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# APPROPRIATION ACCOUNTS 1975

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31 DECEMBER 1975, TOGETHER  
WITH THE REPORT OF THE COMPTROLLER AND  
AUDITOR GENERAL THEREON

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

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# ACCOUNTS OF THE PUBLIC SERVICES, 1975

## REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

### General

#### *Outturn of the Year*

1. The audited accounts are summarised on page xli. The amount to be surrendered as shown in the summary is £24,729,439 arrived at as follows:—

Gross Expenditure	£	Estimated £	Actual £
Original estimates	1,192,956,520		
Supplementary and Additional estimates	195,171,850		
	<hr/>	1,388,128,370	1,365,681,455
Less expenditure in excess of Vote 13			107,904
			<hr/>
			1,365,573,551
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates	99,697,520		
Supplementary do.	23,198,840		
	<hr/>	122,896,360	125,175,298
Less surplus appro- priations in aid to be applied, subject to approval by Dáil Éireann, towards meeting the excess expenditure on Vote 13			104,318
			<hr/>
			125,070,980
			<hr/>
Net Expenditure		£1,265,232,010	£1,240,502,571
		<hr/>	<hr/>
Amount to be surrendered		£24,729,439	

This represents 1.9 per cent. of the supply grants, as compared with 2.6 per cent. in the previous financial period.

### *Excess Vote*

2. Expenditure amounting to £107,904 over and above the gross provision made by Dáil Éireann has been incurred on Vote 13—Superannuation and Retired Allowances, and will require an excess vote. There were surplus receipts of £104,318 under Appropriations in Aid. (See also paragraph 21 of this report).

### *Exchequer Extra Receipts*

3. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £8,454,924.

### *Surrender of Balances on Votes for the period 1 April 1974–31 December 1974*

4. The balances due to be surrendered out of Votes for the public services for the period 1 April 1974–31 December 1974 amounted to £18,571,952. I hereby certify that these balances have been duly surrendered.

### *Stock and Store Accounts*

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



# 6. Statement of Receipts into the Central Fund for the Year ended 31 December, 1975

REVENUE:—	£
Customs and Excise Duties ... ..	332,797,000
Estate, etc., Duties and Stamps ... ..	26,831,000
Capital Taxes ... ..	3,698,000
Income Tax, Sur-Tax and Corporation Profits Tax ... ..	358,239,000
Value-Added Tax (including Turnover and Wholesale Taxes) ... ..	175,135,000
Motor Vehicle Duties ... ..	27,863,283
Post Office ... ..	69,050,000
Interest on Advances from the Central Fund ... ..	60,065,517
Sundry Receipts ... ..	35,453,794
Agricultural Levies ... ..	2,094,484
	<hr/>
	1,091,227,078

## REPAYMENTS, ETC.

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

Electricity (Supply) Acts, 1927 to 1974 ... ..	1,645,964
Nitrigin Éireann Teo., Acts, 1963 to 1975 ... ..	55,491
Sea Fisheries Acts, 1952 to 1974 ... ..	154,437
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1974 ... ..	28,237
National Building Agency Ltd., Acts, 1963 to 1974 ... ..	46,250
Tourist Traffic Acts, 1939 to 1975 ... ..	5,679
Insurance Act, 1953, Section 2 (4) ... ..	5,758
Turf Development Acts, 1946 to 1975 ... ..	671,048
Industrial Credit Acts, 1933 to 1974 ... ..	299,771
European Communities Act, 1972 ... ..	195,855,046
Telephone Capital Acts, 1924 to 1973 ... ..	874,403
Fóir Teoranta Acts, 1972 and 1973 ... ..	550,000
Transport Acts, 1964 to 1974 ... ..	2,299,309
E.E.C. REGIONAL DEVELOPMENT FUND ... ..	1,757,568
	<hr/>
	204,248,961

## MONEY RAISED BY CREATION OF DEBT:—

Telephone Capital Acts, 1924 to 1973 ... ..	42,635,000
Savings Certificates ... ..	8,420,000
Ways and Means Advances ... ..	1,154,442,500
Exchequer Bills ... ..	469,000,000
Prize Bonds ... ..	4,700,000
9½% Investment Bonds ... ..	2,310,000
Tax Reserve Certificates ... ..	204,145
National Instalment-Saving ... ..	5,890,379
Index-Linked Savings Bonds ... ..	400,000
14% National Loan 1985-90 ... ..	29,554,697
Revolving Credit Facilities ... ..	109,746,662
Ireland 9½% E.U.A. Bonds, 1975 to 1982 ... ..	14,706,535
9½% Deutsche Mark Private Placement ... ..	10,625,674
Ireland 9½% Dollar Note, 1980 ... ..	9,893,643
Other Borrowings ... ..	282,006,481
	<hr/>
	2,144,535,716

TOTAL RECEIPTS ... £3,440,011,755



# Statement of Issues from the Central Fund for the Year ended 31 December, 1975

CENTRAL FUND SERVICES:—							£
Public Debt Services	...	...	...	...	...	...	194,603,078
Road Fund	...	...	...	...	...	...	18,541,800
Annuities, Pensions, Salaries, Allowances, Returning Officers'	...	...	...	...	...	...	1,686,352
Expenses and Miscellaneous	...	...	...	...	...	...	10,777,190
Contribution to E.E.C. Budget	...	...	...	...	...	...	1,255,522,317
SUPPLY SERVICES	...	...	...	...	...	...	1,481,130,737

## ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1974	...	...	...	...	...	...	1,300,000
Local Loans Fund Acts, 1935 to 1974	...	...	...	...	...	...	117,730,000
Telephone Capital Acts, 1924 to 1973	...	...	...	...	...	...	45,135,000
Sea Fisheries Acts, 1952 to 1974	...	...	...	...	...	...	2,700,000
Transport Acts, 1964 to 1974	...	...	...	...	...	...	2,826,000
Insurance Act, 1953 Section 2 (4)	...	...	...	...	...	...	1,643
National Stud Acts, 1945 to 1969	...	...	...	...	...	...	166,300
Industrial Credit Acts, 1933 to 1974	...	...	...	...	...	...	7,014,311
Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1974	...	...	...	...	...	...	2,946,000
Gaeltacht Industries Acts, 1957 to 1974	...	...	...	...	...	...	5,032,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	...	...	...	...	...	...	790,000
Fóir Teoranta Acts, 1972 and 1973	...	...	...	...	...	...	3,660,000
National Building Agency Ltd., Acts, 1963 to 1974	...	...	...	...	...	...	2,929,900
Agricultural Credit Acts, 1927 to 1973	...	...	...	...	...	...	250,000
European Communities Act, 1972	...	...	...	...	...	...	149,593,369
Sugar Manufacture Acts, 1933 to 1973	...	...	...	...	...	...	350,000
Redundancy Payments Act, 1967	...	...	...	...	...	...	2,290,000
Nitrigin Éireann Teo., Acts, 1963 to 1975	...	...	...	...	...	...	2,720,000
Turf Development Acts, 1946 to 1975	...	...	...	...	...	...	500,000
Tourist Traffic Acts, 1939 to 1975	...	...	...	...	...	...	123,110
							348,057,633

## ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	...	...	...	...	...	...	807,040,585
Exchequer Bills	...	...	...	...	...	...	468,000,000
Prize Bonds	...	...	...	...	...	...	2,322,000
Savings Certificates	...	...	...	...	...	...	5,750,000
National Instalment-Saving	...	...	...	...	...	...	2,709,429
6½% Investment Bonds	...	...	...	...	...	...	1,740,000
9½% Investment Bonds	...	...	...	...	...	...	405,000
Tax Reserve Certificates	...	...	...	...	...	...	346,884
7% Exchequer Stock, 1975	...	...	...	...	...	...	21,000,000
Other Borrowings	...	...	...	...	...	...	301,517,810
							1,610,831,708

TOTAL ISSUES ... £3,440,020,078

*Repayment in respect of Issues under Fóir  
Teoranta Acts 1972 and 1973*

7. The sum of £550,000, as shown in paragraph 6, represents the repayment by Fóir Teoranta of amounts issued to the company in 1974 from the Exchequer to enable it to provide a loan to the Alliance and Dublin Consumers' Gas Company which was then experiencing financial difficulties.

The Gas Company paid interest amounting to £106,356 during the period of the loan which it repaid in September 1975. As this interest was not paid to the Exchequer by Fóir Teoranta I sought the observations of the Accounting Officer.

*Savings Bank Fund Deposit Account*

8. The Savings Bank Fund Deposit Account, which is managed by the Department of Finance, reflects transactions relating to the investment of Post Office Savings Bank moneys. In June 1966 a sum of £5,000,000, repayable over ten years with interest at the rate of 7 per cent., was borrowed for general Exchequer purposes from a foreign-based bank. The loan agreement required that the Minister for Finance would open a deposit account in the Dublin office of that bank but did not specify the amount to be deposited. To meet this requirement the Department of Finance, in June 1966, deposited with the bank a sum of £5,000,000 as an investment of moneys of the Savings Bank Fund Deposit Account.

In the course of audit it was noted that the balance, including accrued interest, in the deposit account with the bank was £2,416,501 on 16 June 1975 when the outstanding balance of the original loan was £500,000. As the rate of interest on this deposit,  $6\frac{1}{4}$  per cent., had remained unchanged whereas the interest rate allowed, for example, by the Central Bank on deposits placed with it on behalf of the Minister for Finance had varied between  $6\frac{1}{2}$  per cent. and  $12\frac{3}{8}$  per cent. since October 1972, I sought the observations of the Accounting Officer. He informed me that the size of the deposit had been kept under review and that, in the context of Exchequer borrowing strategy, certain factors besides the rate of interest earned on deposit have to be taken into account. The successful management of debt policy requires discretion and flexibility in regard to borrowing arrangements and this discretion must be exercised in the context of the primary necessity to finance the Exchequer's borrowing requirement, a growing proportion of which has to be met from foreign loans. The raising of these loans is dependent on the continuing goodwill of foreign banking institutions and it had been possible to borrow a further £5 million in 1969 on satisfactory terms from the same bank which had also been one of the larger contributors to a \$250 million credit facility granted by a banking consortium in September 1975. The Accounting Officer added that before the receipt of my query it had been decided to effect a reduction of the



balance in the deposit account at such time as would not prejudice this bank's participation in the 1975 Exchequer borrowing programme.

At the date of this report the balance in the deposit account is £1,565,640 and the loan received by the Exchequer in 1966 has been fully repaid.

### *Clearance of cashed Payable Orders by the Paymaster-General's Office*

9. The Paymaster-General's Office is a participant in the Central Exchange which provides for the clearance of cheques, payable orders, etc. between the participants. The rules require that payable orders drawn on the Paymaster-General's account be presented at the Exchange in the same manner as cheques and that the accounts of the presenting banks be credited immediately with the value of the orders presented. The rules also require that orders subsequently rejected by the Paymaster-General be returned directly to the presenting branch within three days of their first presentation at the Exchange. The necessary adjustments in respect of rejected orders are also effected through the Central Exchange.

On 19 October 1973 sums totalling £3,983 were credited to two banks in respect of 31 documents purporting to be payable orders which, on subsequent checking, were identified as forgeries. The checking of these in the Office of the Paymaster-General, by computer processing, was not completed until 13 November 1973 and the banks then disputed the right to effect recovery on the grounds that the rejected orders had not been returned within the period provided for in the rules of the Exchange. Recovery has not yet been effected and I sought information from the Accounting Officer as to the present position.

As it appears that several weeks can elapse between the presentation of payable orders at the Exchange and the checking of these orders in the Paymaster-General's Office and as orders rejected cannot, therefore, be returned to the banks within the time allowed I also inquired regarding the steps being taken to enable the Paymaster-General's Office to comply with the clearance requirement of the Exchange.

The Accounting Officer informed me that the Central Data Processing Services of the Department of the Public Service, which process orders drawn on the Paymaster-General's account, had been asked to revise the existing computer system so as to permit of compliance with the clearance requirement. He stated that, while non-compliance involves loss of right to pass a debit through the Central Exchange, the Paymaster-General—apart from the case mentioned—has continued to pass such debits successfully through the Exchange. He also stated that the claim for recovery of the amounts involved in this case was still



being actively pursued notwithstanding the objections raised by the banks and on the basis that, in any event, the Paymaster-General can pursue the claim outside the Central Exchange by reference to banking law. He added that the law officers had been asked for advice in the matter from this point of view.

## Vote 8.—Office of the Revenue Commissioners

### *Revenue Account*

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

11. The net yield of Revenue for the year 1975 and for the nine-month period ended 31 December 1974 under its main heads is shown in the following statement:—

	1975	Period to 31 December 1974
	£	£
Customs .. .. .	176,272,734*	109,151,689*
Excise .. .. .	158,831,245	89,866,185
Estate, etc., duties .. .. .	13,538,400	11,547,458
Wealth tax .. .. .	3,672,411	—
Capital Gains tax .. .. .	40,166	—
Stamps .. .. .	13,314,029	9,369,955
Income tax and Sur-tax .. .. .	332,200,302	170,468,277
Corporation Profits tax .. .. .	26,635,368	19,013,121
Turnover tax .. .. .	457,560	405,097
Wholesale tax .. .. .	111,468	119,965
Value-Added tax .. .. .	174,988,836	111,773,975
Agricultural levies, etc. .. .. .	932,883†	619,082†
	<hr/> £900,995,402	<hr/> £522,334,804

\*Includes £1,085,231 Duty deferred under E.E.C. Regulations (nine-month period to 31 December 1974 £567,170).

†Includes £91,710 Levies deferred under E.E.C. Regulations (nine-month period to 31 December 1974 £12,995).

£897,506,000 was paid into the Exchequer during the year leaving a balance of £6,289,414 as compared with £2,800,013 at 31 December 1974.

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

	Tax under appeal or under inquiry	Tax not in dispute but collection held up for such reasons as bankruptcy, death, etc.	Tax due for collection
	£	£	£
<i>Income Tax</i> (as at 31 May, 1976)			
1974-75 ... ..	39,163,090	1,429,049	8,039,101
1973-74 and earlier years ...	19,111,389	1,635,627	8,100,330
	<u>58,274,479</u>	<u>3,064,676</u>	<u>16,139,431</u>
	£77,478,586		
<i>Sur-tax</i> (as at 31 March, 1976)			
1974-75 ... ..	794,329	71,452	160,738
1973-74 and earlier years ...	3,215,365	337,732	908,747
	<u>4,009,694</u>	<u>409,184</u>	<u>1,069,485</u>
	£5,488,363		
<i>Corporation Profits tax</i> (as at 31 March, 1976)			
1974-75 ... ..	9,143,968	198,321	978,752
1973-74 and earlier years ...	3,976,981	222,463	774,529
	<u>13,120,949</u>	<u>420,784</u>	<u>1,753,281</u>
	£15,295,014		

Comparative totals for the previous period are Income tax, £44,980,156; Sur-tax, £7,087,503; Corporation Profits tax, £10,469,268.

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

13. Extra-statutory repayments of Customs duties, £10,967, Excise duties, £31,418, Value-Added tax, £463. and Stamp duties, £1,736, were made during the year.

#### *Remissions and Amounts Irrecoverable*

14. I have been furnished with schedules of the cases involving a loss of £100 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 December 1975.



The total amount of the items included in the schedules, £332,644, is made up as follows:—

	£
Income tax (173 cases) .. ..	189,269
Sur-tax (4 cases) .. ..	71,725
Corporation Profits tax (8 cases) .. ..	4,669
Turnover tax (32 cases) .. ..	34,325
Wholesale tax (4 cases) .. ..	32,506
Value-Added tax (1 case) .. ..	150
	<hr/>
	£332,644

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

	£
Remission	
Composition settlements .. ..	14,056
Amounts Irrecoverable	
Miscellaneous: liability not enforceable, etc. .. ..	318,588
	<hr/>
	£332,644

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

### *Wealth Tax*

15. The Wealth Tax Act, 1975 provides for the introduction, with effect from 5 April 1975, of a tax at the rate of 1 per cent. on the net market value, on the valuation date, of the taxable wealth of assessable persons, subject to certain deductions and exclusions. During the year under review I did not have an opportunity of examining fully the procedures for assessment, collection and bringing to account of the tax. Total yield of tax in the year was £3,672,411 of which £3,658,000 was paid into the Exchequer.

### *Capital Gains Tax*

16. The Capital Gains Tax Act, 1975 provides for the introduction, with effect from the 1974-75 assessment year, of a tax at the rate of 26 per cent. on chargeable gains accruing to a person on the disposal of assets. During the year under review I did not have an opportunity of examining the procedures for the assessment, collection and bringing to account of this tax. The yield from the tax in 1975 amounted to £40,166 of which £40,000 was paid into the Exchequer.



## Vote 9.—Public Works and Buildings

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

17. The charge to the subhead comprises expenditure on general architectural and engineering works carried out by the Office of Public Works. As from 1 January 1975 provision for grants towards the building, improvement, equipment and furnishing of national schools, formerly included in this subhead, is made in the Vote for Primary Education. The responsibility of the Commissioners in relation to the planning and design of the schools, the placing and supervision of contracts, the bringing to account of local contributions and the making of payments remains unchanged, the funds being made available by way of imprests from the Vote for Primary Education.

### *Suspense Account*

18. Construction works at fishery harbour centres are carried out by the Office of Public Works for the Department of Agriculture and Fisheries on a repayment basis. A test examination of stores records carried out by my officers at a harbour centre in October 1975 showed that in a number of instances the quantities of diesel fuel entered on stores requisitions had been subsequently altered to higher amounts which were then recorded as the issues in the stores ledger. The alterations in a limited number of requisitions examined resulted in the figure for fuel issues over a period of eight weeks being increased by approximately 700 gallons. It was also noted that no equipment was available for dipping the fuel tanks at this centre. I accordingly sought the observations of the Accounting Officer. He informed me that it had been established that the alterations were made by the storekeeper who, having discovered sometime in 1975 that the actual balance of diesel fuel was approximately 700 gallons less than the book balance, concluded that the discrepancy must have been caused by under-measurement of past issues due to inadequate measurement equipment and, on his own initiative, misguidedly sought to eliminate it by altering some earlier records. The Accounting Officer also stated that the real cause of the discrepancy had since been traced to the fact that issues of approximately 700 gallons of diesel fuel for use on a bulldozer engaged on maintenance work on a drainage scheme from April to June 1975 had not been covered by requisitions nor entered in the stores ledger. This happened during a period of intense pressure on the storekeeper and the works organisation generally. The Accounting Officer further stated that an exhaustive investigation had been made but that there was no evidence to suggest—and this had been confirmed by the Garda Síochána—that any of the diesel fuel consigned to the harbour centre had been consumed otherwise than in execution of approved works. He added that the



situation at the centre now is that proper storekeeping procedures are in operation and close supervision is being exercised. The question of whether any disciplinary action is warranted is being considered.

19. In the course of the examination of stores records referred to in the previous paragraph it was also noted that the quantities of diesel fuel requisitioned for a machine over the same period of eight weeks appeared to be considerably in excess of its requirements according to the relevant plant maintenance record forms showing the estimated fuel consumption and I sought the observations of the Accounting Officer on the apparent discrepancy. He informed me that the quantity of diesel fuel shown as having been issued for the machine in the period represented normal consumption for the number of hours which it had worked. These issues should have been entered as fuel consumption on the relevant plant maintenance record forms, but, in fact, the entries made on those forms were estimates of consumption computed on an incorrect basis. This erroneous procedure, which arose from a misunderstanding on the part of a storekeeper, has ceased and the correct procedure is now being observed. The Accounting Officer also stated that he is satisfied that all of the fuel issued was properly used and that there was no question of misappropriation.

20. In the course of the same examination of stores records it was noted that a landrover, recorded as "off hire" from July 1974, had not been returned to Central Stores but was still located at this harbour centre. An examination of stores issues showed that diesel fuel continued to be supplied regularly for this landrover. The vehicle appeared to be in good working order but, as its log book had been lost, there was no record of the number of hours it had worked. It was also noted that a truck located at this harbour centre did not appear to be fully employed according to the local plant maintenance records. As a contract for the supply of three new landrovers was placed in November 1974, I communicated with the Accounting Officer regarding the procedures adopted to ensure that machines in working order which are "off hire" are re-deployed as quickly as possible to other schemes or returned to Central Stores. He informed me that, because of the scale and nature of operations, their remoteness and the difficulties in hiring vehicles locally, it was expedient and economic to retain both of these vehicles on the site, even though neither was in full-time use. The landrover taken "off hire" in July 1974 was under repair, as convenient, up to September 1974 and was in use again thereafter but due to an oversight it was not recorded as "on hire". No diesel fuel was issued to this vehicle while it was under repair. Its log book, which appears to have been destroyed accidentally in September 1974, has been replaced and log books exist and are in use on all vehicles. The Accounting Officer added that the purchase of the three further landrovers was decided on only after a careful review of existing resources and anticipated



requirements and that an improved procedure for monitoring items of plant "off hire" on sites, which is now in operation at the Central Engineering Workshop, should ensure the timely re-deployment of such plant or its return to Central Stores.

### **Vote 13.—Superannuation and Retired Allowances**

#### *Excess of Expenditure over Grant*

21. The Appropriation Account shows excess expenditure of £107,904 over the gross estimate and a surplus of Appropriations in Aid of £104,318. The net deficit is therefore £3,586.

Some Departments have delegated authority to pay lump sums and gratuities and claim recoupment from this Vote. The Accounting Officer explained that the excess arose because recoupment claims from such Departments exceeded the estimates furnished by them. He added that it is difficult to estimate lump sum and gratuity requirements because of such unpredictables as deaths, voluntary early retirements, marriages and ill-health retirements. As a result, savings on Subhead D.—Additional Allowances and Gratuities in respect of Established Officers—which had been provided for in a supplementary estimate, passed in December 1975, did not materialise to the extent anticipated.

The Accounting Officer stated that expenditure under Subhead F, which covers the pensions scheme for non-established staff, is also very difficult to forecast. He further stated that this scheme, which was introduced with effect from 1 January 1970, has not yet settled down to a fixed pattern of retirements, that it is particularly difficult to predict the number of voluntary retirements before the normal pension age and that the proportion of such retirements had turned out to be considerably higher than for established officers. The number of pensioners under the scheme increased from 1,030 at the beginning of 1975 to 1,303 at the beginning of 1976. The Accounting Officer added that the accounting arrangements for the Vote are at present under examination with a view to improving control procedures and avoiding the possibility of an excess in the future.

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

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

22. As mentioned in previous reports, a contributory scheme was introduced in the year 1968–69 to provide pensions for widows and children of certain public servants who died on or



after 23 July 1968. Ex-gratia pensions were granted to the widows and children of public servants who died or retired prior to that date. Pensions, including ex-gratia pensions, for dependants of members of the Garda Síochána and for dependants of National Teachers, Secondary Teachers, Post Office officials and Army officers are paid from Votes 22, 29, 30, 43 and 45, respectively. In previous reports I drew attention to the fact that the necessary legislation had not been enacted. The Superannuation and Pensions Act, 1976, enacted in June 1976, enables the Minister for the Public Service to validate, by order, the payment of these pensions in relation to established civil servants. I understand that appropriate action will also be taken in the case of the other groups mentioned.

### Vote 27.—Local Government

#### *Subhead E.1.—Housing Subsidy*

23. The Housing Services accounts of the local authorities are subject to examination by Local Government auditors whose reports are made available to me. In the course of my audit I noted that these reports were somewhat in arrear and I sought the observations of the Accounting Officer regarding the position. He informed me that in July 1976 the position was as follows:—

#### Audits Completed

Year of Account	County Councils (Total 27)	County Boroughs (Total 4)	U.D.C.'s (Total 56)	Town Commissioners (Total 25)
1971-72 ..	21	4	53	18
1972-73 ..	19	4	48	16
1973-74 ..	4	—	5	—
1974 ..	3	—	4	—

He explained that a major factor contributing to the build-up of arrears had been staff shortages, aggravated by difficulties in filling vacancies over a number of years despite repeated competitions. He stated that an overall review of staffing and of the auditors' work programme is in hands but that the position has been further aggravated by the change in the basis of housing subsidy introduced in 1973-74 which made the preparation of housing subsidy claims more complicated and delayed their submission. He added that it was anticipated that housing subsidy audits, where claims have been submitted, would be undertaken in line with local authority audits generally or such special arrangements made as might be deemed necessary.

24. The Government decided in 1973-74 that the Exchequer would progressively assume full responsibility for the deficits of local authorities arising from the provision of local authority



houses for letting. The change was to be made over a four-year period during which rates contributions towards the cost of such activities would be phased out. Payments made from this subhead in 1973-74 and 1974 represented, subject to certain minor adjustments, the deficits as estimated by the local authorities to be payable by the Exchequer under the new arrangement and were subject to adjustment on the receipt of final claims showing the actual deficits.

In the course of audit it was noted that final claims for 1973-74 and 1974, which had been received by 30 November 1975 from 88 and 90 local authorities, respectively, appeared to disclose that in 1973-74 overissues of subsidy totalling £734,618 had been made in 58 cases and in 1974 overissues totalling £680,847 had been made in 56 cases. It was further noted that subsidy payments for 1975 also appeared to represent the deficits as estimated by local authorities and that the final instalments for that year were issued in December when the Department was already aware that there had been overissues in the earlier years. On 21 April 1976 I sought the observations of the Accounting Officer and I inquired regarding the procedures envisaged for the recovery of the subsidy overissued and whether, in the light of the overissues, it was proposed to alter the basis of payment.

The Accounting Officer informed me that, in general, when the final instalments of 1975 subsidy were being issued in December 1975 cognisance was not taken of the data in the final claims then on hands for the earlier years because these claims had not been audited by the Local Government auditors at that stage and because it was clear that the amounts charged in such claims by some local authorities for management expenses were insufficient. The adjustment of these undercharges would result in increased deficits thereby reducing or eliminating the apparent overissues. He stated that a substantial number of final claims for 1973-74 and 1974 had not been received when the amounts of subsidy for 1975, payable in December 1975, were being considered in the Department. Before making these payments the Department reduced the aggregate estimates submitted by local authorities for 1973-74, 1974 and 1975 by £2.183 million. He added that the final claims for 1973-74 and 1974, received by December 1975, exceeded the estimated claims in the case of 47 local authorities.

In regard to the recovery of overissues that may have arisen the Accounting Officer stated that it was necessary to establish the precise amount of the overissue in each instance. Following discussions with Local Government auditors priority is being given to the certification of the final claims from 27 local authorities in advance of the general audit for these areas, where necessary, and the remaining final claims will be certified as soon as practicable. County and City managers were requested on 8 April 1976 to furnish the outstanding final claims without delay and where it is established that there has been an overissue or an underissue of subsidy in respect of 1973-74 or 1974, the



appropriate adjustment will be made in the next subsidy payment due to be made to the local authority concerned.

In regard to the question of altering the basis of payment the Accounting Officer stated that strong representations had been made in 1973 by County and City Managers to have subsidy payments equal to the full amount of the estimated deficits made to local authorities. Moreover, during 1973-74 and 1974 the estimates furnished by some local authorities were excessive due to the difficulty of estimating the effect of the introduction of the National Differential Rent Scheme and the National Sales Scheme in 1973. In the light of the experience of the change in the subsidy system, the Department proposes to inform local authorities that with effect from 1 January 1977 subsidy payments on account will generally be based on 90 per cent. of estimated claims pending certification of final claims.

#### *Subhead E.2.—Private Housing Grants*

25. I referred in previous reports 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 which were approved on condition that statutory authority would be sought in the next appropriate housing bill. At the date of this report such authority has not been obtained.

#### *Subhead O.—Recoupment of Expenditure on foot of certain Malicious Injuries*

26. Reference was made in paragraph 28 of my previous report to a scheme introduced in May 1974 under which refunds are made from the Exchequer to local authorities in respect of compensation for malicious damage to property caused by explosives and attributable to disturbances in Northern Ireland. The charge to the subhead in the year under review includes £1,324,097 refunded to six local authorities under this scheme.

The charge to the subhead also includes payments on account totalling £337,993 made to a county council in accordance with a Government decision of October 1974 which provides that, where the cost of malicious injuries compensation to any local authority in a year exceeds the product of a rate of 20p in the pound, the excess should be refunded from the Exchequer. Provision for such payments was made by way of supplementary estimate.

#### *Motor Vehicle Duties*

27. A test examination of the revenue from motor vehicle

duties, etc., was carried out with satisfactory results. The gross proceeds for the year 1975 and the period ended 31 December 1974 were:—

	1975	1974
	£	£
Motor Tax and Driving Licence fees	26,625,871	18,124,928
State-owned Vehicles .. ..	439,155	62,008
Fines collected by the Department of Justice .. .. .	809,555	635,777
Public Service Vehicle fees .. ..	32,024	27,569
Appliances and Structures fees .. ..	6,466	5,346
Driving Test fees .. .. .	169,283	136,401
	<hr/> £28,082,354	<hr/> £18,992,029

£27,863,283 was paid into the Exchequer and £4,315 was refunded during the year leaving a balance of £395,343 compared with £180,587 at the end of the previous financial period.

The motor tax transactions of local authorities are subject to examination by Local Government auditors whose reports are made available to me. In the course of my audit I noted that these reports were somewhat in arrear and I sought the observations of the Accounting Officer. He has informed me that the position in regard to the completion of the audits of the accounts of the 30 licensing authorities is as follows:—

- 1972-73—All accounts have been audited
- 1973-74—10 accounts still remain to be audited
- 1974—19 accounts still remain to be audited
- 1975—No audits have yet been completed and accounts have been submitted for audit in the case of only 5 authorities.

He explained that the relatively large number of audits outstanding for 1973-74 and 1974 was due to staff shortages aggravated by difficulties in filling vacancies over a number of years despite repeated competitions. He stated that an overall review of staffing and of the auditors' work programme is in hands at present. The Accounting Officer added that, as a result of the arrears position of audits generally, it had been possible to undertake motor tax audits only when the general local authority audit was being done but that it was hoped that the audits would be brought up to date as soon as possible having regard to the pressure of work generally.



## Vote 28.—Office of the Minister for Education

### *Subhead A.4.—Bord an Choldáiste Náisiúnta Ealaíne is Deartha (Grants-in-Aid)*

28. Reference was made in previous reports to the failure of Bord an Cholaíste 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. These accounts have not been received by me at the date of this report.

### *Subhead A.5.—Expenses of National Council for Educational Awards*

29. Moneys are provided by Dáil Éireann for the expenses of the National Council for Educational Awards out of an ordinary vote subhead. In paragraph 31 of my previous report I stated that I had communicated with the Accounting Officer because the Department of Education appeared to be treating the Council as a body financed by grant-in-aid. In reply to that inquiry the Accounting Officer informed me in December 1975 that the amounts issued to the Council in 1975 had been adjusted to take account of the money they had on hands from the previous year and that the Council had been instructed that the financial allocation as made in the relevant subhead of the Vote in respect of its expenses during any financial year might not be exceeded.

In the year under review the records of the Council revealed that expenditure of £195,688 had been incurred. As the amount charged in the Appropriation Account was £182,000 I again sought the observations of the Accounting Officer. In reply to this inquiry, he stated that the Council had been informed on different occasions during 1975 that the financial allocation in the relevant subhead for the Council's expenses for the year, £182,000, should not be exceeded. He also stated that the charge to the subhead, £182,000, reflected accurately the amount issued from the Vote to the Council and, accordingly, the responsibility of the Department of Education in relation to payments to the Council in 1975. As expenses of the Council to the extent of £13,688 are not charged in the Appropriation Account of the year in which they were incurred I have deemed it desirable to draw attention to the matter.

### *Subhead B.6.—Language Research*

30. A firm, which supplied filmstrips under contract to the Department of Education, submitted invoices between July and December 1975 totalling £20,741 for deliveries made prior to 31 December 1975. I noted that £9,215 was paid to the firm in December 1975 and that payment of the balance, £11,526, was not made until January 1976. As the total amount, £20,741, was in



respect of liabilities which had fully matured in 1975 I asked the Accounting Officer for his observations. He informed me that the amount provided in this subhead is utilised for the purpose of providing publications and audio-visual aids in connection with Irish conversation courses in primary and post-primary schools. He explained that the provision in 1975 fell short of requirements because the number of national schools possessing film strip/slide projectors had increased from 1,800 to 2,500 and that a sum of over £4,000 authorised in earlier years fell due for payment in 1975. In the course of 1975 it was agreed with the firm producing the filmstrips that, in the light of the financial situation, work would be suspended and that no further payments would arise in that year. The firm, however, continued with its work and presented further invoices totalling £11,526 for payment but in the light of the agreement already made it was felt by the Department that payment should be deferred and the amount met out of the 1976 provision for this purpose.

### *Subhead D.3.—Transport Services*

31. Under the terms of an agreement made in 1968 between the Minister for Education and Córas Iompair Éireann buses required for the free transport of school children were provided by Córas Iompair Éireann out of repayable advances from the Exchequer. As indicated in paragraph 33 of my previous report the Minister for Finance sanctioned a new arrangement in 1972 whereby interest-free capital grants would be made available to the company from voted moneys for the provision of school buses from 1 April 1974. It was subsequently agreed that the Department of Education would take over the ownership of the fleet of buses which had been provided out of Exchequer advances. Accordingly, a sum of £2,299,309 was paid from this subhead to Córas Iompair Éireann, being the written down value, as certified by the company's auditors, of the school bus fleet in existence at 1 April 1974 and the company refunded this sum to the Exchequer in reduction of its liability for repayable advances (see paragraph 6).

### *Subhead G.17.—Institiúid Teangeolaíochta Éireann (Grant-in-Aid)*

32. As indicated in the Appropriation Account payments to An Institiúid in the year under review amounted to £84,700 being £82,000 provided in the original estimate and £2,700 provided in a supplementary estimate taken in December 1975. The accounts of An Institiúid for the year ended 31 December 1975 show a cash balance of £70,000 with outstanding liabilities of £23,000 leaving a surplus of £47,000. As it appeared, therefore, that public moneys in excess of immediate requirements had been paid over in this case, I sought the observations of the Accounting Officer.



He informed me that issues to An Institiúid are based on the amount provided in the estimate as a grant-in-aid and that this in turn is based on forecasts furnished annually to the Department by An Institiúid before the preparation of the estimates. The demands of An Institiúid are subject to close examination and reduction, as considered necessary, before a final figure is arrived at. The accounts of An Institiúid are not available in time to have adjustments carried out within the year; the accounts for 1975 were not available until April 1976. In 1975 there was provision in the estimates of An Institiúid for certain staff appointments to be made from the beginning of the year but it was not possible to make some of these appointments and others were not made until later in the year. There was also provision for scholarships which had not been awarded and for office repairs which had not been carried out. The supplementary estimate taken in December represented the amount due to An Institiúid for increases under the terms of the 16th round of the National Wage Agreement.

The Accounting Officer added that issues from the grant-in-aid in 1976 would be adjusted so as to ensure that An Institiúid would not have a large surplus at the end of that year and also that arrangements had been made to have an account of the financial position of An Institiúid furnished to the Department each year before the final instalment of the grant-in-aid is issued.

#### **Vote 29.—Primary Education**

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

33. Payment of primary teachers' salaries is made by means of a computerised payroll system. In the course of audit it was noted that a considerable amount of inaccurate data was included in the computer master file containing the salary records, that schedules and payable orders printed out by the computer were being frequently altered manually because of errors arising from the input of incorrect information, that reconciliations of monthly issues of pay were not being carried out and that data and records were not subject to regular internal check. Some incorrect payments had occurred and as it appeared that the procedures and controls relating to the calculation and payment of salaries were inadequate I sought the observations of the Accounting Officer. He informed me that many of the errors, which related to coded differences between teachers' personnel and financial positions, did not give rise to overpayments. The errors with financial implications were due to incorrect coding of data; these had been corrected and the amounts overpaid had been or were being recovered. He stated that it was hoped that greater familiarisation on the part of the staff with the requirements of the computer and an insight into the principles on which it operates



would help to eliminate errors in future. He added that reconciliations of monthly pay issues are now being carried out on a continual basis and that it was proposed, within staffing limitations, to initiate regular checking of data and records on a percentage basis.

34. The arrangements for the payment of primary teachers' salaries provide that when a teacher notifies the Department that he has not received his salary payable order he is requested to sign a declaration that, on the understanding that a duplicate order is issued, he will return the original order to the Department if he subsequently receives it.

In the course of audit it was noted that overpayments occurred as a result of the cashing by some teachers of both original and duplicate orders. In reply to my inquiry the Accounting Officer stated that, where this occurs, it is the policy of the Department to deduct the entire overpayment from the next salary payment to the teacher. As orders remain valid for some months, it may not be possible to verify immediately whether or not the original has been cashed and the Department has no option but to issue a duplicate on receipt of the declaration from the teacher. He also stated that, of the total number of cases in which duplicate orders are issued, very few arise where both original and duplicate are cashed. To guarantee against this the Department would have to wait until the original order was out of date and, as the present system of recovery of overpayments seems adequate, such action would not appear necessary.

The Accounting Officer explained that the situation, which gives rise to the greatest number of overpayments and which involves the largest amounts overpaid, arises when teachers leave the teaching service during vacation periods without signing off the school returns as having resigned and without giving due notice to the school manager. In such cases salary is issued for the vacation period irregularly since, in order to qualify for payment for vacation period, a teacher must serve on the date the school closes for vacation and must resume on the date it reopens and serve for a reasonable period thereafter. In the case of summer vacation a considerable overpayment may occur. The Accounting Officer added that, in an effort to overcome this situation, it was proposed, in regard to the summer 1976 vacation, to seek from school managers, before 1 July 1976, such information as they might have regarding teachers who would not be resuming after the vacation.

35. In the course of audit it was noted that the arrangements for the secure custody of blank and preprinted payable orders utilised for the payment of primary teachers' salaries were inadequate and I sought the observations of the Accounting Officer. He has informed me that the Department is in consultation with the Office of Public Works regarding the provision of a



strong room and that, in the meantime, procedures have been laid down to ensure the safe custody of these orders. I have not yet had an opportunity of examining these procedures.

36. I noted that consultants, who were engaged with the approval of the Minister for Finance from November 1972 to May 1975 for the purpose of designing the computerised payroll system referred to in paragraph 33, estimated in February 1973 that under the new system there would be a 40 per cent. saving of the time of some staff and a 50 per cent. to 60 per cent. saving of the time of others. This estimate was revised in September 1975 to a 30 per cent. saving in staff time, but an Organisation and Methods survey carried out jointly by the Department and the Department of the Public Service in September 1975 indicated that there was little possibility of staff savings as a result of computerisation. I sought the observations of the Accounting Officer and he informed me in May 1976 that, in the light of the Organisation and Methods survey report and the experience to date, it would appear that the estimate of staff saving made by the consultants was too high. He further stated that it was hoped that the possibility of some staff saving would be realised when the initial problems of a computerised payroll have been overcome and the Department has had experience of the system as planned. He added that it should also be noted that the question of saving had to be considered in the context of the increase in the number of teachers being catered for, the frequency of changes in pay and allowances, the introduction of P.A.Y.E. and the increase in the general workload of the section concerned.

#### *Subhead C.9.—Special Educational Project*

37. Reference was made in previous reports to a special educational project being carried out by the Department of Education in the Rutland Street schools area of Dublin in association with the Van Leer Foundation of the Netherlands. The project was aimed at offsetting the educational disadvantages of children in the area and was to be financed over a five-year period broadly on the basis that the Department would meet such educational expenditure as would normally fall to be met from voted moneys and one half of any abnormal expenditure, the balance being met by the Van Leer Foundation.

Total expenditure on the project to 31 December 1975 amounted to £372,667 including £106,595 in the year under review. The contribution received from the Van Leer Foundation and credited to appropriations in aid since the commencement of the project amounted to £109,328. As noted in the Appropriation Account, the Van Leer contribution ceased in 1974 following the formal conclusion of the experimental programme operating at pre-school and junior school levels. Pending a Government decision as



to the future of this project the Minister for Finance has approved its continuation by the Department of Education and the charging of the expenditure to this subhead.

*Subhead E.—Building, Equipment and Furnishing of National Schools*

38. As stated in paragraph 17, provision for grants towards the costs of building, improvement, equipment and furnishing of national schools, which was formerly made in Vote 9—Public Works and Buildings, has been transferred to this subhead with effect from 1 January 1975.

**Vote 30.—Secondary Education**

*Subhead B.—Incremental Salary Grant*

39. In the course of audit it was noted that a number of payable orders, prepared for issue to teachers and included in the schedule of authorised issues of payable orders forwarded to the Paymaster-General's Office, remained unissued and uncanceled in the Department for at least six months following the issue of revised orders to the teachers. As there was a danger that a loss of public funds could arise if the original orders were cashed I sought the observations of the Accounting Officer on the failure to cancel them promptly. He informed me that it was mainly owing to pressure of work that these payable orders were not cancelled regularly and promptly but that arrangements had been made to ensure that, in future, orders not cleared within a month are cancelled.

