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APPROPRIATION ACCOUNTS

1973

APPROPRIATION ACCOUNTS OF THE PUBLIC SERVICE
FOR THE YEAR ENDED 31 MARCH 1973
WITH THE REPORT OF THE COMPTROLLER AND
AUDITOR GENERAL 1973





ACCOUNTS OF THE PUBLIC SERVICES, 1970-71

APPROPRIATION ACCOUNTS 1970-71

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 MARCH 1971, 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))

The date of my report, 31 January 1972, is later than normal due to the delay in furnishing Appropriation Accounts to me. In the case of the following votes, accounts had not been received at the date of my report.

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APPROPRIATION ACCOUNTS

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ACCOUNTS OF THE PUBLIC SERVICES, 1970-71

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

1. Appropriation Accounts of the Public Services are required by statute to be submitted to me by Accounting Officers not later than 30 November each year. To facilitate their earlier presentation to Dáil Éireann the Department of Finance approved administrative arrangements in 1957 which require the accounts to be submitted to me not later than 31 May. In the year under review these arrangements were not adhered to; no accounts were received by 31 May and thirty-four accounts were outstanding at the statutory date. I understand that this was due to delay by the Office of the Paymaster General, which acts as banker for Departments, in furnishing statements of receipts and payments necessary for the preparation of the Appropriation Accounts. The delay originated in the Bank closure in 1970 which resulted in an accumulation of a very large number of paid orders for clearance. I have communicated with the Accounting Officer of the Department of Finance in the matter.

The date of my report, 31 January 1972, is later than normal due to the delay in furnishing Appropriation Accounts to me. In the case of the following votes, accounts* had not been received at the date of my report.

Vote No.	Title of Vote
17	Stationery Office
20	Office of the Minister for Justice
21	Garda Síochána
22	Prisons
23	Courts
24	Land Registry and Registry of Deeds
25	Charitable Donations and Bequests

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

Outturn of the Year

2. The audited accounts are summarised on page xxxviii. The amount to be surrendered as shown in the summary is £5,872,822 arrived at as follows:—

Gross Expenditure	£	Estimated £	Actual £
Original estimates	445,871,696		
Supplementary and Additional estimates	45,576,760	491,448,456	486,149,700
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates ..	27,786,696		
Supplementary do. ..	1,858,850	29,645,546	30,219,612
Net Expenditure ..		£461,802,910	£455,930,088
Amount to be surrendered		£5,872,822	

This represents 1.3 per cent. of the supply grants, as compared with 1.6 per cent. in the previous year.

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

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £3,051,956.

Surrender of Balances on 1969-70 Votes

4. The balances due to be surrendered out of votes for the public services for 1969-70 amounted to £6,118,605. I hereby certify that these balances have been duly surrendered/I further certify that the excess on vote 22 referred to in paragraph 2 of my report for the year 1968-69, amounting to £3,846, has been made good by a vote of the Oireachtas granting a sum of £3,846.

Stock and Store Accounts

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

6. Statement of Receipts into the Central Fund for the Year ended 31 March, 1971

REVENUE:—

	£
Customs and Excise Duties	182,944,000
Estate, etc., Duties and Stamps	11,891,000
Income Tax and Corporation Profits Tax	136,983,000
Turnover Tax	41,189,000
Wholesale Tax	25,024,000
Motor Vehicle Duties	16,063,697
Post Office	29,850,000
Interest on Advances from the Central Fund	22,139,344
Sundry Receipts	15,421,911
	481,505,952

REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1970	14,661
Electricity (Supply) Acts, 1927 to 1968	1,208,776
Sea Fisheries Acts, 1952 to 1970	458,006
Tourist Traffic Acts, 1939 to 1955	2,048
National Building Agency, Ltd., Acts, 1963 and 1969	18,744
Insurance Act, 1953, Sec. 2 (4)	4,914
Turf Development Acts, 1946 to 1968	499,031
Nitirigin Éireann Teo., Acts, 1963 and 1970	21,357
	2,227,537

MONEY RAISED BY CREATION OF DEBT:—

Ways and Means Advances	79,765,000
Exchequer Bills	368,000,000
Bank Advances	4,000,000
Savings Certificates	4,400,000
Tax Reserve Certificates	580,000
National Instalment-Saving	1,850,000
Telephone Capital Acts, 1924 to 1969	8,800,000
Prize Bonds	1,999,100
Other Borrowings	21,443,101
6½% Investment Bonds	1,610,000
8½% Deutschemark Bearer Bonds, 1970–85	11,146,955
9¼% National Loan, 1989–94	178
9% Dollar Bonds, 1985	6,029,610
8% Exchequer Stock, 1972	7,539,430
8¾% Conversion Stock, 1976	10,526,370
9¾% National Loan, 1984–89	14,711,700
Ireland \$25,000,000 8¼% Bonds, 1989	9,820,136
	552,221,580

TOTAL RECEIPTS .. £1,035,955,069

**Statement of Issues from the Central Fund
for the Year ended 31 March, 1971**

CENTRAL FUND SERVICES:—

	£
Public Debt Services	87,747,033
Road Fund	13,075,000
Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses	416,333
SUPPLY SERVICES	455,013,482
	558,251,848

ISSUES UNDER THE FOLLOWING ACTS:—

Local Loans Fund Acts, 1935 to 1968	31,025,000
Telephone Capital Acts, 1924 to 1969	8,800,000
Sea Fisheries Acts, 1952 to 1970	205,000
Transport Acts, 1964 and 1969	1,286,000
Electricity (Supply) Acts, 1927 to 1968	1,949,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1970	2,534,000
Industrial Credit Acts, 1933 to 1959	2,677,500
Gaeltacht Industries Acts, 1957 and 1965	300,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	680,000
National Building Agency, Ltd., Acts, 1963 and 1969	400,000
Bretton Woods Agreements Acts, 1957 and 1969	189,750
Taiscí Stáit Teo., Act, 1963	536,000
Insurance Act, 1953, Section 2 (4)	23,291
National Stud Acts, 1945 to 1969	140,540
Grass Meal Production Acts, 1953 to 1969	40,000
Nitrigín Éireann Teo., Acts, 1963 and 1970	400,000
	51,186,081

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Ways and Means Advances	62,680,000
Exchequer Bills	348,000,000
Bank Advances	4,000,000
Savings Certificates	4,650,000
Prize Bonds	1,909,000
Tax Reserve Certificates	1,320,000
6½% Investment Bonds	415,000
National Instalment-Saving	10,000
Other Borrowings	5,601,654
	428,585,654
TOTAL ISSUES ..	£1,036,023,583

7. In addition to those shown in the previous paragraph, issues of £425,000 and £175,000 were made from the Capital Fund to An Bord Iascaigh Mhara and Gaeltarra Éireann, respectively.

