—	7,764
RADIO TELEFÍS ÉIREANN				
L.1.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid) ... Original £2,860,000 Supplementary 300,000	3,160,000	3,160,000	—	—

Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.2.—Grant equivalent to Net Receipts from Wired Broadcast Relay Licence Fees (Grant-in-Aid)	50,000	39,136	10,864	—
L.3.—Grant towards Capital Expenditure on new High-powered Radio Transmitter (Grant-in-Aid)	119,000	118,997	3	—
GROSS TOTAL				
Original £76,435,010				
Supplementary 1,600,000				
£ 78,035,010	76,980,455	1,338,838	284,283	
		Surplus of Gross Estimate over Expenditure £1,054,555		
	Estimated	Realised	Deficiency of Appropriations in Aid realised £841,859	
T.—Appropriations in Aid	27,816,010	26,974,151	Net Surplus to be surrendered £212,696	
NET TOTAL				
Original £48,619,000				
Supplementary 1,600,000				
£ 50,219,000	50,006,304			

In addition to the amount accounted for in this Vote, further sums of £2,508,000 and £81,000 were provided from the Votes for Remuneration (No. 50) and Increases in Pensions and Certain Improvements in Superannuation and Retired Allowances (No. 51), respectively.

	Estimated	Realised
	£	£
EXTRA RECEIPTS PAYABLE TO EXCHEQUER		
Broadcasting Licence and Relay Licence Fees	3,535,000	3,579,951

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Increased travelling by engineering staff.
- D.—More accounts paid in respect of conveyance services than expected.
- F.—Lower payments to contractors for telephone capital works (£1,397,000) and lower expenditure on international circuits (£274,000) were partly offset by higher expenditure on purchase of stores (£914,000).
- H.—Higher cost of subscriptions to the International Postal and Telecommunication Unions.
- I.—Close estimation not possible.
- J.—Retirements fewer than expected.

K.—Expenditure was incurred on (1) settlement of a High Court action arising out of the Tribunal of Inquiry into the television programme on illegal moneylending, (2) expenses of the Broadcasting Review Committee and (3) expenses of the Post Office Users' Council.

L.2.—Net receipts from relay licence fees less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recovery in respect of Telephone Capital expenditure	24,000,000	23,130,589
2. Receipts in respect of Savings services	1,093,000	1,068,784
3. Receipts in respect of Social Welfare services	1,238,000	1,242,998
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	165,000	165,000
5. Receipts in respect of services performed for the Revenue Commissioners	75,000	75,000
6. Provision of stores for other Government Departments ...	361,000	330,519
7. Sale of engineering stores	222,000	240,999
8. Sale of non-engineering stores	15,000	9,312
9. Receipts in respect of agency services performed for other Administrations	33,000	42,445
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	8,000	—
11. Contributions to Civil Servants' Widows' and Children's Pensions Scheme	250,000	258,643
12. Miscellaneous	356,010	409,862
	<u>£27,816,010</u>	<u>£26,974,151</u>

1. Expenditure on Telephone Capital works less than expected.

6. Demand for stores for other Government Departments less than expected.

7. Sale prices of stores higher than expected.

8. Less stores available for sale than expected.

9. Additional receipts from British Post Office consequent on higher commission rates.

10. Recoupment of compensation allowances was not received until after the close of the period of account.

Vote 43

12. These include the following :—

	£
(a) Commission on repurchase of stamps	1,998
(b) Special leave at cost of substitution ; refunds of wages overpaid, etc.	48,756
(c) Wireless examination fees and transmitting permits	41,678
(d) Carriage of newspapers by departmental vans	9,699
(e) Works carried out for and services rendered to outside bodies ..	124,052
(f) Renting of Post Office premises	4,844
(g) Void postal and money orders	20,000
(h) Staff on loan to outside bodies	26,140
(i) Advertising in Post Office publications	74,729
(j) Miscellaneous services performed for other Government Departments	28,172

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery by unknown armed men at a head Post Office. The loss included postal orders stolen and fraudulently negotiated amounting to £568	8,955
Robbery by two unknown armed men of cash in course of conveyance between a bank and a head Post Office	5,400
Burglary at a town sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £1,203	2,800
Burglary at a town sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £1,412	2,143
Theft of a remittance letter containing £3,250 in cash in transit during the Banks' dispute, between Dublin head Post Office and another head Post Office by a person who was prosecuted. Sums of £1,116 recovered and £364 realised from the sale of goods purchased by the offender were offset against the loss	1,770
Burglary at a town sub-Post Office by unknown persons	1,131
Burglary at a town sub-Post Office by unknown persons	1,053
Fourteen cases of irrecoverable arrears of social insurance contributions ranging from £40 to £134, from Postmasters of sub-Offices who had not been insured by the Department but were subsequently held by the Department of Social Welfare to have been insurable	1,000
Burglary at a town sub-Post Office by unknown persons. The loss included postal orders stolen and fraudulently negotiated amounting to £313	920
Robbery at a town sub-Post Office by three armed men two of whom were prosecuted	543
Burglary at a sub-Post Office by persons two of whom were prosecuted	532
Robbery at a town sub-Post Office by three armed men who were prosecuted	522
Misappropriation by a Postmistress of a sub-Post Office of Savings Bank monies amounting to £651. A balance of salary due, £199 was withheld and offset against the loss. The offender left the country and was dismissed. The Attorney General decided against a prosecution	452