*Subhead B.—Incremental Salary Grant*

*Subhead J.1.—Comprehensive and Community Schools—Running Costs*

40. An examination by my officers of the system of accounting for salaries paid to secondary, comprehensive and community school teachers showed that deductions made from the salaries in respect of income tax, social insurance, voluntary health insurance, etc., were not being paid over promptly to the Departments and other Agencies concerned and that this resulted in deductions made in 1974 and 1975 not being charged to the Vote in the correct year of account. The examination also showed that reconciliations between amounts deducted and amounts paid over were not being carried out on a regular basis.

I drew the attention of the Accounting Officer to these deficiencies in the accounting procedures and he informed me that they arose because of:—



- (i) pressure of work, shortage of staff and staff changes;
- (ii) the introduction, as from 1 April 1974, of pay-related Social Welfare contributions and the removal of the salary ceiling for normal Social Welfare contributions—this created a large volume of new work;
- (iii) the incomplete data given on the schedules of salary payments resulting in a great deal of reconciliation work before payments on foot of deductions made can be authorised, and
- (iv) the change in the financial year in 1974 which brought the end of the year to 31 December—immediately after the Christmas break—rather than 31 March as formerly.

He also informed me that the accounting system had been improved in order to ensure that, in future, remittances would be made on a monthly basis to the bodies concerned and that every effort was being made to effect reconciliations between amounts deducted and amounts paid over.

The Accounting Officer added that it was not possible to adjust the incorrect charge in 1975 as the year was closed when the matter was brought to his notice but that since the beginning of 1976 deductions from the salaries of these teachers are being charged correctly.

41. The rules which govern payment of incremental salary to teachers were amended from 1 January 1975 to provide for the payment to teachers on maternity leave of full incremental salary for a period of 12 weeks less any amount of social welfare maternity allowance payable to them. As it was noted that salaries continued to be paid in full to teachers on maternity leave, I asked for information regarding the procedures adopted by the Department to implement the terms of this amendment. I also inquired from the Accounting Officer whether it was proposed to amend the incremental salary rules to provide for the deduction of social insurance benefits, payable in respect of ordinary sick absences, from the salaries of teachers who are entitled to full pay during such absences.

The Accounting Officer has informed me that, for the future, immediately an application for maternity leave is received from a teacher who is fully insurable under the Social Welfare Acts, she will be requested to furnish details of maternity benefit as such benefit is obtained, these details to be supported by confirmation from the Department of Social Welfare. In the event of failure to submit the required information, payment of further salary would be suspended until such time as this requirement was complied with. He also stated that consideration was being given to the action which might be appropriate in the case of fully insured



teachers who were granted maternity leave with full pay in the period 1 January 1975 to 31 July 1976.

In regard to other social insurance benefits payable in respect of sick absences the Accounting Officer stated that it is proposed to introduce the necessary amendment of the rules with effect from 1 August 1976 in order to provide for the deduction of such benefits from the salaries of teachers who are entitled to full pay on sick leave.

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

42. In paragraph 37 of my previous report I stated that I had communicated with the Accounting Officer in regard to the failure to collect local contributions towards the cost of eleven community schools. In reply to that inquiry the Accounting Officer stated that the Minister for Education had informed the Episcopal Commission and the Council of Managers of Catholic Secondary Schools in December 1970 that it was expected that the local contribution for each community school, to be shared between the Vocational Education Committee and the Secondary Schools concerned, would be 10 per cent. of the initial capital expenditure required for the site, buildings, etc., but in June 1974 the Minister for Finance agreed that site costs could be excluded. The Accounting Officer also stated that negotiations in individual cases had not been completed at the date of his reply (23 December 1975) because of the desire to draw up, first of all, an agreed version of a Deed of Trust. He added that there was then an agreed version of such a Deed and that before negotiations were entered into with the individual groups of school authorities immediately concerned it was desired to reach agreement in principle with the ecclesiastical authorities in regard to the amount of the local contribution to be inserted in the Deed. I have recently communicated again with the Accounting Officer regarding the collection of the local contributions.

Expenditure to 31 December 1975 on the erection of fourteen community schools amounted to £5,395,703.

43. I referred in paragraph 39 of my previous report to the charging of expenditure on the building of three vocational schools to the Vote for Secondary Education and I pointed out that such expenditure was outside the ambit of the Vote. The three schools are located at Cavan, Athlone and Tullamore. In December 1975 the Accounting Officer informed me that during negotiations between the Department of Education, the Department of Finance and the World Bank in 1970–71 the Bank accepted new vocational schools at Cavan and Athlone among the community/comprehensive schools the cost of which it agreed to finance in part by way of loan facilities made available to the Exchequer. Tullamore was one of the centres proposed for a community school but when local agreement for such a school



was not forthcoming it was agreed to proceed with the erection of a vocational school there to be financed in the same way as the vocational schools at Cavan and Athlone.

It was a requirement of the World Bank that a component systems approach be used in the design and construction of the school buildings. Investigation of such systems in other countries indicated that these systems were not appropriate to Ireland and, with the approval of the World Bank, the Department appointed a firm of consultants to develop a simple system which would give the full cost benefits of a systems approach and of standardisation and bulk purchasing. The system so developed required that the schools be grouped together in programmes and this meant that there must be only one client for all the schools. Cavan was included in the first programme of ten schools and Athlone and Tullamore in the second programme of six. A similar approach, i.e. bulk buying and standardisation, was adopted for the procurement of equipment and furniture for these schools and considerable savings in construction, furnishing and equipment costs and in professional fees were effected in this way. The Minister for Education was the client in the case of both programmes and was responsible for all expenditure. Payment was made out of voted moneys available to him. As the arrangement was on the basis of the acceptance by the World Bank that these schools were in the nature of community/comprehensive schools the expenditure was charged to the subhead for such schools in Vote 30—Secondary Education. The Department of Finance was informed in March 1972 of the intention to make all payments arising under the programme covered by the World Bank loan out of the Vote for Secondary Education.

The Accounting Officer added that the financing of all future similar cases which come under the World Bank loan would be made from loans obtained by the Vocational Education Committees from the Local Loans Fund.

In the year under review further expenditure of £227,424 on the construction of these three vocational schools was charged to the Vote. In addition sums amounting to £254,940, including £119,420 in 1975, were expended on the equipping of these schools bringing the total expenditure to £1,741,535 at 31 December 1975.

### **Vote 31.—Vocational Education**

#### *Subhead A.—Annual Grants to Vocational Education Committees*

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

44. The provisions made in these two subheads are based on estimates furnished by Vocational Education Committees. Payments made to the Committees represent the full amount of such estimates as approved by the Department. Variations between estimates and actual expenditure, ascertained when



accounts, certified by the Chief Executive Officers, are received in the Department, are taken into account in determining the amount of subsequent payments to be made to the Committees.

The accounts, which are subject to audit by Local Government auditors, are made available to me. The Accounting Officer has furnished me with the following information regarding the position of the audit of the accounts of the 38 Vocational Education Committees and the 8 Regional Colleges.

Year of Account	Number of Accounts audited
1975	Nil
1974	12 including 2 Regional Technical Colleges
1973-74	28 including 5 Regional Technical Colleges
1972-73	All accounts audited

### **Vote 37.—Roinn na Gaeltachta**

#### *Subhead D.—Tithe Gaeltachta*

45. Reference was made in previous reports 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. The legislation to validate the increased grants has not yet been enacted.

### **Vote 38.—Agriculture**

#### *Collection of Monetary Compensatory Amounts*

46. A test examination of the collection of Monetary Compensatory Amounts by the Department of Agriculture and Fisheries was carried out. As I was unable to determine, on the basis of the records then available in the Department, the amounts due and the amounts collected up to 31 December 1975 in respect of the various agricultural products exported I communicated with the Accounting Officer. He has furnished me with a statement of the sums collectible and collected as Monetary Compensatory Amounts in respect of the various products. This statement indicates that a total of £28,532,217 was collectible in respect of these Amounts up to 31 December 1975. Of this total £7.6 million was uncollected at that date, comprising £7,242,710 on exports to other Member States and due to the European Agricultural Guidance and Guarantee Fund (F.E.O.G.A) and £361,255 on exports to non-member states and due to the Central Fund as "Own Resources". The arrears arose mainly on exports of beef and livestock and of pigmeat.



47. In order to facilitate the export of agricultural produce a packing book system was devised by the Revenue Commissioners whereby firms recognised as approved consignors can enter in their packing book goods intended for export. The date of entry of each consignment in the packing book is accepted by the Customs authorities as the date on which the goods come under Customs control and is therefore regarded as the date of export. This book is subject to periodic scrutiny by Customs officers at the premises of the firms concerned.

Monetary Compensatory Amounts became payable on beef exports on 11 September 1973. In the course of audit it was noted that amounts of £30,092 and £24,667, which had been collected from a beef exporter and brought to account as Agricultural Levies in May 1974 and March 1975, respectively, were subsequently refunded following the alteration by the Customs officer of the dates on which the goods were regarded as coming under Customs control. While this exporter had been recognised as an approved consignor as from 13 March 1973 he was not operating the packing book system when the beef to which these sums related was exported. In regard to the sum of £30,092 the Customs officer stated that, while the beef on which these Monetary Compensatory Amounts were collected was exported in the period 21 September to 30 November 1973, it was in stock and under Customs control on 10 September 1973. As this date was therefore regarded as the date of export the beef should not have been subject to the payment of Monetary Compensatory Amounts.

From 21 January 1974 Monetary Compensatory Amounts on beef exports were offset by Export Refunds payable from F.E.O.G.A. The beef to which the sum of £24,667 related was in stock before 20 January 1974 but was not exported until 21 January and 1 March 1974. The Customs officer certified that in the absence of a packing book the dates of shipment were the only dates which were relevant in determining the dates of export of this beef.

I communicated with the Accounting Officers for the Votes for Agriculture and for the Office of the Revenue Commissioners because I felt there was an inconsistency in the manner of determining the dates of export. While the packing book system was not used for these exports the actual dates of shipment were ignored in one case whereas in the other case they were stated to be the only dates which could be accepted. The Accounting Officer for the Vote for Agriculture informed me that the determination of the date of coming under Customs control is entirely within the jurisdiction of the Revenue Commissioners whose ruling was accepted by the Department of Agriculture and Fisheries. The Accounting Officer for the Vote for the Office of the Revenue Commissioners informed me that the Customs Authorities were satisfied, from an examination of the exporter's records, that the beef to which the first sum related was in stock on 10 September 1973 and that it was reasonable to assume that the exporter intended to place all his stocks as on that



date under Customs control because of the imminent introduction of Monetary Compensatory Amounts. In the case of the second sum the Accounting Officer informed me that, since Monetary Compensatory Amounts were no longer payable after 21 January 1974—being offset by Export Refunds—it was reasonable to assume that the exporter would not have placed the beef under Customs control before that date and that the only evidence of Customs control was the relevant Customs entries dated on or after that date. The case under query was considered to be an isolated one which arose due to the inexperience of both traders and staff in the operation at short notice of a new and complex mechanism. The Accounting Officer added that both staff and approved traders are now experienced and aware of their responsibilities and that it is most unlikely that there could be a recurrence of the circumstances which obtained when the case arose.

*Subhead D.12.—Cattle Feed Vouchers—Advance to Supplement Meat Industry Fund to subsidise Cattle Feed Vouchers*

48. To assist farmers with a land valuation of £50 or less who had difficulties in providing fodder for young cattle in the winter of 1974 a scheme was operated by the meat industry in consultation with the Department of Agriculture and Fisheries whereby feed vouchers to the value of £7.50 each were distributed through the Land Project offices to eligible farmers. These vouchers were intended to be used in the purchase of grain/compound feed from merchants. The scheme was operated by the Irish Fresh Meat Exporters Society, the moneys required up to 26 March 1975 being provided by the meat industry by way of contributions which were deducted by the Department of Agriculture and Fisheries from intervention payments due to meat factories and paid over to the Society. From 27 March 1975 the cost of the scheme was borne on the Vote and payments to the Exporters Society were charged to this subhead pursuant to a Budget provision that the Exchequer would advance up to £2.2 million for the scheme, the advance to be recovered by adjusting V.A.T. regulations temporarily so that the cost should be met in full by the cattle and meat industry.

The arrangements approved by the Department of Finance for the operation of the scheme in relation to the Exchequer advance provided that claims from the feed merchants supported by the relevant feed vouchers would be met by the Exporters Society who would then claim recoupment on the basis of a certified schedule of payments made to the merchants. The cashed feed vouchers in respect of which payments were made by the Society were to be retained and made available for spot checking by officers of the Department of Agriculture and Fisheries who would also have full access to the relevant records of the Society. It was also agreed that these vouchers and records were to be made available for audit by my officers.



A fire at the offices of the Society in May 1975 resulted in the destruction of a large number of the vouchers and it was, therefore, not possible to have the intended audit carried out by my officers. It subsequently came to the Department's notice that the value of cashed vouchers received by the Society exceeded the total value of vouchers issued under the scheme and that a fraud had taken place involving the submission of forged vouchers to the Society. The Department of Finance was duly notified.

I was informed by the Accounting Officer on 30 June 1976 that the extent of the fraud was approximately £324,000 and I understand that the matter is still under investigation. The Accounting Officer also informed me that other outstanding matters are:—

(1) the meeting of claims from feed merchants in respect of genuine vouchers for which they have not received moneys from the Society—this is the subject of legal proceedings, and

(2) the recovery from the Society of all moneys obtained from the Department in refund of the payments made by the Society in the encashment of forged vouchers.

#### *Subhead E.4.—Cereals*

49. The Minister for Agriculture and Fisheries in exercise of the powers conferred on him by Section 3 of the European Communities Act, 1972 (No. 27 of 1972) made regulations, the European Communities (An Bord Gráin) Regulations 1975, providing for the dissolution of An Bord Gráin as from 1 September 1975, the transfer of its assets to the Exchequer and the discharge by the Minister for Agriculture and Fisheries, with the consent of the Minister for Finance, of any of its liabilities arising after 1 September 1975. The asset so transferred, was a cash balance of £191,662, comprising £22,847, the balance of repayable levies which had not been claimed and £168,815, the accumulated surplus on trading at 31 August 1975. The Minister for Agriculture and Fisheries, with the agreement of the Minister for Finance, has decided that the surplus, £168,815, less any amounts which may fall to be paid to meet liabilities arising after 1 September 1975, will be made available for research work in relation to the pig industry and the value of cereals as a feeding stuff for pigs. As shown in the Appropriation Account the amount of £191,662 paid over to the Department was brought to account as Exchequer Extra Receipts. The charge to the subhead, £502, relates to refunds of levies and to a number of small accounts which fell due for payment after 1 September 1975.

#### *Subhead F.1.—Agricultural Credit Corporation*

50. In the year under review Errigal Co-operative Society Ltd. was unable to meet its commitments in respect of a loan of

£20,000 issued by the Agricultural Credit Corporation in 1967 and guaranteed by the Minister for Agriculture and Fisheries. The amount due to the Corporation on 1 May 1975, £6,715, was paid from this subhead on foot of the Minister's guarantee.

*Subhead M.6.—Incidental Expenses arising out of Market Intervention*

*Subhead N.—Appropriations in Aid*

51. I referred in paragraph 49 of my previous report to the method of financing incidental expenses arising out of market intervention.

The charge to Subhead M.6. is made up as follows:—

	Beef	Skim milk powder	Total
	£	£	£
Handling, freezing, and storage ...	8,513,851	89,066	8,602,917
Transport ... ..	2,651,784	—	2,651,784
Deboning allowances ... ..	5,688,330	—	5,688,330
Canning allowances ... ..	1,660,089	—	1,660,089
Financial charges ... ..	9,965,718	177,688	10,143,406
	£28,479,772	£266,754	£28,746,526

The amount received from F.E.O.G.A. funds in the year under review and credited to Subhead N. is made up as follows:—

	Beef	Skim milk powder	Total
	£	£	£
Handling, freezing and storage ...	8,725,609	273,297	8,998,906
Transport ... ..	3,302,016	300,000	3,602,016
Deboning allowances ... ..	5,323,803	—	5,323,803
Canning allowances ... ..	543,912	—	543,912
Financial charges ... ..	6,220,483	1,036,682	7,257,165
	£24,115,823	£1,609,979	£25,725,802

While the charge to Subhead M.6. consists of actual payments made, recoveries are effected, with the approval of the E.E.C. Commission, on the basis of projected expenditure. The necessary adjustments are made when the expenditure is accepted by the E.E.C. as a charge in the F.E.O.G.A. accounts.

52. It was noted in the course of audit that £1,333,997, received from F.E.O.G.A. in 1974 to meet payments for the deboning of intervention beef, was repaid to F.E.O.G.A. in February 1975 when the relevant payments were disallowed by the Commission. The repayment was charged to a suspense account and, as this



account had not been cleared at 30 April 1976 I communicated with the Accounting Officer. He informed me that the amount was repaid to F.E.O.G.A. on the basis of an interpretation by the E.E.C. Commission of the requirements in regard to accounting for stock losses. At the time the Commission disallowed these payments the full accounting implications of holding beef in deboned form had not emerged and when eventually a final interpretation was agreed between the Commission and the Member States it emerged that the repayment need not have been made.

The Accounting Officer also stated that a refund of this sum by the Commission would normally have to await the clearance of the 1974 F.E.O.G.A. accounts but that, following contacts with the Commission, it appeared that it might be possible to obtain the refund in the near future and thus enable the suspense account to be cleared.

*Subhead M.10.—Special Premium on Exports of Beef to the United Kingdom*

53. E.E.C. Regulation No. 3028/74 authorised the United Kingdom Intervention Agency to grant national aid from 18 November 1974 for the slaughter of certain types of beef cattle. The regulation provided that imports from Ireland should also benefit under the scheme.

In the case of imports of live cattle from Ireland into the United Kingdom the aid is paid directly by the United Kingdom Intervention Agency. In the case of carcase beef the aid is paid through the Department of Agriculture and Fisheries. Sums received by the Department are credited to appropriations in aid and payments are then made to the exporters and charged to this subhead.

**Vote 39.—Fisheries**

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

54. Reference was made in paragraph 53 of my previous report to expenditure on the development of the harbours at Dunmore East and Castletownbere which had exceeded the amounts approved by the Minister for Finance. In the year under review it was noted that expenditure at Dunmore East and Castletownbere totalled £656,205 and £1,396,922, respectively, at 31 December 1975 while the amounts approved were £559,854 and £913,000. The approval of the Minister for Finance for the excess expenditure has not been obtained at the date of this report.

55. The estimated cost of an improvement scheme at Killala Harbour, towards which a contribution of 25 per cent. was payable by Mayo County Council, increased from £26,800 in 1969 to



£98,000 in 1973. In that year work was suspended because of difficulty in reaching agreement with the County Council on the amount of its contribution towards the cost of further reinforcement works. The overall cost of the project was estimated at £179,500 in August 1975.

It was noted by my officers during a stores inspection at these harbour works in 1975 that steel sheet piling to the value of £20,000, approximately, had been ordered by the Office of Public Works and delivered to the site in late 1974. I understand that this material was still on the harbour site in April 1976 and that work on the project had not been resumed.

### **Vote 41.—Industry and Commerce**

#### *Subhead S.—Ardmore Studios—Administration Expenses*

56. Reference was made in paragraph 51 of my report on the accounts for 1973–74 to the purchase and management by Radio Telefís Éireann, on behalf of the State, of the Ardmore Film Studios until such time as the Minister for Industry and Commerce would establish a new body for the promotion of a film industry. The National Film Studios of Ireland Ltd., a private company registered under the Companies Act, 1963 took over Ardmore Studios as a going concern on 1 August 1975 from Radio Telefís Éireann.

The charge to the subhead comprises:—

(1) £37,000 paid to Radio Telefís Éireann and

(2) £63,000 paid to The National Film Studios of Ireland, Ltd.

The payments to the company were sanctioned by the Minister for Finance on the understanding that they would be subject to certification in the usual way. In June 1976 the Accounting Officer furnished me with a statement of the Company's income and expenditure in the period 1 August 1975 to 31 December 1975 certified by its accountant. This shows that expenditure on administration exceeded £63,000.

### **Vote 43.—Posts and Telegraphs**

#### *Stores*

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

In addition to the engineering stores shown in Appendix II as valued at £8,338,023 at 31 December 1975, engineering stores to the value of £88,620 were held on behalf of other government departments. Stores other than engineering stores were valued at £1,740,104 including £749,477 in respect of stores held for other government departments.



Including works in progress at 31 December 1975 the expenditure on manufacturing jobs in the factory during the year amounted to £138,098, expenditure on repair work (other than repairs to mechanical transport) to £293,281 and expenditure on mechanical transport repairs to £49,571.

### *Revenue*

58. A test examination of accounts of postal, telegraph, and telephone services was carried out with satisfactory results. The net yield of revenue for the year 1975 and for the period 1 April 1974 to 31 December 1974 is shown in the following statement.

	1975	1974
	£	£
Postal service .. .. .	27,657,217	16,605,712
Telegraph service .. .. .	2,189,194	1,317,893
Telephone service .. .. .	38,605,276	25,023,323
	£68,451,687	£42,946,928

£69,050,000 was paid into the Exchequer during the year leaving a balance of £1,779,615 at 31 December 1975. Sums amounting to £57,678 due for telephone services and £3,535 for telegraph (telex) services provided in previous years, were written off during the year as irrecoverable.

### *Post Office Savings Bank*

59. The accounts of the Post Office Savings Bank for the year ended 31 December 1975 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £265,843,706 (including £85,376,207 in respect of liability to Trustee Savings Banks) at 31 December 1975 as compared with £233,272,254 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 £20,824,144. Of this sum £18,695,779 was applied as interest paid and credited to depositors, management expenses absorbed £1,597,146 and the balance £531,219 remained as a provision against depreciation in the value of securities.

I am in communication with the Accounting Officer regarding some year-end adjustments.

### *Subhead F.—Engineering Stores and Equipment*

60. In 1972 a Bulk Supply Agreement for the supply and installation of a specified quantity of telephone exchange equipment was entered into with a company which also supplies and installs such equipment under normal open competition tender contracts. In accordance with a condition of the Agreement the



contractor has established a factory in Ireland for the manufacture of telephone exchange equipment. The Agreement provides that the equipment shall be supplied and installed over a five-year period upon indents issued by the Department for works to be carried out and based on quotations and specifications for such works submitted by the company. The Agreement contains a schedule of unit price rates for materials and provides that this schedule may be extended to include further items.

In the course of audit it was noted that payments under this Agreement, which were made against the company's invoices, included considerable sums in respect of items which were neither listed in the schedule of unit price rates nor priced in the company's specifications and I inquired regarding the control exercised by the Department over the quantities and prices of these items. The Accounting Officer informed me that for the more expensive of the items a check is placed on the quantities proposed by reference to the quantities supplied for recent similar projects under the Bulk Supply Agreement and under open competition tender contracts. The unit prices are compared with those quoted by this and other contractors in recent tenders. Regarding the less expensive miscellaneous items and cable, the needs of each individual project are considered and reference is made to previous experience of comparable projects to ensure that the value quoted for such material is fair and reasonable.

I also inquired regarding the control exercised over installation costs. The Accounting Officer informed me that prices for each separate exchange or extension are agreed in advance with the contractor and that regard is had to prices quoted previously for installations under this Agreement and under open competition tender contracts.

The Agreement requires that proper wages books and time sheets be kept by the contractor and be produced whenever requested for the inspection of the Minister for Posts and Telegraphs, and I asked the Accounting Officer for information regarding the extent to which this right of inspection had been exercised. He informed me that such a right is usually exercised in connection with a price variation claim made by a contractor because of increased labour costs. The Accounting Officer stated that since the price adjustment formula for installations under this Agreement is based on published figures of hourly earnings in specified related industries, there was no need to inspect the wages books and time-sheets in connection with price variation claims for installation work and that in the circumstances the right of inspection had not been exercised.

#### Vote 44.—Defence

##### *Subhead P.—Naval Stores*

61. Reference was made in the reports for 1970–71 and subsequent years to expenditure on the construction of a fishery



protection vessel, which was completed at a cost of £1,068,505. In April 1975 the Government approved a proposal of the Minister for Defence to negotiate an agreement with an Irish company for the construction of another such vessel within a price ceiling to be agreed with the Minister for Finance subject to completion of a formal contract. The price agreed for the construction of this vessel was £2,708,700 exclusive of value added tax, and with provision for labour, material and currency variation clauses. Certain components and items of equipment will be purchased separately by the Department of Defence. The charge to the subhead in the year under review includes £300,000 being the initial instalment paid to the company in respect of the construction of this vessel. I understand that the formal contract has not yet been signed.

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

62. 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 £322,020 at 31 December 1974. Of this sum £145,366 was received from the United Nations during the year under review and brought to credit as appropriations in aid. Further claims totalling £82,086 were submitted to the United Nations during the year bringing the balance outstanding at 31 December 1975 to £258,740. In addition a balance of £248,763 was due to the Department in respect of pensions, allowances, etc. (Vote 45—Army Pensions).

Further amounts totalling £253,674, also credited to appropriations in aid, were received in respect of the Irish contingent in the Middle East under the terms of a United Nations General Assembly decision of November 1974 providing for a flat rate of contribution per man per month to cover pay and allowances. Formal claims are not required to be made under this arrangement.

#### **Vote 48.—Social Welfare**

##### *Social Assistance and Social Insurance*

63. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were £37,645 in cash, credited to appropriations in aid, and £45,890 withheld from current entitlements. Overpayments amounting to £30,972 were treated as irrecoverable. Assistance overpayments not disposed of at 31 December 1975 amounted to £243,639 as compared with £178,692 at 31 December 1974. Overpayments of benefits from the Social Insurance Fund outstanding at 31 December 1975 were of the order of £640,000 as compared with £430,000 at 31 December 1974. 14 individuals were prosecuted for irregularly obtaining or attempting to obtain assistance or benefits. Convictions were secured in 12 cases.



189 employers were prosecuted for failure to comply with the provisions of the Social Welfare Acts and convictions were secured in all cases. Civil proceedings for recovery of arrears were completed during the year in 147 cases. Decrees in favour of the Minister for Social Welfare were obtained in all cases, the total amount being £30,604.

#### Vote 49.—Health

##### *Subhead G.1.—Grants to Health Boards, etc.*

64. Reference was made in paragraph 107 of the Report for 1971–72 to the provisions of the Health Act, 1970 for the payment to the eight Health Boards of grants at the rate of 50 per cent. of their net authorised expenditure and of supplementary grants towards the reduction of the amount of health expenditure to be met from local rates. Payments on account are made to the Boards on the basis of 95 per cent. of their estimated entitlement. A further  $4\frac{1}{2}$  per cent. is paid when returns of actual expenditure are received and the final  $\frac{1}{2}$  per cent. is paid when the audited accounts of the Boards are received.

In the course of the audit of grant payments in the year under review the accounts of the Health Boards for 1971–72 and 1972–73 and the reports of the Local Government auditors thereon were made available to me. In their reports some of the auditors referred, *inter alia*, to deficiencies in internal controls, to inadequate standards of accounting and recording, to incomplete records of lands and buildings, to the incorrect treatment of balances taken over from former Health Authorities and to the high levels of interest on bank overdraft. In one case it was stated that the documentation supporting a very high percentage of payments made in 1971–72 was less than that demanded to conform with the requirements of public accountability.

I understand that the matters raised by the auditors were referred by the Department of Health to the various Health Boards for their comments and that replies, which have been received from five Boards, are being considered by that Department. No replies have, apparently, been received in the other three cases at the date of this report.

I have inquired regarding the audit of the accounts of the Health Boards for 1973–74 and subsequent years.

##### *Subhead G.2.—Payments to Health Bodies other than Health Boards*

65. The General Medical Services (Payments) Board was set up in July 1972 by the Minister for Health under Section 11 of the Health Act, 1970 for the purpose of enabling the Health Boards to arrange jointly for the calculation and making of payments in respect of some of their functions viz., the making available without charge, for persons with full eligibility, of a general



practitioner medical and surgical service and the supply, without charge, of drugs, medicines and surgical and medical appliances. Prior to 1 April 1974 the Payments Board was funded by contributions made by the Health Boards but as from that date it is funded by direct payments from the Vote and these are based on returns setting out the cost of services provided. The charge to the subhead in the year under review includes £21,500,000 in respect of these payments.

The accounts of the Payments Board are audited by Local Government auditors and are made available to me, the most recent audited accounts being in respect of the period 28 July to 31 December 1972. I have inquired regarding the audit of the accounts for later years.

The balance of the charge to the subhead, £59,193,000, represents payments made on behalf of Health Boards in respect of services provided by Voluntary Hospitals, Homes for Mentally Handicapped, etc. The accounts of these institutions are audited by other auditors and are examined by officers of the Department of Health whose reports, together with the audited accounts, are available to me. Of the 51 accounts relating to 1972-73, 49 have been examined by departmental officers. Of the 49 accounts relating to 1973-74, 36 have been examined, 10 are under examination and the remaining 3 are outstanding. I understand that 42 accounts have been received for 1974 and will shortly be examined by the Department. No accounts for 1975 have been received at the date of this report.

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

66. The reports of the Local Government auditors on their audit of the accounts of the Health Boards for 1971-72 and 1972-73 indicated that health contributions payable by certain categories of farmers under the terms of the Health Contributions Act, 1971 had not been audited by them in some regions. The reports also indicated that in some of the regions where these contributions had been audited the accounting arrangements for their assessment and collection were unsatisfactory.

I asked the Accounting Officer for information regarding the checks carried out by the Department of Health on the assessment and collection of these contributions. He has informed me that under the Health Act, 1970 the assessment of liability for health contributions is a matter for the Chief Executive Officer of the appropriate Health Board in each case but that the Department, nevertheless, maintains an overall supervision of the situation in regard to general levels of assessment, etc. Arrangements have been made with the Health Boards to have the health contributions received by them remitted to the Department on a regular basis and individual cases of delay in making these remittances or seeming short-falls in the amounts actually collected are



taken up with the Health Board concerned. The Accounting Officer also informed me that the Department monitors on an overall basis the collection rate *vis-à-vis* estimated yields and that one Health Board, at least, had taken legal action against defaulters.

In regard to the question of audit the Accounting Officer informed me that health contribution transactions were included in the audit of five of the eight Health Boards' accounts for 1971-72 and 1972-73 and that discussions were to be held regarding the audit of these transactions in the case of the other three Boards. In relation to those cases where the Local Government auditors had expressed dissatisfaction with the accounting arrangements, he stated that the matter had been brought to the notice of the Boards and that it was the intention, as part of a general review of the accounting and internal audit systems of the Health Boards, that deficiencies of this type would be remedied as soon as possible. A working party was set up in 1975 to prepare a form of accounts which could be prescribed for Health Boards and it was hoped that a suitable form of accounts would be prescribed with effect from 1977. The Accounting Officer added that, in order to ensure that health contribution transactions would be duly audited, it was intended that this form of accounts would include these transactions.

67. In previous reports 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. I referred to an agreement under negotiation between this country and the United Kingdom for such refunds on a lump-sum basis and to payments on account of £1,500,000 and £1,300,000 made by the United Kingdom in respect of its liability to 31 December 1974 pending completion of the agreement. The agreement was concluded in July 1975 and provides that refunds will be effected by lump-sum payments representing the difference between the separate liabilities of the two Member States. The agreement also provides for the making of payments on account pending final settlement of the refunds to be made. The final refunds due for 1973-74 and for the period April to December 1974 have not yet been determined but further payments on account, totalling £2,000,000, were received from the United Kingdom in the year under review.

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

9 July 1976.



**PUBLIC SERVICES**  
**APPROPRIATION ACCOUNTS, 1975**  
**SUMMARY**

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate		Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
								Surplus	Deficit	More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT .. .. .	48,000	—	48,000	44,828	—	44,828	3,172	—	—	—	3,172	—	—	1
2	HOUSES OF THE OIREACHTAS .. .. .	1,960,000	—	1,960,000	1,935,012	—	1,935,012	24,988	—	—	—	24,988	—	—	2
3	DEPARTMENT OF THE TAOISEACH .. .. .	225,000	—	225,000	222,480	—	222,480	2,520	—	—	—	2,520	—	—	3
4	CENTRAL STATISTICS OFFICE .. .. .	1,997,000	240,000	1,757,000	1,780,167	279,797	1,500,370	216,833	—	39,797	—	256,630	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL .. .. .	271,000	23,000	243,000	269,573	31,000	238,573	1,427	—	3,000	—	4,427	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE .. .. .	2,991,000	34,000	2,957,000	2,984,215	37,327	2,946,888	6,785	—	3,327	—	10,112	—	—	6
7	OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE .. .. .	2,283,050	378,050	1,905,000	2,247,548	392,238	1,855,310	35,502	—	14,188	—	49,690	—	—	7
8	OFFICE OF THE REVENUE COMMISSIONERS .. .. .	21 364,000	1,778,000	19 586,000	20,833,666	1,977,067	18,856,599	530,334	—	199,067	—	729,401	—	—	8
9	PUBLIC WORKS AND BUILDINGS .. .. .	22,690,010	3,820,000	18,870,010	22,657,022	3,831,484	18,825,538	32,988	—	11,484	—	44,472	—	—	9
10	STATE LABORATORY .. .. .	216,000	2,000	214,000	209,491	3,574	205,917	6,509	—	1,574	—	8,083	—	—	10
11	CIVIL SERVICE COMMISSION .. .. .	732,000	348,000	384,000	730,070	348,443	381,627	1,930	—	443	—	2,373	—	—	11
12	AN CHOMHAIRLE EALAÍON .. .. .	200,000	—	200,000	200,000	—	200,000	—	—	—	—	—	—	—	12
13	SUPERANNUATION AND RETIRED ALLOWANCES .. .. .	8,873,000	1,563,000	7,310,000	8,980,904	1,667,318	7,313,586	—	107,904	104,318	—	*	—	—	13
14	SECRET SERVICE .. .. .	20,000	—	20,000	11,509	—	11,509	8,491	—	—	—	8,491	—	—	14
15	AGRICULTURAL GRANTS .. .. .	30,220,000	—	30,220,000	30,091,273	—	30,091,273	128,727	—	—	—	128,727	—	—	15
16	LAW CHARGES .. .. .	1,009,000	10,000	999,000	942,724	13,218	929,506	66,276	—	3,218	—	69,494	—	—	16
17	MISCELLANEOUS EXPENSES .. .. .	889,500	—	889,500	884,267	—	884,267	5,233	—	—	—	5,233	—	—	17
18	STATIONERY OFFICE .. .. .	3,885,000	510,000	3,375,000	3,869,913	550,197	3,319,716	15,087	—	40,197	—	55,284	—	—	18
19	VALUATION AND ORDNANCE SURVEY .. .. .	1,516,200	165,200	1,351,000	1,481,697	169,133	1,312,564	34,503	—	3,933	—	38,436	—	—	19
20	RATES ON GOVERNMENT PROPERTY .. .. .	3,028,000	437,000	2,591,000	2,744,135	449,551	2,294,584	283,865	—	12,551	—	296,416	—	—	20
21	OFFICE OF THE MINISTER FOR JUSTICE .. .. .	1,718,000	4,000	1,714,000	1,687,449	8,779	1,678,670	30,551	—	4,779	—	35,330	2,000	2,017	21
22	GARDA SÍOCHÁNA .. .. .	54,155,000	1,509,000	52,646,000	53,755,732	1,620,056	52,135,676	399,268	—	111,056	—	510,324	—	—	22
23	PRISONS .. .. .	5,960,000	69,000	5,891,000	5,911,603	69,690	5,841,913	48,397	—	690	—	49,087	—	—	23
24	COURTS .. .. .	2,315,600	140,600	2,175,000	2,218,431	151,002	2,067,429	97,169	—	10,402	—	107,571	7,450	8,491	24
25	LAND REGISTRY AND REGISTRY OF DEEDS .. .. .	1,113,000	—	1,113,000	1,054,872	—	1,054,872	58,128	—	—	—	58,128	—	521,776	25
26	CHARITABLE DONATIONS AND BEQUESTS .. .. .	34,083	83	34,000	28,705	90	28,615	5,378	—	7	—	5,385	—	—	26
27	LOCAL GOVERNMENT .. .. .	51,877,510	888,000	50,989,510	51,779,960	910,394	50,869,566	97,550	—	22,394	—	119,944	—	—	27
28	OFFICE OF THE MINISTER FOR EDUCATION .. .. .	18,565,100	55,100	18,510,000	18,082,275	76,404	18,005,871	482,825	—	21,304	—	504,129	—	—	28
29	PRIMARY EDUCATION .. .. .	86,172,000	436,000	85,736,000	84,597,006	561,689	84,035,317	1,574,994	—	125,689	—	1,700,683	—	—	29
30	SECONDARY EDUCATION .. .. .	55,239,500	407,500	54,832,000	54,966,330	697,149	54,269,181	273,170	—	289,649	—	562,819	—	—	30
31	VOCATIONAL EDUCATION .. .. .	33,589,600	783,600	32,806,000	32,862,892	102,010	32,760,882	726,708	—	—	681,590	45,118	—	—	31
32	RESIDENTIAL HOMES AND SPECIAL SCHOOLS .. .. .	1,110,100	2,100	1,108,000	973,432	1,763	971,660	136,677	—	337	—	136,340	—	—	32
33	HIGHER EDUCATION .. .. .	24,551,010	64,000	24,487,010	24,413,416	65,970	24,347,446	137,594	—	1,970	—	139,564	—	—	33
34	NATIONAL GALLERY .. .. .	177,510	1,500	176,010	155,496	1,764	153,732	22,014	—	264	—	22,278	—	—	34
35	LANDS .. .. .	9,110,500	813,500	8,297,000	8,938,563	869,731	8,068,832	171,937	—	56,231	—	228,168	—	—	35
36	FORESTRY .. .. .	12,161,000	2,500,000	9,661,000	11,925,127	2,575,836	9,349,291	253,873	—	75,836	—	311,709	—	—	36
37	ROINN NA GAELTACHTA .. .. .	6,000,020	10	6,000,010	5,250,899	1,227	5,249,672	749,121	—	1,217	—	750,338	—	—	37
38	AGRICULTURE .. .. .	122,972,206	32,436,206	90,536,000	118,218,212	33,257,064	84,961,148	4,753,994	—	820,858	—	5,574,852	55,076	266,303	38
39	FISHERIES .. .. .	4,847,000	15,000	4,832,000	4,785,189	31,764	4,753,425	61,811	—	16,764	—	78,575	10	—	39
40	LABOUR .. .. .	10,318,010	79,000	10,239,010	9,067,869	64,354	9,003,515	1,250,141	—	14,646	—	1,235,495	—	—	40
41	INDUSTRY AND COMMERCE .. .. .	64,289,040	791,020	63,498,020	63,224,522	821,510	62,403,012	1,064,518	—	30,490	—	1,095,008	—	—	41
42	TRANSPORT AND POWER .. .. .	48,332,170	2,373,560	45,958,610	46,759,189	3,119,344	43,639,845	1,572,981	—	745,784	—	2,318,765	—	—	42
43	POSTS AND TELEGRAPHS .. .. .	142,755,020	51,553,020	91,202,000	142,543,840	51,346,255	91,197,585	211,180	—	—	206,765	4,415	7,422,000	7,507,755	43
44	DEFENCE .. .. .	60,140,000	818,000	59,322,000	59,376,038	893,860	58,482,178	763,962	—	75,860	—	839,822	—	—	44
45	ARMY PENSIONS .. .. .	10,649,841	107,841	10,542,000	10,391,508	125,377	10,266,131	258,333	—	17,536	—	275,869	—	141,993	45
46	FOREIGN AFFAIRS .. .. .	4,987,000	33,000	4,954,000	4,813,022	69,050	4,743,972	173,978	—	36,050	—	210,028	—	—	46
47	INTERNATIONAL CO-OPERATION .. .. .	1,456,300	—	1,456,300	1,445,415	—	1,445,415	10,885	—	—	—	10,885	—	6,589	47
48	SOCIAL WELFARE .. .. .	223,140,170	7,176,170	215,964,000	217,367,608	7,211,076	210,156,532	5,772,562	—	34,906	—	5,807,468	—	—	48
49	HEALTH .. .. .	224,687,310	10,526,300	214,161,010	224,679,370	10,771,743	213,907,627	7,940	—	245,443	—	253,383	—	—	49
50	OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS .. .. .	10	—	10	—	—	—	10	—	—	—	10	—	—	50
51	REMUNERATION .. .. .	1,287,000	—	1,287,000	1,287,000	—	1,287,000	—	—	—	—	—	—	—	51
	<b>TOTAL .. .. .</b>	<b>£ 1,388,128,370</b>	<b>122,896,360</b>	<b>1,265,232,010</b>	<b>1,365,681,455</b>	<b>125,175,298</b>	<b>1,240,506,157</b>	<b>22,554,819</b>	<b>107,904</b>	<b>3,182,276</b>	<b>903,338</b>		<b>7,486,536</b>	<b>8,454,924</b>	

\*£3,586 deficit to be voted, subject to sanction of Dáil Éireann to application of surplus Appropriations in Aid towards meeting excess expenditure.