8. Reference was made in paragraph 9 of my previous report to the Turf Development Act, 1968 which enabled the Minister for Finance, by Order, to waive interest due on moneys advanced to Bord na Móna under Section 53 of the Turf Development Act, 1946. Interest amounting to £1,128,392 due in the year under review was waived, bringing the total amount waived to £4,788,006. The statutory period for the waiver of interest ended on 31 March, 1971.

9. Under the Nítrigin Éireann Teoranta Act, 1970 the authorised share capital of Nítrigin Éireann, Teo. was increased from 100 to 7,500,000 shares of £1 each and the issued share capital was increased from £97 to £4,712,097 by the issue to the Minister for Finance of 4,712,000 fully paid up shares. Of these, 3,500,000 represented a conversion into share capital of £3,500,000 of the loan capital of £6 million already provided from Exchequer sources. The balance of the loan capital, £2,500,000 falls to be repaid to the Exchequer by way of an annuity, payable half-yearly, over a period of 25 years which commenced on 1 July 1970. The remaining 1,212,000 shares issued to the Minister were in lieu of interest amounting to £1,212,000 due on the loan capital for the period up to 30 June 1967. Interest on £2,500,000 for the period 1 July 1967 to 30 June 1970 amounting to £468,750 was received in the year under review but, in accordance with Section 3 of the Nítrigin Éireann Teoranta Act, 1970 interest for the same period was not charged on the loan capital, £3,500,000, which was converted into share capital.

A sum of £400,000 was issued from the Exchequer in the year under review in respect of additional shares taken up by the Minister for Finance in order to provide the company with working capital and £250,000 was issued in June 1971 in respect of further shares taken up by the Minister for the same purpose. The total issued share capital at 30 June 1971 was £5,362,097.

10. In paragraph 11 of my previous report I referred to the appointment in 1969 by Irish Steel Holdings, Ltd., with the approval of the Minister for Finance, of a firm of commercial auditors in place of the Comptroller and Auditor General who had been auditor to the company since it was set up in 1947.

In 1971 a Board whose capital moneys have been provided almost entirely out of the Central Fund made an unsuccessful application to the responsible Minister to appoint a firm of commercial auditors in place of the Comptroller and Auditor General who has acted as auditor to the Board since it was set up nearly thirty years ago.

Article 33 of the Constitution provides for the appointment of a Comptroller and Auditor General to audit all accounts of moneys administered by or under the authority of the Oireachtas. In my opinion these include the accounts of any state-sponsored body, irrespective of its legal form, whose share capital is provided partly or wholly from State funds, whose loan capital is provided or guaranteed by the Government or by a Minister of State or which is in receipt of annual or periodic grants or advances from State funds to enable it to perform its functions. The exclusion of the accounts of any such body from my audit prevents me from carrying out a constitutional function in relation to the State funds administered by that body. In addition such exclusion can only be regarded as a retrograde step which is not in line with the best State audit practice in most modern democracies.

In view of the importance of the principle involved and having regard to the ever increasing volume of State funds administered by State-sponsored bodies I have deemed it desirable to bring this matter to the notice of Dáil Éireann again.

Savings Bank Fund Deposit Account

11. The Savings Bank Fund Deposit Account which is managed by the Department of Finance reflects transactions relating to the investment of savings bank moneys paid over to that Department by the Department of Posts and Telegraphs. In the course of my audit of the Account for the year ended 31 December 1969 I noted a transaction involving an exchange of Government stocks between an Assurance Company and the Deposit Account at prices agreed between the Company and the Department of Finance, which resulted in a loss of earnings to the Account of about £86,000 per annum. I also noted that the prices settled for the stocks compared unfavourably with the Stock Exchange prices of the day. I have asked to be informed as to the considerations involved in the transaction.

Vote 6.—Office of the Minister for Finance

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

12. Reference was made in previous reports to payments into the above Fund from which grants or advances are issued to assist economic projects in western counties. A further £400,000 was provided in the year and, as indicated in the account of the Fund appended to the appropriation account, grants totalling £160,515 and repayable advances amounting to £77,050 were issued. Repayments of principal and interest totalled £23,494, and refunds of unexpended grants amounted to £4,400.

Vote 7.—Office of the Revenue Commissioners

Revenue Account

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

14. The net yield of revenue for the years 1970-71 and 1969-70 under its main heads, is shown in the following statement:—

	1970-71	1969-70
	£	£
Customs	91,834,512	87,919,065
Excise	91,013,076	87,972,406
Estate, etc., duties	6,307,017	7,699,258
Stamps	5,599,866	5,469,371
Income tax and Sur-tax	116,644,148	93,275,477
Corporation Profits tax	20,341,512	14,845,900
Turnover tax	41,190,370	20,342,700
Wholesale tax	25,037,115	20,222,465
	£397,967,616	£337,746,642

£398,031,000 was paid into the Exchequer during the year leaving a balance of £293,955 as compared with £357,339 at the end of the previous financial year.

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

	Tax under appeal or under inquiry	Tax not in dispute but collection held up for such reasons as bankruptcy, death, etc.	Tax due for collection
	£	£	£
<i>Income tax</i> (as at 1 June, 1971)			
1969-70	6,906,358	683,551	1,298,736
1968-69 and earlier years	5,340,625	1,191,555	510,247
	12,246,983	1,875,106	1,808,983
	£15,931,072		
<i>Sur-tax</i> (as at 31 March, 1971)			
1969-70	1,404,325	69,690	231,548
1968-69 and earlier years	1,457,936	139,149	132,432
	2,862,261	208,839	363,980
	£3,435,080		
<i>Corporation Profits tax</i> (as at 31 March, 1971)			
1969-70	1,719,733	46,914	415,946
1968-69 and earlier years	1,004,525	35,126	150,254
	2,724,258	82,040	566,200
	£3,372,498		

Comparative totals for the previous year are Income tax, £14,971,689; Sur-tax, £2,774,618; Corporation Profits tax, £3,201,831.