Two remittance letters containing cash in transit (£215 and £185) between a sub-Post Office and a head Post Office were stolen by an unknown person or persons at a main Sorting Office on separate occasions	£	400
Theft by unknown persons from a departmental motor van of a remittance letter containing cash in transit between a town sub-Post Office and the Accountant's Branch		400
Robbery of £651 at a town sub-Post Office by two armed men who were prosecuted. A sum of £271 recovered was offset against the loss ..		380
Irrecoverable overpayments to a recipient of a British army pension arising from failure at a head Post Office to act on a stop-payment notice		378
Burglary at a sub-Post Office by a person who was prosecuted ..		272
Robbery by two unknown armed men at a town sub-Post Office ..		232
Robbery at a town sub-Post Office by three armed men one of whom was prosecuted		201
Burglary at a sub-Post Office by unknown persons		187
Loss from a departmental motor van of a remittance letter containing cash in transit from a sub-Post Office to a head Post Office		161
Unexplained counter loss of cash at a town sub-Post Office		107
Unexplained shortage in a remittance letter containing cash between a head Post Office and a sub-Post Office		100
Losses ranging from £1 to £99 due to theft, fraud, etc. (231 cases) ..		5,372
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants		6,292
Six cases of miscellaneous losses of £62, £45, £39, £30, £30 and £24 not involving suspicion of fraud or culpable negligence by Post Office servants		230
Compensation for loss or damage to parcels and letters—		
	Loss £	Damage £
Registered and insured parcels	2,545	3,125
Ordinary parcels	4,517	456
Registered and insured letters	6,073	27
	<hr/> £13,135	<hr/> £3,608
		16,743
	TOTAL	<hr/> £58,676

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

	£
Fraudulent withdrawals from Savings Bank Accounts (6 cases) ..	3,501
Abstraction from postal packets (1 case)	80
Irregular negotiation of money orders (72 cases)	1,450
Theft, burglary and misappropriation of cash, stamps, etc. (6 cases) ..	9,648
	<hr/> £14,679

LOSS OF STORES

	£
Postal stores from stock during transit, etc.	43
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (25 cases)	393

Vote 43

Stores to the value of £12,236 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £395 was received in twenty-six cases where prosecutions were undertaken.

Transactions during the period included 872,000 money orders amounting to £64,675,000; 6,359,000 postal orders amounting to £14,891,000; 3,439,000 Savings Bank deposits and withdrawals amounting to £82,830,000 and Postmasters' and other remittances amounting to £380,326,000. A total of 9,116,000 parcels were dealt with and engineering stores to the value of £14,317,000 were handled (figures are approximate).

EXTRA REMUNERATION (exceeding £100)

Ten thousand, six hundred and twenty-four officers received sums ranging from £101 to £3,071 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £4,649,275.

An *ex-gratia* payment of £400 was made to a Legal Staff Officer for the performance of higher duties and extra attendance during the period (E.79/1/63).

An *ex-gratia* payment of £200 was made to a Higher Executive Officer for extra attendance during the banks closure in 1970 (E.109/31/71).

NOTES

Forty-nine claims totalling £5,874 and nine claims totalling £334 in respect of damage to vehicles, were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In one hundred and one 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 £10,557.

Twelve claims for repayment services amounting to £461 were abandoned as irrecoverable.

Claims totalling £268 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Four amounts totalling £77 in respect of excess annual leave taken by officers who were dismissed or left the service, and of unexpired value of uniforms, etc., were abandoned as irrecoverable.

Commemoration, etc., stamps of the nominal value of £1,597 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 period 1 April, 1974 to 31 December, 1974.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31 December, 1974
		£
Tribunal of Inquiry into the Television Programme on Illegal Moneylending	1969-70	38,061
Broadcasting Review Committee	1971-72	19,915
Post Office Users' Council	1974	79

P. L. Ó COLMÁIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
16th May, 1975.

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 PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 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	
Telegraph Services	Telephone Services	Common Services		Telegraph Services	Telephone Services	Common Services	
£	£	£		£	£	£	£
800,000	24,000,000	130,000	Construction	674,034	23,130,589	113,750	
70,000	800,000	10,000	Renewals and Rearrangements of Plant ..	92,227	1,114,726	18,724	
372,000	5,868,000	245,000	Maintenance	435,372	6,066,075	325,167	
1,000	150,000	600	Repair of Stores in Post Office Factory ..	142	172,578	1	

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974

RECEIPTS		£	£	ISSUES		£	£
Value of Stores in hand, 1 April, 1974—				Works and Maintenance		.. ..	6,281,996
Stock at Rate Book prices on 31 March, 1974 .. ..		..	4,505,656 (a)	Other Government Departments		.. ..	84,390
Stores in transit on 31 March, 1974 .. ..		..	74,942	Repayment Services .. ..		.. ..	43,668
				Sales .. ..		.. ..	224,529
Engineering Materials paid for .. ..		..	6,715,310	Factory for use in manufacture, plant, etc.		.. ..	47,450
<i>Add</i>				Value of stores in transit on 31 December, 1974 .. ..		.. ..	182,027
Stores taken into stock in the period but not paid for on 31 December, 1974 ..		..	1,837,973	Value of stores in hand on 31 December, 1974		5,641,590 (a)	5,823,617
Stores paid for on 31 March, 1974, but not taken into stock until later ..		..	Nil	(including stores, £1,051,579 awaiting repair or condemnation ; for sale, £55,427)			
<i>Deduct</i>				Stocktaking adjustments .. ..		.. ..	950
Stores taken into stock prior to 1 April, 1974, but not paid for ..		..	8,553,283				
on 31 March, 1974 .. ..		..	664,046				
Stores paid for on 31 December, 1974, but not taken into stock until later .. ..		..	Nil				
Manufactured articles received from Factory at cost .. ..		..	664,046				
Profit on Rate-Book prices .. ..		..	7,889,237				
			28,673				
			8,092				
			<u>£12,506,600</u>				<u>£12,506,600</u>

(a) 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 Period 1 April, 1974 to 31 December, 1974