TOTAL AMOUNT TO BE SURRENDERED .. .. .£

**24,729,439**







## Vote 1

## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 ... ..	43,000	37,524	5,476	—
B.—Travelling and Incidental Expenses ... ..	1,200	3,364	—	2,164
C.—Post Office Services ... ..	3,800	3,940	—	140
TOTAL ...£	48,000	44,828	5,476	2,304
Surplus to be surrendered			£3,172	

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

- A.—Saving was due mainly to the replacement of a retired officer by one of lower rank and to a delay in filling vacancies.
- B.—The extra expenditure was due to the cost of travel incurred by the President and party in visiting France in March, 1975, and in visiting Institutions of the E.E.C. in Brussels, Luxembourg and Strasbourg in June, 1975.

## EXTRA REMUNERATION (exceeding £200)

A Higher Executive Officer received an allowance of £364 for the performance of higher duties.

## NOTE

The Accounts of other Votes include expenditure of approximately £73 in respect of the remuneration of staff lent, without repayment, to the President's Establishment.

M. N. Ó MURCHÚ,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
15 Aibreán, 1976.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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
<b>DÁIL ÉIREANN</b>	£	£	£	£
A.—Salaries of holders of certain Appointed Offices and Allowances of Comhaltai ...				
<i>Original</i> £671,000				
<i>Supplementary</i> 46,300				
	717,300	714,054	3,246	—
B.1.—Payment in respect of secretarial assistance for Comhaltai, who are not office-holders ...	—	2,313	—	2,313
B.2.—Travelling Expenses of Comhaltai ...	186,000	177,783	8,217	—
<b>SEANAD ÉIREANN</b>				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóiri				
<i>Original</i> £161,200				
<i>Supplementary</i> 7,100				
	168,300	167,389	911	—
D.—Travelling Expenses of Seanadóiri ...	60,000	57,629	2,371	—
<b>HOUSES OF THE OIREACHTAS</b>				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £555,000				
<i>Less Supplementary</i> 54,400				
	500,600	495,245	5,355	—
F.1.—Post Office Services ...				
<i>Original</i> £86,000				
<i>Supplementary</i> 30,000				
	116,000	118,208	—	2,208
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	33,090	27,084	6,006	—
F.3.—Entertainment expenses of Delegation to European Parliament ...	700	—	700	—
G.—Cumann Parlaiminteach na hÉireann — Inter-Parliamentary Activities (Grant-in-Aid) ...	16,000	16,000	—	—



## Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Expenses of the Restaurant (Grant-in-Aid) ... ..				
<i>Original</i> £25,000				
<i>Supplementary</i> 12,000				
	37,000	37,000	—	—
I.—Allowances to or in respect of certain Former Members of the Houses of the Oireachtas	3,000	2,607	393	—
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid) ... ..				
<i>Original</i> £136,000				
<i>Less Supplementary</i> 14,000				
	122,000	119,700	2,300	—
K.—Witnesses' Expenses ...	10	—	10	—
TOTAL				
<i>Original</i> £1,933,000				
<i>Supplementary</i> 27,000				
£	1,960,000	1,935,012	29,509	4,521
	Surplus to be surrendered		£24,988	

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

B.1.—New Subhead (S. 11/1/75.) Expenditure met by saving on Subhead E.

F.2.—Expenditure on office equipment was less than anticipated.

F.3.—Proposals acceptable to the delegation for the expenditure were not forthcoming.

I.—Provision for increases in pensions was only partially utilised.

## EXTRA REMUNERATION (exceeding £200)

Eight pensioners received fees to a total of £21,290, ranging from £210 to £6,300 in individual cases, for additional assistance. A Temporary Reporter employed on a fee basis received £528. A Senior Clerk and a Junior Clerk received sums of £232 and £237, respectively, for performing higher duties. Ten Clerical Assistants received sums ranging from £263 to £380 for audio typing duties. Twenty-one officers received sums ranging from £201 to £882 in respect of overtime. The total expenditure on overtime was £14,338.



## NOTE

The Accounts of other Votes include expenditure of, approximately, £9,419 in respect of the remuneration of staff lent, without repayment, to the Houses of the Oireachtas.

M. J. HEALY,  
*Accounting Officer.*

HOUSES OF THE OIREACHTAS,  
28 Aibreán, 1976.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 ... ..	178,000	184,958	—	6,958
B.—Travelling and Incidental Expenses ... ..	14,000	21,535	—	7,535
C.—Post Office Services ... ..	15,000	15,060	—	60
D.—Information and Public Relations Services ...	18,000	927	17,073	—
TOTAL	£ 225,000	222,480	17,073	14,553
Surplus to be surrendered			£2,520	

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

B.—The excess was due to unforeseen expenditure on travel and subsistence in connection with E.E.C. matters.

D.—Savings arose because of the discontinuance of an information publication and because protracted negotiations over the final payment of accounts to a publicity agency resulted in some of those accounts not coming for payment during the year. The provision in this subhead also contains of necessity, a contingency element which was not drawn upon.

#### EXTRA REMUNERATION (exceeding £200)

One officer received a gratuity of £241 for extra attendance. The total expenditure on overtime was £1,757.

#### NOTES

This Account includes expenditure of £597 in respect of staff lent, without repayment, to other offices. The Accounts of other Votes include expenditure of, approximately, £2,208 in respect of the remuneration of staff lent, without repayment, to the Department of the Taoiseach.

In addition to the amount expended under Subhead A, a further sum of £8,900 was charged to the Vote for Remuneration (No. 51).

D. Ó SÚILLEABHÁIN,  
*Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
29 Aibreán, 1976.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 ... ..	1,117,000	1,036,499	80,501	—
B.—Travelling and Incidental Expenses ... ..	153,000	103,585	49,415	—
C.—Post Office Services ... ..	47,000	50,702	—	3,702
D.—Collection of Statistics ... ..	680,000	589,381	90,619	—
GROSS TOTAL ...£	1,997,000	1,780,167	220,535	3,702
			Surplus of Gross Estimate over Expenditure £216,833	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
E.—Appropriations in Aid ...	240,000	279,797	£39,797	
			Total Surplus to be surrendered £256,630	
NET TOTAL ...£	1,757,000	1,500,370		

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

- A.—A saving of £60,500 was due to a delay in filling posts while awaiting additional accommodation and a saving of £20,000 was due to a decision to defer the taking of a Census of Population in 1976.
- B.—The decision of the Department of the Public Service not to charge for computer services gave a saving of £22,000. Savings of £16,400 on travelling etc., expenses and savings of £11,000 on incidental expenses were due to the decision to defer the taking of a Census of Population in 1976.
- C.—The excess was due to the greater use of telephone services and to increased charges.
- D.—The decision to defer the taking of a Census of Population in 1976 gave a saving of £50,000 and there was also a saving of £40,400 in the overall field costs of agricultural inquiries.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. European Economic Community receipts	..	..	..	237,000	277,423
2. Miscellaneous	..	..	..	3,000	2,374
				£240,000	£279,797



## Vote 4

1. The increase is due to payments by the E.E.C. which were not expected until 1976.
2. The receipts are fees for statistical information supplied and are difficult to estimate accurately.

### EXTRA REMUNERATION (exceeding £200)

An Assistant Principal received £225 for higher duties. Twenty-six officers received sums ranging from £204 to £561 for overtime. The total expenditure on overtime and task work amounted to £19,511 and £2,054, respectively.

THOMAS P. LINEHAN,  
*Accounting Officer.*

CENTRAL STATISTICS OFFICE,  
27 Aibreán, 1976.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 ... ..	264,000	262,061	1,939	—
B.—Travelling and Incidental Expenses ... ..	6,370	6,987	—	617
C.—Post Office Services ... ..	630	525	105	—
GROSS TOTAL ...£	271,000	269,573	2,044	617
			Surplus of Gross Estimate over Expenditure £1,427	
	Estimated	Realised		
D.—Appropriations in Aid ...	28,000	31,000		Surplus of Appropriations in Aid realised £3,000
NET TOTAL ...£	243,000	238,573		Total Surplus to be surrendered £4,427

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Expenditure on educational fees, travelling expenses, office equipment and cleaning services was more than expected.
- C.—Expenditure on postal services was less than expected, and the saving was partly offset by an increase in the cost of telephone services.

APPROPRIATIONS IN AID

Some audit fees provided for in the previous financial period were received in 1975.

NOTE

In addition to the amount charged to Subhead A, £14,000, received from the Vote for Remuneration (No. 51), was spent on salaries.

M. JACOB,  
*Accounting Officer.*

7 Aibreán, 1976.

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 Ciste.*



# Vote 6 OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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				
<i>Original</i> £1,346,000				
<i>Supplementary</i> 124,000				
	1,470,000	1,468,614	1,386	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £90,000				
<i>Supplementary</i> 40,000				
	130,000	126,794	3,206	—
C.—Post Office Services				
<i>Original</i> £286,000				
<i>Supplementary</i> 13,000				
	299,000	299,198	—	198
D.—Management of Government Stocks				
<i>Original</i> £385,000				
<i>Supplementary</i> 27,000				
	412,000	411,464	536	—
E.—Economic and Social Research Institute (Grant-in-Aid)				
<i>Original</i> £362,000				
<i>Less Supplementary</i> 19,000				
	343,000	343,000	—	—
F.—National Savings Committee				
<i>Original</i> £38,000				
<i>Supplementary</i> 6,000				
	44,000	43,301	699	—
G.—Grants for County Development Work				
<i>Original</i> £55,000				
<i>Supplementary</i> 20,000				
	75,000	75,000	—	—
H.1.—Payment to Special Regional Development Fund (Grant-in-Aid)				
<i>Original</i> £230,000				
<i>Less Supplementary</i> 80,000				
	150,000	150,000	—	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.2.—Management Expenses of loans advanced from Special Regional Development Fund ... ..	8,000	7,686	314	—
I.—National Economic and Social Council ... ..	60,000	59,158	842	—
<b>GROSS TOTAL</b>				
Original £2,860,000				
Supplementary 131,000				
£ 2,991,000		2,984,215	6,983	198
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £6,785	
<b>Deduct—</b>				
J.—Appropriations in Aid				
Original £4,000				
Supplementary 30,000				
34,000		37,327	£3,327	
<b>NET TOTAL</b>				
Original £2,856,000				
Supplementary 101,000				
£ 2,957,000		2,946,888	£10,112	

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Recoupment of salaries etc., of officers on secondment			
Original Nil			
Supplementary £10,000		10,000	12,742
2. Recoupment of certain travelling expenses and subsistence allowances			
Original Nil			
Supplementary £20,000		20,000	24,477
3. Miscellaneous ... ..		4,000	108
<b>TOTAL</b>			
Original £4,000			
Supplementary 30,000		£34,000	£37,327

1. The surplus receipts are in respect of £3,000 provided for in the original estimate of £4,000 at 3.
2. The recoupment was greater than anticipated.
3. See 1 in respect of £3,000; of the balance of £1,000 the receipts were less than expected.



## Vote 6

### EXTRA REMUNERATION (exceeding £200)

The Secretary of the Department received £1,462 as a director of the Central Bank. The following payments were made in respect of overtime:—£1,083 to a Higher Executive Officer; sums ranging from £214 to £736 to six Executive Officers; sums ranging from £264 to £803 to three Staff Officers; sums ranging from £206 to £976 to thirteen Clerical Officers; sums ranging from £205 to £738 to twenty Clerical Assistants; sums ranging from £359 to £491 to three Punch Card Operators; sums ranging from £217 to £651 to six Messengers: The total expenditure on overtime for the year was £29,067.

### NOTES

A sum of £4,470 was charged to Subhead A in respect of the salary of the Secretary of the Savings Committee. A sum of £6,056 was charged to Subhead A in respect of the salaries of staff assigned to the National Economic and Social Council.

The account includes expenditure of £7,726 in respect of remuneration of staff lent, without repayment, to another Department. The account of another Vote includes £5,476 in respect of remuneration of staff on loan, without repayment, to this Office. The account includes expenditure of £378 on gifts for presentation by the Minister to foreign dignitaries.

Total expenditure (including remuneration of staff borne on other Votes) in respect of Commissions, etc., on account of which payments were made in the year ended 31st, December, 1975.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1975
		£
National Savings Committee ... ..	1955-56	303,114
National Economic and Social Council ...	1973-74	111,232

M. N. Ó MURCHÚ,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
12 Aibreán, 1976.

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 year ended 31st December, 1975

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st January, 1975 ..	478,562	Grants ( <i>see</i> schedule) .. ..	211,496
Vote 6—Subhead H (Grant-in-Aid) .. .. .	150,000		
Income Tax refunded ..	3,095	Balance at 31st December, 1975	425,072
Principal repaid .. ..	3,039		
Interest paid .. .. .	1,872		
	£636,568		£636,568

## NOTES

1. Five companies in respect of which repayable advances of £63,128 were outstanding at 31st December, 1975, are in receivership or liquidation.
2. Two companies in respect of which repayable advances of £20,000 were outstanding at 31st December, 1975, and which are included in the companies referred to in Note 1, have not completed security arrangements. In the case of one of these companies, the recovery of the amount involved is the subject of court proceedings.
3. A loan of £10,000 advanced to Irish Marble Ltd., and interest of £4,916 being irrecoverable on the liquidation of the company were written off.
4. A loan of £23,179 advanced to Domesticity Manufacturing Co. (Ireland) Ltd., over whose assets the Minister appointed a Receiver and interest of £9,248 being irrecoverable on the termination of receivership were written off.
5. The figure for grants includes a payment of £22,198 to a bank on foot of a guarantee by the Minister of a loan to Mollimex Ltd., a company which has been wound up. Arising out of the terms of the guarantee, a claim for a reduction of £16,041 in the Minister's liability was settled at £8,021 following negotiations with the bank. This settlement is reflected in the payment made.
6. A sum of £914 interest outstanding on a repayable advance to Porcelain Products Ltd., was capitalised in the year under review.

M. N. Ó MURCHÚ,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
28th April, 1976.

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.*



# Vote 6

## GRANTS

	£
Cavan County Development Team (a) ... ..	965
G.E.M. Oils Ltd., Regaskin, Cavan ... ..	6,155
W. Pitcher & Sons Ltd. (b) ... ..	4,277
Kingscourt Construction Company Ltd., Cavan ... ..	13,530
Thomas Vance, Bailieboro', Cavan ... ..	932
G. Whelan & Son, Cootehill, Cavan ... ..	8,633
University College Galway (c) ... ..	6,386
Clare County Council (d) ... ..	35,375
McLysaght's Nurseries, Raheen, Tuamgraney ... ..	3,128
Mangan Bros., Kilmihil, Clare ... ..	5,451
Rural Housing Organisation ... ..	1,700
Donegal County Council (e) ... ..	1,822
Inishown Pig Fattening Society Ltd. ... ..	1,250
East Galway Co-operative Society Ltd., Gort ... ..	750
Department of Education (f) ... ..	38,966
Kerry County Council (g) ... ..	2,285
Muckross House (Killarney) Ltd., Kerry ... ..	1,352
Bank of Ireland, Baggot St., Dublin 2 (see note 5) ... ..	22,198
C.K.M. Ltd., Foxborough, Ballysokeery, Mayo ... ..	1,690
Dooagh Sheep Farmers' Association, Achill ... ..	750
Western Farming Co-operative Development Society Ltd., Balla ... ..	3,325
Monaghan County Council (h) ... ..	5,708
Silver Hill Duckling Ltd., Emyvale, Monaghan ... ..	12,671
Roscommon County Council (i) ... ..	5,226
Irish Productivity Centre (j) ... ..	672
Tom Flanagan, High Street, Sligo ... ..	1,814
P. F. Healy, Killoran Rabbit Farm, Lavagh, Ballymote ... ..	1,204
Lisavaire Co-operative Creamery Ltd. ... ..	1,500
Outdoor Pursuits Centre, Sherkin Island ... ..	4,000
Miscellaneous small grants ... ..	17,781
	<hr/>
	£211,496

- (a) Payment towards cost of Promotional Campaign in Great Britain.  
 (b) Payment towards demountable pre-fabricated building at Glangevlin, Co. Cavan.  
 (c) Payment towards cost of University College, Galway, Research Stations at Carron and Finnavarra.  
 (d) Payment towards three demountable pre-fabricated buildings—two at Ennis, one at Tuamgraney.  
 (e) Payment towards demountable pre-fabricated building at Bree, Malin Head.  
 (f) Payment towards cost of University College, Galway, Research Laboratory at Carna.  
 (g) Payment towards demountable pre-fabricated building at Clash, Tralee.  
 (h) Payment towards demountable pre-fabricated building at Carrickmacross.  
 (i) Payment towards demountable pre-fabricated building at Athlone.  
 (j) Payment for follow-up service at Slievebawn Co-operative.

## REPAYABLE ADVANCES OUTSTANDING AT 31ST DECEMBER, 1975

	£
Fort Daly Foods Ltd., Whitegate, Co. Cavan ... ..	16,952
Connemarle 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
Portumna Packers Co-operative Society 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 ... ..	9,093
Ballybay Tanners Ltd., Ballybay, Co. Monaghan ... ..	41,165
Irish Farmhouse Preserves Ltd., Newbliss, Co. Monaghan ... ..	9,000
Allum Ltd., Astor Buildings, Roscommon ... ..	1,354
Athlone Furniture Co. Ltd., Athlone, Co. Roscommon ... ..	36,844
Shantan Ltd., Co. Roscommon ... ..	24,128



# Vote 6

Slievebawn Co-operative Handcraft Market Ltd., Co. Roscommon	...	...	7,353
G.W.I., Collooney, Co. Sligo	...	...	36,099
Innisfree Potteries Ltd., Finisklin, Co. Sligo	...	...	10,000
Beara Peninsula Onion Growers' Society, Co. Cork	...	...	600
Porcelain Products Ltd., Drumcollogher, Co. Limerick	...	...	3,914

£336,834

# Vote 7 OFFICE OF THE MINISTER FOR THE PUBLIC SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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				
<i>Original</i> £1,121,000				
<i>Supplementary</i> 210,000				
	1,331,000	1,293,872	37,128	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £65,000				
<i>Supplementary</i> 24,800				
	89,800	91,846	—	2,046
C.—Post Office Services				
<i>Original</i> £25,000				
<i>Supplementary</i> 5,600				
	30,600	31,431	—	831
D.—Central Data Processing Services				
<i>Original</i> £400,000				
<i>Supplementary</i> 90,000				
	490,000	489,967	33	—
E.—Institute of Public Administration (Grant-in-Aid)				
<i>Original</i> £220,000				
<i>Supplementary</i> 100,000				
	320,000	320,000	—	—
F.—Beartas i leith na Gaeilge				
<i>Original</i> £7,000				
<i>Supplementary</i> 4,000				
	11,000	11,537	—	537
G.—Civil Service Arbitration Board ... ..	6,650	5,985	665	—
H.—Review Body on Remuneration in the Upper Ranges in the Public Sector				
<i>Original</i> £16,000				
<i>Less Supplementary</i> 12,000				
	4,000	2,910	1,090	—
GROSS TOTAL				
<i>Original</i> £1,860,650				
<i>Supplementary</i> 422,400				
£	2,283,050	2,247,548	38,916	3,414
			Surplus of Gross Estimate over Expenditure £35,502	



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<i>Deduct—</i>	£	£		
I.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
Original £323,650				
Supplementary 54,400				
	378,050	392,238	£14,188	
NET TOTAL			Total Surplus to be surrendered	
Original £1,537,000			£49,690	
Supplementary 368,000				
£	1,905,000	1,855,310		

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

G.—Expenditure depends on the number of claims referred to the Board and cannot be estimated with precision.

H.—No major references were before the Review Body during the year.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ...	6,000	2,054
2. Receipts from computer services rendered by the Central Data Processing Services		
Original £315,000		
Supplementary 45,000		
	360,000	369,155
3. Recoupment of certain travelling and subsistence expenses from the E.E.C.		
Original £1,500		
Supplementary 1,500		
	3,000	3,716
4. Miscellaneous ... ..	1,150	4,378
5. Recovery of salary of officer on loan		
Original Nil		
Supplementary £7,900		
	7,900	12,935
TOTAL		
Original £323,650		
Supplementary 54,400		
	£378,050	£392,238

1. Receipts in respect of recoupment of salaries were less than expected.
3. The recoupment was greater than anticipated.
4. Receipts were greater than anticipated.
5. Recoupment of the salary of an officer seconded from the Department was not provided for in the estimate, as the secondment arose during the year.

## EXTRA REMUNERATION (exceeding £200)

One Higher Executive Officer received £240 for higher duties. Twelve Clerical Officers received sums ranging from £211 to £347 for roster duties. Eighteen Clerical Officers received sums ranging from £230 to £341 for computer programming duties. Two Clerical Officers received £278 and £280 for higher duties. The following payments were made in

## Vote 7

respect of overtime:—sums ranging from £218 to £1,269 to eleven Higher Executive Officers; sums ranging from £206 to £818 to six Executive Officers; sums ranging from £215 to £1,078 to eight Staff Officers; sums ranging from £202 to £1,488 to twenty-five Clerical Officers; sum of £271 to one Punch Card Operator; sums ranging from £221 to £1,309 to eleven Messengers and £735 to a Paperkeeper. The total expenditure on overtime for the year was £34,895.

### NOTES

The Account of another Vote includes expenditure of £2,124 in respect of remuneration of an officer lent, without repayment, to this Department.

Total expenditure in respect of Commissions, etc., on account of which payments were made in the year ended 31st December, 1975.

Commission or Committee	Year of Appointment	Total expenditure to 31st December, 1975
		£
Civil Service Arbitration Board .. ..	1950-51	43,471
Comhairle na Gaeilge .. .. .	1965-66	65,665
An Coiste um Thaighde ar Dhearcadh an Phobail i leith na Gaeilge .. .. .	1970-71	184,625
Review Body on Remuneration in the Upper Ranges in the Public Sector .. ..	1969-70	97,955

S. Ó CONAILL,  
*Accounting Officer.*

DEPARTMENT OF THE PUBLIC SERVICE,  
27 Aibreán, 1976.

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 DURING THE YEAR  
ENDED 31ST DECEMBER, 1975, WITHOUT REPAYMENT

Number of Vote	Department	Amount
		£
4	Central Statistics Office .. . . .	17,696
6	Finance .. .. .	17,539
9	Office of Public Works .. .. .	5,824
11	Civil Service Commission .. .. .	8,343
21	Justice .. .. .	49,242
27	Local Government .. .. .	12,168
28	Education .. .. .	36,138
35	Lands .. .. .	9,325
38	Agriculture .. .. .	10,555
40	Labour .. .. .	436
41	Industry and Commerce .. .. .	887
44	Defence .. .. .	12,829
49	Health .. .. .	1,448
		£ 182,430



**OFFICE OF THE REVENUE COMMISSIONERS**      **Vote 8**  
**See also Report of Comptroller and Auditor General**

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 ... ..	17,257,000	16,436,080	820,920	—
B.—Travelling and Incidental Expenses ... ..	349,000	455,450	—	106,450
C.—Post Office Services ... ..	2,155,000	2,244,026	—	89,026
D.—Machinery and Equipment for Security Printing and Stamping ... ..	84,000	121,268	—	37,268
E.—Motor Vehicles ... ..	70,000	71,482	—	1,482
F.—Law Charges, Fees and Rewards ... ..	70,000	97,620	—	27,620
G.—Compensation and Losses ... ..	10	2,133	—	2,123
H.—Expenses in connection with International Organisations	53,000	73,691	—	20,691
I.—Office Machinery and other Office Supplies ... ..	1,325,990	1,331,916	—	5,926
<b>GROSS TOTAL ...£</b>	<b>21,364,000</b>	<b>20,833,666</b>	<b>820,920</b>	<b>290,586</b>
			<b>Surplus of Gross Estimate over Expenditure £530,334</b>	
	<u>Estimated</u>	<u>Realised</u>	<b>Surplus of Appropriations in Aid realised</b>	
<i>Deduct—</i>				
J.—Appropriations in Aid ...	1,778,000	1,977,067	<b>£199,067</b>	
<b>NET TOTAL ...£</b>	<b>19,586,000</b>	<b>18,856,599</b>	<b>Total Surplus to be surrendered £729,401</b>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to delay in filling vacancies, to staff changes involving appointments at lower points in salary scales and to some over-estimation.
- B.—Excess was due mainly to increases in the extent and cost of travelling, subsistence and removals and to increased expenditure on security services, contract cleaning and tuition fees. The excess was partly offset by a saving in the cost of uniforms. Charges to this subhead include *ex-gratia* payments in three cases amounting to £37 as compensation for personal property damaged in the course of employment (E.109/41/41) or medical expenses due to injuries received while on official duty.

## Vote 8

- C.—Excess in expenditure on telephones was partly offset by a saving in the cost of postage.
- D.—The excess incurred on printing of Social Welfare payment booklets and postage stamps commercially was partly offset by a saving in the cost of new machinery.
- F.—Excess was due mainly to increased expenditure on the legal enforcement of collection of arrears of taxes. Increased expenditure was also incurred on travelling, subsistence and allowances for members of the Special Inquiry Branch (Customs and Excise) and on the storage charges for seized goods. The excess was partly offset by saving in expenditure on seizure rewards.
- G.—Compensation totalling £1,125 was paid in five cases of accidents involving official cars, £900 in one case involving personal injury while on official duty, and £8 in one case of loss of goods while in official custody. A loss of £100 due to a cash shortage was charged to this subhead.
- H.—Excess was due mainly to expenditure on travelling and subsistence being greater than was anticipated.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments relating to pay-related Social Insurance Scheme	1,358,000	1,358,000
2. Payments received for printing relating to Social Insurance	46,000	49,000
3. Payment received for printing relating to Post Office Services	99,500	139,998
4. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund) .. .. .	28,000	28,000
5. Moneys received for special attendance of officers .. .. .	109,000	99,797
6. Fines, forfeitures, law costs recovered .. .. .	100,000	201,918
7. Proceeds of customs sales .. .. .	22,000	47,575
8. Miscellaneous .. .. .	15,500	52,779
	<u>£1,778,000</u>	<u>£1,977,067</u>

2. It was found necessary to print a greater number of pension books than had been originally estimated.
3. Printing of postage stamps commercially was greater than anticipated.
5. Decrease in receipts is due to requests for attendance of officers being less 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. ....	25,174
General lighthouse fund ....	4,400
Recovery of salary of officers on loan ....	4,221
Bill of entry receipts ....	2,767



## Vote 8

Statistical returns	...	...	...	...	...	...	...	1,738
Payment received for printing of E.E.C. forms	...	...	...	...	...	...	...	1,250
Rent of official premises	...	...	...	...	...	...	...	600
Merchant shipping fees	...	...	...	...	...	...	...	583
Test bets	...	...	...	...	...	...	...	490
Scrivenery fees	...	...	...	...	...	...	...	196
Unclassified items	...	...	...	...	...	...	...	11,360
								<u>£52,779</u>

### EXTRA REMUNERATION (exceeding £200)

Twenty members of the Customs and Excise staff received allowances varying from £234 to £568 while engaged on special inquiry duty.

Eight hundred and twenty members of the Customs and Excise staff, five hundred and sixty-five of the Taxes staff, three hundred and thirty-eight of the General Service staff and fifty-nine members of the Stamping Branch received amounts varying from £201 to £2,656 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 £1,197,594.

A Principal in the Capital Taxes Branch received an allowance of £365 for performing higher duties. Two Administrative Officers received allowances of £413 and £406, respectively, for performing higher duties. Three Executive Officers received allowances varying from £244 to £357 for performing higher duties. A Tax Assistant received a gratuity of £250 for performing extra duties.

### NOTES

This Account includes expenditure of £15,549 in respect of remuneration of staff on loan, without repayment, to other Departments. The Accounts of other Departments include expenditure of £2,228 in respect of remuneration of staff on loan, without repayment, to this Office.

A case of irregularity arose in the Office of the Collector General concerning misappropriation of cash to the value of £1,063 by a Clerical Officer who was dismissed and prosecuted. An amount of £336 in respect of salary, etc., has been offset against the loss, and restitution at the rate of £20 per month is being made. The sum of £280 has been paid to date.

J. C. DUIGNAN,  
*Accounting Officer.*

OIFIG NA GCOIMISINÉIRÍ IONCAIM,  
30 Aibreán, 1976.

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 YEAR ENDED 31st DECEMBER, 1975, WITHOUT REPAYMENT

Number of Vote	Department	Amount
42	Office of the Minister for Transport and Power .. .. .	£ 12,995

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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> £3,032,000 <i>Supplementary</i> 10 <i>Do.</i> 31,000	3,063,010	3,047,917	15,093	—
B.—Office of Public Works: Travelling and Incidental Expenses <i>Original</i> £240,000 <i>Supplementary</i> 27,000	267,000	265,270	1,730	—
C.—Post Office Services <i>Original</i> £80,000 <i>Less Supplementary</i> 14,000	66,000	65,324	676	—
D.—Purchase of Sites and Buildings <i>Original</i> £500,000 <i>Supplementary</i> 325,000	825,000	684,396	140,604	—
E.—New Works, Alterations and Additions <i>Original</i> £5,946,000 <i>Less Supplementary</i> 897,000	5,049,000	5,107,966	—	58,966
F.1.—Maintenance and Supplies <i>Original</i> £3,465,000 <i>Supplementary</i> 442,000	3,907,000	4,003,851	—	96,851
F.2.—Furniture, Fittings and Utensils <i>Original</i> £420,000 <i>Supplementary</i> 115,000	535,000	544,469	—	9,469
F.3.—Rents, Rates, etc. <i>Original</i> £2,400,000 <i>Supplementary</i> 514,000	2,914,000	2,750,379	163,621	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Fuel, Light, Water, Cleaning Materials, etc. <i>Original</i> £1,375,000 <i>Supplementary</i> 260,000	1,635,000	1,601,291	33,709	—
F.5.—Compensation, etc., arising from Damage to the Property of External Governments <i>Original</i> £60,000 <i>Less Supplementary</i> 33,000	27,000	26,792	208	—
G.1.—Arterial Drainage—Surveys <i>Original</i> £70,000 <i>Less Supplementary</i> 15,000	55,000	52,874	2,126	—
G.2.—Arterial Drainage—Con- struction Works <i>Original</i> £1,720,000 <i>Supplementary</i> 234,000	1,954,000	2,052,761	—	98,761
G.3.—Arterial Drainage—Main- tenance <i>Original</i> £880,000 <i>Supplementary</i> 14,000	894,000	919,170	—	25,170
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores <i>Original</i> £725,000 <i>Less Supplementary</i> 36,000	689,000	708,514	—	19,514
I.—Coast Protection <i>Original</i> £80,000 <i>Less Supplementary</i> 47,000	33,000	29,059	3,941	—
J.1.—National Monuments <i>Original</i> £590,000 <i>Supplementary</i> 100,000	690,000	709,989	—	19,989
J.2.—Conservation and Restora- tion of Holycross Abbey (Grant-in-Aid) <i>Original</i> £72,000 <i>Supplementary</i> 15,000	87,000	87,000	—	—
GROSS TOTAL <i>Original</i> £21,655,000 <i>Supplementary</i> 10 <i>Do.</i> 1,035,000	£22,690,010	22,657,022	361,708	328,720
Surplus of Gross Estimate over Expenditure £32,988				

# 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 £3,420,000				
Supplementary 400,000				
	3,820,000	3,831,484	£11,484	
NET TOTAL				
Original £18,235,000				
Supplementary 10				
Do. 635,000				
	£18,870,010	18,825,538	Total Surplus to be surrendered £44,472	

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

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

SERVICE	DEPARTMENT OF FINANCE	DEPARTMENT OF FINANCE	
		AMOUNT	AUTHORITY
		£	
DEPARTMENT OF FINANCE			
Cork : Irish Life House (part)—assignment of leasehold interest ... ..		650	S.102/12/45
Kilkenny : Site at Gaol Road, Kilkenny City—purchase price ... ..		7,500	S.2/13/75
Leitrim : Carrick-on-Shannon—site (purchase price) ...		2,500	S.102/12/45
Tipperary : Thurles—site at Stradavoher (purchase price)		5,000	Do.
Waterford : Fanning Institute, Waterford City—purchase price ... ..		36,000	S.2/13/74
Revenue Commissioners—			
Louth : Dundalk Customs Road Station—site (deposit) ... ..		6,250	S.2/6/39
Westmeath : Athlone—building at Pearse Street (purchase price) ... ..		69,000	S.2/22/75
Commissioners of Public Works—			
Donegal : Glenveagh Estate—proposed National Park (deposit) ... ..		40,000	S.102/7/74
Do.—redemption of fee farm rent ... ..		786	Do.
Kerry : Innisfallen Island—legal costs ... ..		150	S.102/18/72
Limerick : Desmond Castle, Newcastlewest—adjacent plot (balance) ... ..		5,004	S.102/14/72
Meath : Lands at Hill of Tara—purchase price and costs ... ..		59,057	S.200/25/33
Athcarne Castle and adjoining plot—purchase price ... ..		500	S.102/12/45



		DEPARTMENT OF FINANCE	
SERVICE		AMOUNT	AUTHORITY
		£	
Offaly	: Clonfinlough Stone—plot (purchase price and costs) ... ..	222	S.102/12/45
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Cavan	: Ballinagh—site (purchase price) ... ..	1,050	Do.
Donegal	: Lifford—house adjoining existing Garda Station (balance) ... ..	6,450	S.14/1/74
Kilkenny	: Kilmacow—site (balance and legal costs) ... ..	392	S.102/12/45
	: Kilmacow—additional plot (purchase price) ... ..	500	Do.
Longford	: Drumlish—site (deposit) ... ..	625	Do.
Louth	: Drogheda—lessor's interest (purchase price) ... ..	1,503	Do.
	: Omeath—site (balance) ... ..	1,350	Do.
Mayo	: Charlestown—site (deposit) ... ..	625	Do.
	: Kiltimagh—site (purchase price) ... ..	4,000	Do.
Monaghan	: Scotstown—site (deposit) ... ..	500	Do.
Sligo	: Grange—site (purchase price) ... ..	2,000	Do.
	: Cliffoney—site (purchase price) ... ..	1,200	Do.
	: Easkey—lessor's interest (balance) ... ..	263	S.14/100/25
Tipperary	: Borrisoleigh—site (deposit) ... ..	600	S.102/12/45
	: Lorrha—site (purchase price) ... ..	450	Do.
	: Newport—site (purchase price and costs) ... ..	1,556	Do.
Wexford	: Kiltaly—site (deposit) ... ..	375	Do.
	: Taghmon—site (balance) ... ..	565	Do.
DEPARTMENT OF EDUCATION			
Dublin	: Kildare Street Club premises—purchase price ... ..	340,000*	S.2/32/46
	: Harmonstown—site for all-Irish primary school (balance) ... ..	4,505	(dated 17 Feabhra, 1972)
DEPARTMENT OF LANDS			
Dublin	: 3 Merrion Square—lessor's interest (purchase price and costs) ... ..	1,554	S.102/12/45
	: 61 Merrion Square—lessor's interest (purchase price and costs) ... ..	1,313	Do.
	: 21 Upper Merrion Street—lessor's interest (purchase price and costs) ... ..	78,194	S.2/6/51
DEPARTMENT OF LABOUR			
Carlow	: 64 Dublin Street—leasehold interest ... ..	250	S.102/12/45
DEPARTMENT OF AGRICULTURE AND FISHERIES			
Donegal	: Raphoe District Veterinary Office—site (fees) ... ..	155	Do.
DEPARTMENT OF TRANSPORT AND POWER			
Mayo	: Claremorris—sites for Meteorological Station and ceiling projector (purchase price) ... ..	1,500	Do.
SUNDRY MINOR TRANSACTIONS, BALANCES, ETC.		302	Do.

\*This purchase was associated with the sale to Kildare Street Club of No. 61 Merrion Square for the sum of £80,000, which was brought to account under Subhead K (item 3).

## Vote 9

E.—Expenditure under this subhead is affected by factors outside the control of the Office of Public Works. Progress on some projects was greater than expected. A statement of expenditure, Department by Department, is at page 29.

F.1.—This subhead consists of a large number of provisions for requirements which are difficult to predict. Costs generally were somewhat greater than expected. A statement of expenditure, Department by Department, is at page 30.

F.2.—A statement of expenditure, Department by Department, is at page 30. The value of stocks held at the Central Furniture Stores on 31st December, 1975, was £256,000, approximately.

F.3.—Some liabilities provided for did not materialise within the year. A statement of expenditure, Department by Department, is at page 30.

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

G.1.—In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £5,770, approximately.

G.2.—Labour and materials costs and compensation claims which matured for payment within the year were all greater than expected. In addition to the charge against the subhead there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values:—

					£
Catchment Drainage Schemes:	Boyne	...	...	...	440,107
	Maigue	...	...	...	197,428

Credits in respect of transfers of materials, etc., from the Corrib-Headford, Carriga-horig, Moy, Kilcoo, Skeoge and Burnfoot and Killimor-Cappagh drainage schemes amounted to £1,227, £222, £98, £28, £22 and £2, respectively, and credits in respect of transfers from the Shannon Estuary Embankments scheme amounted to £981.

G.3.—Labour costs were greater than expected.

H.—Some claims matured earlier than expected. The value of stores held at 31st December, 1975, was £250,000, approximately.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	<i>Original</i>	£160,000			
	<i>Supplementary</i>	25,000			
				185,000	187,152
2. Charges at harbours, parks, etc.				330,000	316,117
3. Sales of property	<i>Original</i>	£90,000			
	<i>Supplementary</i>	113,000			
				203,000	210,895
4. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	<i>Original</i>	£1,217,000			
	<i>Less Supplementary</i>	65,000			
				1,152,000	1,145,501
5. Recoveries from other Departments, etc., for services carried out on repayment terms	<i>Original</i>	£418,000			
	<i>Supplementary</i>	102,000			
				520,000	513,217



## Vote 9

		Estimated	Realised
		£	£
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>	£950,000	
	<i>Supplementary</i>	115,000	
		1,065,000	1,022,102
7. Fees, etc., in connection with the operation of the Local Loans Fund			
	<i>Original</i>	£175,000	
	<i>Supplementary</i>	90,000	
		265,000	294,957
8. Miscellaneous, including sales of produce and surplus stores, hire of plant, etc.			
	<i>Original</i>	£80,000	
	<i>Supplementary</i>	20,000	
		100,000	141,543
	<b>TOTAL</b>		
	<i>Original</i>	£3,420,000	
	<i>Supplementary</i>	400,000	
		£3,820,000	£3,831,484

5. Department of Local Government, £58,222; Department of Social Welfare, £293,872; National University, £14,235; Córas Iompair Éireann, £9,330; in respect of Holycross Abbey works, £10,000; in respect of services rendered by the Central Engineering Workshop and Stores, £46,581; by Central Furniture Stores, £9,555 and by Dún Laoghaire Harbour Workshop, £5,630; agency fees, £55,852; sundry, £9,940.

6. Some receipts due did not come to hand within the year.

7. There were more new loans than expected.

8. The receipts were derived as follows:—

Sales of produce and surplus stores, £43,502; hire of plant, £16,878; work done for other parties, £43,440; licences, football pavilions, etc., Phoenix Park, £349; storage, etc., of boats at Dún Laoghaire and Howth harbours, £326; in respect of services of heating and lighting, etc., £4,364; refunds of salaries of officers on loan, £19,071; sundry, £13,613.

## EXTRA REMUNERATION (exceeding £200)

As fees for professional services, nine Senior Architects and two Architects received an aggregate of £7,218 in sums of which the individual totals ranged from £266 to £1,193, and four Engineers, Grade II received sums totalling £207, £292, £311 and £865, respectively.

Payments for overtime totalled £16,365 which included £207, £204 and £215 paid to a Higher Executive Officer, an Executive Officer and a Staff Officer, respectively, sums ranging from £224 to £475 paid to eight Clerical Officers, sums ranging from £207 to £516 paid to thirteen Clerical Assistants, £545 paid to the Clerk-in-Charge (Mechanical Engineering Services), sums of £445 and £492 paid to two Messengers and £438 paid to a male Cleaner.

Sums of £580 and £440, respectively, were paid to the Superintendent and Deputy Superintendent, Furniture Branch, for extra attendances.

## NOTES

1. This account includes expenditure of approximately £18,340 in respect of staff lent, without repayment, to other Departments.
2. Services rendered to other Departments, without repayment, amounted to £80, approximately.