16. It was observed in the course of audit that moneys were due under a number of heads of Revenue by a group of companies which went into liquidation in November 1970 and I have sought information from the Accounting Officer on the matter.

Extra-Statutory Repayments of Customs and other Duties

17. Extra-statutory repayments of Customs duties, £23,605, Excise duties, £19,145, Turnover tax, £23, Wholesale tax, £3 and Stamp duties, £3,567, were made during the year.

Remissions and Amounts Irrecoverable

18. I have been furnished with schedules of the cases involving a loss of £50 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 March 1971.

The total amount of the items included in the schedules, £167,930, is made up as follows:—

	£
Estate, etc., duties (3 cases)	1,481
Income tax (449 cases)	151,596
Sur-tax (10 cases)	4,337
Turnover tax (12 cases)	2,952
Corporation Profits tax (16 cases)	7,564
	<hr/>
	£167,930
	<hr/>

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

Remission		£
On grounds of equity		420
On compassionate grounds		992
Composition settlements		741
Amounts Irrecoverable		
Miscellaneous: liability not enforce- able, etc.		165,777
		<hr/>
		£167,930
		<hr/>

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

P.A.Y.E. Tax

19. Sections 7 and 8 of the Finance Act, 1968 enable the Revenue Commissioners to make and issue monthly and annual estimates, respectively, where there is reason to believe that a person was liable to remit tax and had failed to do so. In the course of audit it was observed that there were delays in making these estimates and I communicated with the Accounting Officer. He has informed me that delays in implementing fully the procedures for the estimation of tax outstanding were due to acute staff shortages. The large number of monthly estimates issued for 1969-70 produced much correspondence, which could not be disposed of readily, and this delayed the issue of estimates for later months. He has also informed me that the issue of annual estimates depended on the completion of the relevant computer programme and that since the programme became available annual estimates have been made for 1969-70 and 1970-71. All tax districts were working on default cases in accordance with a schedule which would enable outstanding cases up to and including 1970-71 to be disposed of by 30 June 1972.

Cash Office Receipts

20. In my report for the year 1968-69 I referred to delays in the lodgment of certain moneys received in the Collector General's Cash Office. In the course of inspections by my officers in the year under review delays in lodgment were again noted and I invited the observations of the Accounting Officer. He has informed me that abnormal circumstances such as the aftermath of the bank closure, decimalisation, and staff shortages obtained in relation to the work of the Cash Office and he has assured me that the position has now been remedied.

Vote 8.—Public Works and Buildings

Subhead D.—Purchase of Sites and Buildings

21. The charge to this subhead includes £250,000 being the final instalment of a sum of £500,000 paid to a development company as a contribution towards the cost of a site and office building being erected by the company. Under agreements with the company the property is being leased to the Commissioners of Public Works at an annual rent which is subject to periodic reviews up to the year 2072 when the Commissioners will become the owners of the property. Under the terms of the lease a rent may not be reduced on any such review.

Subhead E.—New Works, Alterations and Additions

22. The charge to the subhead comprises £1,785,824 expended on general architectural and engineering works and £3,358,446 in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £1,584,494 and £3,761,809, respectively, in the previous year.

23. School grants amounting to £2,643,574 were paid to managers who undertook responsibility for having the works carried out and £714,872 was expended directly by the Commissioners. A school grant represents not less than two-thirds of the full cost, the balance being met by the manager from local contributions.

24. In the course of audit I observed that in the case of a number of national schools under erection supplementary grants towards the cost of additional accommodation were made subsequent to the placing of the building contracts. In December 1969 the Commissioners of Public Works had informed the Department of Education that belated changes in accommodation requirements necessitated a revision of plans and bills of quantities with resultant delays, and they asked that steps be taken to have these requirements finally settled when the grant is being sanctioned.

By September 1970 there had been an increase in the number of applications for the approval of additional accommodation in national schools under erection and I asked the Accounting Officer for his observations. He has informed me that the procedures for assessing accommodation requirements in national schools are determined by the Department of Education and that in March 1971 an arrangement was made whereby the Commissioners would be furnished with up-to-date information on changes in accommodation requirements before the relevant drawings were prepared. The Accounting Officer states that this arrangement and the procedures already being followed in the Department of Education will help to obviate late changes.

25. From 1962 onwards urgently needed accommodation at national schools has been generally provided by the use of prefabricated wooden classroom units which qualify for grants on the same basis as permanent school buildings. The conditions governing the payment of grants provide that surplus units may be transferred from one school to another and that grants are refundable in part on the disposal of such units. In the course of audit I noted that units located at some national schools were not being used. In reply to my inquiry the Accounting Officer states that he has been informed by the Department of Education that some of these surplus units have been transferred to other national schools, some are being used for secondary school purposes, others have been sold and proposals regarding the disposal of the remainder are being considered. I have also been informed that the attention of the Department of Education is being drawn to the importance of making an early decision in regard to the utilisation of surplus prefabricated units and to the desirability of their being re-used as far as practicable at other schools where there is a need for additional temporary accommodation.

26. In 1964 it was decided to provide for the group of State buildings in Upper Merrion Street and Kildare Street, Dublin, a new electrical distribution system involving bulk metering which was expected to result in a reduction of £3,000 per annum in electricity charges. Tenders for the work were received in July 1965, and a tender of £30,500 was withdrawn, while under consideration, in August 1966. Reinvited tenders were received in September 1967 and a contract in the sum of £29,500 was placed in August 1968. The work was completed in 1970 at a cost, including fees, of £40,000, approximately. I have invited the observations of the Accounting Officer on the delay in having this work completed.

The College of Science is within the group of buildings serviced by the new system and I have inquired whether University College, Dublin, as lessee of the College, is liable for a contribution towards this expenditure.