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		1,019,991
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme	72,990	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers	142,298	215,288
3. (a) Gratuities to officers retiring with less than 10 years' service (section 6, Superannuation Act, 1859)	5,170	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954)	273,931	
(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)	83,300	
(d) Marriage Gratuities	84,460	446,861
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)	62,646	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	134,306	196,952
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)		2,277
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921		1,890
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 ..		8,120
TOTAL ..		£1,891,379

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 period 1 April, 1974 to 31 December, 1974	Total for the previously expired period	Total to 31 December, 1974		Payments in the period 1 April, 1974 to 31 December, 1974	Total for the previously expired period	Total to 31 December, 1974
Balance on 31 March, 1974	£ 56,451	£ —	£ —	Balance on 31 March, 1974	£ —	£ 56,451	£ —
Advances from the Exchequer	23,000,000	135,381,858	158,381,858	Expenditure on works ..	23,130,589	132,390,407	155,520,996
Stores held under suspense head now allocated ..	—	—	—	Expenditure on stores not yet allocated (suspense head) ..	—	2,935,000	2,935,000
Balance at 31 December, 1974	74,138	—	74,138				
TOTAL£	23,130,589	135,381,858	158,455,996	TOTAL£	23,130,589	135,381,858	158,455,996

DEPARTMENT OF POSTS AND TELEGRAPHS,
16th May, 1975.

P. L. Ó COLMÁIN,
Accounting Officer.

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

SEÁN MAC GEARAILT,
Ard-Reachtúire Cuntas agus Ciste.

DEFENCE

Vote 44

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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 certain grants-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	832,000	820,280	11,720	—
B.—Permanent Defence Force: Pay <i>Original</i> £14,960,000 <i>Supplementary</i> 76,000	15,036,000	15,019,080	16,920	—
C.—Permanent Defence Force: Allowances <i>Original</i> £1,414,000 <i>Supplementary</i> 113,000	1,527,000	1,549,558	—	22,558
D.—Reserve Defence Force: Pay, etc. <i>Original</i> £993,000 <i>Supplementary</i> 445,000	1,438,000	1,465,035	—	27,035
E.—Chaplains and Officiating Clergymen: Pay and Allowances	42,000	41,182	818	—
F.—Civilians attached to Units: Pay, etc. <i>Original</i> £2,030,000 <i>Supplementary</i> 122,000	2,152,000	2,150,300	1,700	—
G.—Civil Defence	312,000	275,770	36,230	—
H.—Defensive Equipment <i>Original</i> £873,000 <i>Supplementary</i> 589,000	1,462,000	1,429,666	32,334	—
I.—Medicines and Instruments ..	53,000	42,369	10,631	—
J.—Mechanical Transport <i>Original</i> £447,000 <i>Supplementary</i> 578,000	1,025,000	1,005,621	19,379	—
K.—Provisions <i>Original</i> £788,000 <i>Supplementary</i> 130,000	918,000	869,520	48,480	—
L.—Petrol, Fuel Oils, etc. <i>Original</i> £240,000 <i>Supplementary</i> 70,000	310,000	300,524	9,476	—

Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—Clothing and Equipment				
<i>Original</i> £600,000				
<i>Supplementary</i> 269,000				
	869,000	993,508	—	124,508
N.—Animals, Forage, etc.				
<i>Original</i> £44,000				
<i>Supplementary</i> 101,000				
	145,000	138,234	6,766	—
O.1.—General Stores				
<i>Original</i> £457,000				
<i>Supplementary</i> 284,000				
	741,000	650,979	90,021	—
O.2.—Helicopters				
<i>Original</i> £96,000				
<i>Supplementary</i> 26,000				
	122,000	119,967	2,033	—
P.—Naval Stores	630,000	140,048	489,952	—
Q.—Engineer Stores	43,000	40,978	2,022	—
R.—Solid Fuel, Electricity, Gas and Water				
<i>Original</i> £390,000				
<i>Supplementary</i> 80,000				
	470,000	487,371	—	17,371
S.—Buildings				
<i>Original</i> £539,000				
<i>Supplementary</i> 213,000				
	752,000	758,576	—	6,576
T.—Barrack Services				
<i>Original</i> £200,000				
<i>Supplementary</i> 255,000				
	455,000	408,824	46,176	—
U.—Transportation, etc.				
<i>Original</i> £136,000				
<i>Supplementary</i> 70,000				
	206,000	201,292	4,708	—
V.—Insurance				
<i>Original</i> £743,000				
<i>Supplementary</i> 339,000				
	1,082,000	1,113,087	—	31,087
W.—Expenses of Equitation Teams at Horse Shows ..	20,000	12,212	7,788	—
X.—Travelling and Incidental Expenses				
<i>Original</i> £116,000				
<i>Supplementary</i> 23,000				
	139,000	169,625	—	30,625

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Y.—Post Office Services	£ 224,000	£ 242,718	£ —	£ 18,718
AA.—Military Educational Courses and Visits	52,000	39,417	12,583	—
BB.—Irish Red Cross Society (Grant-in-Aid)	35,000	35,000	—	—
CC.—Compensation Original £28,000 Supplementary 10,000	38,000	50,914	—	12,914
DD.—Lands Original £95,000 Supplementary 22,000	117,000	101,367	15,633	—
EE.1.—Assistance to Sail Training	70,000	148	69,852	—
EE.2.—Expense of Operation of the Asgard (Grant-in-Aid) Original £11,000 Supplementary 6,000	17,000	17,000	—	—
Balances Irrecoverable ..	—	418	—	418
	31,334,000	30,690,588	935,222	291,810
Deduct— Anticipated savings on various Subheads (See Supplementary Estimate)	470,000	—	470,000	—
GROSS TOTAL Original £27,513,000 Supplementary 3,351,000	£ 30,864,000	30,690,588	465,222	291,810
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £173,412	
Deduct— Z.—Appropriations in Aid Original £472,000 Supplementary 88,000	560,000	555,041	Deficiency of Appropriations in Aid realised £4,959	
NET TOTAL Original £27,041,000 Supplementary 3,263,000	£ 30,304,000	30,135,547	Net Surplus to be surrendered £168,453	