## Vote 9

3. Sums of £45 and £372, respectively, were paid *ex-gratia* to a building contractor in respect of unforeseen increases in the statutory contributions under the Social Welfare Acts and to a fuel supply and haulage contractor in respect of unforeseen increases in transportation costs (S.9/2/64 and S.9/7/52).
4. Damage amounting to £584 was caused by road vehicles in three instances in the Phoenix Park and in one instance at another State property.
5. Losses by accidental fire not covered by insurance were as follows:—

	£
Department of Labour, Davitt House ... ..	234
Veterinary College, Ballsbridge ... ..	306
St. Stephen's Green (Shelter) ... ..	600 (estimated)

6. A total of £4,997 was paid *ex-gratia* on foot of forty-four claims for damage, etc., caused by arterial drainage works (S.59/1/68 and S.102/7/49).
7. Losses of stores valued at £186 were written off (S.59/2/53).
8. Payments totalling £868 were made in five cases of collisions between State vehicles and other vehicles, and payments totalling £1,112 in two incidents in which no second vehicle was involved. Damage to the State vehicles totalled £315 (S.48/3/47).
9. Sums of £1,798, £9,392, £1,250 and £1,500 were paid on foot of High Court judgments in four cases of injuries to employees in the course of their work (E.109/83/67, P.7/5/75 and P.7/3/72).
10. A total of £191 was paid in settlement of claims for compensation by eight landowners in respect of flooding of lands adjoining the river Blackwater embankment, County Clare (S.50/2/46).
11. The account includes sums totalling £360, approximately, 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 £140 (S.98/5/67).
12. Sums of £150, £150 and £50, respectively, were paid *ex-gratia* to three Work Study Assessors in respect of abnormal travelling, etc., while on special duties.
13. Sums of £108 and £3,652, respectively, were paid in fees to a Consulting Engineer and a firm of Architects in respect of a reconstruction project which did not proceed (S.20/1/73).
14. A sum of £587 was expended on the re-positioning of newly erected shelving to meet revised layout requirements of the Department concerned.
15. Expenditure totalling £3,785 was incurred in connection with research projects at State parks (S.43/6/32).
16. Alternative materials to the value of £3,000, approximately, were accepted in settlement of a claim against the makers of a proprietary building component which proved unserviceable after installation, resulting in additional expenditure of £7,000, approximately, on remedial works at eighteen premises.
17. There were twenty-four cases of malicious damage to a total value of £7,055, approximately.
18. Losses totalling £125 incurred as a result of two cases of theft were written off (S.59/2/53 and S.102/8/53).
19. The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £1,573,817, which included a sum of £300 paid in respect of damage to premises adjoining a Telephone Exchange resulting from a blocked drain, and £263 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 Cuntasatochtá.*

OIFIG NA NOIBREACHA POIBLÍ,  
26 Aibreán, 1976.

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

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



## STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST DECEMBER, 1975

SERVICE	Balance, 1st January, 1975	Receipts, 1975	Payments, 1975	Balance, 31st December, 1975
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund	(Cr.) 1,164	1,903	880	(Cr.) 2,187 (a)

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

C. FARRELL,  
*Oifigeach Cuntasafochtla.*

OIFIG NA NOIBREACHA POIBLÍ,  
26 Aibreán, 1976.

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

Departments, etc.	Vote	Expenditure
	£	£
President's Establishment .. .. .	10,000	—
Houses of the Oireachtas .. .. .	11,000	2,891
Department of the Taoiseach .. .. .	10,000	2,640
Finance .. .. .	2,721,000	2,023,211
Public Service .. .. .	205,000	42,737
Justice .. .. .	808,000	778,383
Education .. .. .	221,000	297,553
Lands .. .. .	240,000	419,687
Gaeltacht ... .. .	50,000	—
Agriculture and Fisheries .. .. .	615,000	356,690
Transport and Power .. .. .	45,000	7,248
Posts and Telegraphs .. .. .	378,000	476,333
Foreign Affairs .. .. .	395,000	474,010
Minor New Works not exceeding £5,000 each .. .. .	175,000	180,544
Urgent and Unforeseen Works .. .. .	12,000	—
Minor Balances of Expenditure (not provided for above) on works of prior years which might not be com- pleted on 1st January, 1975 .. .. .	50,000	46,039
	£5,946,000	
<i>Less Supplementary</i> .. .. .	897,000	
TOTAL .. .. .	£5,049,000	£5,107,966

# 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	Expenditure	Vote	Expenditure	Vote	Expenditure	Vote	Expenditure
	£	£	£	£	£	£	£	£
President ...	60,000	118,972	5,000	11,623	—	—	20,000	30,604
Oireachtas ...	57,000	41,018	9,000	6,331	—	43,612	23,000	29,687
Taoiseach ...	28,000	53,707	3,000	7,084	127,000	91,504	15,000	33,651
Comptroller and Auditor General	1,000	181	1,000	—	4,000	2,450	500	—
Finance ...	1,450,000	1,768,946	55,000	76,233	930,000	1,032,507	315,000	372,694
Public Service ...	20,000	20,275	5,000	4,974	38,000	48,160	10,000	14,471
Justice ...	586,000	627,883	15,000	28,150	140,000	134,620	261,500	296,403
Local Government	50,000	40,393	9,000	8,752	80,000	102,960	21,000	25,408
Education ...	200,000	235,251	18,000	16,252	50,000	80,889	109,000	118,410
Lands ...	70,000	58,299	8,000	8,087	28,000	49,916	60,000	66,014
Gaeltacht ...	10,000	1,251	1,000	17	16,000	15,801	1,000	4,646
Agriculture and Fisheries ...	235,000	255,336	24,000	23,116	210,000	207,072	223,000	244,090
Labour ...	35,000	24,563	9,000	11,535	100,000	104,588	19,000	22,375
Industry and Commerce ...	40,000	26,035	9,000	7,511	37,000	51,219	21,000	26,912
Transport and Power ...	30,000	20,874	5,000	4,538	30,000	14,509	22,000	23,880
Posts and Telegraphs ...	286,000	260,756	100,000	86,625	12,000	10,896	50,000	38,337
Defence ...	50,000	50,763	9,000	23,373	2,000	1,451	23,000	22,515
Foreign Affairs	150,000	190,170	70,000	71,987	390,000	415,600	72,000	90,992
Social Welfare ...	70,000	120,457	17,000	19,033	176,000	306,357	96,000	128,386
Health ...	30,000	25,482	8,000	4,989	30,000	36,268	13,000	11,816
Unallocated ...	7,000	63,239	40,000	119,259	—	—	—	—
Supplementary	£ 3,465,000		420,000		2,400,000		1,375,000	
	442,000		115,000		514,000		260,000	
TOTAL ...	£ 3,907,000	4,003,851	535,000	544,469	2,914,000	2,750,379	1,635,000	1,601,291



# STATE LABORATORY

Vote 10

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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				
<i>Original</i> £170,000				
<i>Supplementary</i> 20,000				
	190,000	184,844	5,156	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £1,760				
<i>Supplementary</i> 3,000				
	4,760	5,057	—	297
C.—Post Office Services ... ..	4,240	1,997	2,243	—
D.—Apparatus and Chemical Equipment ... ..	17,000	17,593	—	593
GROSS TOTAL ... ..				
<i>Original</i> £193,000				
<i>Supplementary</i> 23,000				
	£ 216,000	209,491	7,399	890
			Surplus of Gross Estimate over Expenditure £6,509	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £1,574	
E.—Appropriations in Aid ... ..	2,000	3,574	Total Surplus to be surrendered £8,083	
NET TOTAL ... ..				
<i>Original</i> £191,000				
<i>Supplementary</i> 23,000				
	£ 214,000	205,917		

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

B.—Expenditure on incidental expenses was more than anticipated.

C.—Expenditure on telephone services was 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.

### EXTRA REMUNERATION (exceeding £200)

A Messenger received the sum of £704 for overtime. The total expenditure on overtime was £1,029.

M. N. Ó MURCHÚ,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
28 Aibreán, 1976.

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.

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 ... ..	£460,000			
Less Supplementary ... ..	8,000			
	452,000	449,172	2,828	—
A.2.—Examiners, etc.				
Original ... ..	£71,000			
Supplementary ... ..	8,000			
	79,000	77,107	1,893	—
B.—Travelling and Incidental Expenses ... ..	47,000	49,538	—	2,538
C.—Post Office Services ... ..	34,000	35,198	—	1,198
D.—Examinations				
Original ... ..	£80,000			
Supplementary ... ..	40,000			
	120,000	119,055	945	—
GROSS TOTAL				
Original ... ..	£692,000			
Supplementary ... ..	40,000			
	£ 732,000	730,070	5,666	3,736
			Surplus of Gross Estimate over Expenditure £1,930	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid				
Original ... ..	£326,000			
Supplementary ... ..	22,000			
	348,000	348,443	£443	
NET TOTAL			Total Surplus to be surrendered £2,373	
Original ... ..	£366,000			
Supplementary ... ..	18,000			
	£ 384,000	381,627		

# EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

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



## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from the Department of Posts and Telegraphs		250,000	250,000
2. Receipts from County and County Borough Councils, Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))			
	<i>Original</i>	£76,000	
	<i>Supplementary</i>	22,000	
		98,000	98,443
TOTAL			
	<i>Original</i>	£326,000	
	<i>Supplementary</i>	22,000	
		£348,000	£348,443

## EXTRA REMUNERATION (exceeding £200)

One Staff Officer received £224 for higher duties. The following payments were made in respect of overtime:—two Staff Officers received £271 and £280; five Messengers received sums ranging from £220 to £490; one Cleaner received £518. The total amount of expenditure on overtime during the year was £8,489.

S. Ó CONAILL,  
*Accounting Officer.*

DEPARTMENT OF THE PUBLIC SERVICE,  
13 Aibreán, 1976.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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) . . . . .	200,000	200,000	—	—

D. Ó SÚILLEABHÁIN,  
*Accounting Officer.*

DEPARTMENT OF THE TAOISEACH,  
6 Aibreán, 1976.

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

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

	Estimated	Revised	Surplus of Appropriations in Aid realised
<i>Debits—</i>			
Appropriations in Aid			
Original	225,000		
Amplification	22,000		
	247,000	245,427	1,573
<i>Credit—</i>			
Surplus			
Original	234,000		
Amplification	18,000		
	252,000	251,227	773



# SUPERANNUATION AND RETIRED ALLOWANCES Vote 13

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 <i>Original</i> £4,266,000 <i>Supplementary</i> 300,000	£  4,566,000	£  4,538,765	£  27,235	£  —
B.—Payments under the Civil Servants' Widows' and Children's Contributory Pensions Scheme .. ..	449,000	392,671	56,329	—
C.—Ex-gratia Pensions for Widows and Children of certain former Officers .. ..	734,000	743,562	—	9,562
D.—Additional Allowances and Gratuities in respect of Established Officers <i>Original</i> £2,364,000 <i>Less Supplementary</i> 100,000	2,264,000	2,319,516	—	55,516
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 .. ..	52,000	50,719	1,281	—
F.—Pensions, Allowances and Gratuities in respect of Unestablished Officers and other persons <i>Original</i> £639,000 <i>Supplementary</i> 50,000	689,000	813,328	—	124,328
G.—Injury Grants and Medical Fees .. ..	24,000	21,806	2,194	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows .. ..	95,000	100,537	—	5,537
GROSS TOTAL <i>Original</i> £8,623,000 <i>Supplementary</i> 250,000	£ 8,873,000	8,980,904	87,039	194,943
			Excess of Expenditure over Gross Estimate £107,904	

# Vote 13

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<i>Deduct—</i>	£	£		
I.—Appropriations in Aid	Estimated	Realised		
Original £1,463,000				Surplus of Appropriations in Aid realised
Supplementary 100,000	1,563,000	1,667,318		£104,318
NET TOTAL				
Original £7,160,000				Net Excess
Supplementary 150,000	£ 7,310,000	7,313,586		£3,586

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

- B.—The number of new pensions which came in course of payment was not as high as had been estimated.
- F.—This scheme is comparatively new, and it is still difficult to make an accurate forecast of the number of retirements.
- G.—Expenditure is affected by the number of lump sum settlements under Workmen's Compensation Acts, which cannot be accurately predicted.
- H.—With dwindling numbers it is more difficult to forecast the proportion of deaths.

## 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) .. .. .		
Original .. .. .		£44,000
Supplementary .. .. .		19,000
	63,000	63,348
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 .. .. .	1,500	1,399
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)) ..	623,200	623,200
4. Pension liability in respect of officers on loan, etc. . . . .		
Original .. .. .		£90,000
Supplementary .. .. .		14,000
	104,000	119,929
5. Contributions to Civil Servants' Widows' and Children's Pensions Scheme .. .. .		
Original .. .. .		£704,000
Supplementary .. .. .		67,000
	771,000	859,439
6. Miscellaneous .. .. .	300	3
TOTAL		
Original .. .. .		£1,463,000
Supplementary .. .. .		100,000
	£1,563,000	£1,667,318



2. Receipts depend on the number of officers retiring with prior pensionable service with local authorities and this is difficult to predict.
4. The number of officers on loan varies without following any definite pattern or trend.
5. Because of deaths, voluntary retirements, changes in pay rates and variations in staff numbers it is difficult to estimate receipts accurately.
6. Of its nature, this cannot be estimated accurately.

EXTRA REMUNERATION (exceeding £200)

Ninety-five pensioners received from public funds sums ranging from £201 to £7,650 as remuneration for services rendered.

S. Ó CONAILL,  
*Accounting Officer.*

DEPARTMENT OF THE PUBLIC SERVICE,  
29 Aibreán, 1976.

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

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

## Vote 14

## SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st December, 1975,  
compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service .. .. .	20,000	11,509	8,491	—

Surplus to be surrendered .. £8,491

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

The estimate is necessarily conjectural.

M. N. Ó MURCHÚ,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
28 Aibreán, 1976.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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	24,626,000	24,452,031	173,969	—
B.—Supplementary Allowance	5,044,000	5,128,229	—	84,229
C.—Employment Allowance	550,000	511,013	38,987	—
TOTAL	£ 30,220,000	30,091,273	212,956	84,229

Surplus to be surrendered . . £128,727

M. N. Ó MURCHÚ,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
6 Aibreán, 1976.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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	£ 601,000	£ 571,603	£ 29,397	£ —
B.—Travelling and Incidental Expenses				
<i>Original</i> £4,500				
<i>Supplementary</i> 15,000	19,500	20,460	—	960
C.—Post Office Services	15,500	10,685	4,815	—
D.—Fees to Counsel	224,000	226,060	—	2,060
E.—General Law Expenses				
<i>Original</i> £43,000				
<i>Supplementary</i> 75,000	118,000	102,865	15,135	—
F.—Defence of Public Servants	1,000	—	1,000	—
H.—Law Reform Commission				
<i>Original</i> Nil				
<i>Supplementary</i> £30,000	30,000	11,051	18,949	—
GROSS TOTAL				
<i>Original</i> £889,000				
<i>Supplementary</i> 120,000	£ 1,009,000	942,724	69,296	3,020
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £66,276	
Deduct—			Surplus of Appropriations in Aid realised	
G.—Appropriations in Aid	10,000	13,218	£3,218	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £879,000				
<i>Supplementary</i> 120,000	£ 999,000	929,506	£69,494	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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



F.—The provision is necessarily conjectural.

H.—The expenditure of the Commission which was set up on 20th October, 1975 was less than anticipated.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc. . .	6,600	9,818
2. Receipts from the Department of Posts and Telegraphs . .	3,400	3,400
	£10,000	£13,218

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 £200)

Two officers received £339 and £414, respectively, for overtime. The total expenditure on overtime was £2,936.

#### NOTE

The Accounts of other Votes include expenditure of approximately, £567 in respect of remuneration of staff lent, without repayment, to the Office of the Director of Public Prosecutions.

D. QUIGLEY,  
*Accounting Officer.*

OFFICE OF THE ATTORNEY GENERAL,  
29 Aibreán, 1976.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for certain Miscellaneous Expenses and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Aid to the Theatre ... ..	640,000	640,000	—	—
B.—Property Values (Arbitrations and Appeals)				
<i>Original</i> ... ..	£9,000			
<i>Supplementary</i> ... ..	2,000			
	11,000	10,993	7	—
C.—Centenarians' Bounty ... ..	2,000	1,550	450	—
D.—The Racing Board—Grant-in-Aid for Capital Purposes	100,000	100,000	—	—
E.—State Entertainment				
<i>Original</i> ... ..	£90,000			
<i>Supplementary</i> ... ..	45,000			
	135,000	130,616	4,384	—
F.—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	1,108	392	—
TOTAL				
<i>Original</i> ... ..	£841,000			
<i>Supplementary</i> ... ..	48,500			
	£ 889,500	884,267		—
Surplus to be surrendered £			5,233	

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

C.—The provision is necessarily conjectural.

F.—It was not practicable to estimate the expenditure more closely.



## NOTE

Fees (stamps) amounting to £7,704 in respect of this service were received during the year.

M. N. Ó MURCHÚ,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
6 Aibreán, 1976.

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.*

# STATIONERY OFFICE

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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	£	£	£	£
Original £389,000				
Supplementary 45,000				
	434,000	431,903	2,097	—
B.—Travelling and Incidental Expenses				
Original £20,000				
Supplementary 5,000				
	25,000	26,000	—	1,000
C.—Post Office Services ...	30,000	29,379	621	—
D.—Printing and Binding				
Original £1,300,000				
Supplementary 200,000				
	1,500,000	1,500,045	—	45
E.—Paper and Publications				
Original £1,400,000				
Supplementary 200,000				
	1,600,000	1,589,303	10,697	—
F.—Office Machinery and other Office Supplies				
Original £276,000				
Supplementary 20,000				
	296,000	293,283	2,717	—
GROSS TOTAL				
Original £3,415,000				
Supplementary 470,000				
£	3,885,000	3,869,913	16,132	1,045
			Surplus of Gross Estimate over Expenditure £15,087	
Deduct—				
G.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
Original £470,000				
Supplementary 40,000				
	510,000	550,197	£40,197	
NET TOTAL				
Original £2,945,000				
Supplementary 430,000				
£	3,375,000	3,319,716	Total Surplus to be surrendered £55,284	



## APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Sales of publications	...	...	...	...	...	85,000	93,712
2. Supplies and services provided on repayment							
	<i>Original</i>					£380,000	
	<i>Supplementary</i>					40,000	
						420,000	453,497
3. Miscellaneous receipts	...	...	...	...	...	5,000	2,988
<b>TOTAL</b>							
<i>Original</i>						£470,000	
<i>Supplementary</i>						40,000	
						£510,000	£550,197

1. Accurate estimation of receipts is difficult. The estimate was based on previous trends.

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

## VALUE OF STOCK IN HAND ON 31ST DECEMBER, 1975

						£
Paper	...	...	...	...	...	645,308
Miscellaneous stores	...	...	...	...	...	58,377
						£703,685

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 £200)

Sixty-seven officers of different grades were paid sums varying from £250 to £2,379 in respect of overtime. The total expenditure on overtime was £43,043.

A Clerical Officer received a sum of £457 for performing higher duties.

## NOTES

Payments of £89 and £899 were made on an *ex-gratia* basis to two contractors in respect of clerical errors in tendering (S.9/4/58).

Payment of £1,269 in addition to the amount payable under a printing contract was made on an *ex-gratia* basis to a contractor in respect of unforeseeable additional expense incurred in the execution of the contract (S.9/8/51).

Free copies of official publications were issued as follows—

International Labour Office	...	...	...	...	£11 (S.46/2/35)
Library of the Council of Europe	...	...	...	...	£5 (S.46/13/50)
Food and Agriculture Organisation	...	...	...	...	£11 (S.71/14/46)
Library Committee of King's Inns	...	...	...	...	£14 (S.46/29/30)
University of Southampton	...	...	...	...	£5 (S.46/5/45)
British Library of Political and Economic Science	...	...	...	...	£12 (S.46/37/24)
Queen's University, Belfast	...	...	...	...	£31 (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	...	...	...	...	£11 (S.46/5/45)
Loyola University Library, Chicago	...	...	...	...	£3 do.

J. F. HARMAN,  
Accounting Officer.

STATIONERY OFFICE,  
29th April, 1976.

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

SEÁN MAC GEARAILT,  
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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	1,203,000	1,153,736	49,264	—
B.—Travelling and Incidental Expenses	185,800	199,259	—	13,459
C.—Post Office Services	10,000	9,549	451	—
D.—Stores	27,300	26,833	467	—
E.—Equipment	90,100	92,320	—	2,220
GROSS TOTAL	1,516,200	1,481,697	50,182	15,679
			Surplus of Gross Estimate over Expenditure £34,503	
	Estimated	Realised	Surplus of Appropriations in Aid realised £3,933	
Deduct— F.—Appropriations in Aid	165,200	169,133	Total Surplus to be surrendered £38,436	
NET TOTAL	1,351,000	1,312,564		

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

- A.—A sum of £35,000 was received from the Vote for Remuneration (No. 51).  
 B.—Increase in travel and subsistence rates was greater than anticipated.  
 E.—Excess due to increase in cost of equipment.



## 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	6,195
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9) ... ..	1,300	1,800
3. Miscellaneous ... ..	1,350	1,720

## ORDNANCE SURVEY

4. Sales of maps ... ..	156,200	159,409
5. Miscellaneous ... ..	55	9
	<u>£165,200</u>	<u>£169,133</u>

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

## EXTRA REMUNERATION (exceeding £200)

Fifteen officers received sums varying from £201 to £465 for overtime. The total amount paid in respect of overtime was £12,826.

D. F. RYAN,  
*Accounting Officer.*

VALUATION OFFICE,  
22nd April, 1976.

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 19

## APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31st DECEMBER, 1975, WITHOUT REPAYMENT

Vote No.	Department	Face Value of Maps	Cost of Special Work	Total
		£	£	£
3	Department of the Taoiseach ...	28	—	28
4	Central Statistics Office ... ..	1,615	58	1,673
6	Office of the Minister for Finance ..	11	—	11
8	Office of the Revenue Commissioners	54	244	298
9	Public Works and Buildings ...	3,851	126	3,977
21	Office of the Minister for Justice ...	89	19	108
22	Garda Síochána ... ..	6,811	1,027	7,838
25	Land Registry and Registry of Deeds	11,013	22,464	33,477
27	Local Government ... ..	678	242	920
28	Office of the Minister for Education	365	—	365
35	Lands ... ..	21,372	4,622	25,994
36	Forestry ... ..	8,912	116	9,028
37	Roinn na Gaeltachta ... ..	18	—	18
38	Agriculture ... ..	6,638	—	6,638
39	Fisheries ... ..	2,321	—	2,321
40	Labour ... ..	12	—	12
41	Industry and Commerce ... ..	2,564	35	2,599
42	Transport and Power ... ..	302	603	905
44	Defence ... ..	21,058	3,212	24,270
46	Foreign Affairs ... ..	110	—	110
48	Social Welfare ... ..	22	—	22
49	Health ... ..	2	—	2
	TOTAL ... ..£	87,846	32,768	120,614

## APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31st DECEMBER, 1975, TO VARIOUS INSTITUTIONS

	£
Department of State, Washington, U.S.A. ... ..	38
Cambridge University ... ..	38
National Library, Dublin ... ..	38
Bristol Museum ... ..	38
Oxford University ... ..	38
Trinity College, Dublin ... ..	38
University College, Dublin ... ..	38
St. Patrick's College, Maynooth ... ..	38
TOTAL ... ..	£304



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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. ...	2,993,000	2,727,399	265,601	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	35,000	16,736	18,264	—
GROSS TOTAL ...£	3,028,000	2,744,135	283,865	—
			Surplus of Gross Estimate over Expenditure £283,865	
	Estimated	Realised	Surplus of Appropriations in Aid realised £12,551	
Deduct—				
C.—Appropriations in Aid ...	437,000	449,551		
NET TOTAL ...£	2,591,000	2,294,584	Total Surplus to be surrendered £296,416	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Poundage rates were less than anticipated.

B.—A number of claims for repayment were not lodged by the respective External Government within the year.

## 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))	80,600	53,049
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith .. .. .	2,500	2,546
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10)) .. .. .	600	349
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs	344,000	385,390
5. Receipts from the Road Fund in respect of premises occupied in connection therewith (No. 24 of 1961 (sec. 8)) ...	9,300	8,217
<b>TOTAL .. .. .</b>	<b>£437,000</b>	<b>£449,551</b>

1. The amount of contribution in lieu of rates due in respect of additional accommodation was less than anticipated.

4. Includes arrears from previous year.

D. F. RYAN,  
*Accounting Officer.*

VALUATION OFFICE,  
22nd April, 1976.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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, 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 ... ..	977,000	1,014,896	—	37,896
B.—Travelling and Incidental Expenses ... ..	76,000	81,817	—	5,817
C.—Post Office Services ... ..	35,000	29,858	5,142	—
D.—Payments to the Incorporated Council of Law Reporting for Ireland ...	12,000	5,650	6,350	—
E.—Commissions and Special Inquiries ... ..	3,000	8,276	—	5,276
F.—Legal Aid ... ..	70,000	54,172	15,828	—
G.—Grant to Free Legal Advice Centres ... ..	5,000	3,197	1,803	—
H.—Compensation for Personal Injuries Criminally Inflicted	500,000	451,733	48,267	—
I.—Grants to Adoption Societies	40,000	37,850	2,150	—
GROSS TOTAL ...£	1,718,000	1,687,449	79,540	48,989
			Surplus of Gross Estimate over Expenditure £30,551	
	Estimated	Realised	Surplus of Appropriations in Aid realised £4,779	
Deduct—				
J.—Appropriations in Aid ...	4,000	8,779		
NET TOTAL ...£	1,714,000	1,678,670	Total Surplus to be surrendered £35,330	

## Vote 21

EXTRA RECEIPTS PAYABLE TO EXCHEQUER	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	2,000	2,017

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

- A.—A sum of £39,000 was received from the Vote for Remuneration (No. 51).
- B.—Miscellaneous expenditure, *viz.*, fees for courses, office equipment, etc., was greater than anticipated.
- C.—Expenditure on telephones was less than anticipated.
- D.—No expenditure was incurred on the publication of legal text books and an anticipated need for an increase in the grant did not materialise.
- E.—Expenditure was incurred for two new committees not previously provided for.
- F and H.—It is difficult to estimate expenditure accurately under these subheads.
- G.—The total amount of the grant was not required to meet the running costs of the centres during the year.
- I.—Some of the factors taken into account in calculating the grant are liable to variation and it is difficult to estimate expenditure accurately.

APPROPRIATIONS IN AID								Estimated	Realised
								£	£
Miscellaneous	...	...	...	...	...	...	...	4,000	8,779

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

### EXTRA REMUNERATION (exceeding £200)

Twenty-five officers received amounts ranging from £205 to £815 for overtime. The total amount paid in respect of overtime was £18,919.

### NOTES

Fees (stamps) were received as follows:—

Film Censorship	...	...	...	...	...	...	...	...	£
									14,312
Searches, copies, etc., in the Public Record Office	...	...	...						1,655

*Ex-gratia* payments amounting to £7 were paid to two officers for the theft of and damage to personal property (E.109/41/41).



Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year ended 31st December, 1975.

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st December, 1975
Committee on Court Practice and Procedure	1961-62	£ 4,208
Landlord and Tenant Commission ... ..	1965-66	4,000
Interdepartmental Committee on Mentally ill and Maladjusted persons ... ..	1971-72	2,123
Committee on Civil Legal Aid and Advice ...	1974	2,474
Criminal Injuries Compensation Tribunal ...	1974	4,270
Committee on Criminal Legal Aid ... ..	1975	262

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1976.

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.*

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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> £29,809,000				
<i>Supplementary</i> 10,799,000				
<i>Less Do.</i> 500,000				
	40,108,000	39,706,857	401,143	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £1,490,000				
<i>Supplementary</i> 360,000				
	1,850,000	1,811,824	38,176	—
C.—Post Office Services				
<i>Original</i> £864,000				
<i>Supplementary</i> 208,000				
	1,072,000	891,362	180,638	—
D.—Clothing and Accessories ..	539,000	679,968	—	140,968
E.—Station Services .. ..	335,000	405,061	—	70,061
F.—Garda Síochána Medical Aid Society (Grant-in-Aid) ..	5,000	5,000	—	—
G.—Transport				
<i>Original</i> £1,229,000				
<i>Supplementary</i> 400,000				
	1,629,000	1,698,372	—	69,372
H.—Equipment .. ..	764,000	1,037,696	—	273,696
I.—Superannuation and other Non-effective Payments				
<i>Original</i> £7,439,000				
<i>Supplementary</i> 330,000				
	7,769,000	7,445,884	323,116	—
J.—Witnesses' Expenses				
<i>Original</i> £70,000				
<i>Supplementary</i> 14,000				
	84,000	73,708	10,292	—
GROSS TOTAL				
<i>Original</i> £42,544,000				
<i>Supplementary</i> 11,007,000				
<i>Do.</i> 604,000				
	£54,155,000	53,755,732	953,365	554,097
			Surplus of Gross Estimate over Expenditure £399,268	



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<i>Deduct—</i>	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
K.—Appropriations in Aid ..	1,509,000	1,620,056	£111,056	
NET TOTAL				
Original £41,035,000			Total Surplus to be surrendered	
Supplementary 11,007,000				
Do. 604,000				
	£52,646,000	52,135,676	£510,324	

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

- C.—Expenditure on telephones and teleprinter services was less than anticipated.
- D.—Expenditure on clothing was greater than anticipated due to deliveries being made earlier than expected.
- E.—Expenditure on furniture and bedding, fuel and light was greater than anticipated.
- H.—Expenditure on radio equipment was more than anticipated.
- J.—It is difficult to estimate accurately expenditure under this subhead.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payment from Road Fund under Roads Act, 1920 and Road Traffic Acts, 1961 and 1968 .. .. .	1,000,000	915,000
2. Contributions to the Garda Síochána Widows' and Children's Pensions Scheme .. .. .	303,000	370,704
3. Miscellaneous receipts .. .. .	206,000	334,352
	£1,509,000	£1,620,056

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 more than anticipated due to salary increases (pension contributions are a percentage of salaries).
3. Surplus due mainly to repayment of advances under Subhead B, sale of old stores, uniforms, etc., and fees for accident and malicious damage reports, being greater than anticipated.

Miscellaneous items comprised the following :—

	£
Repayment of advances under Subhead B .. .. .	74,951
Payments for services rendered by the Garda Síochána .. .. .	44,783
Recovery in respect of loss of property or damage to stores, etc. ..	8,051
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property .. .. .	132,506
Fees for accident and malicious damage reports .. .. .	51,359

## Vote 22

Centage charge to Insurance Companies for collection of insurance premiums .. .. .	£
	11,781
Minor unclassified items .. .. .	10,921
	<u>£334,352</u>

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

In sixty-one accidents involving Garda Síochána vehicles damage amounting to £11,970 was attributable to Garda personnel (S.13/18/56).

In one hundred and fifty accidents involving Garda Síochána vehicles damage amounting to £14,226 was not attributable to Garda personnel. In the case of eleven of these accidents sums totalling £658 were received in settlement (S.13/18/56 and S.16/1/67).

In six cases malicious damage amounting to £121 was caused to Garda Síochána vehicles (S.200/9/45).

Damage amounting to £20 was caused to two official Garda checkpoint signs.

### EXTRA REMUNERATION (exceeding £200)

Seven thousand seven hundred and fifty-two members of the Garda Síochána and thirty civilian employees received amounts varying from £201 to £4,525 for overtime. Total amount paid in respect of overtime was £8,462,159.

### NOTES

£972 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.4/17/63).

Army helicopters were availed of by Garda personnel during 1975.

An *ex-gratia* payment of £250 was made to a civilian as a result of a traffic accident involving a Garda vehicle (S.13/18/56).

### GARDA SÍOCHÁNA REWARD FUND, 1975

The following statement shows the total receipts proper to the Fund for the year 1975, the amount of payments in that period and the balance of the Fund at 31st December, 1975.

	£		£
Total amount credited in the year ended 31st December, 1975 ...	24,395	Balance from previous year...	5,533
		Payments during the year ended 31st December, 1975	18,769
		Balance on 31st December, 1975	93
	<u>£24,395</u>		<u>£24,395</u>



On 31st December, 1975, a sum of £69 which was payable to the Fund, was held in a suspense account.

The receipts into the Fund for the year amounted to £24,395 as shown hereunder:—

	£
Receipts from disciplinary measures ... ..	1,048
Weights and measures fees ... ..	472
Contribution from Garda Vote ... ..	18,830
Revenue rewards ... ..	2,951
Fishery rewards ... ..	122
Miscellaneous receipts ... ..	972
	<hr/>
	£24,395

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1976.

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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 year ended 31st December, 1975, 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> £2,960,000				
<i>Supplementary</i> 205,000				
	3,165,000	3,132,708	32,292	—
B.—Buildings and Equipment				
<i>Original</i> £1,556,000				
<i>Supplementary</i> 59,000				
	1,615,000	1,632,496	—	17,496
C.—Prison Services, etc.				
<i>Original</i> £511,000				
<i>Supplementary</i> 250,000				
	761,000	743,821	17,179	—
D.—Travelling and Incidental Expenses				
<i>Original</i> £182,000				
<i>Supplementary</i> 100,000				
	282,000	296,035	—	14,035
E.—Post Office Services	35,000	32,174	2,826	—
F.—Manufacturing Department and Farm				
<i>Original</i> £59,000				
<i>Less Supplementary</i> 5,000				
	54,000	49,924	4,076	—
G.—Welfare Services				
<i>Original</i> £57,000				
<i>Less Supplementary</i> 9,000				
	48,000	24,445	23,555	—
GROSS TOTAL				
<i>Original</i> £5,360,000				
<i>Supplementary</i> 600,000				
£	5,960,000	5,911,603	79,928	31,531
			Surplus of Gross Estimate over Expenditure £48,397	
	Estimated	Realised	Surplus of Appropriations in Aid realised £690	
H.—Appropriations in Aid	69,000	69,690	Total Surplus to be surrendered	
NET TOTAL				
<i>Original</i> £5,291,000				
<i>Supplementary</i> 600,000				
£	5,891,000	5,841,913	£49,087	

Estimated daily average number of prisoners .. .. 1,000  
Actual daily average number of prisoners .. .. 997



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

E.—Expenditure on telephones was less than anticipated.

F.—Due to the security situation the work in the manufacturing department and farm was less than anticipated.

G.—Expenditure on welfare services was less than anticipated because (1) a proposed scheme to provide financial assistance towards the travelling and subsistence expenses of prisoners' families was not implemented and (2) a scheme to pay additional maintenance grants to certain hostels was not introduced within the year.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons) ... ..	67,000	59,858
2. Miscellaneous ... ..	2,000	9,832
	<u>£69,000</u>	<u>£69,690</u>

1. Receipts were reduced due to the scaling down of the farm and manufacturing work on account of the security situation.

2. Sales of miscellaneous items were greater than anticipated.

## EXTRA REMUNERATION (exceeding £200)

Six hundred and fifty-seven officers received amounts varying from £201 to £4,290 for overtime. The total amount paid in respect of overtime was £960,798.

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th April, 1976.

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.*

## ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st DECEMBER, 1975

<i>Dr.</i>				<i>Cr.</i>
	Agriculture	Other Industries	Total	
Stock in hand, 1st January, 1975 ... ..	£	£	£	£
Purchases, 1975 ... ..	2,945	32,380	35,325	61,230
Profit ... ..	12,934	38,082	51,016	
	5,050	7,063	12,113	37,224
	20,929	77,525	98,454	98,454

\*Materials £32,816; manufactured goods, £147; tools, etc., £4,261

## RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st January, 1975	£	£
Purchases during year ended 31st December, 1975	16,504	9,693
	51,016	61,230
	67,520	70,923
†Amount due in respect of purchases as at 31st December, 1975	17,596	11,065
Expenditure from Subhead F as per Appropriation Account	49,924	59,858

\*Viz.:—Public Departments, £2,086; other persons, £8,979

A. WARD,  
Accounting Officer.



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 .. .. .	2,080,000	1,923,828	156,172	—
B.—Travelling and Incidental Expenses	160,000	208,134	—	48,134
C.—Post Office Services	75,600	86,469	—	10,869
GROSS TOTAL	£ 2,315,600	2,218,431	156,172	59,003
			Surplus of Gross Estimate over Expenditure £97,169	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ..	140,600	151,002	£10,402	
NET TOTAL	£ 2,175,000	2,067,429	Total Surplus to be surrendered £107,571	

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Court Percentages .. .. .	7,450	8,491

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

- A.—A sum of £44,000 was received from the Vote for Remuneration (No. 51). Expenditure on salaries and wages in the District Court was less than anticipated.
- B.—Expenditure on travelling and subsistence was greater than anticipated.
- C.—Expenditure on telephones was greater than anticipated.

## APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Fines ... ..	80,600	102,176
2. Fees ... ..	52,000	44,765
3. Miscellaneous ... ..	8,000	4,061
	<u>£140,600</u>	<u>£151,002</u>

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

3. Miscellaneous receipts, e.g., interest on general cash accounts held by County Registrars, were less than anticipated.

## EXTRA REMUNERATION (exceeding £200)

Eleven officers received amounts ranging from £206 to £397 for overtime. The total amount paid in respect of overtime was £7,529.

## NOTES

An *ex-gratia* payment amounting to £5 was made to an officer for medical expenses incurred as a result of a fall (E.109/41/41).

Fees (stamps) were received as follows:—

	£
District Court fees ... ..	321,461
Circuit Court fees ... ..	213,995
Judicature fees ... ..	325,578
Bankruptcy fees ... ..	26,434
Judgments Registry fees ... ..	6,334
Chief Justice fees ... ..	7,482

A. WARD,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
29th April, 1976.

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.*



# LAND REGISTRY AND REGISTRY OF DEEDS Vote 25

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 .. .. .	1,037,000	997,627	39,373	—
B.—Travelling and Incidental Expenses .. .. .	23,000	24,228	—	1,228
C.—Post Office Services .. .. .	53,000	33,017	19,983	—
TOTAL .. £	1,113,000	1,054,872	59,356	1,228
Surplus to be surrendered ..			£58,128	

## EXTRA RECEIPTS PAYABLE TO THE EXCHEQUER

Land Registry fees ... .. £521,776

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

- A.—A sum of £72,000 was received from the Vote for Remuneration (No. 51).  
 B.—Expenditure on incidental expenses, e.g., office equipment, was greater than anticipated.  
 C.—Expenditure on telephones was less than anticipated.

## EXTRA REMUNERATION (exceeding £200)

One hundred and six officers in the Land Registry received amounts ranging from £202 to £1,140 for overtime. The total amount paid for overtime was £67,445.

## NOTES

*Ex-gratia* payments amounting to £65 were made to six officers in respect of the theft of personal property (E.109/41/41).

Fees (stamps) were received as follows:—

					£
Land Registry fees ... ..	...	...	...	...	465,118
Registry of Deeds fees ... ..	...	...	...	...	175,958

A. WARD,  
Accounting Officer.

DEPARTMENT OF JUSTICE,  
29th April, 1976.

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

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

# Vote 26 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in year ended 31st December, 1975, 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 .. .. .	32,000	27,754	4,246	—
B.—Travelling and Incidental Expenses .. .. .	1,383	517	866	—
C.—Post Office Services .. .. .	700	434	266	—
GROSS TOTAL .. £	34,083	28,705	5,378	—
			Surplus of Gross Estimate over Expenditure £5,378	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ..	83	90	£7	
			Total Surplus to be surrendered £5,385	
NET TOTAL .. £	34,000	28,615		

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

- A.—Saving due to there being a vacancy for part of the year. A sum of £2,500 was received from the Vote for Remuneration (No. 51).
- B.—The saving is due to the circumstance that no payment was made in respect of legal fees, and also to the deferring of the purchase of stationery.
- C.—Saving due to postal charges being less than anticipated.

## EXTRA REMUNERATION

Seven officers were paid a total of £368 in respect of overtime.

J. S. MARTIN,  
*Accounting Officer*

13th May, 1976.

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 Cist.*



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes and grants including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... .. <i>Original</i> £2,855,000 <i>Supplementary</i> 205,000	3,060,000	3,022,767	37,233	—
B.—Travelling and Incidental Expenses <i>Original</i> £335,500 <i>Supplementary</i> 30,000	365,500	360,569	4,931	—
C.—Post Office Services	100,000	99,954	46	—
D.—Statutory Inquiries	3,000	3,561	—	561
E.1.—Housing Subsidy	24,518,000	24,517,838	162	—
E.2.—Private Housing Grants <i>Original</i> £6,500,000 <i>Supplementary</i> 1,000,000	7,500,000	7,474,101	25,899	—
F.—Water Supply and Sewerage	5,012,000	5,083,195	—	71,195
G.—Grants in respect of Amenity Works, Derelict Sites and Dangerous Places	75,000	45,787	29,213	—
H.—Recoupment of Expenditure in respect of Register of Electors ... .. <i>Original</i> £140,000 <i>Supplementary</i> 34,000	174,000	163,441	10,559	—
I.—An Foras Forbartha, Teo. (Grant-in-Aid) <i>Original</i> £517,000 <i>Supplementary</i> 55,000	572,000	572,000	—	—
J.—Local Improvements Scheme <i>Original</i> £500,000 <i>Supplementary</i> 500,000	1,000,000	1,000,000	—	—
K.—Technical Assistance	30,000	29,691	309	—

# Vote 27

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
L.—Miscellaneous Services ..	£ 352,000	£ 340,490	£ 11,510	£ —
M.—Grant to the Road Fund	5,356,000	5,356,000	—	—
N.—Interest Subsidy for Building Societies				
<i>Original</i> £1,400,000				
<i>Supplementary</i> 650,000				
	2,050,000	2,048,476	1,524	—
O.—Recoupment of Expenditure on foot of certain Malicious Injuries				
<i>Original</i> £2,000,000				
<i>Supplementary</i> 10				
	2,000,010	1,662,090	337,920	—
	52,167,510	51,779,960	459,306	71,756
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..	290,000	—	290,000	—
GROSS TOTAL				
<i>Original</i> £49,693,500				
<i>Supplementary</i> 500,010				
<i>Do.</i> 1,684,000				
	£ 51,877,510	51,779,960	169,306	71,756
			Surplus of Gross Estimate over Expenditure £97,550	
	<i>Estimated</i>	<i>Realised</i>	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
P.—Appropriations in Aid				
<i>Original</i> £740,500				
<i>Supplementary</i> 147,500				
	888,000	910,394	£22,394	
NET TOTAL				
<i>Original</i> £48,953,000				
<i>Supplementary</i> 500,010				
<i>Do.</i> 1,536,500				
	£ 50,989,510	50,869,566	Total Surplus to be surrendered £119,944	

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

D.—Accurate estimation in advance is not possible.