27. The Fishery Harbour Centres Act, 1968, provides for the setting up of the Fishery Harbour Centres Fund under the control of the Minister for Agriculture and Fisheries who is responsible under the Act for development and maintenance works at fishery harbour centres. The charge to the subhead includes £125,134 paid to the Fund to meet the cost of such works carried out by the Commissioners of Public Works on behalf of the Minister. The accounts of the Fund and the accounts of the harbour centres will be audited by me.

28. A gift of property comprising about twenty-two acres of pleasure ground and parkland at Kilkenny Castle was offered to the State in 1967 for development as a public park. Under Section 19 (3) (a) of the State Property Act, 1954, the Government accepted the offer and determined that the property should vest in the Commissioners. Expenditure on a scheme for the development of the park, including £9,449 charged to this subhead in the year under review, amounted to £27,706 at 31 March 1971. The total cost of development has been estimated at £33,000.

Subhead F.1.—Maintenance and Supplies

29. During the year under review it was decided to terminate a contract system which had been in operation for the employment of building trade workers engaged on the maintenance of public buildings in the Dublin area. Under the system approximately 300 of these workers were employed by commercial firms who contracted annually with the Commissioners of Public Works for the supply of workmen as required and who were responsible for the payment of wages. The firms were recouped their outlay on wages and received a commission which covered social insurance payments, holiday pay, etc., and profit. As from August 1970, the workers concerned are employed by the Commissioners.

Subhead G.2.—Arterial Drainage—Construction Works

30. The charge to the subhead in respect of major construction works in progress during the year amounted to £1,034,365. In addition, the value of stores issued, charges for the use of plant and certain engineers' salaries and travelling expenses in respect of these works were assessed at £400,790. The cost of each scheme to 31 March 1971 was:—

Work Catchment Drainage Scheme:	Estimated Cost		Cost to 31 March 1971
	Original	Latest	
	£	£	£
Moy	2,960,000 (1959–60)	5,720,000	5,830,171
Boyne	6,700,000 (1968–69)	10,500,000	910,585
Corrib— Headford	935,000 (1966–67)	1,365,000	1,036,923
Existing Embankments:			
Shannon Estuary	500,000 (1962–63)	1,410,000 to be revised	1,408,541

The balance of the charge to the subhead is made up of sums amounting to £137,013 in respect of intermediate or minor schemes and £17,398 being remnants of expenditure on completed schemes.

Subhead M.—Appropriations in Aid

31. The agreement governing the lease of the College of Science to University College, Dublin provides for the payment to the Commissioners of Public Works of a proportion of the repair, replacement and operating costs of the installation at the Central Heating Station which serves Government Buildings and other adjacent State buildings including the College of Science. A contract for the replacement of the boilers in the Station was completed in 1967 at a cost of £65,248. I have inquired regarding the amount assessed as payable by University College, Dublin towards the capital expenditure incurred and also towards the operating costs.

Vote 12.—Superannuation and Retired Allowances

Subhead B.—Pensions for Widows and Children of certain Officers

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

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

after 23 July 1968. Ex-gratia pensions were granted to widows and children of public servants who died or retired prior to that date. I understand that the legislative authority for these pensions is in course of preparation.

Vote 16.—Miscellaneous Expenses

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

33. In paragraph 27 of my previous report I referred to the decision that funds would be made available over a number of years to the Racing Board to assist it in carrying out improvements at racecourses. In the year 1969–70 a first grant of £100,000 was made to the Board. A further grant of £100,000 was made to the Board in the year under review.

Subhead G.—British Special Import Deposit Scheme

34. Reference was made in previous reports to the special arrangements made to assist exporters following the introduction in November 1968 of the British Special Import Deposit Scheme. Interest paid to banks under the arrangements in the year amounted to £1,124,820, bringing the total amount paid to 31 March 1971 to £2,623,487. The British Scheme was terminated in December 1970 but some claims in respect of interest will fall to be met in the year 1971–72.

Vote 22.—Prisons

Subhead F.—Prisoners Aid Through Community Effort (Grant-in-Aid)

35. P.A.C.E. (Prisoners Aid through Community Effort), a voluntary organisation, was incorporated as a company in October 1969 with the object of helping former prisoners to adjust to a normal life in the community. A grant-in-aid amounting to £4,000 was made in the year to the organisation towards the cost of a hostel for homeless ex-prisoners.

Vote 26.—Local Government

Motor Vehicle Duties

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

The gross proceeds in 1970-71 amounted to £15,920,420 compared with £13,768,029 in the previous year. They include fines amounting to £331,521 collected by the Department of Justice; £13,552 fees received under the Road Traffic Act, 1961, Road Traffic (Public Service Vehicles) Regulations 1963 to 1970; £9,186 fees collected by planning authorities in respect of appliances and structures for servicing vehicles; £75,697 fees received by the Department of Local Government pursuant to the Road Traffic (Licensing of Drivers) Regulations, 1964 to 1969, and £130,733 received from government departments in respect of State-owned vehicles.

£16,063,697 was paid into the Exchequer and £13,512 was refunded leaving a balance of £326,609 compared with £483,398 at the end of the previous financial year.

Education

Free Post-Primary Education Scheme

37. Reference was made in previous reports to the operation of the free post-primary education scheme including tuition, transport services and free school books and accessories for necessitous pupils. The principal costs of the scheme in the year under review were as follows:—

	£
Grants to secondary schools in lieu of tuition fees (Vote 29—Subhead A.2)	3,203,715
Grants to secondary tops of primary schools in lieu of tuition fees (Vote 28—Subhead C.7)	15,020
Grants for school books and accessories for necessitous pupils—	
Primary schools and secondary tops (Vote 28—Subhead C.6)	64,590
Secondary Schools (Vote 29—Subhead K)	186,658
Vocational Schools (Vote 30—Subhead A)	106,213
School Transport (Vote 27—Subhead D.3) . .	2,919,119

38. I referred in previous reports to the provisional payments made to C oras Iompair  ireann in respect of school transport services introduced in 1967-68 and to the finalisation of arrangements regarding financial control and procedures with the company. The charge to voted moneys in respect of transport services for the financial years 1967-68, 1968-69 and 1969-70 amounted to £5,625,103. Of this amount £5,330,716 was paid to C oras Iompair  ireann for the costs of its operations under the free transport scheme. A further payment of £236,046, made in May 1970 in respect of March 1970, brought the total paid to the company under the scheme in respect of the three years to £5,566,762. C oras Iompair  ireann expenditure on these operations as certified by its auditors totalled £5,532,119, and £34,643

was, accordingly, deducted from subsequent payments. The balance of charge to voted moneys in respect of transport services for the three years, £294,387, comprised £172,510 paid to Córas Iompair Éireann in respect of a fares subsidy scheme for school children who were not entitled to benefit under the free transport scheme, £97,760 towards the cost of other transport schemes and £24,117 in allowances to transport liaison officers.