Vote 44

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- G.—The saving is due to expenditure on equipment, vehicles and uniforms being less than anticipated and to delays in setting up Civil Defence control centres.
- I.—The saving is due to the delivery of goods being slower than anticipated.
- K.—The saving is due to expenditure being less than expected.
- M.—The excess is due to orders being met and accounts being presented for payment more expeditiously than heretofore.
- O.1.—The saving is due to certain payments not being made within the financial period due to delays in deliveries.
- P.—The saving is due to certain proposals not having progressed as anticipated and to delays in deliveries.
- T.—The saving is due to deliveries against certain orders being slower than anticipated.
- W.—The saving is due to attendances at shows being less than anticipated.
- X.—The excess is due mainly to expenditure on office machinery, funerals, subsistence and travel allowances, recreational equipment, etc., for prisoners, being greater than anticipated.
- Y.—The excess is due to increased charges.
- AA.—The saving is due to less courses being availed of than anticipated.
- CC.—It is not possible to estimate accurately expenditure under this subhead.
- DD.—The saving is due to rehabilitation works on some Departmental lands not being undertaken as anticipated and to anticipated increased rents on F.C.A. premises not materialising within the financial period.
- EE.1.—The saving is due to the building of the new sail training vessel not being undertaken during 1974 as anticipated.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Lands and premises :							
(a) Revenue	..	..	..	..	£20,480		
(b) Sales	..	..	..	..	1,900		
				<i>Original</i>	£22,380		
				<i>Supplementary</i>	181,000		
						203,380	195,050
2. Sale of surplus stores and unserviceable clothing							
				<i>Original</i>	£13,500		
				<i>Less Supplementary</i>	11,000		
						2,500	230
3. Sale of hides and offals							
				<i>Original</i>	£8,000		
				<i>Less Supplementary</i>	7,000		
						1,000	4,106
4. Receipts from issues on repayment :—							
(a) Supplies	..	..	..	..	£70,320		
(b) Stores	..	..	..	..	1,300		
				<i>Original</i>	£71,620		
				<i>Supplementary</i>	23,000		
						94,620	97,177

Vote 44

		Estimated	Realised
		£	£
5. Revenue from bands		2,500	2,224
6. Receipts on discharge by purchase			
<i>Original</i>	£10,000		
<i>Supplementary</i>	7,000		
		17,000	17,402
7. Refunds in respect of treatment and main- tenance of patients in military hospitals		39,000	27,042
8. Receipts for barrack services		4,000	7,793
9. Transport on repayment and refunds in respect of damaged vehicles		1,500	1,980
10. Show prizes		2,000	3,897
11. Refunds in respect of services of seconded officers		6,500	4,664
12. Repayments of sums advanced to officers for purchase of motor cars			
<i>Original</i> . .	£33,000		
<i>Less Supplementary</i>	5,000		
		28,000	28,116
13. Receipts from United Nations in respect of overseas allowances, stores, etc.			
<i>Original</i> . .	£226,000		
<i>Less Supplementary</i>	100,000		
		126,000	141,117
14. Miscellaneous		32,000	24,243
	TOTAL		
<i>Original</i> . .	£472,000		
<i>Supplementary</i>	88,000		
		£560,000	£555,041

2-3, 5, 7-11, 14. It was not possible to forecast with greater accuracy the receipts under these headings.

13. Receipts under this heading cover two advances on amounts due for services with U.N.E.F. in Middle East in respect of the first six months of the operation of the force.

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the Vote for the period 1 April, 1974- 31 December, 1974	Cash Losses charged to Balances Irrecoverable 1 April, 1974-31 December, 1974
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. One case of theft caused a loss of £6 (S.4/34/49)	6	—

Vote 44

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the Vote for the period 1 April, 1974– 31 December, 1974	Cash Losses charged to Balances Irrecoverable 1 April, 1974–31 December, 1974
	£	£
2. Cases of damage to military vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases. £96 was recovered against a gross loss of £1,391 (S.4/25/56)	1,181	114
3. Three cases of damage to buildings (Government property) due to illegal entry resulted in a loss of £291 (S.4/45/42 and S.4/34/49)	291	—
4. Two cases of loss or damage to stores due to negligence resulted in a loss of £732. Disciplinary action was taken and £2 was recovered against the gross loss	730	—
II.—OTHER LOSSES		
5. Cases of damage to military vehicles not due to negligence including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £3,131 of which sums amounting to £185 were recovered (S.4/25/56 and S.4/11/62)	2,650	296
6. Loss or damage to stores for which negligence could not be attributed (S.4/25/56, S.4/40/52 and S.4/34/49)	1,992	—
7. Debit balances on non-effective soldiers' accounts (S.4/25/56)	—	8
8. Value of clothing found to be deficient on discharge and desertion of members of the Defence Forces (S.4/25/56)	746	—
TOTAL ..£	7,596	418

EXTRA REMUNERATION (exceeding £100)

Two military officers received allowances of £395 each from Vote 1 for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £252 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

Sixty-seven members of the staff received amounts varying from £101 to £603 in respect of overtime. The total amount paid in respect of overtime was £19,173.