G.—Certain allocations under the Amenity Grant Scheme were not taken up and no grants were claimed for works on dangerous places during the year.



H.—Printing and labour costs did not increase to the extent expected. Some items which were anticipated did not mature for payment within the year.

O.—Accurate estimation in advance is not possible.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts .. .. .	77,000	75,689
2. Costs payable by local authorities in relation to inquiries ..	5,000	6,890
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961) ..		
<i>Original</i> .. .. .	£574,000	
<i>Supplementary</i> .. .. .	147,500	
	721,500	721,000
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939) .. .. .	29,000	34,826
5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966) .. .. .	19,000	19,298
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	36,500	52,691
	TOTAL	
<i>Original</i> .. .. .	£740,500	
<i>Supplementary</i> .. .. .	147,500	
	£ 888,000	£910,394

2. Accurate estimation in advance is not possible.

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

6. Refunds of housing and water and sewerage grants and recoupments of travelling expenses of officers travelling on E.E.C. business exceeded expectations. Recoupments which were not foreseen were received from local authorities in respect of advertising campaigns arranged by the Department regarding payment of rates in the period 1st April, 1974 to 31st December, 1974, and postal voting at local elections. The principal receipts under this head were: salaries of officers on loan to outside bodies, £30,880; recoupments of travelling expenses by the E.E.C., £9,974; refunds of private housing and water and sewerage grants, £3,995; recoupments from local authorities in respect of advertising campaign on (a) postal voting at local elections, £2,753 and (b) payments of rates in nine-month period ended 31st December, 1974, £2,850; recoupments from other Departments *viz.*, Roinn na Gaeltachta in respect of expenditure on group water schemes prior to 31st December, 1974, £680; Revenue Commissioners in respect of salary of officer on loan, £420; Department of Justice in respect of travelling expenses of officers of that Department, £180; refund of overpayment of Roads Employment Grant by Skibbereen Urban District Council, £309; vested cottages appeals fees, £527.

EXTRA REMUNERATION (exceeding £200)

An Assistant Secretary of the Department received £705 as a member of the Industrial Development Authority. Two Assistant Secretaries received £720 each as Chairman of An Foras Forbartha and Chairman of the National Building Agency, respectively. A Principal Officer received £520 as a Director of the National Building Agency. Three Clerical Assistants, four Clerical Officers, a Systems Analyst and an Assistant Principal Officer received amounts ranging from £209 to £822 for special or higher duties. Two Housing Inspectors received incentive bonuses of £256 and £306, respectively, for private housing and water and sewerage grant inspection work. Two Clerical Assistants, fourteen Messengers, one Paperkeeper, four Executive Officers and two Higher Executive Officers received amounts ranging from £214 to £715 for overtime. The total expenditure on overtime was £18,885.

NOTES

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

This Account includes expenditure of £466 in respect of remuneration of two officers on loan, without repayment, to other Departments.

G. A. MEAGHER,  
*Accounting Officer.*

DEPARTMENT OF LOCAL GOVERNMENT,  
8th March, 1976.

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

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



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 ... ..	3,570,000	3,312,015	257,985	—
A.2.—Travelling and Incidental Expenses ... ..				
<i>Original</i> £426,800				
<i>Supplementary</i> 60,700	487,500	350,853	136,647	—
A.3.—Post Office Services ... ..				
<i>Original</i> £171,500				
<i>Supplementary</i> 30,000	201,500	220,327	—	18,827
A.4.—Bord an Cholaíste Náisiúnta Ealaíne is Deartha (Grants-in-Aid)				
<i>Original</i> £414,000				
<i>Supplementary</i> 13,000	427,000	388,110	38,890	—
A.5.—Expenses of National Council for Educational Awards				
<i>Original</i> £166,000				
<i>Supplementary</i> 16,000	182,000	182,000	—	—
B.1.—International Organisations ... ..				
<i>Original</i> £49,000				
<i>Supplementary</i> 17,100	66,100	65,861	239	—
B.2.—European Schools Day ...	1,500	1,900	—	400
B.3.—International Apprentices Competition .. ..	11,000	10,018	982	—
B.4.—Contribution to the College of Europe, Bruges ...	1,000	1,000	—	—
B.5.—Educational Research ...	70,000	59,052	10,948	—
B.6.—Language Research ...	35,000	44,219	—	9,219
B.7.—Technical Assistance in Education ... ..	1,000	968	32	—
B.8.—Educational Tours for Teachers ... ..	500	500	—	—

# Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.9.—Council of Europe Conferences ... ..	2,000	—	2,000	—
B.10.—European University Institute, Florence	7,600	5,448	2,152	—
C.1.—University Scholarships				
<i>Original</i> £63,000				
<i>Supplementary</i> 10,000				
	73,000	57,915	15,085	—
C.2.—Scientific Research Grants to Students				
<i>Original</i> £95,000				
<i>Supplementary</i> 6,500				
	101,500	99,444	2,056	—
C.3.—Student Exchange Scholarships .. ..	26,300	19,430	6,870	—
C.4.—Fellowships	76,500	67,660	8,840	—
C.5.—Higher Education Grants	1,473,000	1,111,820	361,180	—
D.1.—Publications in Irish ..	194,700	196,807	—	2,107
D.2.—Grants to Colleges providing Courses in Irish	204,000	201,636	2,364	—
D.3.—Transport Services				
<i>Original</i> £7,382,700				
<i>Supplementary</i> 3,318,700				
	10,701,400	10,665,986	35,414	—
D.4.—Audio-Visual Teaching Aids	120,000	119,917	83	—
D.5.—Physical Education ..	38,000	33,807	4,193	—
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid)	36,700	36,700	—	—
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	2,000	2,000	—	—
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ..	2,400	1,404	996	—
E.4.—Development Schemes	13,300	6,707	6,593	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)	36,700	36,700	—	—
F.2.—Fittings, Materials, etc. ..	8,000	11,029	—	3,029
F.3.—Archaeological Excavations (Grant-in-Aid) .. ..	2,600	2,600	—	—
F.4.—Development Schemes	13,600	5,850	7,750	—
GRANTS-IN-AID				
G.1.—An Cumann Scoilthrámaíochta .. ..	8,500	7,500	1,000	—
G.2.—Royal Irish Academy .. <i>Original</i> £92,300 <i>Supplementary</i> 10	92,310	90,492	1,818	—
G.3.—Royal Irish Academy of Music .. ..	67,000	67,000	—	—
G.4.—The National Film Institute of Ireland—Purchase of Educational Films ..	7,000	7,000	—	—
G.5.—College of Industrial Relations—General Expenses	9,400	9,400	—	—
G.6.—Dublin Institute of Adult Education—General Expenses .. ..	8,000	8,000	—	—
G.7.—Royal Zoological Society of Ireland .. ..	2,000	2,000	—	—
G.8.—Irish Committee of Historical Sciences .. ..	800	800	—	—
G.9.—Overseas Club—General Expenses .. ..	3,000	3,000	—	—
G.10.—Irish Council of Overseas Students—General Expenses .. ..	3,000	3,000	—	—
G.11.—Muintir na Tíre .. ..	23,000	23,000	—	—
G.12.—Grant-in-Aid Fund for Youth and Sports Organisations	390,000	390,000	—	—

# Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
G.13.—Chester Beatty Library	£	£	£	£
<i>Original</i> £33,000				
<i>Supplementary</i> 22,500				
	55,500	55,500	—	—
G.14.—Irish Countrywomen's Association .. ..	6,000	6,000	—	—
G.15.—An Cumann le Béaloideas Éireann .. ..	800	800	—	—
G.16.—Music Association of Ireland .. ..	3,800	3,800	—	—
G.17.—Institiúid Teangeolaíochta Éireann .. ..				
<i>Original</i> £82,000				
<i>Supplementary</i> 2,700				
	84,700	84,700	—	—
G.18.—Royal Society of Antiquaries of Ireland ..	600	600	—	—
G.19.—Union of Students in Ireland ... ..	1,500	—	1,500	—
	18,954,310	18,082,275	905,617	33,582
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..	389,210	—	389,210	—
<b>GROSS TOTAL</b>				
<i>Original</i> £15,457,100				
<i>Supplementary</i> 3,108,000				
£	18,565,100	18,082,275	516,407	33,582
			Surplus of Gross Estimate over Expenditure £482,825	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid				
<i>Original</i> £15,100				
<i>Supplementary</i> 40,000				
	55,100	76,404	£21,304	
<b>NET TOTAL</b>			Total Surplus to be surrendered	
<i>Original</i> £15,442,000				
<i>Supplementary</i> 3,068,000				
£	18,510,000	18,005,871	£504,129	



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

- A.1.—The saving was due mainly to unfilled vacancies.
- A.2.—The saving was due mainly to delay in appointing additional inspectors and to deferment of computerisation of the secondary teachers' pay roll.
- A.3.—Expenditure on telephones was greater than anticipated.
- A.4.—Capital expenditure was less than anticipated.
- B.2.—The excess is due mainly to the fact that it was necessary to award additional prizes and hold a prizegiving function for Irish students who won distinctions at European level.
- B.3.—The cost of travel to the International Competition was less than expected and one claim for payment was not presented within the year.
- B.5.—The number of new projects approved during the year was less than anticipated.
- B.6.—Applications for filmstrip and tape material were greater than expected. A bill in respect of the year 1973 was presented for payment in 1975.
- B.9.—As no international conferences were held in Ireland in 1975, the grant was not required.
- B.10.—As the Institute did not become fully operative in 1975, scholarships were not awarded to Irish students and the contribution to the budget (£5,094) was less than anticipated.
- C.1.—The number of students holding scholarships was less than anticipated.
- C.3.—Some scholarships awarded were not availed of.
- C.4.—The saving was due mainly to the fact that three fellowships awarded were not availed of and that six holders resigned their fellowships.
- C.5.—The growth in the number of grant holders was not as great as anticipated, and so the claims from local authorities for recoupment in respect of payment made by them in the previous financial period, which constitutes the expenditure, was less than expected.
- D.5.—The number of students qualifying for grants to attend the National College of Physical Education, Limerick was less than anticipated. Payments to Regional Recreation Committees were less than estimated and the provision for tuition and maintenance of students at St. Mary's College of Physical Education, London was not fully utilised.
- E.3.—Fees and expenses paid were less than expected.
- E.4.—Schemes did not progress as expected.
- F.2.—The excess is due mainly to increased costs of materials and to the payment of accounts in respect of goods for which provision had been made in the previous financial period.
- F.4.—Schemes did not progress as expected.
- G.1.—The full grant was not required.
- G.19.—The grant in aid of the project "Graduate Emigration from Ireland" was not paid as no evidence of work progress was furnished.

## APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Fees for genealogical researches, etc.	.. .. .		4,500	7,873
2. Sales of publications in Irish	.. .. .		5,000	2,093
3. Sales of photographic reproductions	.. .. .		2,600	4,403
4. Miscellaneous				
	<i>Original</i>	£3,000		
	<i>Supplementary</i>	40,000		
			43,000	62,035
<hr/>				
	<b>TOTAL</b>			
	<i>Original</i>	£15,100		
	<i>Supplementary</i>	40,000		
			£55,100	£76,404

1. There was a considerable increase in the demand for genealogical researches.
2. The number of books sold was less than anticipated.
3. There was a big increase in demand for this service.
4. The surplus of miscellaneous receipts was due mainly to the surrender in December, 1975 by the National Council for Educational Awards of £16,364 which was the unexpended balance of their grant for the financial period 1974.

## EXTRA REMUNERATION (exceeding £200)

Two Higher Executive Officers, one Executive Officer and one Staff Officer received allowances of £850, £486 and £225, respectively, for special duties.

Four Executive Officers, four Staff Officers, eight Clerical Officers, eleven Clerk Typists, sixteen Messengers, three Night Watchmen and four Temporary Porters received sums varying from £201 to £988 in respect of overtime. Twenty-five Attendants in the Institutions of Science and Art received sums varying from £201 to £821 in respect of Christmas Day, Good Friday, Sunday and night duty. The total amount paid in respect of overtime was £45,031.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Aibreán, 1976.

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-Reachtair Cuntas agus Ciste*



## GRANTS-IN-AID

## STATEMENT OF EXPENDITURE, ETC., OUT OF GRANTS-IN-AID, 1975

	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
	£	£	£	£	£	£	£
Balances on 1st January, 1975 ...	18,074	4,698	16,982	6,333	259	329	13,000
Grants-in-Aid, 1975 ...	36,700	2,600	36,700	2,000	—	—	390,000
Expenditure, 1975 ...	54,774	7,298	53,682	8,333	259	329	403,000
Balances on 31st December, 1975 £	52,014	22	45,652	2,829	—	—	336,794
	2,760	7,276	8,030	5,504	259	329	66,206

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Aibreán, 1976.

# Vote 28

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

### CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1975

	<i>Securities</i> £	<i>Cash</i> £		<i>Securities</i> £	<i>Cash</i> £
Balances on 1st January, 1975 ... ..	134,862	10,592	Cash invested in securities <i>viz:</i>		
Transferred from Income Account for Invest- ment ... ..		8,657	14% National Loan, 1985/90 ... ..		12,355
Securities bought ...	15,918		13% E.S.B. Stock, 1983/85 ... ..		3,048
Securities converted ...	102		Securities converted ...	100	
			Balances on 31st December, 1975 ...	150,782	3,846
	<u>£150,882</u>	<u>£19,249</u>		<u>£150,882</u>	<u>£19,249</u>

### LIST OF SECURITIES HELD ON 31st DECEMBER, 1975

	£
6% Exchequer Stock, 1980/85 ... ..	15,700
2½% Consolidated Stock ... ..	849
4½% National Loan, 1973/78 ... ..	20,652
4½% National Loan, 1975/80 ... ..	257
5¾% National Loan, 1982/87 ... ..	280
6% Exchequer Loan, 1985/90 ... ..	350
6¾% National Loan, 1986/91 ... ..	400
7% E.S.B. Stock, 1986/91 ... ..	1,100
7% National Loan, 1987/92 ... ..	960
7¼% E.S.B. Stock, 1988/93 ... ..	6
7% Exchequer Stock, 1975 ... ..	400
9¼% National Loan, 1989/94 ... ..	500
8½% Conversion Loan, 1986/88 ... ..	500
9¾% National Loan, 1984/89 ... ..	76,332
9% Conversion Loan, 1980/82 ... ..	660
9¾% National Development Loan, 1992/97 ...	1,300
11% Funding Loan, 1978 ... ..	266
11% National Loan, 1993/98 ... ..	13,750
12% Convertible Stock, 1979 ... ..	500
11½% Exchequer Stock, 1980 ... ..	102
13% E.S.B. Stock, 1983/85 ... ..	3,048
14% National Loan, 1985/90 ... ..	12,870
	<u>£150,782</u>



NON-VOTED FUNDS—*continued*

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1975

FUND	Balance on 1st January, 1975	Income, 1975	Total	Expendi- ture, 1975	Balance on 31st December, 1975
	£	£	£	£	£
Killlury or Nelan Fund ...	87	49	136	—	136
The Henry P. Mulock Charity	13	13	26	13	13
Carlisle and Blake Fund ...	344	328	672	656	16
Reid Bequest—Scheme A	139	279	418	279	139
—Scheme B	565	382	947	500	447
—Scheme C	388	685	1,073	555	518
The Father O'Halloran Memorial Fund ...	15	30	45	30	15
The Michael Joseph McEnery Memorial Scholarship Fund ...	454	182	636	576	60
The Lismore Endowment (Earl of Cork's Scholar- ships) ...	58	116	174	116	58
The Charleville Endowment	74	184	258	74	184
The Burke Memorial Fund	28	22	50	28	22
Ciste Shéamais A. Mhic Shuibhne ...	22	12	34	—	34
Erasmus Smith Endowment	—	7,109	7,109	7,109	—
The Mary A. Hardiman Bequest ...	2,759	1,266	4,025	2,571	1,454
Murphy Bequest ...	2,012	4,269	6,281	2,509	3,772
TOTAL ...	6,958	14,926	21,884	15,016	6,868

D. Ó LAOGHAIRE,  
*Accounting Officer.*AN ROINN OIDEACHAIS,  
30 Aibreán, 1976.

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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> £3,552,100				
<i>Less Supplementary</i> 1,397,000				
	2,155,100	1,847,474	307,626	—
A.2.—Loans and Grants to Training College Students	302,500	147,658	154,842	—
A.3.—Special Courses for Teachers	12,500	12,556	—	56
B.—Examinations ... ..	1,300	1,071	229	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools				
<i>Original</i> £51,211,800				
<i>Supplementary</i> 8,696,000				
	59,907,800	59,015,071	892,729	—
C.2.—Model Schools—Miscellaneous Expenses ... ..	30,200	29,084	1,116	—
C.3.—Incidental Expenses ... ..	2,600	6,023	—	3,423
C.4.—Teachers' Centres ... ..	40,000	46,718	—	6,718
C.5.—Miscellaneous Grants ... ..	67,000	64,124	2,876	—
C.6.—Capitation Grants towards operating costs of National Schools ... ..	3,200,000	3,149,915	50,085	—
C.7.—Aid towards the cost of School Books ... ..	318,000	251,800	66,200	—
C.8.—Fees for Pupils in Secondary Tops ... ..	9,000	6,079	2,921	—
C.9.—Special Educational Project	133,000	106,595	26,405	—
C.10.—Grants towards the cost of Painting of Schools				
<i>Original</i> Nil				
<i>Supplementary</i> £55,000				
	55,000	72,542	—	17,542
D.—Superannuation, etc., of Teachers ... ..				
<i>Original</i> £8,884,000				
<i>Supplementary</i> 212,000				
	9,096,000	8,851,719	244,281	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.—Building, Equipment and Furnishing of National Schools				
Original £10,000,000				
Supplementary 1,000,000				
	11,000,000	10,988,577	11,423	—
	86,330,000	84,597,006	1,760,733	27,739
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	158,000	—	158,000	—
GROSS TOTAL				
Original £77,764,000				
Supplementary 8,408,000	£ 86,172,000	84,597,006	1,602,733	27,739
			Surplus of Gross Estimate over Expenditure £1,574,994	
	Estimated	Realised	Surplus of Appropriation in Aid realised £125,689	
Deduct—				
F.—Appropriations in Aid	436,000	561,689		
NET TOTAL				
Original £77,328,000				
Supplementary 8,408,000	£ 85,736,000	84,035,317		Total Surplus to be surrendered £1,700,683

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

- A.1.—The saving is due to the fact that expenditure on salaries was less than anticipated and that some of the capital works planned were not proceeded with.
- A.2.—Owing to the general increase in monetary incomes, the number qualifying for loans or grants was less than anticipated.
- B.—Recruitment of English-trained teachers was suspended and so oral Irish and singing tests for such teachers were not held in 1975.
- C.3.—The excess occurred mainly in respect of rent for temporary school premises.
- C.4.—Some accounts paid during the year were in respect of the previous financial period.
- C.7.—The estimate included provision for an increase in the rate of grant which was not subsequently sanctioned.
- C.8.—Two large secondary tops became recognised secondary schools from August, 1975.
- C.9.—Proposed extension of project to the senior schools was not proceeded with.
- C.10.—The number of grant claims received was greater than anticipated.

# Vote 29

## APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
TRAINING OF TEACHERS					
1. (a)	Training college entrance examination fees	...	...	10,000	11,667
(b)	Recovery of loans to training college students	...	...	35,000	35,203
SUPERANNUATION, ETC., OF TEACHERS					
2. (a)	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	66,500	83,205
(b)	Receipts from Church Temporalities Fund	...	...	26,600	26,598
(c)	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	...	...	1,500	11,917
3.	Contribution from Van Leer Foundation towards Special Educational Project (Subhead C.9)	...	...	13,600	—
4.	Contributions to Teachers' Widows' and Children's Pensions Scheme			279,500	354,957
5.	Miscellaneous	...	...	3,300	38,142
				<u>£436,000</u>	<u>£561,689</u>

1. (a) The surplus in the examination fees was due to an increase in the number of candidates.
2. (a) The surplus followed conversion of stock to stock bearing a higher rate of interest.  
(c) The number of marriage gratuities refunded was greater than expected.
3. The Van Leer contribution was discontinued in 1974 following the formal conclusion of the experimental programme operating at the pre-school and junior school levels.
4. The amounts deductible from salaries and gratuities were greater than anticipated due mainly to increases in salaries and allowances.
5. Receipts from the sale of old school houses and from refunds of salaries and grants which are very difficult to estimate were greater than anticipated.

## NOTE

The expenditure charged to Subhead E includes *ex-gratia* payments totalling £748 to eight contractors in recoupment of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.9/2/64).

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Aibreán, 1976.

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 year ended 31st December, 1975, 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) <i>Original</i> £3,416,000 <i>Supplementary</i> 1,150,000	4,566,000	4,551,994	14,006	—
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees <i>Original</i> £5,706,500 <i>Supplementary</i> 825,000	6,531,500	6,576,831	—	45,331
A.3.—Science and other Equipment Grants <i>Original</i> £160,000 <i>Supplementary</i> 120,000	280,000	279,952	48	—
A.4.—Grant for Irish and Bilingual Schools ... ..	35,000	24,689	10,311	—
A.5.—Bonus for Choirs and Orchestras, etc. ... ..	14,000	8,031	5,969	—
B.—Incremental Salary Grant <i>Original</i> £27,090,300 <i>Supplementary</i> 4,928,700	32,019,000	31,743,892	275,108	—
C.—Examinations <i>Original</i> £681,000 <i>Supplementary</i> 129,000	810,000	803,408	6,592	—
D.—Scholarships and Prizes ...	100	151	—	51
E.—Publication of Irish Text Books ... ..	45,800	17,502	28,298	—
F.—Courses for Secondary Teachers <i>Original</i> £10,000 <i>Supplementary</i> 10,000	20,000	16,268	3,732	—
G.1.—Payment to the Secondary Teachers' Pension Fund ...	10,000	—	10,000	—
G.2.—Ex-Gratia Pensions for Widows and Children of certain former Teachers ...	47,600	47,208	392	—
H.—Educational Television Service	120,000	119,998	2	—

# Vote 30

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Secondary Schools—Annual Repayment of Building Loans ... ..	400,000	399,257	743	—
J.1.—Comprehensive and Community Schools—Running Costs Original £3,202,200 Supplementary 1,102,400	4,304,600	4,341,998	—	37,398
J.2.—Secondary, Comprehensive and Community Schools—Building Grants and Capital Costs Original £5,300,000 Supplementary 287,200	5,587,200	5,559,055	28,145	—
K.—Aid towards the cost of School Books Original £359,000 Supplementary 115,600	474,600	476,096	—	1,496
	55,265,400	54,966,330	383,346	84,276
Deduct— Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..	25,900	—	25,900	—
GROSS TOTAL Original £46,597,500 Supplementary 8,642,000	£ 55,239,500	54,966,330	357,446	84,276
			Surplus of Gross Estimate over Expenditure £273,170	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £289,649	
L.—Appropriations in Aid ...	407,500	697,149		
NET TOTAL Original £46,190,000 Supplementary 8,642,000	£ 54,832,000	54,269,181	Total Surplus to be surrendered £562,819	

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

A.4.—The number of schools using Irish as a medium of instruction was less than anticipated.

A.5.—The number of choirs and orchestras entered for examination was less than expected. Some claims for grants were received too late for payment within the year.



E.—Accounts in respect of the publication of two Irish text books were not received in time for payment within the year.

F.—Expenditure on some of the courses held was less than expected.

G.1.—The income of the Secondary Teachers' Pension Fund was sufficient to meet outgoings and the grant was not required.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students ... ..	180,000	202,384
2. Sale of Irish text books ... ..	4,000	97
3. Miscellaneous receipts ... ..	3,500	61,645
4. Refund of portion of capital grants (Subhead J.2) ... ..	220,000	333,023
5. Refund of employers' pay-related contributions in respect of Secondary Teachers for the period 1st April, 1974 to 31st December, 1974 ... ..	—	100,000
	<u>£407,500</u>	<u>£697,149</u>

1. The number of candidates for examination was greater than expected.
2. Receipts from the sale of Irish text books in 1975 were not received before the end of the year.
3. The excess is mainly due to the cancellation in 1975 of payable orders relating to the previous financial period which were listed as out of date by the Paymaster-General's Office. The number of fees received for recheck of examination results were also greater than anticipated.
4. Accurate estimation is difficult due to uncertainty as to the amount of advances to be made and their time of repayment and as to the extent of prefabricated accommodation becoming available for resale.
5. The employers' pay-related contributions in respect of Secondary Teachers for the period 1/4/1974 to 31/12/1974 were paid by the Department in December, 1974 pending a decision on whether the Department or the school managers were liable for them. In June, 1975 it was decided that the school managers were liable for payment of the employers' contributions and those paid by the Department for the period 1/4/1974 to 31/12/1974 were refunded by the managers.

#### NOTE

The charge to Subhead J.1 includes a sum of £10,000 paid in settlement of an action for damages brought on behalf of a pupil of a comprehensive school.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Aibreán, 1976.

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.*

# Vote 30

## STATEMENT OF LOANS

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

Year ended	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
31st March, 1969 ...	257,436	—	—
31st March, 1970 ...	499,962	3,409	16,715
31st March, 1971 ...	637,316	13,505	64,717
31st March, 1972 ...	363,683	33,405	93,873
31st March, 1973 ...	189,050	82,674	157,885
31st March, 1974 ...	112,698	96,403	147,683
31st December, 1974 ...	149,887	81,537	151,535
31st December, 1975 ...	139,178	105,722	191,049
TOTAL ...£	2,349,210	416,655	823,457

Principal outstanding (1) £2,349,210-(2) £416,655=£1,932,555.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

30 Aibreán, 1976.

## REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st December, 1975, in respect of Capital and Income.

### CAPITAL ACCOUNT

	Securities £	Cash £		Securities £	Cash £
Balances on 1st January, 1975:			Cash invested in securities, viz.:		
War Loan, 3½% Stock	400		14% National Loan,		
6% Exchequer Stock,			1985/90 ...		1,728
1980/85 "A" Stock ...	725		Balance on 31st December, 1975:		
6% Exchequer Loan,			War Loan 3½% Stock	400	
1985/90 ...	500		6% Exchequer Stock,		
7% National Loan,			1980/85 "A" Stock	725	
1987/92 ...	460		6% Exchequer Loan,		
7½% E.S.B. Stock, 1988/93 ...	94		1985/90 ...	500	
9½% National Loan,			7% National Loan,		
1984/89 ...	3,874		1987/92 ...	460	
9½% Exchequer Loan,			7½% E.S.B. Stock,		
1991/96 ...	1,500		1988/93 ...	94	
9% Conversion Loan,			9½% National Loan,		
1980/82 ...	200		1984/89 ...	3,874	
11% National Loan,			9½% Exchequer Loan,		
1993/98 ...	3,200		1991/96 ...	1,500	
Cash transferred from Income Account for investment ...		1,728	9% Conversion Loan,		
14% National Loan,			1980/82 ...	200	
1985/90 ...	1,800		11% National Loan,		
			1993/98 ...	3,200	
			14% National Loan,		
			1985/90 ...	1,800	
	£12,753	£1,728		£12,753	£1,728



## INCOME ACCOUNT

	£		£
Balance on 1st January, 1975 ...	2,086	Travelling and subsistence expenses of members of Council	183
Registration fees ... ..	997		
Dividends received ... ..	1,013	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 ... ..	800
		Cash transferred to Capital Accounts for investment ...	1,728
		Balance on 31st December, 1975	1,385
	<u>£4,096</u>		<u>£4,096</u>

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Aibreán, 1976.

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for Vocational Education, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Annual Grants to Vocational Education Committees <i>Original</i> ... £23,115,800 <i>Supplementary</i> 2,858,600	25,974,400	25,263,501	710,899	—
B.—Training of Teachers <i>Original</i> ... £456,000 <i>Supplementary</i> 144,000	600,000	602,757	—	2,757
C.—Grants under Section 109 of the Vocational Education Act, 1930 <i>Original</i> ... £52,000 <i>Supplementary</i> 3,000	55,000	54,991	9	—
D.—Miscellaneous Vocational Education Services .. ..	22,300	17,953	4,347	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid)	62,200	62,200	—	—
F.—Examinations .. .. <i>Original</i> ... £102,500 <i>Supplementary</i> 27,000	129,500	128,412	1,088	—
G.—Payments in respect of Superannuation charges <i>Original</i> ... £360,000 <i>Supplementary</i> 40,000	400,000	399,099	901	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	400,000	410,786	—	10,786
I.1.—Regional Technical Colleges—Running Costs <i>Original</i> ... £3,491,800 <i>Supplementary</i> 470,100	3,961,900	3,961,356	544	—
I.2.—Regional Technical Colleges—Student Assistance ..	325,000	327,562	—	2,562
I.3.—Regional and other Technical Colleges and Specialist Teacher Training Colleges—Capital Costs <i>Original</i> ... £2,434,000 <i>Less Supplementary</i> 774,700	1,659,300	1,634,275	25,025	—
GROSS TOTAL <i>Original</i> ... £30,821,600 <i>Supplementary</i> 2,768,000	£ 33,589,600	32,862,892	742,813	16,105
			Surplus of Gross Estimate over Expenditure £726,708	



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
J.—Appropriations in Aid ..	783,600	102,010	£681,590	
NET TOTAL			Net Surplus to be surrendered	
Original £30,038,000				
Supplementary 2,768,000				
	£32,806,000	32,760,882	£45,118	

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

D.—One course was not held and total attendance hours at the Cork Day Trades Preparatory School were less than anticipated. A more favourable rate of exchange for the contribution to Irish-Swiss Institute of Horology prepared in Swiss Francs resulted in a saving. Provision for incidental expenses was not required.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations .. .. .	53,000	70,582
2. Receipts from Church Temporalities Fund .. .. .	30,000	30,000
3. E.E.C. Social Fund .. .. .	700,000	—
4. Miscellaneous .. .. .	600	1,428
	£783,600	£102,010

1. There was an increase in examination fees after the estimate was framed.
3. A payment assistance from the European Social Fund in respect of training programmes expected in 1975 was not received until January, 1976.
4. These receipts are variable.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Aibreán, 1976.

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

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

## Vote 32 RESIDENTIAL HOMES AND SPECIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 .. ..	425,000	375,516	49,484	—
B.—Special Schools .. ..	238,300	281,424	—	43,124
C.—Conveyance Expenses ..	1,300	1,299	1	—
D.—Parental Moneys—Collection Expenses .. ..	500	117	383	—
E.—Building and Equipment Grants .. ..	368,800	244,025	124,775	—
F.—Courses in Child Care ..	35,000	29,977	5,023	—
G.—Free Travel for Parents and Guardians .. ..	2,200	2,065	135	—
H.—Residential Homes—Adaptations and Additional Accommodation ... ..	39,000	39,000	—	—
GROSS TOTAL ...£	1,110,100	973,423	179,801	43,124
			Surplus of Gross Estimate over Expenditure £136,677	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised £337	
I.—Appropriations in Aid ...	2,100	1,763		
NET TOTAL ...£	1,108,000	971,660	Net Surplus to be surrendered £136,340	

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

- A.—The saving was due to the number of children in residential homes being less than expected.
- B.—Provision in estimate was not sufficient for staff required. Cost of maintenance increased considerably since estimate was framed.
- D.—Parental moneys collected by the Garda Síochána, in respect of which commission was payable, was less than anticipated with a consequent decrease in the cost of collection.
- E.—Saving mainly due to fact that it was not found possible to proceed during the year with building projects for which provision was made.
- F.—The saving was mainly due to the cost of running the child care course at Kilkenny being less than expected.
- G.—The scheme was not availed of to the extent anticipated.



## APPROPRIATIONS IN AID

The amount of parental moneys collected was less than anticipated due to a decrease in the number of children for whom maintenance orders were made.

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Aibreán, 1976.

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

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

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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
	£	£	£	£
<b>GRANTS-IN-AID</b>				
A.1.—An tÚdarás Um Ard-Oideachas—General Expenses				
<i>Original</i> £98,000				
<i>Supplementary</i> 30,400				
	128,400	128,400	—	—
A.2.—An tÚdarás Um Ard-Oideachas—General (Non-Capital) Grants to Universities and Colleges and Designated Institutions of Higher Education				
<i>Original</i> £14,915,400				
<i>Supplementary</i> 3,086,800				
	18,002,200	18,002,200	—	—
A.3.—An tÚdarás Um Ard-Oideachas—Building Grants to Universities and Colleges and Designated Institutions of Higher Education	2,440,000	2,440,000	—	—
A.4.—An tÚdarás Um Ard-Oideachas—Capital Equipment Grants to Universities and Colleges and Designated Institutions of Higher Education	460,000	460,000	—	—
B.1.—National Institute of Higher Education, Limerick—Current Expenditure				
<i>Original</i> £952,500				
<i>Less Supplementary</i> 49,990				
<i>Do.</i> 200,000				
	702,510	698,770	3,740	—
B.2.—National Institute of Higher Education, Limerick—Building and Site Works				
<i>Original</i> £305,000				
<i>Supplementary</i> 300,000				
	605,000	605,000	—	—
B.3.—National Institute of Higher Education, Dublin—Current Expenditure				
<i>Original</i> Nil				
<i>Supplementary</i> £50,000				
	50,000	300	49,700	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.1.—Dublin Dental Hospital— Dental Education Grant	385,600	385,600	—	—
C.2.—Dublin Dental Hospital— Building Grant	75,000	73,715	1,285	—
D.1.—Cork Hospitals Board— General Expenses ... ..	100	100	—	—
D.2.—Cork Hospitals Board— Planning Expenses	1,000	1,000	—	—
E.1.—National College of Physical Education—Current Grant	382,400	356,162	26,238	—
E.2.—National College of Physical Education—Capital Grant <i>Original</i> £150,000 <i>Supplementary</i> 125,000	275,000	218,379	56,621	—
F.—Grant-in-Aid Fund for Capital Equipment Costs of Third Level Institutions not Funded by An tÚdarás Um Ard-Oideachas	581,000	581,000	—	—
G.—Dublin Institute for Advanced Studies <i>Original</i> £445,000 <i>Supplementary</i> 17,800	462,800	462,790	10	—
GROSS TOTAL <i>Original</i> £21,191,000 <i>Supplementary</i> 10 <i>Do.</i> 3,360,000	£24,551,010	24,413,416	137,594	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £137,594	
H.—Appropriations in Aid	64,000	65,970	Surplus of Appropriations in Aid realised £1,970	
NET TOTAL <i>Original</i> £21,127,000 <i>Supplementary</i> 10 <i>Do.</i> 3,360,000	£24,487,010	24,347,446	Total Surplus to be surrendered £139,564	

## Vote 33

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

B.3.—Progress in the initial development of the Institute was slower than anticipated. It was not possible either to acquire suitable accommodation or to recruit staff before the end of 1975.

E.1.—A reduction during 1975 in the academic staff previously envisaged resulted in a saving.

E.2.—Some claims for payment were not certified before the end of the year.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. National Institute of Higher Education, Limerick: Student fees ... ..	45,000	50,496
2. National College of Physical Education: Student fees ...	19,000	15,474
	<u>£64,000</u>	<u>£65,970</u>

1. The surplus is due to increases in the rates of fees and to bigger student population.

2. Some fees were not received in time for lodgment within the year.

#### GRANT-IN-AID FUND FOR CAPITAL EQUIPMENT COSTS OF THIRD LEVEL INSTITUTIONS NOT FUNDED BY AN TÚDARÁS UM ARD-OIDEACHAS

	£
Grant-in-Aid, 1975 ... ..	581,000
Expenditure, 1975 ... ..	584,904
Balance on 31st December, 1975 ... ..	<i>Dr.</i> £3,904

D. Ó LAOGHAIRE,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
30 Aibreán, 1976.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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	134,000	118,369	15,631	—
B.—Travelling and Incidental Expenses	18,100	13,822	4,278	—
C.—Post Office Services	3,000	895	2,105	—
D.—Purchase and Repair of Pictures (Grant-in-Aid) <i>Original</i> £13,600 <i>Less Supplementary</i> 1,990	11,610	11,610	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	4,800	4,800	—	—
F.—Purchase of Books and Journals (Grant-in-Aid) <i>Original</i> £4,000 <i>Supplementary</i> 2,000	6,000	6,000	—	—
GROSS TOTAL <i>Original</i> £177,500 <i>Supplementary</i> 10	177,510	155,496	22,014	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £22,014	
Deduct— G.—Appropriations in Aid	1,500	1,764	Surplus of Appropriations in Aid realised £264	
NET TOTAL <i>Original</i> £176,000 <i>Supplementary</i> 10	176,010	153,732	Total Surplus to be surrendered £22,278	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling vacancy, failure to fill new post, and less overtime than expected due to holding fewer exhibitions than anticipated. A sum of £16,600 was received from the Vote for Remuneration (No. 51).  
 B.—Saving due to reduced travelling, advertising and exhibition expenses.  
 C.—The volume of post was less than expected, due to fewer exhibitions than anticipated being held.

## Vote 34

### APPROPRIATIONS IN AID

Increase due to the collection of outstanding accounts from previous financial period.

### EXTRA REMUNERATION (exceeding £200)

Thirty Attendants and two Cleaners received sums varying from £201 to £850 in respect of overtime.

The total amount paid in respect of overtime was £18,743.

### GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
Balance from 1974	£ 1,700	£ 2,609	£ 67
Grant-in-Aid, 1975	11,610	4,800	6,000
Expended, 1975	13,310 12,780	7,409 4,803	6,067 5,897
Balance to 1976	£ 530	2,606	170

JAMES WHITE.  
*Accounting Officer.*

NATIONAL GALLERY,  
21st April, 1976.

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 year ended 31st December, 1975, 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 certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances .. .. .	2,722,000	2,808,279	—	86,279
B.1.—Travelling and Incidental Expenses .. .. .	250,000	252,532	—	2,532
B.2.—Post Office Services ..	125,000	128,560	—	3,560
C.—Legal Expenses .. .. .	80,000	37,594	42,406	—
D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund ..	1,775,400	1,732,485	42,915	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	5,000	39,707	—	34,707
F.—Deficiency of Income from Untenanted Land ..	5	—	5	—
G.1.—Payment to Grant-in-Aid Fund for Land Purchases under Farmers' Retirement Scheme (Grant-in-Aid)	2,000,000	2,000,000	—	—
G.2.—Payment to Grant-in-Aid Fund for General Land Purchases (Grant-in-Aid)	625,000	625,000	—	—
G.3.—Life Annuities and Premiums — E.E.C. Directive No. 72/160 .. .. .	490,070	124,340	365,730	—
G.4.—Life Annuities (Land Act, 1965), Advances, Compensation and Auctioneers' Commission .. .. .	50,000	35,849	14,151	—
H.—Gratuities to ex-Employees	12,000	10,510	1,490	—
I.—Improvement of Estates, etc.	976,000	1,143,707	—	167,707
J.—Adjustment Advances ..	15	—	15	—
K.—Losses by Default, Accident, etc. .. .. .	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL .. £	9,110,500	8,938,563	466,722	294,785
			Surplus of Gross Estimate over Expenditure £171,937	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> L.—Appropriations in Aid ..	813,500	869,731	£56,231	
NET TOTAL .. £	8,297,000	8,068,832	Total Surplus to be surrendered £228,168	

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

- A.—Excess was due to salary increases offset by savings arising from vacancies.
- B.1.—Excess was due mainly to increased advertising costs.
- B.2.—Underestimate for Post Office services.
- C.—The saving is due mainly to the fact that fewer cases than anticipated matured under the Farmers' Retirement Scheme.
- D.—Saving due to late issue of a large number of Land Bonds during the year, the servicing of which fell outside this accounting period.
- E.—More Land Bonds than anticipated had to be sold.
- G.3.—The number of sales or leases to development farmers was less than expected; in addition direct sales to the Land Commission did not mature as quickly as anticipated.
- G.4.—Auctioneers' commission fell due for payment in fewer cases than expected.
- H.—Estimated as accurately as possible.
- I.—Excess due to increases in wages and cost of materials.  
£293 was paid in respect of six contracts to cover increases in Social Insurance liability arising after dates of tenders (S.9/2/70).  
As efforts to remedy defects in an allottee's house were ineffective, a new house was erected for her at a cost of £4,681 and the former house abandoned (F.63/1/54).  
£750 was paid in settlement of a water-rights claim over an estate acquired by the Land Commission (D.305/1/66).



## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund:—		
(i) Estimated cost of administration and management (44 and 45 Vict., c. 71 (sec. 4)) .. ..	7,000	7,000
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3)) and No. 14 of 1941 (sec. 50)) .. ..	60,000	57,500
2. Fees and costs recovered .. .. .	1,495	2,924
3. Surplus income of Rent and Interest Accounts .. ..	232,000	284,193
4. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii)) .. .. .	440,000	433,551
5. Contributions towards improvements expenditure .. ..	23,000	36,248
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 .. .. .	6,000	—
8. Miscellaneous .. .. .	44,000	48,315
	<u>£813,500</u>	<u>£869,731</u>

3. Excess due to unexpected increase in letting value of land.

7. No claim for reimbursement matured in the year.

8. Due to increase in sums deposited, deposit receipt interest (£46,966) was greater than expected.

## EXTRA REMUNERATION (exceeding £200)

The Chief Examiner of Title received £469 from Vote 40 for acting as part-time registrar of the Labour Court.

A total of £5,847 was paid for overtime during the year. Of this, three Messengers received sums of £811, £364 and £315, respectively, while engaged on extra duties.

## NOTES

Fees (stamps) amounting to £3,392 in respect of this service were received during the year.

Under Sections 13 and 24, Statute of Limitations, 1957, the Land Commission lost title to an annuity of £3 and arrears thereof.

Under Section 37, Land Act, 1933, as amended, two apportioned annuities totalling £7 were written off (D.305/1/63).

Sums ranging from £7 to £70 and amounting in all to £167 in respect of grazing and meadow rents due by four tenants were written off as irrecoverable (D.305/1/63).

In three cases where the officers concerned had left the service, small sums aggregating £5 were written off as irrecoverable (D.305/1/63).

Losses of tools and equipment to the value of £408 were written off (D.305/1/63).

## Vote 35

An officer seconded to the E.E.C. Commission was paid £5,407 in respect of remuneration without repayment.

Work to the value of £15,827 was done free of charge on the Land Commission computer for other Government Departments.

Well-boring work to the value of £515 was done by the Land Commission for the Forest and Wildlife Service.

### GRANT-IN-AID FUND FOR LAND PURCHASES UNDER FARMERS' RETIREMENT SCHEME

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1975

						£
Balance on 1st January, 1975	...	...	...	...	...	525,000
Grant-in-Aid, 1975	...	...	...	...	...	2,000,000
						<hr/>
						2,525,000
Expenditure, 1975	...	...	...	...	...	1,123,069
						<hr/>
Balance on 31st December, 1975	...	...	...	...	...	£1,401,931

### GRANT-IN-AID FUND FOR GENERAL LAND PURCHASES

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1975

						£
Balance on 1st January, 1975	...	...	...	...	...	667,750
Grant-in-Aid, 1975	...	...	...	...	...	625,000
						<hr/>
						1,292,750
Expenditure, 1975	...	...	...	...	...	1,135,099
						<hr/>
Balance on 31st December, 1975	...	...	...	...	...	£157,651

T. O'BRIEN,  
*Accounting Officer.*

9th April, 1976.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 .. .. .	3,014,990	3,001,725	13,265	—
B.1.—Travelling and Incidental Expenses .. .. .	637,000	617,093	19,907	—
B.2.—Post Office Services ..	78,000	81,266	—	3,266
C.1.—Payment to Grant-in-Aid Fund for the Acquisition of Land (Grant-in-Aid) ..	10	10	—	—
C.2.—Forest Development and Management	7,906,000	7,710,405	195,595	—
C.3.—Sawmilling .. .. .	96,000	95,173	827	—
D.—Grants for Afforestation Purposes .. .. .	25,000	21,096	3,904	—
E.—Forestry Education .. ..	79,000	72,346	6,654	—
F.—John F. Kennedy Park ..	55,000	63,472	—	8,472
G.—Game Development and Management .. ..	130,000	125,302	4,698	—
H.—Conservation (Grant-in-Aid) Account .. .. .	50,000	50,000	—	—
I.—Agency, Advisory and Special Services .. .. .	90,000	87,239	2,761	—
GROSS TOTAL	£ 12,161,000	11,925,127	247,611	11,738
			Surplus of Gross Estimate over Expenditure £235,873	
	Estimated	Realised	Surplus of Appropriations in Aid realised £75,836	
J.—Appropriations in Aid	2,500,000	2,575,836		
NET TOTAL	£ 9,661,000	9,349,291	Total Surplus to be surrendered £311,709	

## Vote 36

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

- A.—Saving due to staff vacancies partly offset by increases in salary. £225,000 in respect of salary increases was received from the Vote for Remuneration (No. 51).
- B.1.—Provision of £36,000 for computer rental was not required. This saving was partly offset by small excess in travelling expenses.
- B.2.—Excess due to underestimation of charge for postal services.
- C.2.—Saving due to adoption of improved techniques and to reduced expenditure on buildings, offset by increases in cost of roads and fencing and the purchase and hire of machinery. £200,000 in respect of wage increases was received from the Vote for Remuneration (No. 51).
- Miscellaneous expenditure under the subhead includes the following:—
- (1) £30,651 (including costs) in settlement of claims arising out of accidents to employees of the Forest and Wildlife Service. This includes an *ex-gratia* payment of £1,500 to the legal personal representative of a former forest worker who died prior to settlement of his claim from causes not associated with the accident (P.7/51/66, P.7/10/75, E.109/83/67, P.7/6/74, P.7/1/74, P.7/2/75 and P.7/1/75).
  - (2) £1,388 for damage caused in accidents involving vehicles of the Forest and Wildlife Service (S.48/2/51).
  - (3) £536 for damage to property of others arising from the operations of the Forest and Wildlife Service (S.90/72/34, S.48/2/51 and D.305/1/63).
  - (4) £27 for damage to personal property arising out of forest fires (D.305/1/63).
- D.—Applications for planting grants were less than expected.
- E.—Saving due to reduced number of trainees.
- F.—Excess due mainly to the fact that expenditure on materials was greater than visualised.
- G.—Saving arose from the fact that some claims from Regional Game Councils were not received in time.
- I.—Fees charged by the Institute for Industrial Research and Standards were slightly less than expected.

### APPROPRIATIONS IN AID

							Estimated	Realised
							£	£
FOREST RECEIPTS:								
Sales of timber	...	...	...	.....	...	...	2,300,000	2,168,155
Rents (housing, grazing, shooting, etc.)	...	...	...	...	...	...	50,000	59,110
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)	...	...	...	...	...	...	60,000	223,743
SAWMILL RECEIPTS:								
Receipts from Sawmills (Subhead C.3)	...	...	...	...	...	...	90,000	124,828
							£2,500,000	£2,575,836

Surplus due to increase in miscellaneous receipts because of a rise in the number of official residences sold direct to Foresters, partly offset by a shortfall in the receipts from sales of timber.



## EXTRA REMUNERATION (exceeding £200)

Seven officers received amounts varying from £342 to £978 in respect of overtime. The total amount paid for overtime was £6,420.

## NOTES

The following items were written off:—

- £32,345—losses resulting from forest fires (S.86/7/39 and D.305/1/63)
- £3,919—losses by theft (D.305/1/63)
- £1,904—deficiencies of tools at forest centres (D.305/1/63)
- £85—damage to property of the Forest and Wildlife Service (D.305/1/63)
- £923—losses arising from contracts which had to be abandoned (S.86/9/57 and D.305/1/63)
- £500—unrecovered overpayments for or in lieu of annual leave (D.305/1/63)
- £116—miscellaneous losses in four cases (S.86/1/68, F.34/1/74 and D.305/1/63)

An area of 1.58 hectares valued at £2,000 was transferred without charge to the Department of Defence (S.55/22/37)

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

## ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1975

	£
Balance on 1st January, 1975 ... ..	860,163
Grant-in-Aid, 1975 ... ..	10
Amount received from sundry sources for the sale of land, etc. ... ..	35,185
	<hr/> 895,358
Expenditure, 1975 ... ..	490,979
Balance on 31st December, 1975 ... ..	<hr/> £404,379

## CONSERVATION (GRANT-IN-AID) ACCOUNT

## ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST DECEMBER, 1975

	£
Balance on 1st January, 1975 ... ..	279,006
Grant-in-Aid, 1975 ... ..	50,000
	<hr/> 329,006
Expenditure, 1975 ... ..	74,938
Balance on 31st December, 1975 ... ..	<hr/> £254,068

T. O'BRIEN,  
*Accounting Officer.*

9th April, 1976.

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.*

## ABSTRACT ACCOUNTS OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st DECEMBER, 1975

## MANUFACTURING ACCOUNT

	Cong	Dundrum	Total	Trading Account—Cost of goods produced	Cong	Dundrum	Total
	£	£	£		£	£	£
Value of raw material .. ..	35,369	34,836	70,205		90,518	90,295	180,813
Carriage inward .. ..	10,103	8,649	18,752				
Cost of raw material .. ..	45,472	43,485	88,957				
Factory wages .. ..	40,340	43,390	83,730				
Electricity .. ..	3,080	2,413	5,493				
Repairs and maintenance ..	1,626	1,007	2,633				
	£ 90,518	90,295	180,813		£ 90,518	90,295	180,813

## TRADING ACCOUNT

	£	£	£	Sales (a)	£	£	£
Stock of finished goods at 1st January, 1975	8,768	11,058	19,826				
Add cost of goods produced ..	90,518	90,295	180,813		114,072	90,220	204,292
Less stock of finished goods at 31st December, 1975 .. ..	99,286	101,353	200,639				
	14,969	20,164	35,133				
Cost of goods sold (a) .. ..	84,317	81,189	165,506				
Profit and Loss Account—Gross Profit	29,755	9,031	38,786				
	£ 114,072	90,220	204,292		£ 114,072	90,220	204,292

(a) Including supplies for Department's use.



# PROFIT AND LOSS ACCOUNT

	Cong	Dundrum	Total	Trading Account—Gross Profit ..	Cong	Dundrum	Total
	£	£	£		£	£	£
Foresters' salaries and other expenses .. ..	8,230	5,951	14,181		29,755	9,031	38,786
Insurance (notional) .. ..	482	642	1,124				
Depreciation—Buildings .. ..	452	317	769				
Machinery .. ..	646	1,071	1,717				
Net Profit .. ..	19,945	1,050	20,995				
	£ 29,755	9,031	38,786		£ 29,755	9,031	38,786

	Cong	Dundrum	Total	Cong	Dundrum	Total
	£	£	£		£	£
Gross Capital Investment in Fixed Assets at 31st December, 1974 .. ..	49,038	36,173	85,211			
Less Aggregate Depreciation to 31st December, 1974 .. ..	27,537	18,721	46,258			
Net Capital Investment in Fixed Assets at 31st December, 1974 .. ..	21,501	17,452	38,953			
Add Capital Investment in Fixed Assets in year ended 31st December, 1975 .. ..	1,706	10,699	12,405			
	23,207	28,151	51,358			
Less Depreciation in year ended 31st December, 1975 (as shown above) .. ..	1,098	1,388	2,486			
Net Capital Investment in Fixed Assets at 31st December, 1975 .. ..	22,109	26,763	48,872			
Add Value of Stock at 31st December, 1975 .. ..	14,989	20,134	35,133			
Capital employed at 31st December, 1975 .. ..	£37,078	£46,927	£84,005			

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.

9th April, 1976.

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

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Nollaig, 1975, i gcomparáid leis an suim a deonadh, le haghaidh tuarastail agus costais Roinn na Gaeltachta, maille le deontais le haghaidh tithe agus ildeontais-i-gcabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.—Tuarastail, Pá agus Liúntais <i>Meastachán bunaidh</i> £243,000 <i>Lúide meastachán forlontach</i> 9,990	233,010	229,606	3,404	—
B.—Costais Taistil agus Costais Theagmhásacha	29,010	28,046	964	—
C.—Seirbhísí Poist .. ..	8,000	7,185	815	—
D.—Tithe Gaeltachta .. .. <i>Meastachán bunaidh</i> £375,000 <i>Lúide meastachán forlontach</i> 25,000	350,000	346,840	3,160	—
E.—Scéimeanna Feabhsúcháin sa Ghaeiltacht <i>Meastachán bunaidh</i> £935,000 <i>Meastachán forlontach</i> 65,000	1,000,000	1,010,513	—	10,513
F.—Scéimeanna Cultúrtha agus Sóisialacha <i>Meastachán bunaidh</i> £650,000 <i>Meastachán forlontach</i> 120,000	770,000	768,709	1,291	—
G.—Íocaíocht le Ciste na Gaeilge (Deontas-i-gCabhair) ...	310,000	310,000	—	—
H.1.—Gaeltarra Éireann—Cait-eachas Reatha (Deontas-i-gCabhair)	750,000	750,000	—	—
H.2.—Gaeltarra Éireann—Cait-eachas Caipitil (Deontas-i-gCabhair) .. .. <i>Meastachán bunaidh</i> £2,700,000 <i>Lúide meastachán forlontach</i> 150,000	2,550,000	1,800,000	750,000	—
<b>MÓR-IOMLÁN</b>				
<i>Meastachán bunaidh</i> £6,000,010 <i>Meastachán forlontach</i> 10	£ 6,000,020	5,250,899	759,634	10,513
			<b>Farasbarr ag an Meastachán Iomlán ar an gCaiteachas</b> <b>£749,121</b>	



Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
<i>Baintear de—</i>	£ Mar a measadh	£ Mar a fuarthas	Farasbarr sna Leithris-i-gCabhair a fuarthas	
I.—Leithris-i-gCabhair .. ..	10	1,227	£1,217	
GLAN-IOMLÁN			Farasbarr Iomlán atá le tabhairt suas	
Meastachán bunaidh £6,000,000				
Meastachán forlíontach 10				
£ £6,000,010		5,249,672	£750,338	

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

C.—Bhí an meastachán do theileagraim agus theileafóin ró-ard.

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

	£
Bóithre ... ..	129,594
Uisce agus séarachas ... ..	97,210
Muirbireacha ... ..	299,305
Tithe gloine ... ..	27
Talmhaíocht ... ..	97,496
Forbairt chomharchumann ... ..	90,510
Coláistí Gaeilge ... ..	19,332
Iar-bhunsecoileanna ... ..	8,000
Hallaí ... ..	12,324
Cóiríocht saoire ... ..	27,163
Córas leictreachais ar oileáin ... ..	194,576
Saoráidí ilghnéitheacha ... ..	34,976
	£1,010,513

Maidir leis an gcaiteachas ar chóiríocht saoire, bhain £22,855 de le deontais nach dtéann thar £200 in aon chás áirithe, chun tithe a chóiriú do chuairteoirí. Íocadh an chuid eile mar dheontais fhorlíontacha (de bhreis ar dheontais Bhord Fáilte Éireann) sna cásanna seo a leanas:—

Teach Atlantach, An Rinn Bhuí, Cionn Droma, Co. Dhún na nGall ...	2,850
Áras Gaeltachta, Doirí Beaga, Co. Dhún na nGall ... ..	1,095
Teach Aíochta Salerno, Indreabhán, Co. na Gaillimhe ... ..	363
	£4,308

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 ... ..	79,270
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe ... ..	11,185
Lucht iostais a choinníonn foghlaiméoirí aitheanta	
Gaeilge ... ..	514,078
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha	
i nGaeilge ... ..	68,381
Gearrscannáin Ghaeilge ... ..	4,310
Comhaltas Ceoltóirí Éireann ... ..	45,000
Siamsa Tíre ... ..	6,449
Córas Iompair Éireann—caillteanas ar an “Galway Bay” do	
sheirbhís bhreise idir Gaillimh agus Árann ... ..	26,982
Seirbhísí ilghnéitheacha ... ..	13,054
	£768,709

H.2.—Níor tuilleadh an oiread agus a measadh a thuillfí de na deontais a íocann Gaeltarra Éireann ar mhaithe le tionseal (ach cuireadh airleacan breise ón bPríomh-Chiste ar fail do Ghaeltarra).

LEITHRIS-I-GCABHAIR

	Measta	Mar a fuarthas
	£	£
1. Aisíoc íasachtaí ... .. .	5	—
2. Fáiltais ilghnéitheacha ... .. .	5	1,227
	£10	£1,227

2. Is iad is mó atá i gceist ná deontais do shaoráidí saoire a aisíocadh agus suimeanna in ordúithe íocaíochta a eisíodh roimh 1 Eanáir 1975 agus a cuireadh ar ceal ina dhiaidh sin tar éis dóibh dul as dáta.

LUACH SAOTHAIR BHREISE

Fuair Príomhoifigeach Cúnta agus Oifigeach Feidhmiúcháin iomlán £300 mar rúnaí (i ndiaidh a chéile) ar Arramara Teoranta.

Suim £195 ar fad a caitheadh ar ragobair.

NÓTA

Tá suim £7,727 i gcuntas Roinne eile do thurastal oifigigh ar íasacht ag an Roinn seo.

CUNTAS CHISTE NA GAELIGE

Fuilleadh ar 1 Eanáir, 1975 ... .. .	£
Deontas-i-gCabhair, 1975 ... .. .	24,815
	310,000
	334,815

Íocaíochtaí le:—

	£
Bord na Gaeilge ... .. .	11,000
Bord na Leabhar Gaeilge ... .. .	38,581
Comhdháil Náisiúnta na Gaeilge ... .. .	75,000
Gael-Linn ... .. .	81,624
Conradh na Gaeilge ... .. .	44,550
An tOireachtas ... .. .	15,000
Lucht Drámaíochta Gaeilge ... .. .	18,000
Taibhdhearc na Gaillimhe ... .. .	17,000
Amharclann Ghaoth Dobhair ... .. .	2,400
Cumann na Sagart ... .. .	3,000
Cumann na bhFiann ... .. .	500
An Comhchaidreamh ... .. .	500
	307,155

Fuilleadh ar 31 Nollaig, 1975 ... .. .	£27,660
--	---------

L. TÓIBÍN,  
Oifigeach Cuntasatochtá.

31 Márta, 1976.

Do scrudaigh mé na Cuntais sin thuas do 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, go bhfuil na Cuntais sin cruinn.

SEÁN MAC GEARAILT,  
Ard-Reachttaire Cuntas agus Ciste.



See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture and Fisheries, including certain services administered by that Office, and for payment of certain subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>GENERAL ADMINISTRATION</b>				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £9,764,000				
<i>Supplementary</i> 700,000				
	10,464,000	10,648,297	—	184,297
A.2.—Travelling and Incidental Expenses				
<i>Original</i> £950,000				
<i>Supplementary</i> 150,000				
	1,100,000	1,196,919	—	96,919
A.3.—Post Office Services	631,000	675,785	—	44,785
A.4.—Advertising and Publicity	90,000	103,832	—	13,832
A.5.—Consultative Councils, Inquiries and Reports	18,000	10,446	7,554	—
<b>EDUCATION, RESEARCH AND ADVISORY SERVICES</b>				
B.1.—University Colleges				
<i>Original</i> £2,686,984				
<i>Less Supplementary</i> 400,000				
	2,286,984	2,146,696	140,288	—
B.2.—Veterinary College				
<i>Original</i> £235,000				
<i>Supplementary</i> 10,000				
	245,000	260,206	—	15,206
B.3.—Agricultural Schools and Farms				
<i>Original</i> £1,545,500				
<i>Supplementary</i> 50,000				
	1,595,500	1,441,552	153,948	—
B.4.—Private Agricultural Schools, etc.				
<i>Original</i> £593,450				
<i>Supplementary</i> 31,000				
	624,450	624,893	—	443
B.5.—An Foras Talúntais—Grant-in-Aid for General Purposes				
<i>Original</i> £4,500,000				
<i>Supplementary</i> 240,000				
	4,740,000	4,739,700	300	—
B.6.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	50,000	50,000	—	—
B.7.—Research and Testing	518,000	480,699	37,301	—
B.8.—County Committees of Agriculture				
<i>Original</i> £2,400,000				
<i>Supplementary</i> 300,000				
	2,700,000	2,581,658	118,342	—

# Vote 38

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.9.—Scholarships and Training <i>Original</i> £243,000 <i>Less Supplementary</i> 50,000	193,000	163,156	29,844	—
B.10.—Farm Apprenticeship Board—Grant-in-Aid for General Expenses .. <i>Original</i> £25,000 <i>Supplementary</i> 2,500	27,500	27,500	—	—
B.11.—Technical Assistance ..	80,000	70,909	9,091	—
B.12.—Irish Agricultural Organisa- tion Society—Grant-in-Aid for General Expenses ..	20,000	20,000	—	—
B.13.—Irish Countrywomen's Association—Grant-in-Aid for General Expenses ..	15,000	15,000	—	—
B.14.—Macra na Feirme—Grant- in-Aid for General Expenses	18,000	18,000	—	—
B.15.—Errigal Co-Operative Soc- iety Ltd.—Grant-in-Aid for General Expenses ..	2,000	—	2,000	—
B.16.—Federation of Irish Bee- Keepers' Association— Grant-in-Aid for General Expenses .. ..	500	500	—	—
B.17.—Prizes at Shows, etc. ..	7,437	7,592	—	155
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock	348,000	304,124	43,876	—
C.2.—Bovine Tuberculosis Eradi- cation <i>Original</i> £7,700,000 <i>Less Supplementary</i> 1,400,000	6,300,000	6,128,048	171,952	—
C.3.—Brucellosis Eradication <i>Original</i> £6,600,000 <i>Supplementary</i> 2,400,000	9,000,000	8,768,967	231,033	—
C.4.—General Disease Control and Eradication	44,005	37,294	6,711	—
PRODUCTION AND DEVELOP- MENT AIDS				
D.1.—Lime and Fertilisers <i>Original</i> £6,345,000 <i>Less Supplementary</i> 1,900,000	4,445,000	4,416,113	28,887	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.2.—Land Project				
<i>Original</i> £4,430,000				
<i>Supplementary</i> 250,000				
	4,680,000	4,805,905	—	125,905
D.3.—Farm Buildings and Water Supplies				
<i>Original</i> £1,350,000				
<i>Supplementary</i> 2,430,000				
	3,780,000	3,684,237	95,763	—
D.4.—Beef Cattle Incentive Scheme				
<i>Original</i> £8,700,000				
<i>Less Supplementary</i> 3,000,000				
	5,700,000	5,702,383	—	2,383
D.5.—Sheep Headage Grants				
<i>Original</i> £2,610,000				
<i>Less Supplementary</i> 1,800,000				
	810,000	803,025	6,975	—
D.6.—Small Farm (Incentive Bonus) Scheme	900,000	828,626	71,374	—
D.7.—Poultry and Eggs	132,500	135,762	—	3,262
D.8.—Horticulture (including Glasshouses)				
<i>Original</i> £666,000				
<i>Supplementary</i> 20,000				
	686,000	645,346	40,654	—
D.9.—Grain Storage Loans	5	—	5	—
D.10.—Miscellaneous Schemes	26,000	10,807	15,193	—
D.11.—Miscellaneous Equipment, etc., Grants				
<i>Original</i> £135,005				
<i>Supplementary</i> 30,000				
	165,005	161,234	3,771	—
D.12.—Cattle Feed Vouchers—Advance to supplement Meat Industry Fund to subsidise Cattle Feed Vouchers				
<i>Original</i> Nil				
<i>Supplementary</i> £2,200,000				
	2,200,000	2,116,950	83,050	—
MARKETING SUPPORTS AND AIDS				
E.1.—Promotion of Sales of Dairy Produce abroad				
<i>Original</i> £25,000				
<i>Supplementary</i> 50,000				
	75,000	75,000	—	—

# Vote 38

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.2.—Subsidies on Milk and Dairy Produce				
<i>Original</i> £991,000				
<i>Supplementary</i> 9,000,000				
	9,991,000	9,808,171	182,829	—
E.3.—Mutton and Lamb Exports				
<i>Original</i> £10				
<i>Supplementary</i> 100,000				
	100,010	58,616	41,394	—
E.4.—Cereals . . . . .				
<i>Original</i> £10				
<i>Supplementary</i> 3,000				
	3,010	502	2,508	—
OTHER SERVICES				
F.1.—Agricultural Credit Corporation . . . . .	14,800	26,260	—	11,460
F.2.—Interest Subsidy Scheme for Livestock . . . . .	125,000	120,532	4,468	—
G.—Agricultural Wages Board . . . . .	40,500	39,353	1,147	—
H.—An Chomhairle Olla—Grant-in-Aid for General Expenses	57,500	57,500	—	—
I.1.—Córas Beostoic agus Feola—Grant-in-Aid for General Expenses . . . . .	500,000	500,000	—	—
I.2.—Beef Classification Scheme . . . . .	1,000	15	985	—
J.—Bord na gCapall—Grant-in-Aid for General Expenses . .				
<i>Original</i> £647,000				
<i>Less Supplementary</i> 30,000				
	617,000	611,000	6,000	—
K.—International Co-Operation	74,000	69,841	4,159	—
L.1.—Payment to World Food Programme (Grant-in-Aid) Account (Grant-in-Aid)	350,000	350,000	—	—
L.2.—Food and Agriculture Organisation—Contributions to Schemes . . . . .	30,000	16,703	13,297	—
L.3.—Gorta (Grant-in-Aid) . . . . .	15,000	15,000	—	—
L.4.—Food aid Convention under International Wheat Agreement . . . . .	300,000	295,690	4,310	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>SCHEMES OPERATED IN IMPLEMENTATION OF E.E.C. REGULATIONS AND DIRECTIVES</b>				
M.1.—Farm Modernisation Scheme				
<i>Original</i> £5,750,000				
<i>Less Supplementary</i> 2,400,000				
	3,350,000	3,522,599	—	172,599
M.2.—Dairy Herds Conversion Scheme				
<i>Original</i> £400,000				
<i>Supplementary</i> 45,000				
	445,000	429,850	15,150	—
M.3.—Aids to Farmers in certain less favoured areas				
<i>Original</i> £6,000,000				
<i>Supplementary</i> 4,000,000				
	10,000,000	6,443,814	3,556,186	—
M.4.—Socio-Economic Information Services				
<i>Original</i> £24,000				
<i>Less Supplementary</i> 22,000				
	2,000	3,991	—	1,991
M.5.—Vocational Training for Farmers				
<i>Original</i> £100,000				
<i>Less Supplementary</i> 60,000				
	40,000	39,168	832	—
M.6.—Incidental Expenses arising out of Market Intervention				
<i>Original</i> £14,000,000				
<i>Supplementary</i> 15,000,000				
	29,000,000	28,746,526	253,474	—
M.7.—Cattle Slaughter Premiums				
<i>Original</i> £712,000				
<i>Supplementary</i> 1,600,000				
	2,312,000	2,309,402	2,598	—
M.8.—Interest Subsidy on Loans for the retention of Young Cattle				
<i>Original</i> £240,000				
<i>Less Supplementary</i> 230,000				
	10,000	11,037	—	1,037
M.9.—Grant under E.E.C. Individual Projects Scheme	5,500	—	5,500	—
M.10.—Special Premium on Exports of Beef to the United Kingdom				
<i>Original</i> Nil				
<i>Supplementary</i> £871,000				
	871,000	835,481	35,519	—
<b>GROSS TOTAL</b>				
<i>Original</i> £94,781,706				
<i>Supplementary</i> 9,000,000				
<i>Do.</i> 19,190,500				
	£122,972,206	118,218,212	5,428,268	674,274
			Surplus of Gross Estimate over Expenditure	
			£4,753,994	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<i>Deduct—</i>	£	£		
N.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
Original £17,854,706				
Supplementary 14,581,500	32,436,206	33,257,064	£820,858	
NET TOTAL			Total Surplus to be surrendered	
Original £76,927,000				
Supplementary 9,000,000				
Do. 4,609,000	£ 90,536,000	84,961,148	£5,574,852	

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Interest on Exchequer advances for the purchase, etc., of creameries ... ..	35,076	35,076
Receipts under the Land Project ... ..	20,000	1,050
Transfer of assets of An Bord Gráin on dissolution of the Board	—	191,662
Miscellaneous ... ..	—	38,515
	£55,076	£266,303

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

- A.2.—Expenditure on travelling and incidental expenses was higher than expected.
- A.3.—Excess due to increased postage and telephone charges.
- A.4.—Excess due to increased advertising and printing costs.
- A.5.—Expenditure on referees under the Live Stock Breeding Act, was less than estimated due to changes in arrangements for holding appeals. This arrangement involved a saving in travelling, etc., expenses. Proposed feeding experiments with poultry were not carried out because of shortage of staff. Fewer reports on agricultural conditions than expected were received. In addition expenditure on committees was less than expected.
- B.1.—Savings on the additional grants to U.C.D. and U.C.C. because recoupment of expenditure on the new agriculture building at Belfield and the dairy and food science project at Cork did not fall due were partly offset by excess expenditure arising from increases in pay.
- B.2.—Excess due mainly to extra expenditure on machinery at Ballycoolin Field Station.
- B.3.—The saving was on the provision for new farm buildings. There were also savings on management expenses at some of the Institutions which were offset by excess expenditure at others.
- B.7.—The main savings arose on (a) a provision for testing varieties of seeds as work on additional buildings at Backweston Farm did not get under way and purchases of equipment were less than estimated and (b) the Cereal Station as only nine months accounts fell to be paid during the year and construction of a proposed new granary was not commenced. These savings together with some smaller savings were partly offset by excesses on the provisions for the Veterinary Research Laboratory and Backweston Farm.



- B.9.—Claims by County Committees of Agriculture for grants towards cost of farm training centres did not come up to expectations. The number of apprentices who qualified for awards under the farm apprenticeship scheme was less than expected.
- B.11.—Claims for grants towards the cost of a number of approved projects were not received by the end of the year.
- B.15.—The grant-in-aid was not earned.
- C.1.—The number of stock cattle purchased was less than estimated due to the phasing out of the leasing scheme for bulls. Expenditure on bulls for sale at reduced prices was down because fewer bulls were located. The savings including some other smaller savings, were partly offset by excesses on other items in particular purchase of some new specialised equipment.
- C.4.—The demand from County Councils for grants towards the cost of erection of sheep-dipping baths was not as great as expected.
- D.6.—The number of grants which fell due for payment during the year was less than estimated.
- D.8.—A number of approved applications for (i) grants for the erection of glasshouse nurseries and mushroom units and (ii) grants for additional aids to horticulture did not mature for payment during the year. The establishment of a development board was not proceeded with as the purpose of the board was superseded by an E.E.C. system of producer organisations for fruit and vegetables. No payments arose under the scheme of grants towards cost of co-operative packing and grading stations. The resultant savings were partly offset by excess expenditure on the subsidy on oil for heating of glasshouse nurseries and mushroom units.
- D.10.—The scheme for promotion of group farming was terminated in 1974. The provision for the scheme was intended to cater for applications previously approved. In the event the expenditure by the individual groups was less than that originally projected by them. The number of bulls located in North-West Cavan was fewer than expected. Expenditure on the scheme for assessment of livestock production was at a lower level than anticipated. A provision for demonstration plots was not spent as the scheme was discontinued. There were also some savings on other items of the subhead.
- E.3.—Some claims for payment of subsidy in respect of eligible consignments of mutton and lamb exported to the United Kingdom could not be paid by the end of the year as the necessary supporting documentation had not come to hand.
- E.4.—The saving arose on the provision for payments arising from the dissolution of An Bord Gráin as a number of accounts were not received until after the close of the year.
- F.1.—The excess was due to (i) a payment of £6,715 to the Agricultural Credit Corporation in respect of a debt due by Errigal Co-Operative Society Ltd., and (ii) to higher expenditure than expected on subvention and interest on sundry loans.
- I.2.—Final agreement has yet to be reached on certain aspects of the scheme. As a consequence the provision was drawn upon only to a very limited extent.
- K.—The cost of attendance at meetings abroad was less than estimated.
- L.2.—The three recruits to the scheme did not take up duty until late in the year. A provision of £5,000 for the bull semen donation scheme was not spent as the countries to which the semen had been allotted were not in a position to accept it.
- M.1.—Weather conditions in 1975 were very suitable for building and land drainage and improvement works and consequently more schemes of work were completed than expected.
- M.3.—It was not possible in the time available to process and clear all eligible applications before the end of the year.
- M.4.—The expenditure related to initial training for a new service and closer estimation was not possible.

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M.8.—Some accounts were submitted for payment earlier than expected.

M.9.—The promoters of a project approved under the scheme did not proceed with its implementation.

		APPROPRIATIONS IN AID	Corres- ponding Debit Subhead	Estimated	Realised
				£	£
1.	Recoupment of salaries, etc., of officers on loan to outside bodies .. .. .				
	<i>Original</i> .. .. .	£30,000			
	<i>Supplementary</i> .. .. .	14,000			
			A.1	44,000	41,808
2.	Receipts from clinique and other fees, etc., at Veterinary College .. .. .		B.2	20,000	14,291
3.	Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms .. .. .				
	<i>Original</i> .. .. .	£320,000			
	<i>Supplementary</i> .. .. .	100,000			
			B.3	420,000	419,439
4.	Receipts from sale of vaccines, livestock, farm produce, etc., at Veterinary Research Laboratory and farm at Abbotstown and recoupment of quarantine expenses at Spike Island .. .. .		B.7	84,200	72,789
5.	Receipts from sale and leasing of livestock ..		C.1	143,000	144,402
6.	Receipts from sale of cattle slaughtered under Bovine Tuberculosis Eradication Scheme ..				
	<i>Original</i> .. .. .	£2,200,000			
	<i>Supplementary</i> .. .. .	60,000			
			C.2	2,260,000	2,464,995
7.	Receipts from sale of cattle slaughtered under the Brucellosis Eradication Scheme .. ..				
	<i>Original</i> .. .. .	£1,000,000			
	<i>Supplementary</i> .. .. .	1,500,000			
			C.3	2,500,000	2,668,532
8.	Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc. .. ..				
	<i>Original</i> .. .. .	£64,400			
	<i>Supplementary</i> .. .. .	7,000			
			D.7	71,400	76,259
9.	Repayment of advances under Grain Storage (Loans) Act, 1951, etc. .. .. .		D.9	81,000	53,014
10.	Receipts from sale of seeds, manures, etc., at reduced prices under special schemes ..		D.10	6,900	3,997
11.	Receipts from United Kingdom Government for Irish mutton and lamb imported into the United Kingdom .. .. .				
	<i>Original</i> .. .. .	£10			
	<i>Supplementary</i> .. .. .	20,000			
			E.3	20,010	20,000



	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
12. Receipts from licences, inspection fees, etc., under Fresh Meat Acts and Pigs and Bacon Acts .. .. .		107,000	106,797
13. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm .. .. .			
<i>Original</i> .. .. .			£178,000
<i>Less Supplementary</i> .. .. .			25,000
		153,000	169,924
14. Receipts from E.E.C. under Farm Modernisa- tion Scheme .. .. .	M.1	10	—
15. Recoupment from E.E.C. of part cost of premiums paid to producers under the Dairy Herds Conversion Scheme			
<i>Original</i> .. .. .			£200,000
<i>Less Supplementary</i> .. .. .			50,000
	M.2	150,000	150,864
16. Receipts from E.E.C. under Scheme of Aids to Farmers in less favoured areas .. .. .	M.3	10	—
17. Recoupment from E.E.C. of incidental expenses arising out of market intervention .. .. .			
<i>Original</i> .. .. .			£13,300,000
<i>Supplementary</i> .. .. .			12,000,000
	M.6	25,300,000	25,725,802
18. Receipts from Church Temporalities Fund .. .. .		10,000	10,000
19. Other receipts .. .. .			
<i>Original</i> .. .. .			£110,176
<i>Supplementary</i> .. .. .			84,500
		194,676	243,199
20. 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> .. .. .			£871,000
	M.10	871,000	870,952
TOTAL			
<i>Original</i> .. .. .			£17,854,706
<i>Supplementary</i> .. .. .			14,581,500
		£32,436,206	£33,257,064

1. An expected receipt was not received until after the close of the year.
2. The number of animals available for sale at the field stations was less than estimated.
4. A deficiency in receipts for quarantine expenses at Spike Island because final charges to importers were not established was partly offset by surplus receipts at the Veterinary Research Laboratory and farm at Abbotstown due to increased sales of cattle and milk.
6. Higher prices than expected were received for reactor cattle.

## Vote 38

7. Higher prices than expected were received for reactor cattle.
8. The excess receipts arose because of high prices for table birds and an increase in receipts under the Gaeltacht chick scheme.
9. A receipt of £21,672 which was not received in time for lodgment before the end of the year was mainly responsible for the deficiency. In addition the balance (£3,120) of a loan due in 1975 was repaid in 1974 after the estimate for 1975 was prepared.
10. Deficiencies arose because of a fall off in demand for the scheme. The demonstration plot scheme and the Gaeltacht glasshouse scheme in Connemara were terminated.
13. Surplus receipts from sale of stock at the potato farm at Raphoe and sales of stock and seed at Backweston farm, due to higher prices, were partly offset by a deficiency in receipts at Ballinacurra where receipts in respect of nine months only were received within the year and the Guinness grant was not paid within the year.
19. Miscellaneous receipts are variable and cannot be closely estimated.

### EXTRA REMUNERATION (exceeding £200)

A Deputy Secretary received an allowance of £461 from Córas Tráchtála for acting as a member of the board. An Assistant Secretary received an allowance of £800 from the Industrial Development Authority for acting as a member of the authority, another received an allowance of £520 from Córas Beostoic agus Feola for acting as a member of the company, and a third received an allowance of £752 from Nitrigin Éireann Teoranta for acting as a director of the company.

A Chief Economist received an allowance of £405 from Vote 41 for acting as a member of An Coimisiún Dumpála.

A Principal received an allowance of £520 from the Pigs and Bacon Commission for acting as a member of the Commission.

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

A County Development Team Secretary on loan from the Department of Finance received a gratuity of £550 for special duties.

A Higher Executive Officer received an allowance of £250 from the Dairy Disposal Company Limited for acting as secretary of the company.

An Executive Officer received £232 from Vote 46 for translation duties.

Two Agricultural Officers received £400 and £362, respectively, from Vote 4 for services in connection with a labour force survey.

Two hundred and seven officers of the Department's Veterinary Staff received gratuities ranging from £215 to £684 in respect of additional work.

An Assistant Agricultural Inspector and one hundred and fifty-one Agricultural Officers received amounts ranging from £201 to £1,484 for extra duties, including supervisory work, in respect of varying periods.

Five Agricultural Officers and one Ship Inspector received amounts ranging from £238 to £1,543 from Vote 43 for services as night telephonists.

Eighteen officers received allowances ranging from £207 to £824 for attendance at certain meetings abroad. The total expenditure in respect of such allowances was £11,354.

Four hundred and fifty-three employees received sums varying from £201 to £2,631 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £357,480.

### NOTES

This Account includes expenditure of £2,900 in respect of the remuneration of an officer temporarily on loan, without repayment, to an outside body.

Following the transfer of the Department's horse-breeding functions to Bord na gCapall, fifty-nine stallions valued at £49,338 were transferred to the Board.



Subhead A.2 includes expenditure of £91 on gifts made by the Minister on the occasion of visits abroad (D.306/24/63 and D.306/24/3).

This account includes the following *ex-gratia* payments:—£2,093 to thirty-seven herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In fifteen cases the animals died before valuation and in the remaining twenty-two after valuation but before they could be collected for slaughter. £113 to a herd owner in respect of an attested animal in which lesions were discovered on post-mortem examination at a factory. Subhead C.2 (S.90/11/67).

£3,815 to forty-seven herd owners in respect of cattle which failed to pass the test under the Brucellosis Eradication Scheme. In twenty-five cases the animals died before valuation and in the remaining twenty-two after valuation but before they could be collected for slaughter. Subhead C.3 (S.90/11/67).

£361 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 Subhead B. 7 (D.306/25/62).

£7 to an employee of the Department in respect of medical expenses incurred as the result of an accident in the course of his work. Subhead B.3 (E.109/83/67).

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

Reference	Amount	
S.90/4/56	£690	Gaeltacht Glasshouse Scheme—balances of the full cost of eleven 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 eleven growers concerned had withdrawn from the scheme.

M. J. BARRY,  
*Accounting Officer.*

24th March, 1976.

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

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

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31st DECEMBER, 1975

(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951 .. .. .	374,630
Loans to Beef Export Industry .. .. .	941,971
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) .. .. . (a)	68,128
Miscellaneous .. .. .	25
	<hr/>
	£1,384,754

(a) Reducible, if certain conditions are complied with, to £20,700.

M. J. BARRY,  
*Accounting Officer.*

24th March, 1976.

WORLD FOOD PROGRAMME (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WORLD FOOD PROGRAMME ACCOUNT IN THE YEAR ENDED  
31ST DECEMBER, 1975

RECEIPTS		PAYMENTS	
	£		£
Balance on 1st January, 1975	...	Contribution to World Food Programme	...
Transfer from Oireachtas Vote 38 (Subhead L(1))	...	Balance on 31st December, 1975	...
Transfer from Oireachtas Vote 47 (Subhead G)	...		...
	£555,734		£555,734

M. J. BARRY,  
*Accounting Officer.*

24th March, 1976.