Vote 27.—Office of the Minister for Education

Subhead A.4.—Higher Education Authority

39. Reference was made in paragraph 36 of my previous report to ex-gratia payments to the members of the Higher Education Authority in respect of services rendered by them in the period ended 31 March 1970. The charge to the subhead includes ex-gratia payments totalling £7,000 made with the sanction of the Minister for Finance to the fourteen members of the Authority for the year under review.

Subhead C.5.—Higher Education Grants

40. The Local Authorities (Higher Education Grants) Act, 1968 authorises the making of grants by a local authority to persons ordinarily resident in its functional area to enable them to attend university colleges or other approved institutions of higher education. Section 4 of the Act provides for the refund from voted moneys to local authorities of the annual cost of such grants over and above the total amount provided by them in the year 1967-68 by way of assistance and scholarships under the Irish Universities Act, 1908 and the Local Authorities (Education Scholarships) Acts, 1944 and 1961. The charge to the subhead includes £424,033 in respect of such refunds.

College fees were increased in the year under review and the charge to the subhead includes £46,399 paid to the constituent colleges of the National University of Ireland and to Trinity College in lieu of fee increases which would otherwise have been payable by students in receipt of higher education grants from local authorities.

Subhead H.15.—Union of Students in Ireland (Grant-in-Aid)

41. In the year under review a grant-in-aid of £1,000 was paid to the Union of Students in Ireland towards the cost of a research project relating to graduate emigration from Ireland. The project, which is being conducted under the auspices of the Union, is expected to cost in the region of £12,500 and contributions have also been received from commercial and other interests.

Vote 28.—Primary Education

Subhead C.8.—Special Educational Project

42. Reference was made in paragraph 43 of my previous report to a special educational project being carried out by the Department of Education in the Rutland Street schools area of Dublin in association with the Van Leer Foundation of the Netherlands. The project is aimed at offsetting the educational disadvantages of children in the area and is being financed broadly on the basis that the Department will 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 March 1971 amounted to £64,885 including £27,227 in the year under review. Contributions from the Foundation amounted to £35,006 at that date including £19,230 received in the year and credited to appropriations in aid (subhead E.3).

Vote 29.—Secondary Education

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

43. Reference was made in paragraph 44 of my report for 1969–70 and in previous reports to a scheme whereby secondary schools which could not meet from their own resources the cost of new buildings or major extensions could be paid annual grants not exceeding 70 per cent. of the repayment charges on loans obtained by them towards such cost. Grants totalling £371,996 were made during the year in respect of twenty-four schools. Also charged to the subhead is an amount of £3,000 paid towards the expenses of a study of post-primary building costs which is being carried out by a design group on behalf of the Department.

Subhead I.2.—Secondary Schools—Building Grants

44. I referred in previous reports to a scheme under which the Department of Education makes funds available for the erection or extension of secondary school buildings on the basis of 70 per cent. free grants and 30 per cent. loans repayable with interest over fifteen years. The charge to the subhead comprises £2,049,485 in grants and £637,316 in loans. Loan repayments under the scheme amounting to £78,223 were received during the year and appropriated in aid of the vote (subhead L.4). In one case the grant rate was increased to 85 per cent. with the sanction of the Minister for Finance and the school authorities were provided with a site for the new school building at a reduced cost.

Subhead J.1.—Comprehensive Schools—Running Costs

Subhead J.2.—Comprehensive Schools—Capital Costs

45. The comprehensive schools at Cootehill, Carraroe, Shannon Airport and Glenties continued in operation during the year under review and their running costs, including the salaries of the teaching staffs, are charged to subhead J.1. The school buildings at Raphoe, Ballymun and Limerick have not yet been completed. The Ballymun school commenced partial operation in September 1970 in prefabricated classrooms and its running costs are also charged to subhead J.1. Site costs and expenditure on the erection of the seven schools amounted to £1,632,040 at 31 March 1971 including £216,483 for professional fees. In addition, expenditure on furniture and equipment amounted to £61,415 at that date.

Site costs and fees amounting to £2,424 and £7,733, respectively, were paid during the year in connection with the erection of a comprehensive school building in Manorhamilton.

Vote 30.—Vocational Education

Subhead A.—Annual Grants to Vocational Education Committees

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

Subhead I.2.—Regional Technical Colleges—Capital Costs

46. Reference was made in paragraph 47 of my report for 1969–70 and in previous reports to the building of Regional Technical Colleges at eight centres. The colleges at Athlone, Carlow, Dundalk, Letterkenny, Sligo and Waterford have been completed and are in operation. The college at Galway is in course of construction. A contract has not yet been placed for the college which is to be built in Cork.

The capital expenditure on these colleges (subhead I.2) to 31 March 1971 was as follows:—

	Prior to 1970–71 £	1970–71 £	Total £
Payments to contractors ..	1,996,265	1,107,606	3,103,871
Professional fees ..	323,549	134,719	458,268
Other expenses ..	22,685	18,750	41,435
	<hr/>	<hr/>	<hr/>
	£2,342,499	£1,261,075	£3,603,574

47. I observed in the course of audit that the estimates, on which grants were made to five Vocational Education Committees from subhead A, included provisions for running costs and purchase of equipment for the Regional Technical Colleges

situated in their areas. I also observed that payments totalling £362,500 were issued to the Committees from subhead I.1 towards the purchase of equipment. In reply to my inquiry the Accounting Officer stated that the costs of teachers' salaries, general administration and maintenance were included in the estimates upon which subhead A grants were based and that the subhead I.1 payments were intended to put the Committees in funds to meet expenditure on the purchase of equipment to which the colleges were committed in 1970-71. As I have some doubts regarding the extent to which moneys issued during the year in respect of equipment were needed to meet liabilities which had matured at 31 March 1971 I have deemed it desirable to draw attention to the matter.