NOTES

This Account includes the sum of £12,730 in respect of pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £63,138 in respect of pay and allowances of thirty-four military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £2,900 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 £7,782 in respect of pay and allowances of military officers seconded to Dublin Corporation on a grant-aided basis (S.4/27/50).

This Account includes the sum of £2,620 in respect of pay and allowances of a military officer seconded to the Louth County Council on a grant-aided basis (S.4/27/50).

This Account includes the sum of £2,797 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).

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

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

A loss of £49 was sustained in respect of a fire at Cathal Brugha Barracks which was not covered by insurance (S.4/11/62).

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

A total of £301 to three contractors in respect of clerical errors in tenders (S.9/13/39).

The sum of £1,186,000 received from the Vote for Remuneration (No. 50) was credited as follows:—

Subhead	£
A	56,000
B	802,000
D	19,000
E	1,000
F	308,000
	<hr/>
	£1,186,000

S. Ó CEARNAIGH,
Oifigeach Cuntasalochta.

AN ROINN COSANTA,
30 Aibreán, 1975.

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.

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	11,822	8,990	2,832	—
PENSIONS, ALLOWANCES, Etc.				
B.—Wound and Disability Pensions and Gratuities, etc.	357,000	373,448	—	16,448
C.—Allowances and Gratuities to Dependants, etc.	621,000	615,538	5,462	—
D.—Military Service Pensions	746,000	756,085	—	10,085
E.—Defence Forces (Pensions) Schemes, 1937 to 1974	2,947,000	2,923,514	23,486	—
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964	864	794	70	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	3,013	3,337	—	324
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	1,460,000	1,435,240	24,760	—
I.—MacSwiney (Pension) Acts, 1950 to 1964	1,794	1,346	448	—
J.—Travelling and Incidental Expenses	4,277	6,556	—	2,279
K.—Post Office Services	750	495	255	—
L.—Special Compensation—United Nations Force	10	8,417	—	8,407

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
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	281,000	299,033	—	18,033
N.—Funeral Grants in respect of deceased Special Allowance holders and Military Service Pensioners	60,000	45,393	14,607	—
GROSS TOTAL	£ 6,494,530	6,478,186	71,920	55,576
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £16,344	
Deduct— O.—Appropriations in Aid	74,530	83,300	Surplus of Appropriations in Aid realised £8,770	
NET TOTAL	£ 6,420,000	6,394,886	Total Surplus to be surrendered £25,114	

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 cessation of payment following the death of a pensioner.

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

I.—The saving is due to the non-encashment of pension warrants within the accounting period.

J.—The excess is due to—

- increased expenditure on the provision of surgical and medical appliances for disability pensioners, and
- payment of increased rates of extra-statutory children's allowance with retrospective effect from June, 1973.

K.—The saving is due to expenditure on postage being less than anticipated.

L.—Provision was made for a token estimate of £10. The actual expenditure was £8,417.

M.—The excess is due to increased costs of free travel, electricity and television licences.

N.—The saving is due to the number of deaths being less than anticipated.

Vote 45

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions to Pension Scheme for Widows and Children of Officers	71,359	79,522
2. Refunds of overpayments	2,166	3,383
3. Recoveries in respect of pension liability	975	395
4. Miscellaneous	30	—
	<u>£74,530</u>	<u>£83,300</u>

1. The excess is due to contributions to the Pension Scheme for widows and children of Officers being greater than anticipated.

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:—

Subhead	£
B	78
C	287
D	11
E	11,609
H	3,001

The sum of £183,990 received from the Vote for Increases in Pensions and Certain Improvements in Superannuation and Retired Allowances was credited as follows:—

Subhead	£
B	30,000
C	20,000
D	24,000
E	91,000
F	37
G	92
H	18,861
	<u>£183,990</u>

S. Ó CEARNAIGH,
Oifigeach Cuntasatochtla

AN ROINN COSANTA,
30 Aibreán, 1975.

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

SEÁN MAC GEARAILT,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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	£ 1,854,000	£ 1,833,037	£ 20,963	£ —
B.—Travelling and Incidental Expenses Original £353,000 Supplementary 163,000	516,000	533,277	—	17,277
C.—Post Office Services	75,000	73,796	1,204	—
D.—Repatriation and Maintenance of Destitute Irish Persons abroad Original £10,000 Supplementary 2,000	12,000	17,997	—	5,997
E.—Cultural Relations with other Countries Account (Grant-in-Aid)	30,000	30,000	—	—
F.—Information Services Original £48,000 Less Supplementary 16,000	32,000	27,816	4,184	—
G.—Contributions to bodies in Ireland for the furtherance of International Relations (Grants-in-Aid)	2,000	2,000	—	—
GROSS TOTAL Original £2,372,000 Supplementary 149,000	£ 2,521,000	2,517,923	26,351	23,274
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,077	
Deduct—			Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid Original £18,000 Supplementary 2,000	20,000	48,491	£28,491	
NET TOTAL Original £2,354,000 Supplementary 147,000	£ 2,501,000	2,469,432	Total Surplus to be surrendered £31,568	

Vote 46

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómhairte in respect of staff seconded and services provided	3,500	7,842
2. Receipts from sale of information booklets and films ...	1,500	1,290
3. Repayment of Repatriation and Maintenance Advances ...		
<i>Original</i>	£8,500	
<i>Supplementary</i>	2,000	
	10,500	14,169
4. Miscellaneous	4,500	25,190
TOTAL		
<i>Original</i>	£18,000	
<i>Supplementary</i>	2,000	
	£20,000	£48,491

1. The sum shown represents the amount due for the last financial year (£4,298) and this financial period (£3,544).

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

EXTRA REMUNERATION (exceeding £100)

Eleven officers received sums varying from £108 to £236 for overtime. The total amount paid in respect of overtime was £7,444.