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for salaries and expenses in connection with Sea and Inland Fisheries, including sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £373,000				
<i>Supplementary</i> 23,000				
	396,000	376,281	19,719	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £52,000				
<i>Supplementary</i> 23,990				
	75,990	77,716	—	1,726
B.2.—Post Office Services ...	5,000	5,982	—	982
C.1.—Sea Fisheries Development				
<i>Original</i> £146,000				
<i>Less Supplementary</i> 20,000				
	126,000	94,217	31,783	—
C.2.—Fishery School				
<i>Original</i> £10,000				
<i>Supplementary</i> 10,000				
	20,000	16,827	3,173	—
C.3.—Main Fishery Harbour Works, including payments to the Fishery Harbour Centres Fund				
<i>Original</i> £600,000				
<i>Supplementary</i> 82,000				
	682,000	682,000	—	—
C.4.—Fishery Harbour Centres Fund—Grants under Fishery Harbour Centres Act, 1968 ...	5,000	5,000	—	—
C.5.—Miscellaneous Marine Schemes ...	10,000	10,000	—	—
C.6.—Construction of Exploratory Fishing Vessels				
<i>Original</i> £30,000				
<i>Less Supplementary</i> 29,990				
	10	—	10	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)				
<i>Original</i> £900,000				
<i>Supplementary</i> 120,000				
	1,020,000	1,020,000	—	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.2.—An Bord Iascaigh Mhara— Capital Development (Grant-in-Aid) <i>Original</i> £1,200,000 <i>Supplementary</i> 500,000 <i>Less Do.</i> 130,000	1,570,000	1,570,000	—	—
D.3.—Repayment of Advances ...	95,000	95,000	—	—
E.—Inland Fisheries Development	399,000	391,816	7,184	—
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	430,000	430,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid) ...	8,000	8,000	—	—
H.—Grants under E.E.C. In- dividual Projects Scheme	5,000	2,350	2,650	—
<b>GROSS TOTAL</b> <i>Original</i> £4,268,000 <i>Supplementary</i> 500,000 <i>Do.</i> 79,000	£ 4,847,000	4,785,189	64,519	2,708
			Surplus of Gross Estimate over Expenditure £61,811	
<i>Deduct—</i> I.—Appropriations in Aid <i>Original</i> £28,000 <i>Less Supplementary</i> 13,000	Estimated 15,000	Realised 31,764	Surplus of Appropriations in Aid realised £16,764	
<b>NET TOTAL</b> <i>Original</i> £4,240,000 <i>Supplementary</i> 500,000 <i>Do.</i> 92,000	£ 4,832,000	4,753,425	Total Surplus to be surrendered £78,575	

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

A.—Saving due to unfilled vacancies.

B.2.—Excess due to increased postal and telephone charges.



C.1.—There were savings on the provisions for training schemes for fishermen mainly because the number of boys selected as suitable for training and who completed the course was less than expected. The provision (£10,000) for assistance to producer organisations of fishermen was not spent because the organisation which was granted recognition by the Department in July, 1975, was not in operation by the end of the year. In addition the cost of hiring boats for scientific investigations was less than estimated. The savings were partly offset by excess expenditure on other items.

C.2.—Some equipment was not purchased during the year.

H.—Only one of two proposed projects was approved for grant.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures incurred in respect of fishery offences ... ..	2,000	12,894
2. Lettings of fishing rights ... ..	4,200	4,180
3. Miscellaneous receipts		
<i>Original</i> .....	£21,800	
<i>Less Supplementary</i> .....	13,000	
	8,800	14,690
TOTAL		
<i>Original</i> .....	£28,000	
<i>Less Supplementary</i> .....	13,000	
	£15,000	£31,764

1. The value of fish and fishing gear forfeited as a result of sea fishery offences by foreign fishing boats was greater than expected.

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

#### EXTRA REMUNERATION (exceeding £200)

A Principal received £450 from the funds of An Bord Iascaigh Mhara for acting as a member of the Board and another received £337 for acting as a member of the Foyle Fisheries Commission. Five employees received sums varying from £232 to £589 in respect of overtime. The total expenditure on overtime was £3,206.

#### NOTE

Expenditure in respect of the Inland Fisheries Commission, which was set up in 1970–71, amounted to £4,127, bringing expenditure to 31st December, 1975, in connection with the Commission to £30,204 (Subhead E).

M. J. BARRY,  
*Accounting Officer.*

24th March, 1976.

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 year ended 31st December, 1975, 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 Original £1,666,000 Supplementary 10	£	£	£	£
	1,666,010	1,622,328	43,682	—
B.—Travelling and Incidental Expenses .. .. .	165,000	189,382	—	24,382
C.—Post Office Services .. .. .	272,000	269,664	2,336	—
D.—Advertising and Publicity .. .. .	19,000	22,858	—	3,858
E.—Commissions and Special Inquiries .. .. .	10,000	904	9,096	—
F.—International Organisations .. .. .	69,000	53,432	15,568	—
G.—Research .. .. .	30,000	7,273	22,727	—
H.—Resettlement Allowances .. .. .	80,000	84,893	—	4,893
I.—Career Information .. .. .	5,000	1,663	3,337	—
J.1.—An Chomhairle Oiliúna—administration and general expenses (Grant-in-Aid) .. .. . Original £4,000,000 Supplementary 1,000,000	5,000,000	5,000,000	—	—
J.2.—An Chomhairle Oiliúna—capital expenditure (Grant-in-Aid) .. .. .	1,000,000	900,000	100,000	—
K.—National Industrial Safety Organisation (Grant-in-Aid)	5,000	—	5,000	—
L.—Irish Management Institute—Grant for Training .. .. .	300,000	300,000	—	—
M.—Council for Education, Recruitment and Training of Hotel and Catering Workers (CERT)—Grant for Training	290,000	290,000	—	—
N.—Grants for Advisory Services for Emigrants .. .. .	7,000	5,305	1,695	—
O.—Grants for Trade Union Education and Advisory Services .. .. .	150,000	150,000	—	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.—Premium Employment Programme				
<i>Original</i> Nil				
<i>Supplementary</i> £1,250,000	1,250,000	169,152	1,080,848	—
R.—Losses ... ..	—	1,015	—	1,015
GROSS TOTAL				
<i>Original</i> £8,068,000				
<i>Supplementary</i> 2,250,010	£ 10,318,010	9,067,869	1,284,289	34,148
			Surplus of Gross Estimate over Expenditure £1,250,141	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised £14,646	
P.—Appropriations in Aid	79,000	64,354		
NET TOTAL			Net Surplus to be surrendered £1,235,495	
<i>Original</i> £7,989,000				
<i>Supplementary</i> 2,250,010	£ 10,239,010	9,003,515		

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

- A.—In addition to the amount charged to the subhead, a sum of £115,000 was received from the Vote for Remuneration (No. 51).
- B.—Excess due to increase in the volume of travelling and expenditure incurred in connection with International Women's Year activities.
- D.—Excess due to publicising the Premium Employment Programme and extra advertising by National Manpower Service.
- E.—Expenditure was less than anticipated.
- F.—Contribution towards expenses of the International Labour Organisation and the expenses of delegates to conferences and meetings were less than had been estimated.
- G.—Saving was due to delay in carrying out a number of research projects.
- H.—The number of resettlement claims was greater than had been anticipated.
- I.—Expenditure on preparation of career leaflets was less than expected.
- J.2.—Expenditure was less than anticipated.
- K.—Grant-in-aid to NISO was not paid because the organisation had sufficient reserves from previous years.
- N.—Grants recommended by Emigrants Advisory Committee were less than provided for.
- Q.—Applications for payments under P.E.P. scheme were less than had been expected.
- R.—The charges to this subhead comprise (i) an armed robbery at Employment Exchange Drogheda on 10th March, 1972. A total sum of £4,694 was taken of which £4,179 was recovered by the Gardaí, leaving a net loss of £515 and (ii) a wages snatch on 15th August, 1975 in which £500 of the weekly wages for this Department was taken.

# Vote 40

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal) ...	37,500	25,329
2. Receipts from European Social Fund ... ..	40,000	—
3. Miscellaneous ... ..	1,500	39,025
	<u>£79,000</u>	<u>£64,354</u>

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. Approved grants from the European Social Fund (reduced from original estimate of £40,000 to £18,000) towards the resettlement assistance scheme were not received.
3. Extra receipts due mainly to 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 Civil Service Executive Union.

### EXTRA REMUNERATION (exceeding £200)

Two Shorthand Typists, one Paperkeeper and five Messengers received sums ranging from £212 to £1,462 for overtime. The total cost of overtime amounted to £9,361.

### NOTE

A sum of £1,783 was misappropriated by an officer of the Department. The sum has been apportioned between the Department (£632) and AnCO (£1,151). The officer has resigned and the money is being recovered. The amount recovered up to 30th June, 1976 was £972, leaving a balance of £811 still outstanding.

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

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1975	Total Expenditure to 31st December, 1975
	E	A		
	£	£	£	£
Advisory Committee on Emigration ... ..	615	4,946	5,561	29,077
Women's Representative Committee ... ..	205	2,147	2,352	2,352
Inter-Departmental Committee on safety arrangements in Dublin Port area ... ..	84	—	84	84
	<u>£ 904</u>	<u>7,093</u>	<u>7,997</u>	<u>31,513</u>

AN ROINN SAOTHAIR,  
5 Bealtaine, 1976.

T. Ó CEARBHAILL,  
*Oifigeach Cuntasaitochta.*

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

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



## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 certain subsidies and 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> £2,668,000				
<i>Supplementary</i> 10				
<i>Do.</i> 180,000				
	2,848,010	2,635,759	212,251	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £200,000				
<i>Supplementary</i> 75,000				
	275,000	296,388	—	21,388
B.2.—Post Office Services ..				
<i>Original</i> £65,000				
<i>Supplementary</i> 12,000				
	77,000	63,740	13,260	—
C.—Advertising and Publicity ..	100,000	94,992	5,008	—
D.—Geological Survey—Equipment, Stores and Maintenance	300,000	72,839	227,161	—
E.—Minerals Development ..	3,000	—	3,000	—
F.—Institute for Industrial Research and Standards (Grants-in-Aid)				
<i>Original</i> £2,860,000				
<i>Supplementary</i> 100,000				
	2,960,000	2,960,000	—	—
G.—International Organisations, etc. .. .. .	35,000	39,217	—	4,217
H.1.—Córas Tráchtála (Grant-in-Aid) .. .. .				
<i>Original</i> £2,950,000				
<i>Supplementary</i> 150,000				
	3,100,000	3,100,000	—	—
H.2.—Kilkenny Design Workshops Limited—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £300,000				
<i>Supplementary</i> 30,000				
	330,000	330,000	—	—
I.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £3,825,000				
<i>Less Supplementary</i> 10,000				
	3,815,000	3,815,000	—	—

# Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.2.—Industrial Development Authority—Capital Expenditure (Grant-in-Aid) <i>Original</i> £42,500,000 <i>Less Supplementary</i> 80,000 <i>Do.</i> 1,500,000	40,920,000	40,860,000	60,000	—
J.1.—Shannon Free Airport Development Company Limited—Administration and General Expenses (Grant-in-Aid)	740,000	740,000	—	—
J.2.—Shannon Free Airport Development Company Limited—Grants to Industrialists (Grant-in-Aid) <i>Original</i> £244,000 <i>Less Supplementary</i> 20,000	224,000	224,000	—	—
J.3.—Shannon Free Airport Development Company Limited—Housing Subsidies	221,000	246,802	—	25,802
J.4.—Shannon Free Airport Development Company Limited—Housing Grants	56,000	59,725	—	3,725
K.—Export Guarantee Arrangements under the Insurance Act, 1953 (as amended) ..	10	—	10	—
L.—Technical Assistance ..	410,000	434,800	—	24,800
M.—Irish Productivity Centre (Grant-in-Aid)	300,000	300,000	—	—
N.—Commissions, Committees and Special Inquiries ..	50,000	10,068	39,932	—
O.1.—Shipbuilding Subsidy .. <i>Original</i> £50,000 <i>Supplementary</i> 20,000	70,000	70,000	—	—
O.2.—Interest Subsidy to Shipping Finance Corporation Limited	385,000	328,429	56,571	—
P.—National Development Association (Forbairt) (Grant-in-Aid) <i>Original</i> £40,000 <i>Supplementary</i> 60,000	100,000	100,000	—	—
Q.—Miscellaneous Payments ..	10,000	2,055	7,945	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
R.—Wool Textile Industry—Provision for Temporary Assistance to aid Restructuring	10	2,352	—	2,342
S.—Ardmore Studios—Administration Expenses				
<i>Original</i> £50,000				
<i>Supplementary</i> 50,000	100,000	100,000	—	—
T.—Film Board—Administration Expenses, Grants and other financial assistance for Film Making				
<i>Original</i> £50,000				
<i>Less Supplementary</i> 50,000	—	—	—	—
U.—Science and Technology				
<i>Original</i> £300,000				
<i>Supplementary</i> 100,000	400,000	395,633	4,367	—
W.1.—Bread Subsidy				
<i>Original</i> Nil				
<i>Supplementary</i> £5,570,000	5,560,010	5,094,463	465,547	—
<i>Less Do.</i> 9,990				
W.2.—Flour and Wheatenmeal Subsidy				
<i>Original</i> Nil				
<i>Supplementary</i> £680,000				
<i>Do.</i> 220,000	900,000	848,260	51,740	—
GROSS TOTAL				
<i>Original</i> £58,712,020				
<i>Supplementary</i> 10				
<i>Do.</i> 6,332,000				
<i>Less Do.</i> 754,990	£ 64,289,040	63,224,522	1,146,792	82,274
			Surplus of Gross Estimate over Expenditure £1,064,518	
Deduct—				
V.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Original</i> £1,546,020				
<i>Less Supplementary</i> 755,000	791,020	821,510	£30,490	
NET TOTAL				
<i>Original</i> £57,166,000				
<i>Supplementary</i> 10				
<i>Do.</i> 6,332,000				
<i>Do.</i> 10	£ 63,498,020	62,403,012	Total Surplus to be surrendered £1,095,008	

## Vote 41

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

- A.—The saving was principally due to less consultancies being commissioned by the National Prices Commission and also to some staff vacancies being unfilled.
- B.1.—The excess was due to increased travelling in connection with E.E.C. business (including the period of Ireland's Presidency of the Council). It also reflects cost of extra travel by staff engaged on price control matters.
- B.2.—The cost of post office services was less than expected.
- C.—Expenditure on display advertising in connection with price control was at a reduced level.
- D.—Saving mainly due to deferment of a contemplated aeromagnetic survey of the country.
- E.—Payment of royalties, expected to occur during the year on foot of Mining Board Awards, did not arise.
- G.—Subscriptions to international organisations were greater than anticipated partly due to variations in foreign exchange rates and to the payment of a subscription to an additional organisation.
- J.3.—Because of the recession subsidy claims, on hardship grounds, were higher than anticipated; vacancies in tenancies also contributed to the increase.
- J.4.—Excess arose because the number of houses completed and eligible for grants was greater than estimated.
- L.—Claims for payment of grants towards the promotion of industrial efficiency were greater than expected.
- N.—The provision for the National Consumer Advisory Council was not expended to the extent envisaged as all its functional requirements had not to be provided for the full year.
- O.2.—Two factors contributed to the saving:
- (i) Three shipping companies cleared their accounts earlier than the stipulated time;
  - (ii) two ships were not delivered by the date envisaged thereby reducing the loan period for subsidy.
- Q.—The scheme of awards to exporters was not operative during the year (saving £2,000); expenditure on exhibitions to publicise the metric system for consumers was less than anticipated (saving £5,698); other miscellaneous expenditure was less than expected (saving £247).
- R.—An unanticipated residual payment arose in respect of one company assisted.
- W.1.—The saving arose because some subsidy claims falling due were not received within the year.
- W.2.—Expenditure was less than anticipated because some claims which fell due within the year were not received before the year end.

### APPROPRIATIONS IN AID

	Estimated	Realised
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936 ... ..	£ 17,000	£ 10,681
2. Repayment of salaries, etc., of officers on loan to outside bodies ... ..	2,020	76
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960		
<i>Original</i> ... ..	£1,183,000	
<i>Less Supplementary</i> ... ..	755,000	
	<hr/> 428,000	<hr/> 349,948



## Vote 41

	Estimated	Realised
	£	£
4. Export guarantee premiums and fees under the Insurance Act, 1953 (as amended) ... ..	104,000	148,905
5. Receipts under the Trade Marks Act, 1963 and Patents Act, 1964 ... ..	210,000	224,378
6. Miscellaneous ... ..	30,000	87,522
<b>TOTAL</b>		
<i>Original</i>	£1,546,020	
<i>Less Supplementary</i>	755,000	
	<u>£791,020</u>	<u>£821,510</u>

1. Saving due to planned expansion, which would have meant higher recovery amounts, not being implemented.
2. Loan arrangements were not at the level envisaged.
3. Receipts by way of royalties from mining companies were lower than expected.
4. Accurate estimation is not possible.
5. Increased receipts due to higher numbers of applications.
6. Miscellaneous receipts are variable and cannot be closely estimated. They include, principally, receipts under the Friendly Societies Acts (£427); from the Registry of Business Names (£617); refunds from the E.E.C. of portion of the travelling expenses of officers attending meetings of the Community (£81,028).

## EXTRA REMUNERATION (exceeding £200)

An Assistant Secretary received £891 (which included an adjustment of rate retrospective to 1st June, 1974) as a member of the Industrial Development Authority.

An Assistant Secretary received £634 (including a retrospective adjustment effective from 1st June, 1974) as a Director of Shannon Free Airport Development Company Limited.

Twelve Examiners in the Patents Office received sums varying from £749 to £2,559 for examining patents' applications outside their normal hours of duty.

Four Clerical Assistants received sums varying from £464 to £549 from Vote 2 in respect of overtime and extra duties.

Forty-six officers received sums varying from £201 to £1,275 for overtime. The total amount paid in respect of overtime was £49,542.

Sixteen officers received sums varying from £201 to £872 in respect of allowances for duties as chairman or delegates at meetings abroad.

## NOTES

This Account includes expenditure of approximately, £8,023 in respect of staff on loan, without repayment, to another Department.

The Account of another Department includes expenditure of approximately, £6,898, in respect of remuneration of staff on loan, without repayment, to this Department. *Ex-gratia* payments totalling £91 were made to two officers in respect of damage to clothing, and medical expenses in consequence of an accident in the course of official duties. Subhead B.1 (P.7/44/64) and (E.109/41/41).

## Vote 41

An *ex-gratia* payment of £8 was made to a non civil servant towards expenses arising from an accident on her farm while a geological investigation was being made. Subhead B.1 (E.109/41/41).

Fees (stamps) were received as follows:—

Companies Registration	...	...	...	...	...	...	...	£	59,155
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Details of expenditure on the various Commissions, Committees and Special Inquiries are as follows:—

Commission, Committee or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st December, 1975	Total Expenditure to 31st December, 1975
	N	Other		
	£	£	£	£
Committee to inquire into the Insurance Industry (1970–71) ...	5,896	(A) 7,430	13,326	93,208
Metric Advisory Committee for Distributors and Consumers (1971–72) ... ..	66	(A) 228	294	2,333
Committee on Fiscal Policy in relation to Mining (1971–72) ...	400	—	400	4,343
National Consumers Advisory Council (1973–74) ... ..	2,177	(A) 1,609	3,786	6,300
Motor Premiums Advisory Committee (1973–74) ... ..	1,501	(A) 2,057	3,558	7,775
Steering Committee of the Oil Refinery Location Study (1975) ...	28	(A) 128	156	156
£	10,068	11,452	21,520	114,115

P. O. SLATARRA,  
*Oifigeach Cuntasaíochta.*

AN ROINN TIONSAIL AGUS TRÁCHTÁLA,  
9 Aibreán, 1976.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 certain subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	4,803,000	4,614,245	188,755	—
B.1.—Travelling and Incidental Expenses .. .. .	174,000	295,866	—	121,866
B.2.—Post Office Services ..	330,000	292,774	37,226	—
C.—Equipment, Stores and Maintenance .. .. .	75,000	102,170	—	27,170
D.1.—Grants to Córas Iompair Éireann .. .. .				
<i>Original</i> .. .. .	£17,000,000			
<i>Supplementary</i> .. .. .	9,500,000			
	26,500,000	26,500,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation ..	249,000	233,702	15,298	—
E.—Grants for Harbours .. ..	285,010	180,873	104,137	—
BORD FÁILTE ÉIREANN				
F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)	7,850,000	7,850,000	—	—
F.2.—Resort Development (Grant-in-Aid) .. .. .				
<i>Original</i> .. .. .	£600,000			
<i>Less Supplementary</i> .. .. .	537,717			
	62,283	62,283	—	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid)	1,200,000	500,000	700,000	—
F.4.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid) .. .. .	75,000	75,000	—	—
F.5.—Grants under the Tourist Traffic Acts 1939 to 1975 (Grant-in-Aid)				
<i>Original</i> .. .. .	Nil			
<i>Supplementary</i> .. .. .	£537,727			
	537,727	537,727	—	—

# Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.1.—Acquisition of Land, Buildings, etc., at Airports .. .. <i>Original</i> £500,000 <i>Supplementary</i> 230,000	730,000	675,059	54,941	—
G.2.—Constructional Works at Airports including Furnishing of Buildings	1,250,000	1,108,787	141,213	—
H.—Transport of Staff .. ..	23,000	24,133	—	1,133
I.—Radio Equipment .. ..	450,000	412,522	37,478	—
J.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	400,000	400,000	—	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	232	268	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ..	22,000	25,770	—	3,770
L.—Expenses in connection with International Organisations	362,300	425,750	—	63,450
M.—Technical Assistance ..	6,000	9,471	—	3,471
N.—Rural Electrification ..	1,804,000	1,741,105	62,895	—
O.—Grants for Bottled Gas Installations .. ..	4,000	3,120	880	—
P.—Commissions, Committees and Special Inquiries	2,750	2,512	238	—
Q.—Grants for the Improvement of Roads to Generating Stations .. ..	12,000	12,000	—	—
R.—Rent on Lands, etc., at Airports .. ..	2,000	621	1,379	—
S.—Investment Grants for Ships	62,000	61,716	284	—
T.—An Bord Fuinnimh Náicléigh (Grant-in-Aid)	40,000	40,000	—	—
U.—Grant to Royal National Lifeboat Institution ..	20,000	20,000	—	—
V.—Grant to Aer Rianta Teoranta for payment to the Irish Airlines (General Employees) Superannuation Fund ..	100,000	61,299	38,701	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
W.—Grant to Air Companies . .	150,000	112,249	37,751	—
Y.—Purchase of Shares in Alliance and Dublin Consumers' Gas Company				
<i>Original</i>	Nil			
<i>Supplementary</i>	£600			
	600	582	18	—
Z.—Town Gas Subsidy				
<i>Original</i>	Nil			
<i>Supplementary</i>	£750,000			
	750,000	377,621	372,379	—
GROSS TOTAL				
<i>Original</i>	£37,851,560			
<i>Supplementary</i>	600			
Do.	10,480,000			
Do.	10			
	£48,332,170	46,759,189	1,793,841	220,860
			Surplus of Gross Estimate over Expenditure £1,572,981	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
X.—Appropriations in Aid				
<i>Original</i>	£3,002,560			
Less <i>Supplementary</i>	629,000			
	2,373,560	3,119,344	£745,784	
NET TOTAL				
<i>Original</i>	£34,849,000			
<i>Supplementary</i>	600			
Do.	11,109,000			
Do.	10			
	£45,958,610	43,639,845	Total Surplus to be surrendered £2,318,765	

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

- B.1.—Excess arose on energy conservation campaign expenditure not provided for in original estimate.
- B.2.—Savings due to delay in clearing accounts as a result of changes in the system of payment for certain aviation cross channel private wires.
- C.—Progress payments on the outright purchase of computer equipment caused an excess on the original estimate which was based on leasing expenditure.
- D.2.—As it is not possible to forecast precisely expenditure on redundancy compensation in any one year payments were less than anticipated.
- E.—The savings arose mainly because certain projected development works were delayed.

## Vote 42

- F.3.—Savings arose because many applications for grants did not mature for payment within the year.
- G.1.—Savings resulted because of delay in completing the legal formalities involved in the acquisition of one holding.
- G.2.—Savings caused mainly by delay in commencement of certain projects and others not progressing as speedily as expected.
- I.—Progress on the installation and maintenance of certain electronic equipment was slower than anticipated.
- K.1.—It is not possible to estimate with any degree of accuracy under this subhead because of the infrequent type of expenditure involved.
- K.2.—The rates of pensions and allowances paid to seamen or their dependants were increased unexpectedly on two occasions during the year.
- L.—Excess caused by increased expenditure on contributions to international organisations, on travel and subsistence and by fluctuations in exchange rates.
- M.—The number of applications received and paid within the financial year was higher than expected as a result of an increase in fuel efficiency surveys.
- O.—Anticipated applications for grants were not as high as estimated due to a drop in demand for bottled gas installations.
- R.—Savings arose because the acquisition of two marker sites was held up by legal difficulties.
- V.—The formalities involved in the transfer of the remaining departmental staff to Aer Rianta were not finalised within the financial year.
- W.—Savings due to a reduction in cost of war risk insurance premiums.
- Z.—The estimate proved too high mainly due to a reduction in the consumption of gas.

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1966 .. .. .	30,500	36,612
2. Receipts under the Merchant Shipping and Mercantile Marine Acts.	16,000	8,896
3. Surplus on Aer Rianta Teoranta Operating Accounts Dublin, Shannon and Cork Airports including passenger load fee at airports.		
Original	£1,500,000	
Less Supplementary	400,000	
	1,100,000	1,632,261
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities .. .. .		
Original	£333,000	
Supplementary	58,000	
	391,000	333,230
5. Recoupment from Eurocontrol Organisation of en-route facilities costs	456,000	577,780
6. Miscellaneous receipts .. .. .	55,060	90,839



		Estimated	Realised
		£	£
7. Shanwick communications charges			
	<i>Original</i>	£612,000	
	<i>Less Supplementary</i>	287,000	
		<u>325,000</u>	<u>439,726</u>
	<b>TOTAL</b>		
	<i>Original</i>	£3,002,560	
	<i>Less Supplementary</i>	629,000	
		<u>£2,373,560</u>	<u>£3,119,344</u>

1. One of two aircraft on lease to another country returned to the Irish register and this resulted in an increase in receipts from certificates of registration and airworthiness.
2. The shortfall in receipts was due to the low level of marine activity and to delay in the implementation of a general increase in fees.
3. Continuous buoyant traffic throughout the year and a general increase in airport charges resulted in a surplus higher than anticipated.
4. Shortfall arose because the Eurocontrol figures on which the estimate was based were subsequently reduced.
5. Improved accounting procedures in Eurocontrol caused certain recoupments to be effected earlier than expected.
6. Higher receipts than anticipated arose mainly from recoupment of salaries of officers on loan to outside bodies. In addition receipts were higher than estimated from refunds by the E.E.C. in respect of travel costs and from staff payments for subsidised transport.
7. Receipts were higher than expected because of unexpected additional transatlantic flights which involved more contacts.

## EXTRA REMUNERATION (exceeding £200)

One Assistant Secretary, five Principals and two Assistant Principals received allowances ranging from £217 to £1,096, (including arrears), for duties as chairman or delegates at meetings abroad.

Three hundred and fifty-eight employees received sums varying from £201 to £3,206 for overtime. The total amount paid in respect of overtime was £293,770.

## NOTES

In addition to the expenditure under Subhead A, a further sum of £515,000 was charged to the Vote for Remuneration (No. 51).

Subhead B.1 includes expenditure of £15,000 representing final settlement in High Court proceedings instituted by the widow of an officer of the Department who was involved in a fatal accident when carrying out his official duties (P.61/15/69).

Subhead H includes expenditure on subsidised transport of immigration officials (£601), Customs and Excise staff (£1,578), Post Office staff (£1,881) and Department of Agriculture and Fisheries staff (£245) (S.99/63/42).

*Ex-gratia* payments totalling £51 were made to three officers of the Department in respect of damage to personal clothing and property while on official duties (E.109/41/41).

A sum of £42, arising from default of payment of cost of damage to entrance gates at Cork Airport following a car accident, was written off as irrecoverable (S.105/4/59).

## Vote 42

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

Commissions, Committees and Special Inquiries	Expenditure	
	Total for the year ended 31st December, 1975	Total Expenditure to 31st December, 1975
	£	£
Commission of Inquiry into the remuneration and conditions of service of the aviation grades in this Department .. .. .	2,512	5,862

D. Ó RÍORDÁIN,  
*Accounting Officer.*

DEPARTMENT OF TRANSPORT AND POWER,  
31 Márta, 1976.

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

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



# STATE AIRPORTS

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 1975.

1st April, 1974–31st December, 1974				1975				
Total	Shannon	Dublin	Cork	EXPENDITURE	Total	Shannon	Dublin	Cork
£	£	£	£		£	£	£	£
748,284	407,486	266,858	73,940	I. AIR NAVIGATION SERVICES	1,329,854	725,296	478,474	126,084
62,357	30,415	24,499	7,443	Air Traffic Control	93,919	40,587	40,184	13,148
				Salaries, Wages and Superannuation ..				
				Other costs ..				
398,640	189,105	152,176	57,359	Meteorological Service	719,898	344,784	266,754	108,360
54,779	18,257	30,083	6,439	Salaries, Wages and Superannuation ..	67,318	20,468	42,801	4,049
				Other costs ..				
				RADIO SERVICE				
928,282	620,073	227,114	81,095	Salaries, Wages and Superannuation ..	1,591,470	1,071,952	370,919	148,599
106,882	83,130	18,245	5,507	Maintenance of Radio Station ..	204,814	152,320	24,408	28,086
114,026	71,000	32,208	10,818	Other costs ..	112,012	54,909	45,709	11,394
				II. AIRPORT MANAGEMENT				
				Administration				
638,655	199,838	375,774	63,043	Salaries, Wages and Superannuation ..	1,002,742	322,137	563,054	117,551
				Security Force				
756,490	262,980	370,044	123,466	Salaries, Wages and Superannuation ..	1,328,420	429,419	691,471	207,530
				Maintenance of Field and Buildings				
563,255	255,774	266,267	41,214	Salaries, Wages and Superannuation ..	1,014,865	463,265	470,044	81,556
88,850	72,308	9,643	6,899	Other Maintenance costs ..	192,730	120,605	64,395	7,730
95,180	56,044	25,303	13,833	Rates ..	137,722	82,430	34,364	20,928
11,522	11,522	—	—	Loss on operation of Airport Post Office	19,753	19,753	—	—
1,185,353	446,780	664,156	74,417	Other costs ..	1,897,853	666,675	1,115,338	115,840
				III. CONTRIBUTION TO EUROCONTROL				
100,168	100,168	—	—	TOTAL EXPENDITURE ..	9,906,876	4,708,106	4,207,915	990,855
£5,852,723	2,824,880	2,462,370	565,473					

Vote 42

## STATE AIRPORTS (continued)

1st April, 1974-31st December, 1974				1975				
Total	Shannon	Dublin	Cork	REVENUE				
£	£	£	£		Total	Shannon	Dublin	Cork
1,778,791	970,646	746,519	61,626	Landing fees	£ 2,645,961	£ 1,405,252	£ 1,150,202	£ 90,507
761,788	259,445	488,208	14,135	Letting of offices, stores, sites, etc.	978,042	280,030	674,597	23,415
291,528	81,194	197,707	12,627	Concession fees	440,506	122,669	286,212	21,625
1,349,416	236,284	1,008,175	104,957	Passenger load fee	2,225,891	340,965	1,724,622	160,304
547,455	422,154	118,764	6,537	Profit on catering and sales	566,473	471,180	77,813	17,480
239,426	239,426	—	—	En-Route and Class B Communications Service	439,754	439,754	—	—
354,175	177,088	131,044	46,043	En-Route Air Navigation Services	577,780	301,450	200,967	75,363
15,923	15,923	—	—	Recoupment from Eurocontrol of cost of providing personnel and facilities	333,230	333,230	—	—
268,376	70,080	187,186	11,110	Other Revenue	435,038	86,406	312,943	35,689
5,606,878	2,472,240	2,877,603	257,035	TOTAL REVENUE	8,642,675	3,780,936	4,437,356	424,383
5,852,723	2,824,880	2,462,370	565,473	Deduct TOTAL EXPENDITURE	9,906,876	4,708,106	4,207,915	990,855
(-245,845)	(-352,640)	(+415,233)	(-308,438)	Operating surplus (+) or deficit (-)	(-1,264,201)	(-927,170)	(+229,441)	(-566,472)
2,089,726	922,104	1,039,968	127,654	Depreciation and Interest on Capital	2,905,724	1,256,618	1,474,712	174,394
£2,335,571	1,274,744	624,735	436,092	TOTAL DEFICIT	4,169,925	2,183,788	1,245,271	740,866



## STATE AIRPORTS (continued)

1st April, 1974–31st December, 1974				1975			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
30,803,004	13,616,586	15,289,044	1,897,374	31,881,605	13,791,770	16,163,847	1,925,988
1,078,601	175,184	874,803	28,614	1,837,857	350,438	1,433,995	53,424
£31,881,605	13,791,770	16,163,847	1,925,988	33,719,462	14,142,208	17,597,842	1,979,412
1,401,980	185,201	1,156,328	60,451	2,077,038	185,501	1,831,086	60,451
STATEMENT OF CAPITAL EXPENDITURE							
Total expenditure at beginning of year ..							
Expenditure during year .. ..							
Total Expenditure at end of year ..£							
Includes, on acquisition of land .. ..							
DEPRECIATION AND INTEREST ON CAPITAL							
914,388	408,197	450,226	55,965	1,265,696	558,268	630,670	76,758
1,175,338	513,907	589,742	71,689	1,640,028	698,350	844,042	97,636
£2,089,726	922,104	1,039,968	127,654	2,905,724	1,256,618	1,474,712	174,394
Total .. .. .£							

23 Jul, 1976.

N. McMAHON,  
Accounting Officer.

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Posts and Telegraphs and of certain other services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> .. .. .	£60,723,000			
<i>Supplementary</i> ..	4,667,000			
	65,390,000	64,973,607	416,393	—
B.—Travelling and Incidental Expenses				
<i>Original</i> .. .. .	£1,401,000			
<i>Supplementary</i> ..	660,000			
	2,061,000	2,174,806	—	113,806
C.—Accommodation and Building Charges				
<i>Original</i> .. .. .	£4,348,000			
<i>Supplementary</i> ..	550,000			
	4,898,000	5,198,780	—	300,780
D.—Conveyance of Mails. . . .				
<i>Original</i> .. .. .	£1,718,000			
<i>Supplementary</i> ..	230,000			
	1,948,000	2,036,357	—	88,357
E.—Postal and General Stores				
<i>Original</i> .. .. .	£2,727,000			
<i>Supplementary</i> ..	1,100,000			
	3,827,000	3,727,599	99,401	—
F.—Engineering Stores and Equipment				
<i>Original</i> .. .. .	£31,038,000			
<i>Supplementary</i> ..	8,542,000			
	39,580,000	39,574,113	5,887	—
G.—Telephone Capital Repayments				
<i>Original</i> .. .. .	£14,500,000			
<i>Less Supplementary</i> ..	70,000			
	14,430,000	14,426,904	3,096	—
H.—International Conferences and Conventions	52,000	93,777	—	41,777
I.—Losses .. .. .	90,000	68,986	21,014	—
J.—Superannuation and other Non-effective Payments	3,662,000	3,450,468	211,532	—
K.—Commissions and Special Inquiries	10	1,443	—	1,433
RADIO TELEFÍS ÉIREANN				
L.I.—Grant for general purposes equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)	6,632,000	6,632,000	—	—



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) <i>Original</i> £155,000 <i>Supplementary</i> 30,000	185,000	185,000	—	—
L.3.—Grant towards Capital Expenditure on new High-powered Radio Transmitter (Grant-in-Aid)	10	—	10	—
GROSS TOTAL <i>Original</i> £127,046,020 <i>Supplementary</i> 15,709,000	£142,755,020	142,543,840	757,333	546,153
Deduct— T.—Appropriations in Aid <i>Original</i> £42,790,020 <i>Supplementary</i> 8,763,000	Estimated 51,553,020	Realised 51,346,255	Surplus of Gross Estimate over Expenditure £211,180	
			Deficiency of Appropriations in Aid realised £206,765	
NET TOTAL <i>Original</i> £84,256,000 <i>Supplementary</i> 6,946,000	£91,202,000	91,197,585	Net Surplus to be surrendered £4,415	

Estimated	Realised
£	£

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Broadcasting Licence and Relay Licence Fees	.. ..	7,422,000	7,507,755
---	-------	-----------	-----------

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

- B.—Increased travelling by engineering technical staff.
- C.—Increased expenditure on sites and buildings (£324,000) and on rents and rates (£167,000) partly offset by lower expenditure on light, heat, power, etc. (£190,000).
- H.—Higher cost of subscriptions to the International Postal and Telecommunication Unions.
- I.—Close estimation not possible.
- J.—Retirements and marriage gratuities fewer than expected.
- K.—Expenditure was incurred on expenses of the Post Office Users' Council.

# Vote 43

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Recovery in respect of Telephone Capital expenditure			
<i>Original</i> ... ..	£37,135,000		
<i>Supplementary</i> ... ..	8,000,000		
		45,135,000	44,582,208
2. Receipts in respect of Savings services			
<i>Original</i> ... ..	£1,737,000		
<i>Supplementary</i> ... ..	200,000		
		1,937,000	1,922,503
3. Receipts in respect of Social Welfare services			
<i>Original</i> ... ..	£1,800,000		
<i>Supplementary</i> ... ..	563,000		
		2,363,000	2,363,000
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services		160,000	160,000
5. Receipts in respect of services performed for the Revenue Commissioners		150,000	150,000
6. Provision of stores for other Government Departments		510,000	557,993
7. Sale of engineering stores		340,000	290,057
8. Sale of non-engineering stores		28,000	9,980
9. Receipts in respect of agency services performed for other Administrations		41,000	119,707
10. Repayment by the British Government in respect of compensation allowances (Subhead J)		9,000	19,540
11. Contributions to Civil Servants' Widows' and Children's Pensions Scheme		375,000	462,920
2 Miscellaneous		505,020	708,347
<b>TOTAL</b>			
<i>Original</i> ... ..	£42,790,020		
<i>Supplementary</i> ... ..	8,763,000		
		£51,553,020	£51,346,255

6. Receipts for stores supplied to other Government Departments more than expected.
7. Quantities available for sale less than expected.
8. Less stores available for sale than expected.
9. Additional receipts from British Post Office consequent on higher commission rates with retrospective effect to 1965-1966.
10. Recoupment of compensation allowances proper to the period 1st April, 1974, to 31st December, 1974 was received in the year of account.
11. Higher contributions consequent on wage and salary increases.