I sought information from the Accounting Officer regarding the accounting arrangements made with the Vocational Education Committees for these colleges and I have been informed that the Committees have been requested to submit separate annual financial estimates and to keep separate accounts in respect of the Regional Technical Colleges commencing with the year 1971-72. I have also been informed that annual grants based on approved estimates would be paid to the Committees from the provision for running costs and expenditure on equipment would be met from the provision for capital costs.

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

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

Subhead G.2.—Limerick Institute of Higher Education—Capital Expenditure (Grant-in-Aid)

48. A Director of the proposed Institute of Higher Education at Limerick, who was appointed by the Minister for Education, took up duty in January 1970 and his salary in the year under review was paid by the Department of Education out of the grant-in-aid for current expenditure (G.1). The balance of this grant-in-aid was issued to the Director in monthly instalments to meet his administrative expenses and also the expenses of a planning Board appointed by the Minister to advise regarding the steps to be taken for the establishment of the Institute. The Director furnished the Department with monthly accounts of his expenditure.

49. Payments out of the grant-in-aid for capital expenditure (G.2) include £26,970, being a further payment towards the cost of a site purchased by the Department of Education for the proposed Institute, bringing the total outlay under this head at 31 March 1971 to £68,970. Other payments out of this grant-in-aid were auctioneers' fees (£3,500), expenses of renovation of temporary office premises (£2,593) and miscellaneous costs (£409).

Subhead G.3.—National College of Physical Education (Grant-in-Aid)

50. A site has been acquired at Limerick for a proposed National College of Physical Education. The charge to the subhead comprises the purchase price of the site, £81,824, auctioneers' fees of £2,046 and an initial payment of £6,130 for architect's fees in connection with the planning and building of the college.

Vote 34.—Lands

Subhead L.—Game and Wildlife Development

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

	£
Grants to Regional Game Councils	67,690
Grants for research purposes	20,457
Grants towards Tourist Schemes	14,450
Expenses of wildfowl refuges	9,356
Expenses of exhibiting at shows	2,704
Balance of cost of colour film on Irish wildlife ..	875
Miscellaneous	932
	<hr/>
	£116,464
	<hr/>

Vote 35.—Forestry

Subhead C.2.—Forest Development and Management

52. In paragraph 42 of my Report for 1968–69 I referred to improvement works, including the provision of tourist amenities, at Lough Key Forest Park, Boyle, Co. Roscommon. Further development works at the Park are being carried out and are estimated to bring the total expenditure to £365,000 which will be apportioned between Bord Fáilte Éireann and the Forestry vote on a 70:30 basis. The charge to the subhead in the year includes £16,780 towards the cost of the works, thus bringing to £46,550 the total expenditure from the vote at 31 March 1971.

Subhead G.—John F. Kennedy Park

53. Expenditure of £10,000 during the year brings the total capital expenditure incurred in establishing John F. Kennedy Park to £307,000 at 31 March 1971. Voluntary contributions received towards the cost of the project amounted to £56,000 at that date.

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

54. The grant-in-aid, which was paid into the Conservation (Grant-in-Aid) Account, will be accounted for by the Accounting Officer of the Forestry vote and will be used, subject to the consent of the Minister for Finance, to meet the cost of conservation projects whether undertaken by the Department of Lands or any other Department. The account is subject to examination by me.

Vote 36.—Roinn na Gaeltachta

Subhead E.—Scéimeanna Feabhsúcháin sa Ghaeltacht

55. Roinn na Gaeltachta may pay up to 85 per cent. of the costs of erection or extension of secondary schools in Gaeltacht areas after consultation with the Department of Education. A proposal for the extension of a secondary school was cleared by the Department of Education and grants amounting to £12,700, representing 82 per cent. of the costs incurred on preliminary works and professional fees, were made by Roinn na Gaeltachta in 1969-70 and 1970-71. I inquired as to the progress of the work of extension and the Accounting Officer has informed me that it has been suspended pending the outcome of a reappraisal by the Department of Education of the post-primary facilities best suited to the area.

56. Grants are payable out of this subhead towards the erection or improvement of hotels, guest-houses, etc., in Gaeltacht areas. Such grants may not exceed 20 per cent. of the approved cost and are supplementary to grants provided by Bord Fáilte Éireann. A company which received in 1969-70 a grant of £30,000 towards the approved construction cost of a hotel also received in the year under review from this subhead, £14,000 as a short-term interest-bearing loan; the total of those payments was within the 20 per cent. limit.

57. The charge to the subhead includes £10,000 being the first instalment of a grant towards the cost of constructing an airstrip, estimated at £26,000, on Inis Meáin in the Aran Islands. The grant, originally based on two-thirds of the cost, is being paid to a company which intends to operate an air service between the mainland and the islands.

58. In 1969 the Government approved special arrangements for the provision of electricity on certain Gaeltacht islands where the normal supply will not be available. The capital cost of installing the electricity generating plant and network on Oileán Chláire, Co. Cork, estimated at £28,500, will be met from voted moneys. In the year under review £9,495 was paid from the above subhead towards this cost.

Vote 37.—Agriculture

Subhead B.1.—University Colleges

59. Reference was made in my previous reports and in the Report of the Committee of Public Accounts dated 12 November 1970 to the purchase and development of lands and premises at Celbridge, Co. Kildare by University College, Dublin for the use of the Faculty of General Agriculture. The University authorities were permitted to dispose of property at Glasnevin, on lease from the State, and to use the proceeds of the sale for the development at Celbridge. Expenditure on the purchase and development of lands and premises at Celbridge amounted to £571,000 approximately by 31 December 1970. Towards this outlay the College had received up to 31 March 1971 sums amounting to £465,000, comprising £336,000 being part proceeds of the £442,000 from the sale of the Glasnevin property and grant contributions of £48,000 and £81,000 from this vote in 1969–70 and 1970–71, respectively.

60. An area of land of approximately 100 acres at Leixlip, was purchased by the University authorities in 1969–70 for use by the Horticulture Department of the Faculty of General Agriculture and a grant of £70,782 was made to them in that year to meet the purchase price, fees and other incidental costs. In the year under review a further grant of £4,000 was made for development works.