NOTES

The sum of £140,405 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 £1,136 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

The sum of £932 frozen in an Eastern Nigerian Bank in 1967 was written-off as irrecoverable (S.71/10/66).

The sum of £641 was written-off in respect of equipment and the sum of £638 was written-off in respect of postage stamps, consular service stamps and petty cash lost in a fire at a Mission abroad (S.71/32/51).

A sum of £656 stolen from a Mission abroad was written-off as irrecoverable (S.71/32/51).

A sum of £12,000 was received from the Vote for Remuneration (No. 50).

REPATRIATION ADVANCES

	£
Balance outstanding, 1 April, 1974	9,967
Advances 1974 (Subhead D) ..	17,997
	<hr/>
	£ 27,964
Amount recovered (Subhead H) ..	14,169
Written off	1,237
	<hr/>
	15,406
	<hr/>
Balance outstanding, 31 December, 1974	£12,558
	<hr/>

CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS DURING PERIOD ENDED 31 DECEMBER, 1974

	£
Balance on 1 April, 1974	715
Grant-in-Aid	30,000
	<hr/>
	30,715
Expenditure, 1974	26,131
	<hr/>
Balance on 31 December, 1974	£4,584
	<hr/>

PAUL J. G. KEATING,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
17th July, 1975.

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 Oiste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 1974, for contributions to International Organisations and for Official Development Assistance, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Contributions to International Organisations	275,000	280,686	—	5,686
B.—Contributions to United Nations Voluntary Agencies	380,000	379,122	878	—
C.—Contributions to Agency for Personal Service Overseas (Grant-in-Aid)	75,000	75,000	—	—
D.—Disaster Relief in Developing Countries	100,000	50,012	49,988	—
E.—Bilateral and other Aid Contributions for Developing Countries	150,000	34,474	115,526	—
F.—Contribution to the expenses of the Conference on Security and Co-Operation in Europe				
Original Nil				
Supplementary £13,500	13,500	13,787	—	287
	993,500	833,081	166,392	5,973
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate)	13,490	—	13,490	—
GROSS TOTAL				
Original £980,000				
Supplementary 10				
	£ 980,010	833,081	152,902	5,973
Surplus to be surrendered			£146,929	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D and E. Expenditure was less than anticipated.

NOTE

	Estimate	Expenditure
	£	£
A. Council of Europe	70,200	57,692
Organisation for Economic Co-operation and Development	51,000	40,037
United Nations	135,000	162,759
Intergovernmental Legal Bodies	3,200	4,257
General Agreement on Tariffs and Trade	15,600	15,941
TOTAL	£275,000	£280,686

Vote 47

	Estimate	Expenditure
	£	£
B. United Nations Children's Fund	75,000	75,000
United Nations Development Programme	238,000	238,029
United Nations Refugee Fund	11,000	10,525
United Nations Relief and Works Agency	40,000	42,972
United Nations Trust Fund for South Africa	2,500	2,572
United Nations Educational and Training Programme for Southern Africa	4,800	5,161
United Nations Fund for Namibia	700	859
United Nations Institute for Training and Research ..	8,000	4,004
TOTAL ..	£380,000	£379,122

PAUL J. G. KEATING,
Accounting Officer.

DEPARTMENT OF FOREIGN AFFAIRS,
17th July, 1975.

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.

OVERSEAS TRAINEE FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE OVERSEAS TRAINEE FUND IN THE PERIOD ENDED
31 DECEMBER, 1974

RECEIPTS		PAYMENTS	
	£		£
Balance on 1 April, 1974	.. .. .	Grants:—	
	.. .. .	Training Course for one Nigerian (E86/7/63)	.. .. . 310
	.. .. .	Seminar for International Union of Local Authorities	.. .. . 1,900
	.. .. .	(E86/7/63)	.. .. .
	.. .. .	Balance on 31 December, 1974	.. .. . 8,407
	.. .. .		£10,617
	£10,617		

PAUL J. G. KEATING,
Accounting Officer.

17th July, 1975.

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 period 1 April, 1974, to 31 December, 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				
<i>Original</i> £3,718,000				
<i>Supplementary</i> 447,000				
	4,165,000	4,126,768	38,232	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £326,000				
<i>Supplementary</i> 108,000				
	434,000	427,742	6,258	—
C.—Post Office Services				
<i>Original</i> £1,157,000				
<i>Supplementary</i> 7,000				
	1,164,000	1,161,233	2,767	—
D.—Insured Persons' Medical Certificates	278,000	277,479	521	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £25,914,000				
<i>Less Supplementary</i> 1,735,000				
	24,179,000	22,666,000	1,513,000	—
F.—Investment Return				
<i>Original</i> £40,000				
<i>Supplementary</i> 11,000				
	51,000	51,000	—	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £29,000,000				
<i>Supplementary</i> 4,920,000				
	33,920,000	33,019,793	900,207	—
H.—Children's Allowances				
<i>Original</i> £29,490,000				
<i>Supplementary</i> 2,000,000				
	31,490,000	31,427,418	62,582	—

Vote 48

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Unemployment Assistance <i>Original</i> £16,750,000 <i>Supplementary</i> 2,150,000	18,900,000	18,659,607	240,393	—
J.—Widows' and Orphans' Non-Contributory Pensions <i>Original</i> £4,358,000 <i>Supplementary</i> 412,000	4,770,000	4,754,032	15,968	—
K.—Miscellaneous Grants <i>Original</i> £3,692,000 <i>Supplementary</i> 271,000	3,963,000	3,912,205	50,795	—
L.—Social Assistance Allowances <i>Original</i> £1,451,000 <i>Supplementary</i> 870,000	2,321,000	2,078,981	242,019	—
N.—Extra-Statutory Grants ..	—	6,866	—	6,866
O.—Losses	—	8,217	—	8,217
GROSS TOTAL <i>Original</i> £116,174,000 <i>Supplementary</i> 9,461,000	£ 125,635,000	122,577,341	3,072,742	15,083
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,057,659	
			Surplus of Appropriations in Aid realised	
Deduct— M.—Appropriations in Aid <i>Original</i> £3,699,000 <i>Supplementary</i> 461,000	4,160,000	4,177,737	£17,737	
NET TOTAL <i>Original</i> £112,475,000 <i>Supplementary</i> 9,000,000	£ 121,475,000	118,399,604	Total Surplus to be surrendered £3,075,396	

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.—The weekly value of pensions in payment was less than anticipated.