12. These include the following:—

	£
(a) Commission on repurchase of stamps .. .. .	3,019
(b) Special leave at cost of substitution ; refunds of wages overpaid, etc.	108,078
(c) Wireless examination fees and transmitting permits .. .. .	48,788
(d) Carriage of newspapers by departmental vans .. .. .	13,614
(e) Works carried out for and services rendered to outside bodies ..	267,670
(f) Renting of Post Office premises .. .. .	33,949
(g) Void postal and money orders .. .. .	28,000
(h) Staff on loan to outside bodies .. .. .	51,441
(i) Advertising in Post Office publications .. .. .	97,011
(j) Miscellaneous services performed for other Government Departments	34,016

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Robbery at a Branch Post Office by three unknown armed men. The loss included postal orders stolen and fraudulently negotiated amounting to £1,210 .. .. .	3,858
Robbery by two armed men from a departmental motor van of remittance letters containing £5,210 in cash in transit between a head Post Office and a number of sub-Post Offices. One man was apprehended and prosecuted and a sum of £1,574 was recovered .. .. .	3,636
Burglary at a town sub-Post Office by four unknown armed men ..	3,090
Burglary at a sub-Post Office by persons one of whom was prosecuted. The loss included postal orders stolen and fraudulently negotiated amounting to £1,321 .. .. .	1,761
Robbery at a town sub-Post Office by five masked men one of whom was prosecuted. Another man was prosecuted for receiving portion of the proceeds of the robbery .. .. .	1,701
Overpayments arising from the fraudulent alteration of small value money orders which were cashed by banks or by traders who paid them into their bank accounts. One person was apprehended and prosecuted. In general the amounts overpaid were subsequently recovered from the banks concerned but in 48 cases claims could not be sustained because the original money orders were mislaid during the course of the investigations .. .. .	1,117
Robbery at a town sub-Post Office by two armed men one of whom was prosecuted .. .. .	1,015
Robbery at a sub-Post Office by four unknown armed men .. ..	844
Burglary at a sub-Post Office by persons two of whom were prosecuted .. .. .	843
Burglary at a sub-Post Office by unknown persons .. .. .	818
Loss of a remittance letter containing stamps in transit between a head Post Office and a sub-Post Office .. .. .	345
Robbery at a town sub-Post Office by three unknown men .. ..	317
Burglary at a town sub-Post Office by unknown persons .. ..	280
Robbery at a sub-Post Office by two unknown armed men .. ..	274
Theft of cash from a head Post Office counter by an unknown person ..	26

## Vote 43

	£
Robbery at a town sub-Post Office by two armed men who were prosecuted ... ..	218
Robbery at a town sub-Post Office by two men one of whom was prosecuted ... ..	200
Robbery at a sub-Post Office by an unknown armed man ... ..	184
Robbery at a town sub-Post Office by three men two of whom were prosecuted ... ..	154
Burglary at a sub-Post Office by unknown persons ... ..	135
Robbery at a town sub-Post Office by an unknown man ... ..	130
Robbery at a town sub-Post Office by two unknown armed men ... ..	111
Burglary at a town sub-Post Office by unknown persons ... ..	104
Burglary at a sub-Post Office by a man who was prosecuted ... ..	101
Losses ranging from £1 to £99 due to theft, fraud, etc. (388 cases) ... ..	8,983
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants ... ..	7,318
Four cases of miscellaneous losses of £68, £62, £30 and £25 not involving suspicion of fraud or culpable negligence by Post Office servants ... ..	185

### Compensation for loss or damage to parcels and letters—

	Loss £	Damage £	
Registered and insured parcels ... ..	3,033	4,471	
Ordinary parcels ... ..	6,632	—	
Registered and insured letters ... ..	16,775	93	
	<hr/> £26,440	<hr/> £4,564	31,004
		<hr/> TOTAL	<hr/> £68,986

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

	£
Fraudulent withdrawals from Savings Bank Accounts (4 cases) ... ..	474
Abstraction from postal packets (1 case) ... ..	1,092
Irregular negotiation of money orders (43 cases) ... ..	2,630
Theft, burglary and misappropriation of cash, stamps etc. (16 cases) ... ..	3,289
	<hr/> £7,485

### LOSS OF STORES

	£
Postal stores from stock during transit, etc. ... ..	70
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (29 cases) ... ..	393



Stores to the value of £23,431 were used in making good malicious damage, including thefts from telephone kiosks. Compensation totalling £4,814 was received in eighty-four cases where prosecutions were undertaken.

Transactions during the year included 1,148,000 money orders amounting to £92,321,000; 8,954,000 postal orders amounting to £18,563,000; 3,482,000 Savings Bank deposits and withdrawals amounting to £89,104,000 and Postmasters' and other remittances amounting to £657,667,000. A total of 9,328,000 parcels were dealt with and engineering stores to the value of £23,957,000 were handled (figures are approximate).

#### EXTRA REMUNERATION (exceeding £200)

Eight thousand, nine hundred and thirty-four officers received sums ranging from £201 to £3,593 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £6,213,113.

An *ex-gratia* payment of £300 was made to a Telephone Traffic Superintendent, Grade II, for translating French documents for the Department in his own time between July, 1970 and February, 1974 (E.82/50/44).

#### NOTES

Four claims totalling £109 in respect of damage to vehicles were abandoned as irrecoverable; eighty-seven claims totalling £9,782 and eleven claims totalling £1,010 were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In one hundred and fifty-seven cases of damage to vehicles in which no claims against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £18,366.

Twenty-three claims for repayment services amounting to £386 were abandoned as irrecoverable.

Claims totalling £243 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

Commemoration, etc., stamps of the nominal value of £6,300 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1975.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st December, 1975
Post Office Users' Council     ...     ...     ...	1974	£ 1,522

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

DEPARTMENT OF POSTS AND TELEGRAPHS,  
22nd June, 1976.

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.*

## APPENDIX No. I

# ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31st DECEMBER, 1975

## 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
£	£	£		£	£	£
2,390,000	45,135,000	255,000	Construction	1,238,118	*44,582,208	301,461
125,000	1,655,000	10,000	Renovals and Rearrangements of Plant	117,015	1,640,601	40,323
700,000	11,270,000	600,000	Maintenance	685,820	12,246,542	518,722
600	160,000	400	Repair of Stores in Post Office Factory	620	254,042	—
						£61,625,472
						£62,301,000

\*Includes increase of £2,865,000 in charge to suspense head of the Telephone Capital Account.



# APPENDIX No. II

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31st DECEMBER, 1975

RECEIPTS		£	ISSUES		£
Value of Stores in hand, 1st January, 1975—			Works and Maintenance		...
Stock at Rate Book prices on 31st December, 1974		5,641,590 (a)	Other Government Departments		...
Stores in transit on 31st December, 1974		182,027	Repayment Services		...
			Sales		...
Engineering Materials paid for		...13,395,781	Factory for use in manufacture, plant, etc.		...
<i>Add</i>			Value of stores in transit on 31st December, 1975		...
Stores taken into stock in 1975 but not paid for on 31st December, 1975		538,093	Value of stores in hand on 31st December, 1975		...
Stores paid for on 31st December, 1974, but not taken into stock until later		Nil	Value of stores in hand on 31st December, 1975		...
			(including stores, £790,228 awaiting repair or condemnation; for sale, £30,925)		...
<i>Deduct</i>		13,933,874	Loss on Rate Book prices		...
Stores taken into stock prior to 1st January, 1975, but not paid for on 31st December, 1974		...	Stocktaking adjustments		...
		1,837,973			...
Stores paid for on 31st December, 1975, but not taken into stock until later		Nil			...
		1,837,973			...
Manufactured articles received from Factory at cost		12,095,901			481,018
		92,198			900
		£18,011,716			£18,011,716

(a) Includes stores valued £2,935,000 charged to suspense head of the Telephone Capital Account.  
 (b) Includes stores valued £5,800,000 charged to suspense head of the Telephone Capital Account.

Vote 43

## APPENDIX No. III

## J.—Statement of Superannuation and other Non-Effective Payments for the Year 1975

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances .. ..		1,738,579
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme .. ..	169,962	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers .. .. .	245,999	415,961
3. (a) Gratuities to officers retiring with less than 10 years' service (section 6, Superannuation Act, 1859) .. ..	726	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954) .. .. .	621,942	
(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) .. .. .	108,379	
(d) Marriage Gratuities .. .. .	173,987	905,034
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) .. .. .	151,578	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts .. .. .	222,384	373,962
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) .. .. .		2,436
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921 .. .. .		2,380
7. Agency Payments—Payments on behalf of the British Government towards compensation allowances (Civil Service (Transferred Officers) Compensation Act, 1929) and in respect of certain <i>ex-gratia</i> supplements ..		12,116
TOTAL ..		£3,450,468



## POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921 AND THE TELEPHONE CAPITAL ACTS, 1924-1973

	Receipts in the year ended 31st December, 1975	Total for the previously expired period	Total to 31st December, 1975		Payments in the year ended 31st December, 1975	Total for the previously expired period	Total to 31st December, 1975
Balance on 31st December, 1974	£ —	£ 74,138	£ —	Balance on 31st December, 1974	£ 74,138	£ —	£ —
Advances from the Exchequer	45,135,000	158,381,858	203,516,858	Expenditure on works ..	41,717,208	155,520,996	197,238,204
Stores held under suspense head now allocated ..	—	—	—	Expenditure on stores not yet allocated (suspense head) ..	2,865,000	2,935,000	5,800,000
				Balance on 31st December, 1975	478,654	—	478,654
TOTAL .. ..£	45,135,000	158,455,996	203,516,858	TOTAL .. ..£	45,135,000	158,455,996	203,516,858

DEPARTMENT OF POSTS AND TELEGRAPHS,  
22nd June, 1976.

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,  
*Ardréachtáire Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, 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 .. .. . Original £1,400,000 Supplementary 126,000	1,526,000	1,512,004	13,996	—
B.—Permanent Defence Force: Pay Original £26,434,000 Supplementary 5,100,000	31,534,000	31,275,639	258,361	—
C.—Permanent Defence Force: Allowances Original £2,011,000 Supplementary 940,000	2,951,000	2,925,199	25,801	—
D.—Reserve Defence Force: Pay, etc. Original £1,339,000 Supplementary 1,414,000	2,753,000	2,692,764	60,236	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances .. .. . Original £66,000 Supplementary 8,000	74,000	77,420	—	3,420
F.—Civilians attached to Units: Pay, etc. Original £3,552,000 Supplementary 693,000	4,245,000	4,239,939	5,061	—
G.—Civil Defence .. .. .	335,000	297,505	37,495	—
H.—Defensive Equipment Original £1,890,000 Supplementary 60,000	1,950,000	1,933,076	16,924	—
I.—Medicines and Instruments ..	86,000	85,667	333	—
J.—Mechanical Transport Original £1,482,000 Supplementary 65,000	1,547,000	1,578,824	—	31,824
K.—Provisions Original £1,429,000 Supplementary 393,000	1,822,000	1,803,917	18,083	—
L.—Petrol, Fuel Oils, etc. Original £460,000 Supplementary 180,000	640,000	651,735	—	11,735



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—Clothing and Equipment				
<i>Original</i> £991,000				
<i>Supplementary</i> 371,000				
	1,362,000	1,493,202	—	131,202
N.—Animals, Forage, etc.	97,000	89,515	7,485	—
O.1.—General Stores	1,568,000	966,687	601,313	—
O.2.—Helicopters	184,000	207,106	—	23,106
P.—Naval Stores .. .. .				
<i>Original</i> £746,000				
<i>Supplementary</i> 59,000				
	805,000	760,200	44,800	—
Q.—Engineer Stores .. .. .	70,000	73,218	—	3,218
R.—Solid Fuel, Electricity, Gas and Water				
<i>Original</i> £767,000				
<i>Supplementary</i> 175,000				
	942,000	902,316	39,684	—
S.—Buildings	1,850,000	1,471,892	378,108	—
T.—Barrack Services				
<i>Original</i> £470,000				
<i>Supplementary</i> 272,000				
	742,000	679,237	62,763	—
U.—Transportation, etc.	305,000	245,537	59,463	—
V.—Insurance				
<i>Original</i> £1,379,000				
<i>Supplementary</i> 850,000				
	2,229,000	2,272,779	—	43,779
W.—Expenses of Equitation Teams at Horse Shows ..	29,000	22,616	6,384	—
X.—Travelling and Incidental Expenses	262,000	258,160	3,840	—
Y.—Post Office Services .. .. .				
<i>Original</i> £309,000				
<i>Supplementary</i> 106,000				
	415,000	450,740	—	35,740
AA.—Military Educational Courses and Visits .. .. .				
<i>Original</i> £60,000				
<i>Supplementary</i> 17,000				
	77,000	72,666	4,334	—
BB.—Irish Red Cross Society (Grant-in-Aid) .. .. .				
<i>Original</i> £55,000				
<i>Supplementary</i> 32,000				
	87,000	83,510	3,490	—

# Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
CC.—Compensation				
<i>Original</i> £47,000				
<i>Supplementary</i> 111,000				
	158,000	122,616	35,384	—
DD.—Lands	117,000	68,766	48,234	—
EE.1.—Assistance to Sail Training	40,000	45,986	—	5,986
EE.2.—Expense of Operation of the Asgard (Grant-in-Aid)	14,000	14,000	—	—
Balances Irrecoverable ..	—	1,600	—	1,600
	60,816,000	59,376,038	1,731,572	291,610
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) .. .. .	676,000	—	676,000	—
GROSS TOTAL				
<i>Original</i> £49,844,000				
<i>Supplementary</i> 10,296,000				
	£ 60,140,000	59,376,038	1,055,572	291,610
			Surplus of Gross Estimate over Expenditure £763,962	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
Z.—Appropriations in Aid				
<i>Original</i> £898,000				
<i>Less Supplementary</i> 80,000				
	818,000	893,860	£75,860	
NET TOTAL			Total Surplus to be surrendered £839,822	
<i>Original</i> £48,946,000				
<i>Supplementary</i> 10,376,000				
	£ 59,322,000	58,482,178		

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

- G.—The saving is due mainly to expenditure on Civil Defence equipment, vehicles and control centres being less than anticipated.
- M.—The excess is due to more expeditious deliveries of garments and cloth and accelerated submission of accounts.
- N.—The saving is due to the expenditure on the purchase of horses being less than anticipated.
- O.1.—The saving is due to delay in delivery of equipment, including jet aircraft, on order, and to payments for items, including trainer aircraft, for which provision had been made, not maturing during the year.



O.2.—The excess is due to expenditure on spares and maintenance being greater than anticipated.

P.—The saving is due to payments in respect of a second fishery protection vessel not falling due to the extent anticipated.

S.—The saving is due mainly to progress on buildings being slower than anticipated.

T.—The saving is due to purchases being deferred and to deliveries being slower than anticipated.

U.—The saving is due to expenditure being less than anticipated.

W.—The saving is due to the attendance at shows being less than anticipated.

Y.—The excess is due to increased charges.

AA.—The saving is due to accounts for courses not being presented in sufficient time for payment to be made in 1975.

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

DD.—The saving is due mainly to rehabilitation and fencing of certain lands not being carried out, increases in rents for F.C.A. premises not being as high as expected and the purchase of property being less than anticipated.

EE.1.—The excess is due to the purchase of the Creidne as an interim replacement for the Asgard pending the building of a new sail training vessel.

## APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Lands and premises :							
(a) Revenue	..	..	..	..	£35,075		
(b) Sales	..	..	..	..	1,725		
				<i>Original</i>	£36,800		
				<i>Supplementary</i>	10,000		
						46,800	57,785
2. Sale of surplus stores and unserviceable clothing							
				<i>Original</i>	£8,185		
				<i>Supplementary</i>	12,000		
						20,185	26,960
3. Sale of hides and offals							
				<i>Original</i>	£10,350		
				<i>Less Supplementary</i>	6,000		
						4,350	6,642
4. Receipts from issues on repayment :—							
(a) Supplies	..	..	..	..	£125,005		
(b) Stores	..	..	..	..	2,185		
				<i>Original</i>	£127,190		
				<i>Supplementary</i>	42,000		
						169,190	202,555
5. Revenue from bands..	..	..	..	..		3,450	3,965
6. Receipts on discharge by purchase							
				<i>Original</i>	£35,820		
				<i>Less Supplementary</i>	27,000		
						8,820	12,313
7. Refunds in respect of treatment and main- tenance of patients in military hospitals							
				<i>Original</i>	£79,465		
				<i>Less Supplementary</i>	14,000		
						65,465	52,600

## Vote 44

			Estimated	Realised
			£	£
8. Receipts for barrack services .. ..			7,705	13,739
9. Transport on repayment and refunds in respect of damaged vehicles			4,830	4,363
10. Show prizes .. .. .			3,450	3,557
11. Refunds in respect of services of seconded officers .. .. .			8,280	5,542
12. Repayments of sums advanced to officers for purchase of motor cars				
	<i>Original</i> ..	£50,000		
	<i>Less Supplementary</i>	15,000		
			35,000	36,721
13. Receipts from United Nations in respect of overseas allowances, stores, etc. .. ..			400,000	418,312
14. Miscellaneous				
	<i>Original</i> ..	£122,475		
	<i>Less Supplementary</i>	82,000		
			40,475	48,806
	<b>TOTAL</b>			
	<i>Original</i> ..	£898,000		
	<i>Less Supplementary</i>	80,000		
			£818,000	£893,860

1. Revenue from lettings of lands and premises was greater than anticipated.

2-9, 11, 14. It was not possible to forecast with greater accuracy receipts under these headings.

13. Receipts under this heading cover:—

Refund by United Nations of £145,366 in respect of 18th and part of 19th claim for expenses incurred in connection with the despatch of troops to Cyprus and £272,946 in respect of advances on amounts due for services with U.N.E.F. in Middle East.

### LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1975 Vote	Cash Losses charged to Balances Irrecoverable 1975
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. One case of theft caused a loss of £5 (S.4/34/49)	5	—
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. £256 was recovered against a gross loss of £5,259 (S.4/25/56 and S.4/11/62) .. ..	3,738	1,265



Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1975 Vote	Cash Losses charged to Balances Irrecoverable 1975
	£	£
3. Two cases of malicious damage to buildings (Government property) caused a loss of £423 (S.4/34/49) .. .. .	423	—
II.—OTHER LOSSES		
4. Cases of damage to military vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £9,509 of which sums amounting to £2,046 were re- covered (S.4/25/56 and S.4/11/62) ..	7,241	222
5. Loss or damage to stores for which negligence could not be attributed to any person. The total amount involved was £1,638 of which the sum of £5 was recovered (S.4/34/49 and S.4/25/56) .. .. .	1,633	—
6. Three gate piers and a railings (Government property) damaged as a result of collision by military vehicles were repaired at a cost of £180 (S.4/25/56) .. .. .	180	—
7. Losses by fire in respect of buildings (Govern- ment property) not covered by insurance amounted to £1,722 (S.7/15/44 and S.4/11/62) .. .. .	1,722	—
8. Debit balances on non-effective soldiers' and reservists' accounts (S.4/25/56 and S.4/34/49) .. .. .	—	113
9. Value of clothing found to be deficient on dis- charge and desertion of members of the Defence Forces (S.4/25/56) .. ..	1,241	—
TOTAL .. £	16,183	1,600

## EXTRA REMUNERATION (exceeding £200)

Two military officers received allowances of £595 each from Vote I for performing duties as Aides-de-Camp to the President.

A military officer received an allowance of £429 from Vote 3 for performing duties as Aide-de-Camp to An Taoiseach.

A military officer received an allowance of £367 from Vote 21 for technical services rendered in connection with the inspection of industrial explosives.

Forty-five members of the staff received amounts varying from £201 to £1,099 in respect of overtime. The total amount paid in respect of overtime was £34,409.

## NOTES

This Account includes the sum of £22,244 in respect of pay and allowances of military officers on loan to other Departments.

## Vote 44

This Account includes the sum of £113,414 in respect of pay and allowances of thirty-five military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £4,880 in respect of pay and allowances of a military officer seconded to the Army Canteen Board (S.3/30/40).

This Account includes the sum of £13,266 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 £2,931 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). Army helicopters were availed of by Garda personnel during 1975.

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).

Land to the value of £2,000 at Rockhill was transferred, without payment, from the Department of Lands (Forestry Division) (S.55/22/37).

P. Ó MURCHÚ,  
*Oifigeach Cuntasatochta.*

AN ROINN COSANTA,  
29 Aibreán, 1976.

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

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



ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ARMY PENSIONS BOARD</b>				
A.—Salaries, Wages and Allowances .. .. .	22,000	15,368	6,632	—
<b>PENSIONS, ALLOWANCES, ETC.</b>				
B.—Wound and Disability Pensions and Gratuities, etc.				
<i>Original</i> .. .. .	£615,000			
<i>Supplementary</i> .. .. .	45,000			
	660,000	667,657	—	7,657
C.—Allowances and Gratuities to Dependants, etc.	1,002,000	987,084	14,916	—
D.—Military Service Pensions	1,103,000	1,081,826	21,174	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1975				
<i>Original</i> .. .. .	£4,906,000			
<i>Supplementary</i> .. .. .	207,000			
	5,113,000	4,950,695	162,305	—
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964	1,421	828	593	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	4,776	6,411	—	1,635
H.—Special Allowances under the Army Pensions Acts, 1923 to 1973, to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts				
<i>Original</i> .. .. .	£2,232,000			
<i>Less Supplementary</i> .. .. .	100,000			
	2,132,000	2,090,409	41,591	—

# Vote 45

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—MacSwiney (Pension) Acts, 1950 to 1964 .. .. .	2,734	2,607	127	—
J.—Travelling and Incidental Expenses .. .. .	6,900	8,687	—	1,787
K.—Post Office Services .. .. .	1,000	657	343	—
L.—Special Compensation—United Nations Force Original £10 Supplementary 7,000	7,010	10,602	—	3,592
M.—Grants in respect of the provision of Free Travel, Electricity and Television Licences to certain Veterans of the War of Independence and Civil Servants of the First or Second Dáil Original £451,000 Supplementary 61,000	512,000	498,827	13,173	—
N.—Funeral Grants in respect of deceased Special Allowance holders, Military Service Pensioners, and certain Disablement Pensioners Original £90,000 Less Supplementary 8,000	82,000	69,850	12,150	—
GROSS TOTAL Original £10,437,841 Supplementary 212,000	£10,649,841	10,391,508	273,004	14,671
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £258,333	
Deduct— O.—Appropriations in Aid Original £100,841 Supplementary 7,000	107,841	125,377	Surplus of Appropriations in Aid realised £17,536	
NET TOTAL Original £10,337,000 Supplementary 205,000	£10,542,000	10,266,131	Total Surplus to be surrendered £275,869	

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Recovery from the United Nations of temporary disability pensions, final disability pensions (capital value), allowances (capital value) and *ex-gratia* payments in respect of personnel who died or suffered disability as a result of service in Cyprus.

£141,993



## 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 deaths of five pensioners during the year.
- G.—The excess is due to payment of increased rates of compensation.
- J.—The excess is due to increased expenditure on—
- (a) the provision of surgical and medical appliances for disability pensioners
  - (b) medical fees and expenses in connection with the examination of applicants
  - (c) extra-statutory children's allowances as a result of increased rates per child with effect from 1st April, 1975.
- K.—The saving is due to expenditure on postage being less than anticipated.
- L.—The excess is due to compensation payments being greater than the provision of £7,000 in the supplementary estimate.
- N.—The saving is due to the number of deaths of military service pensioners and special allowance holders being less than anticipated.

## APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Contributions to Pension Scheme for Widows and Children of Officers					
	<i>Original</i>	..	£95,119		
	<i>Supplementary</i>		7,000		
				102,119	116,697
2. Refunds of overpayments	..	..		4,259	7,787
3. Recoveries in respect of pension liability	..	..		1,433	890
4. Miscellaneous	..	..		30	3
TOTAL					
	<i>Original</i>	..	£100,841		
	<i>Supplementary</i>		7,000		
				£107,841	£125,377

1. The excess is due to the December, 1975, quarter transfer to the Pensions Vote, of Contributions to Pension Scheme for Widows and Children of Officers, being made in December, 1975, rather than January, 1976.
- 2 and 3. It is not possible to forecast accurately the receipts under these headings.

## NOTE

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 .. .. .	158
C .. .. .	1,337
D .. .. .	45
E .. .. .	29,753
H .. .. .	2,779

P. Ó MURCHÚ,  
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,  
29 Aibreán, 1976.

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

SEÁN MAC GEARAILT,  
Ard-Reachtaire Cuntas agus Ciste.

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Foreign Affairs, and of certain services administered by that Office, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances	£	£	£	£
<i>Original</i> £3,248,000				
<i>Supplementary</i> 310,000				
	3,558,000	3,521,824	36,176	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £660,000				
<i>Supplementary</i> 440,000				
	1,100,000	958,075	141,925	—
C.—Post Office Services .. ..	174,000	179,522	—	5,522
D.—Repatriation and Maintenance of Destitute Irish Persons abroad				
<i>Original</i> £17,000				
<i>Supplementary</i> 5,000				
	22,000	27,135	—	5,135
E.—Cultural Relations with other Countries Account (Grant-in-Aid) .. ..	45,000	45,000	—	—
F.—Information Services				
<i>Original</i> £100,000				
<i>Less Supplementary</i> 15,000				
	85,000	78,466	6,534	—
G.—Contributions to bodies in Ireland for the furtherance of International Relations (Grants-in-Aid)	3,000	3,000	—	—
GROSS TOTAL				
<i>Original</i> £4,247,000				
<i>Supplementary</i> 740,000				
£	4,987,000	4,813,022	184,635	10,657
			Surplus of Gross Estimate over Expenditure £173,978	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid				
<i>Original</i> £30,000				
<i>Supplementary</i> 3,000				
	33,000	69,050		£36,050
NET TOTAL				
<i>Original</i> £4,217,000				
<i>Supplementary</i> 737,000				
£	4,954,000	4,743,972	Total Surplus to be surrendered £210,028	



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

B.—Expenditure under this subhead is difficult to estimate.

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

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

## APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1.	Repayment by An Bord Scoláireachtaí Cómairte in respect of staff seconded and services provided ...	...	...	...	...	5,500	5,425
2.	Receipts from sale of information booklets and films ...					2,000	1,858
3.	Repayment of Repatriation and Maintenance Advances ...						
		<i>Original</i>	£15,000				
		<i>Supplementary</i>	3,000				
						18,000	23,603
4.	Miscellaneous ...	...	...	...	...	7,500	38,164
		<i>TOTAL</i>					
		<i>Original</i>	£30,000				
		<i>Supplementary</i>	3,000				
						£33,000	£69,050

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

4. This figure includes a sum of £19,153 in respect of refund of air fares.

## EXTRA REMUNERATION (exceeding £200)

Eight officers received sums varying from £203 to £321 for overtime. The total amount paid in respect of overtime was £10,674.

## NOTES

The sum of £370,450 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 £5,683 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

The sum of £259 was written-off in respect of money stolen (S.71/32/51).

A sum of £51 was written-off in respect of a theft from the premises of a Mission abroad (S.71/32/51).

A sum of £582 was written-off in respect of damage to an official car at a Mission abroad (S.71/24/65).

Amounts of (a) £15 in respect of legal services, (b) £1 loss in a Mission abroad, (c) £3 value of consular service stamps were written-off (S.71/32/51).

An amount of £48 in respect of Christmas cards for the Minister is included in the account (S.49/20/56).

The sum of £35 was written-off in respect of a theft in a Mission abroad (S.71/15/74).

## REPATRIATION ADVANCES

	£
Balance outstanding, 1st January, 1975	12,558
Advances 1975 (Subhead D) ..	27,135
	<hr/>
	39,693
Amount recovered (Subhead H) ..	23,603
Written off .. .. .	1,052
	<hr/>
	24,655
	<hr/>
Balance outstanding, 31st December, 1975 .. ..	£15,038
	<hr/>

## CULTURAL RELATIONS (GRANT-IN-AID) ACCOUNT

## ACCOUNT OF RECEIPTS AND EXPENDITURE DURING YEAR ENDED 31ST DECEMBER, 1975

	£
Balance on 1st January, 1975 .. .. .	4,584
Grant-in-Aid .. .. .	45,000
	<hr/>
	49,584
Expenditure, 1975 .. .. .	31,756
	<hr/>
Balance on 31st December, 1975 .. .. .	£17,828
	<hr/>

PAUL J. G. KEATING,  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS,  
26th May, 1976.

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 Cist*



ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, 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				
<i>Original</i> £295,000				
<i>Supplementary</i> 183,800				
	478,800	480,380	—	1,580
B.—Contributions to United Nations Voluntary Agencies				
<i>Original</i> £380,000				
<i>Supplementary</i> 1,500				
	381,500	381,384	116	—
C.—Contributions to Agency for Personal Services Overseas (Grant-in-Aid)				
<i>Original</i> £100,000				
<i>Supplementary</i> 15,000				
	115,000	115,000	—	—
D.—Disaster Relief in Developing Countries .. .. .	150,000	60,000	90,000	—
E.—Bilateral and other Aid Contributions for Developing Countries .. .. .	250,000	191,135	58,865	—
F.—Conference on Security and Co-Operation in Europe				
<i>Original</i> £5,000				
<i>Supplementary</i> 15,000				
	20,000	17,516	2,484	—
G.—Bilateral participation in United Nations Emergency Operation				
<i>Original</i> Nil				
<i>Supplementary</i> £200,000				
	200,000	200,000	—	—
	1,595,300	1,445,415	151,465	1,580
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate) .. .. .	139,000	—	139,000	—
GROSS TOTAL				
<i>Original</i> £1,180,000				
<i>Supplementary</i> 200,000				
<i>Do.</i> 76,300				
£	1,456,300	1,445,415	12,465	1,580
Surplus to be surrendered			£10,885	

# Vote 47

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds . . . . . £6,589

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

D and E.—Expenditure was less than expected.

### NOTES

	Expenditure
	£
A. Council of Europe . . . . .	124,065
Organisation for Economic Co-operation and Development . . . . .	63,947
United Nations . . . . .	264,424
Intergovernmental Legal Bodies . . . . .	4,714
General Agreement on Tariffs and Trade . . . . .	23,230
	<hr/> £480,380 <hr/>
	£
B. United Nations Children's Fund . . . . .	75,000
United Nations Development Programme . . . . .	238,000
United Nations Refugee Fund . . . . .	12,384
United Nations Relief and Works Agency . . . . .	40,000
United Nations Trust Fund for South Africa . . . . .	2,500
United Nations Educational and Training Programme for Southern Africa . . . . .	4,800
United Nations Fund for Namibia . . . . .	700
United Nations Institute for Training and Research . . . . .	8,000
	<hr/> £381,384 <hr/>

PAUL J. G. KEATING,  
*Accounting Officer.*

DEPARTMENT OF FOREIGN AFFAIRS,  
26th May, 1976.

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.*



# OVERSEAS TRAINEE FUND

## ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE OVERSEAS TRAINEE FUND IN THE YEAR ENDED 31ST DECEMBER, 1975

RECEIPTS	£	PAYMENTS	£
Balance on 1st January, 1975	.. .. 8,407	Grants:— Training Course for one Ethiopian and one Tanzanian (E.86/7/63)	60
		Seminar for International Union of Local Authorities (E.86/7/63)	215
		Balance on 31st December, 1975	8,132
	<hr/> £8,407		<hr/> £8,407

26th May, 1976.

PAUL J. G. KEATING,  
*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-Reachtáire Cuntas agus Ciste.*

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ADMINISTRATION, Etc.</b>				
A.—Salaries, Wages and Allowances				
<i>Original</i> £6,544,000				
<i>Supplementary</i> 1,009,000				
	7,553,000	7,481,821	71,179	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £705,000				
<i>Less Supplementary</i> 61,000				
	644,000	675,135	—	31,135
C.—Post Office Services				
<i>Original</i> £1,860,000				
<i>Supplementary</i> 238,000				
	2,098,000	2,089,833	8,167	—
D.—Insured Persons' Medical Certificates				
<i>Original</i> £408,730				
<i>Supplementary</i> 46,440				
	455,170	454,805	365	—
<b>SOCIAL INSURANCE</b>				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £35,185,000				
<i>Supplementary</i> 11,415,000				
	46,600,000	43,900,000	2,700,000	—
F.—Investment Return				
<i>Original</i> £59,000				
<i>Supplementary</i> 13,000				
	72,000	71,781	219	—
<b>SOCIAL ASSISTANCE</b>				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £50,330,000				
<i>Supplementary</i> 10,170,000				
	60,500,000	59,764,964	735,036	—
H.—Children's Allowances				
<i>Original</i> £43,200,000				
<i>Supplementary</i> 2,660,000				
	45,860,000	45,426,964	433,036	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Unemployment Assistance <i>Original</i> £27,436,000 <i>Supplementary</i> 12,534,000	39,970,000	38,295,869	1,674,131	—
J.—Widows' and Orphans' Non-Contributory Pensions <i>Original</i> £6,583,000 <i>Supplementary</i> 427,000	7,010,000	6,882,970	127,030	—
K.—Miscellaneous Grants <i>Original</i> £7,459,000 <i>Supplementary</i> 473,000	7,932,000	7,820,152	111,848	—
L.—Social Assistance Allowances <i>Original</i> £4,183,000 <i>Supplementary</i> 263,000	4,446,000	4,474,245	—	28,245
N.—Losses .. .. .	—	14,606	—	14,606
O.—Extra-Statutory Grants ..	—	14,463	—	14,463
GROSS TOTAL <i>Original</i> £183,952,730 <i>Supplementary</i> 39,187,440	£ 223,140,170	217,367,608	5,861,011	88,449
			Surplus of Gross Estimate over Expenditure £5,772,562	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— M.—Appropriations in Aid <i>Original</i> £6,688,730 <i>Supplementary</i> 487,440	7,176,170	7,211,076	£34,906	
NET TOTAL <i>Original</i> £177,264,000 <i>Supplementary</i> 38,700,000	£ 215,964,000	210,156,532	Total Surplus to be surrendered £5,807,468	

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

E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

G.—Saving due to the number of pensioners being less than anticipated.

I.—Saving due to the number of claimants being less than anticipated.

N.—The charge to the subhead comprises—

	£
1. Assistance paid in error and irrecoverable (F.46/3/54) .. ..	12,391

## Vote 48

	£
2. Cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54) .. ..	2,190
3. Amount in respect of excess annual leave taken by two temporary officers who failed to resume duty on expiration of annual leave ..	25
O.—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).	

### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund		
<i>Original</i> .. .. .	£6,103,000	
<i>Supplementary</i> .. .. .	487,440	
	6,590,440	6,588,278
2. Contributions from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940 .. ..	453,000	452,404
3. Recoveries of Social Assistance overpaid .. .. .	35,000	37,645
4. Miscellaneous	97,730	132,749
TOTAL		
<i>Original</i> .. .. .	£6,688,730	
<i>Supplementary</i> .. .. .	487,440	
	£7,176,170	£7,211,076

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

### EXTRA REMUNERATION (exceeding £200)

One Social Welfare Inspector, nineteen Social Welfare Supervisors, one hundred and thirty-six Social Welfare Officers, nine Higher Executive Officers, twenty-seven Executive Officers, sixty-eight Staff Officers, one hundred and fifty-four Clerical Officers, one hundred and fifty-one Clerical Assistants, two Temporary Clerical Assistants, nineteen Messengers and one Temporary Messenger received sums ranging from £201 to £1,768 for the performance of overtime. The total amount paid for overtime by the Department during the year was £460,978.

One Local Agent received £2,300 from the Department of Posts and Telegraphs for the performance of duties of auxiliary postman.

### NOTES

This account includes expenditure of £918 in respect of remuneration of staff on loan, without repayment, to other Departments.

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—



	£
Old Age Pensions (Non-contributory) ... ..	19,636
Children's Allowances ... ..	4,658
Unemployment Assistance ... ..	21,023
Widows' and Orphans' Non-contributory Pensions ... ..	416
Unmarried Mother's Allowance ... ..	157

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) ... ..	11,525
Children's Allowances ... ..	1,349
Unemployment Assistance ... ..	4,923
Widows' and Orphans' Non-contributory Pensions ... ..	784

F. A. HYNES,  
*Oifigeach Cuntasaitochta.*

AN ROINN LEASA SHÓISIALAIGE,  
30 Aibreán, 1976.

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

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

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Health (including Oifig an Ard-Chláraitheora) and certain services administered by that Office, including grants to Health Boards, miscellaneous grants and certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
<b>ADMINISTRATION, ETC.</b>	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £1,240,000				
<i>Supplementary</i> 99,000				
<i>Do.</i> 10				
	1,339,010	1,322,487	16,523	—
B.1.—Travelling and Incidental Expenses	44,500	52,768	—	8,268
B.2.—Post Office Services ..	48,000	48,976	—	976
C.—Superintendent and District Registrars .. .. .	3,000	2,601	399	—
D.—Expenses in connection with the World Health Organisation and other International Bodies .. ..	88,000	96,264	—	8,264
E.—Statutory Inquiries .. ..	100	—	100	—
F.—Developmental, Consultative and Advisory Bodies ..	135,000	137,898	—	2,898
<b>GRANTS, Etc.</b>				
G.1.—Grants to Health Boards, etc.				
<i>Original</i> £114,790,000				
<i>Supplementary</i> 20,244,000				
	135,034,000	135,019,717	14,283	—
G.2.—Payments to Health Bodies other than Health Boards				
<i>Original</i> £65,211,000				
<i>Supplementary</i> 15,482,000				
	80,693,000	80,693,000	—	—
G.3.—Payment in respect of Disablement caused by Thalidomide				
<i>Original</i> Nil				
<i>Supplementary</i> £414,000				
	414,000	401,679	12,321	—
H.—Grants to Voluntary Agencies	16,000	13,191	2,809	—
I.—Grant to An Bord Altranais	100	—	100	—
J.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ..	25,000	25,000	—	—



Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Hospitals Trust Fund— Capital Expenditure (Grant- in-Aid) .. .. .				
<i>Original</i> .. .. .	£5,700,000			
<i>Supplementary</i> .. .. .	900,000			
	6,600,000	6,600,000	—	—
MISCELLANEOUS				
L.—Dissemination of Information on Health and Health Services, including expenses of Health Education Bureau, etc. .. .. .	200,000	205,861	—	5,861
M.—Vaccine Lymph Supply	1,500	597	903	—
N.—Cost of Health Services pro- vided under regulations of the European Economic Community .. .. .	100	—	100	—
O.—Training Scheme for Health Inspectors .. .. .	46,000	59,331	—	13,331
GROSS TOTAL				
<i>Original</i> .. .. .	£187,548,300			
<i>Supplementary</i> .. .. .	414,000			
<i>Do.</i> .. .. .	36,725,000			
<i>Do.</i> .. .. .	10			
	£ 224,687,310	224,679,370	47,538	39,598
			Surplus of Gross Estimate over Expenditure £7,940	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £245,443	
P.—Appropriations in Aid	10,526,300	10,771,743		
NET TOTAL				
<i>Original</i> .. .. .	£177,022,000			
<i>Supplementary</i> .. .. .	414,000			
<i>Do.</i> .. .. .	36,725,000			
<i>Do.</i> .. .. .	10			
	£ 214,161,010	213,907,627	Total Surplus to be surrendered £253,383	

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

A.—Saving mainly due to unfilled vacancies.

B.1.—The excess was due to increased expenditure on incidental expenses which are variable and cannot be accurately estimated.

D.—The excess was due to higher than anticipated travelling to meetings of the E.E.C.

F.—Expenditure on the Task Force on Child Care Services for which only token provision has been made in the Estimate was responsible for the excess under this subhead.

G.1.—Estimated as closely as practicable.

## Vote 49

G.3.—The saving was due to the fact that the proposed schemes to provide facilities recommended by the Irish Thalidomide Medical Board were not completed within the year.

H.—Grant assistance provided was less than anticipated.

L.—Increased costs of advertising especially on television resulted in excess expenditure under this subhead.

M.—Saving due to demand for smallpox vaccination being less than anticipated.

O.—The excess was due to the payment of increased allowances to trainees retrospective to 1st June, 1974, approved by the Department of the Public Service on 27th May, 1975 (S.101/3/53).

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Scheme for health contributions by persons with limited eligibility		8,500,000	8,722,071
2. Recovery of cost of health services provided under regulations of the European Economic Community .. .. .		2,000,000	2,000,000
3. Searches and certified copies of entries of births, deaths and marriages .. .. .		19,000	18,326
4. Miscellaneous .. .. .		7,300	31,346
TOTAL		£10,526,300	£10,771,743

1 and 3. estimated as closely as practicable.

4. Surplus due to—

- (a) Recovery of the travelling expenses of officers engaged on E.E.C. duties,
- (b) Recovery of salary of one officer on secondment to the Institute of Public Administration,
- (c) Receipts in respect of marketing authorisations under E.E.C. directives.

Other receipts under this heading were in respect of the Dangerous Drugs Act, Therapeutic Substances Act, and Mental Treatment Act.

### EXTRA REMUNERATION (exceeding £200)

One Executive Officer received a sum of £319 in respect of overtime. The total amount paid in overtime in the year was £4,347.

### NOTES

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

B. HENSEY,  
Accounting Officer.

AN ROINN SLÁINTE,  
26 Aibreán, 1976.

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.



# OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS **Vote 50**

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for the salaries and expenses of the Office of the Director of Public Prosecutions.

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

## NOTE

Expenditure for the year 1975 was borne on and is accounted for under Vote 16.—Law Charges.

WALTER CARROLL,  
*Accounting Officer.*

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS,

26 Aibreán, 1976.

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

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

# Vote 51

# REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st December, 1975, compared with the sum granted, for Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Remuneration of Civil Servants	£	£	£	£
Original Nil				
Supplementary £1,287,000	£ 1,287,000	1,287,000	—	—

## EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	
3	Department of the Taoiseach .. .. .	£ 8,900
5	Comptroller and Auditor General .. .. .	14,000
19	Valuation and Ordnance Survey .. .. .	35,000
21	Office of the Minister for Justice .. .. .	39,000
24	Courts .. .. .	44,000
25	Land Registry and Registry of Deeds .. .. .	72,000
26	Charitable Donations and Bequests .. .. .	2,500
34	National Gallery .. .. .	16,600
36	Forestry .. .. .	425,000
40	Labour .. .. .	115,000
42	Transport and Power .. .. .	515,000
		£ 1,287,000

S. Ó CONAILL,  
Accounting Officer.

DEPARTMENT OF THE PUBLIC SERVICE,  
7 Aibreán, 1976.

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

SEÁN MAC GEARAILT,  
Ard-Reachtaire Cuntas agus Ciste.



# CONTINGENCY FUND DEPOSIT ACCOUNT

ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st DECEMBER, 1975

RECEIPTS	PAYMENTS
Balance at 1st January, 1975 .. .. .	Balance of Fund at 31st December, 1975 .. .. .
£ 20,000	£ 20,000
<u>£20,000</u>	<u>£20,000</u>

DEPARTMENT OF FINANCE,  
28th April, 1976.

M. N. Ó MURCHÚ,  
*Accounting Officer.*

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

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

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