A glasshouse unit for use by the Horticulture Department and other Departments of the Faculty of General Agriculture and estimated to cost £106,000 has been erected at Thornfield, Belfield and grants totalling £21,946, including £15,000 in the year under review, have been made from this vote towards its cost.

Subhead C.2.—Bovine Tuberculosis Eradication

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

	£
Compensation for reactor cattle	3,317,371
Fees to veterinary surgeons	1,554,121
Travelling, etc., expenses	120,994
Tuberculin supplies	27,223
Miscellaneous	40,368
	<hr/>
	£5,060,077

Receipts amounting to £2,110,851 from the sale of cattle slaughtered under the scheme were credited to appropriations in aid in the year.

The gross cost of the scheme from its inception in September 1954 to 31 March 1971 was £74,140,745 and receipts from the disposal of cattle for slaughter were £24,365,864. The net cost was, therefore, £49,774,881.

Subhead C.3.—Brucellosis Eradication

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

	£
Compensation for reactors	860,202
Fees to veterinary surgeons	278,969
Supplies of vaccine	37,385
Erection of offices	43,000
Travelling and miscellaneous	106,396
	<u>£1,325,952</u>

Receipts amounting to £455,179 from the sale of cattle slaughtered under the scheme were credited to appropriations in aid in the year.

The gross cost of the scheme from its introduction in 1964–65 to 31 March 1971 was £2,991,193 and receipts from the disposal of cattle for slaughter were £826,556. The net cost was, therefore, £2,164,637.

63. In the year under review, additional office accommodation at Navan and Roscommon was required as a matter of urgency to enable the planned extension of the Brucellosis Eradication scheme to be carried out. The cost of the erection of offices would normally fall to be met from Vote 8—Public Works and Buildings but as provision had not been made in that vote for these offices, the Department of Finance agreed that the cost be met from savings on the above subhead and a supplementary estimate on this vote was taken to regularise the matter. In view of the urgency, tendering for the erection of prefabricated buildings was confined to a suitable firm. The Office of Public Works arranged and supervised the contract, which was completed by September 1970. The total cost of the project was estimated at £43,000, approximately, and this amount was advanced from the subhead to the vote for Public Works and Buildings. Expenditure on the buildings and on furnishings by 31 March 1971 amounted to £38,473.

Subhead D.1.—Lime and Fertilisers

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

	£
Subsidy to meet delivery cost of ground limestone and other suitable forms of lime ..	1,142,801
Subsidy on phosphatic fertilisers	4,566,232
Subsidy on potassic fertilisers	1,160,501
	<u>£6,869,534</u>

Subhead D.2.—Land Project

65. The payments made in the year under this head are as follows:—

	£
Salaries, wages and allowances	638,136
Travelling expenses	103,305
Lime and fertilisers	207,974
Grants to farmers	2,699,502
Payments to County Councils, etc.	35,347
Miscellaneous expenses (including rents, stationery, etc.)	34,271
	<hr/>
	£3,718,535

An occupier of land who completes an approved scheme of reclamation work on his holding to the satisfaction of the Department is entitled to a grant amounting to two-thirds (in Gaeltacht and certain pilot areas, three-quarters) of the estimated cost subject to a maximum of £50 per statute acre in western and northwestern counties and £45 per acre elsewhere. Grants to farmers amounted to £2,699,502 in the year as compared with £2,877,828 in the previous year.

Subhead D.4.—Beef Cattle Incentive Scheme

66. The scheme was introduced in February 1969 to encourage an expansion in the output of good quality beef cattle and provided for the payment of £12 for each qualifying cow-calf unit to owners of approved breeding herds who are not engaged in commercial milk production. During the year under review the rate of grant was increased to £21 for the first qualifying unit, £19 for the second and £16 for each subsequent unit.

The expenditure from the subhead comprises £4,834,014 grants and £2,412 miscellaneous expenses.

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

67. This scheme, which was introduced in May 1968, aims at encouraging farmers with small holdings to improve the level of farm income by planned development. It provides annual incentive bonuses over a period of four years to farmers who achieve approved stages of development leading to a specified final target of production. The scheme is operated by the County Committees of Agriculture on behalf of the Department.

Subhead D.13.—Calved Heifer Scheme

68. The total cost of the scheme from its introduction on 1 January 1964 to 31 March 1971 was £11,369,177, comprising £10,818,135 grants for calved heifers and £551,042 for travelling and incidental expenses. The scheme was discontinued as from

30 June 1969. Remanets of expenditure which were paid in the year under review amounted to £23,029.

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

69. The expenditure is made up as follows:—	£
Grant to An Bord Bainne under Section 32 of the Dairy Produce Marketing Act, 1961 (Grant-in-Aid)	7,050,000
Creamery milk price allowance	18,723,388
Special allowance for high quality creamery milk	3,076,614
Contribution to the National Dairy Council (Grant-in-Aid)	99,000
	<u>£28,949,002</u>

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

The creamery milk price allowance scheme, which was revised as from 1 September 1969 to provide for payments on a tier or differential basis, was again revised as from 1 September 1970 in order to give increased benefits to suppliers in respect of milk deliveries in various ranges not exceeding 30,000 gallons per annum. An increase of 0.416p (1d.) per gallon had already been granted in April 1970 in respect of deliveries of up to 1,000 gallons per supplier for each of the months April to August 1970.

The additional allowance of 0.416p (1d) per gallon on the first 7,000 gallons per annum delivered by a creamery milk supplier, which was introduced on 1 September 1968, was increased to 0.83p (2d) per gallon on 1 September 1969 and was again increased on 1 September 1970 to 1.25p (3d) per gallon. These additional allowances are paid annually at the close of the milk year which ends on 31 August.

The special allowance for high quality creamery milk continued at the rate of 0.83p (2d) per gallon. I understand that 73 per cent. of the milk supplied to creameries qualified for this allowance.