L.—The saving arises mainly on single women's allowances, which were introduced for the first time in July, 1974, and on deserted wives' allowances. The numbers of allowances in payment and the average weekly value thereof were less than anticipated.

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

O.—The charge to the subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54) ..	7,256
2. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54)	956
3. Cash loss sustained in paying out of salaries to Clerical Officers on 11 September, 1974 (S.73/2/75)	5

APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund		
<i>Original</i>	£3,270,000	
<i>Supplementary</i>	461,000	
	3,731,000	3,735,010
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, 1933 and 1940	330,000	332,645
3. Recoveries of Social Assistance overpaid	20,000	25,379
4. Miscellaneous	79,000	84,703
TOTAL		
<i>Original</i>	£3,699,000	
<i>Supplementary</i>	461,000	
	£4,160,000	£4,177,737

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

EXTRA REMUNERATION (exceeding £100)

One Social Welfare Inspector, twenty-four Social Welfare Supervisors, one hundred and fourteen Social Welfare Officers, ten Higher Executive Officers, fifty-one Executive Officers, twenty-seven Staff Officers, eighty-four Clerical Officers, one hundred and sixteen Clerical Assistants, three Temporary Clerical Assistants, five Paperkeepers and seventeen Messengers received sums ranging from £101 to £1,285 for the performance of overtime. The total amount paid for overtime by the Department during the period was £274,100.

One Local Agent received £1,316 from the Department of Posts and Telegraphs for the performance of duties of auxiliary postman.

NOTES

In addition to cash recoveries of overpayments accounted for under Subhead M, 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—

Vote 48

	£
Old Age Pensions (Non-contributory)	9,709
Children's Allowances	3,075
Unemployment Assistance	6,233
Widows' and Orphans' Non-contributory Pensions	258
Unmarried Mother's Allowance	4

The undermentioned sums made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years have been treated as irrecoverable (S.73/3/54).

	£
Old Age Pensions (Non-contributory)	15,320
Children's Allowances	96
Unemployment Assistance	1,348
Widows' and Orphans' Non-contributory Pensions	71

F. A. HYNES,
Oifigeach Cuntasaitochta.

AN ROINN LEASA SHÓISIALAIGH,
30 Aibreán, 1975.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 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 and miscellaneous grants, and for payment of a grant-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> £790,000				
<i>Supplementary</i> 10				
	790,010	786,376	3,634	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £26,500				
<i>Supplementary</i> 12,000				
	38,500	39,227	—	727
B.2.—Post Office Services ..	27,000	27,777	—	777
C.—Superintendent and District Registrars	2,600	2,544	56	—
D.—Expenses in connection with the World Health Organisation and other International Bodies	71,000	72,149	—	1,149
E.—Statutory Inquiries	100	81	19	—
F.—Developmental, Consultative and Advisory Bodies ..	57,000	51,016	5,984	—
GRANTS, ETC.				
G.—Grants to Health Boards, etc.				
<i>Original</i> £58,076,000				
<i>Supplementary</i> 4,132,000				
	62,208,000	62,208,000	—	—
G.2.—Payments to Health Bodies other than Health Boards	40,050,000	40,036,136	13,864	—
H.—Contributions to Health Boards for the Improvement of County Homes and for alternative accommodation for certain classes hitherto maintained therein ..	275,000	275,380	—	380
I.—Grants to Voluntary Agencies	6,000	6,483	—	483
J.—Grant to An Bord Altranais	100	—	100	—
K.—Hospitals Trust Fund—Capital Expenditure (Grant-in-Aid)	3,250,000	3,250,000	—	—

Vote 49

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
MISCELLANEOUS				
L.—Dissemination of Information on Health and Health Services	100,000	99,756	244	—
M.—Vaccine Lymph Supply	1,000	1,107	—	107
N.—Cost of Health Services provided under regulations of the European Economic Community	100	—	100	—
O.—Training Scheme for Health Inspectors	25,500	30,557	—	5,057
P.—Fluoridation of Public Water Supplies	3,000	250	2,750	—
	106,904,910	106,886,839	26,751	8,680
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	12,000	—	12,000	—
GROSS TOTAL <i>Original</i> £102,760,900 <i>Supplementary</i> 4,132,000 <i>Do.</i> 10 —————£	106,892,910	106,886,839	14,751	8,680
<i>Deduct—</i> Q.—Appropriations in Aid <i>Original</i> £6,014,900 <i>Less Supplementary</i> 500,000 —————	Estimated 5,514,900	Realised 5,548,931	Surplus of Gross Estimate over Expenditure £6,071	
			Surplus of Appropriations in Aid realised £34,031	
NET TOTAL <i>Original</i> £96,746,000 <i>Supplementary</i> 4,632,000 <i>Do.</i> 10 —————£	101,378,010	101,337,908	Total Surplus to be surrendered £40,102	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- F.—Expenditure on the Council for Postgraduate Medical and Dental Education and Training was less than anticipated.
- G.I.—In addition to the amount charged to the Subhead £4,349,000 received from the Vote for Remuneration (No. 50) was spent on grants to Health Boards.
- O.—The excess was due to increases in allowances to trainees, sanctioned on 28th March, 1974.
- P.—The saving was mainly due to the fact that the major part of the fluoridation programme has been completed and only small water supplies remain to be fluoridated.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Scheme for health contributions by persons with limited eligibility			
	<i>Original</i>	£4,700,000	
	<i>Less Supplementary</i>	500,000	
		4,200,000	4,223,412
2. Recovery of cost of health services provided under regulations of the European Economic Community		1,300,000	1,300,000
3. Searches and certified copies of entries of births, deaths and marriages		14,000	12,250
4. Miscellaneous		900	13,269
	TOTAL		
	<i>Original</i>	£6,014,900	
	<i>Less Supplementary</i>	500,000	
		£5,514,900	£5,548,931

3. Estimated as closely as practicable.

4. Includes a figure of £4,151—recovery of salaries of officers on loan to the General Medical Services (Payments) Board, who had been retained by the Board for a longer period than anticipated.

Recovery of the travelling expenses of officers engaged on E.E.C. duties £5,683.

Other receipts under this heading were in respect of Marketing Authorisations under E.E.C. directive, Seminar fees, Dangerous Drugs Act, Therapeutic Substances Act, and Mental Treatment Act.

NOTES

The total amount paid in respect of overtime and gratuities for extra attendance was £2,403.

Expenditure in respect of the Committee on Dental Caries and Fluorides, included under Subhead F, amounted to £10,455, bringing expenditure to 31 December, 1974, in connection with that Committee to £89,758.

B. HENSEY,
Accounting Officer.

AN ROINN SLÁINTE,
25 Aibreán, 1975.

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.

Vote 50

REMUNERATION

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 1974, compared with the sum granted, for certain Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Remuneration	£ 16,550,000	£ 14,866,300	£ 1,683,700	£ —
Surplus to be surrendered <u>£1,683,700</u>				

EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	
2	Houses of the Oireachtas	£ 35,000
5	Comptroller and Auditor General	3,500
6	Office of the Minister for Finance	60,000
7	Office of the Minister for the Public Service	60,000
8	Office of the Revenue Commissioners	680,000
9	Public Works and Buildings	484,000
11	Civil Service Commission	15,000
17	Miscellaneous Expenses	800
18	Stationery Office	18,000
19	Valuation and Ordnance Survey	34,000
21	Office of the Minister for Justice	31,000
22	Garda Síochána	690,000
23	Prisons	20,000
24	Courts	16,000
25	Land Registry and Registry of Deeds	27,000
28	Office of the Minister for Education	60,000
29	Primary Education	2,340,000
30	Secondary Education	1,170,000
31	Vocational Education	306,000
32	Residential Homes and Special Schools	11,000

Vote No.	Service	
		£
35	Lands	75,000
36	Forestry	110,000
38	Agriculture	300,000
39	Fisheries	13,000
41	Industry and Commerce	94,000
42	Transport and Power	158,000
43	Posts and Telegraphs	2,508,000
44	Defence	1,186,000
46	Foreign Affairs	12,000
49	Health	4,349,000
		£ 14,866,300

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The saving arose because (i) the cost of pay increases for universities and other grant-aided bodies, for which provision was made in the global estimate, was subsequently met out of Supplementary Estimates on the relevant Departmental Votes, and (ii) the provision for equal pay was not fully expended; provision was made in the Vote for the elimination of 33½ per cent. of the equal pay gap with effect from 1 September, 1974. It was later agreed that, instead, 50 per cent. of the equal pay gap would be eliminated from 1 December, 1974.

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
29 Aibreán, 1975.

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

SEÁN MAC GEARAILT,
Ard-Reachtaire Cuntas agus Ciste.

Vote 51 INCREASES IN PENSIONS AND CERTAIN IMPROVEMENTS IN SUPERANNUATION AND RETIRED ALLOWANCES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the period 1 April, 1974, to 31 December, 1974, compared with the sum granted, for payment of increases in pensions, allowances and retired pay in respect of public service and for certain improvements in relation to the award of superannuation allowances, compensation allowances, pensions, additional allowances and gratuities.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Increases in Pensions, Allowances and Retired Pay				
<i>Original</i> Nil				
<i>Supplementary</i> £650,000				
	650,000	650,000	—	—
B.—Certain improvements in Superannuation and Retired Allowances				
<i>Original</i> Nil				
<i>Supplementary</i> £100,000				
	100,000	100,000	—	—
GROSS TOTAL				
<i>Original</i> Nil				
<i>Supplementary</i> £750,000				
	750,000	750,000	—	—

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service	132,000	192,010
National School Teachers	136,000	136,000
Garda Síochána (including widows and children)	195,000	135,000
Resigned and Dismissed members of the Royal Irish Constabulary (including widows)	3,000	3,000
Army and Military Service Pensioners and Allowance Holders	183,990	183,990
Local Authorities	10	—
	650,000	650,000
Civil Service	100,000	100,000
TOTAL	£750,000	£750,000

S. Ó CONAILL,
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,
7 Aibreán, 1975.

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.

CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE FINANCIAL PERIOD 1 APRIL, 1974, TO 31 DECEMBER, 1974

RECEIPTS	PAYMENTS
Balance at 1 April, 1974	Balance of Fund at 31 December, 1974
<div>£</div> <div>20,000</div>	<div>£</div> <div>20,000</div>
<div>£20,000</div>	<div>£20,000</div>

DEPARTMENT OF FINANCE,

30th April, 1975.

C. H. MURRAY,

Accounting Officer.

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

SEÁN MAC GEARAILT,
And-Reachtaire Cuntas agus Ciste

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