70. In paragraph 63 of my report for 1968–69 I referred to the fact that a comprehensive Organisation and Methods examination was being undertaken regarding the adequacy of departmental procedures for the processing of claims for milk price allowances. As it appeared from the Organisation and Methods report and from an audit scrutiny of departmental records that the scope of the checks carried out on creamery records for the milk price allowances and of check-tests on milk for the purposes of the special allowance was unsatisfactory, I asked the Accounting Officer for his observations on the matter. He has informed me of the difficulties in carrying out the checking procedures and has indicated that certain progress has been made with the checking of creamery records. Special efforts are being made to remedy the position as quickly as possible.

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

71. The cost of supporting export prices of beef, mutton and lamb amounted to £3,850,325 in the year under review and comprised £3,767,880 in respect of exports to the United Kingdom and £82,445 in respect of exports to other countries.

Under the terms of the Anglo-Irish Free Trade Agreement the provisions of the United Kingdom fatstock guarantee payments scheme are applied annually to limited quantities of Irish carcase beef, mutton and lamb imported into the United Kingdom. In accordance with this agreement sums totalling £1,137,370 were received from the United Kingdom Government during the year, being £195,887 as a final payment for the years 1966–67 to 1969–70 inclusive and £941,483 on account for 1970–71.

Subhead E.3.—Bacon and Pork Exports

72. The payments of £3,090,000 to the Pigs and Bacon Commission are accounted for in the accounts of the Commission which are audited by me.

Subhead E.4.—Cereals

73. I referred in paragraph 63 of my report for 1969–70 to the loss incurred by An Bord Gráin on the disposal as animal feed of approximately 90,000 tons of wheat of the 1968 crop which was surplus to milling requirements. The loss amounted to £1,753,702 towards which £1,675,000, including £275,000 in the year under review, has been paid from this vote over the years 1968–69 to 1970–71.

74. Reference was made in previous reports to the scheme to encourage the production in certain western counties of good feeding quality oats. The total loss incurred by An Bord Gráin on the disposal of 2,300 tons of the 1969 crop acquired by An Bord amounted to £12,000 towards which it received £8,000 in the year 1969–70 and £3,923 in the year under review. The balance of the charge to the subhead, £4,077, was paid to An Bord towards the estimated loss on resale of 1,192 tons of the 1970 oat crop. The accounts of An Bord Gráin are audited by me.

Subhead I.—Córas Beostoic agus Feola

75. Reference was made in previous reports to Córas Beostoic agus Feola whose primary object is to undertake promotional work for the development of exports of livestock, carcase meat and meat products. A sum of £180,000 was contributed in the year from this subhead towards its expenses. The accounts of the company are audited by me.

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

76. Bord na gCapall was set up on 8 February 1971 under the Horse Industry Act, 1970 to establish a National Centre for training in equitation, to advise the Minister for Agriculture and Fisheries in relation to the breeding, sale and export of horses and associated activities and to perform certain other functions. A grant-in-aid of £5,000 was issued in the year under review to An Bord whose accounts will be audited by me.

Subhead L.—Aid Programmes (including Grants-in-Aid)

77. Provision is made under this subhead for a grant-in-aid to the World Food Programme. A total of £1,300,000 has been made available to 31 March 1971 including £200,000 in the year under review. From these moneys £1,287,415 has been paid, comprising £369,333 in cash and £918,082 for food supplied. An account of receipts and payments in the year is appended to the appropriation account.

Vote 38.—Fisheries

Subhead D.3.—Repayment of Advances

78. The liability of An Bord Iascaigh Mhara to repay the Exchequer £396,077 of advances made under the Sea Fisheries Act, 1952 was waived in 1969–70 under the provisions of the Sea Fisheries (Amendment) Act, 1963 because certain fishermen had failed to meet their commitments to An Bord in respect of the purchase of boats and gear. The amount waived has been repaid to the Exchequer from this subhead.

Vote 40.—Industry and Commerce

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

79. The total amount of grants which may be made to Córas Tráchtála was raised to £9,000,000 by the Export Promotion (Amendment) Act, 1969. The aggregate amount of grants issued to 31 March 1971 was £7,611,885 including £1,580,000 in the year under review. The accounts of Córas Tráchtála are audited by me.

Subhead I.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid)

Subhead I.2.—Industrial Development Authority—Capital Expenditure (Grant-in-Aid)

80. Under the provisions of the Industrial Development Act, 1969 An Foras Tionscal was dissolved on 1 April 1970 and the Industrial Development Authority took over the powers, func-

tions, duties, liabilities and assets of the dissolved Board. Section 17 (3) of the Act provides that grants not exceeding £100,000,000, including grants paid to An Foras Tionscal, may be provided from the Exchequer to enable the Authority to perform its functions. The aggregate amount issued to 31 March 1971 was £70,225,446 of which £4,525,305 related to industrial estates. The accounts of the Authority are audited by me.

Shannon Free Airport Development Company Limited

Subhead J.1.—Administration and General Expenses (Grant-in-Aid)

Subhead J.2.—Grants to Industrialists (Grant-in-Aid)

81. Grants to the company from the above subheads and from Vote 41, Transport and Power, for tourism and aviation are limited to £10,000,000. The total of such grants paid to 31 March 1971 amounted to £5,493,500. The accounts of Shannon Free Airport Development Company Limited are audited by me.

Subhead J.3.—Housing Subsidies

Subhead J.4.—Housing Grants

82. £93,371 was paid to the company to subsidise the letting of houses at reduced rents and £17,575 as grants for new houses, equivalent to the grants normally payable under the Housing Acts.

Subhead O.1.—Shipbuilding Subsidy

83. Subsidy payments to Verolme Cork Dockyard Co. Ltd. have been referred to in previous reports. The charge of £160,000 to the subhead is a payment on account towards the cost of construction of three ships. Shares in the company amounting to £409,400 and debenture loans amounting to £2,052,214 were held by Taiscé Stáit Teoranta at 31 March 1971. The company has also received £717,892 in grants under Industrial Grants legislation.

Subhead O.2.—Interest subsidy to Shipping Finance Corporation Limited

84. Reference was made in paragraph 77 of my previous report to a Government decision that Shipping Finance Corporation could make loans to shipowners at preferential rates of interest to encourage them to have their ships built in Irish yards. To compensate the Corporation for loss of income, a subsidy was approved equal to the difference between the interest paid on its

borrowings and the interest received on these preferential loans plus a margin of 1 per cent. to cover out of pocket expenses and to allow a reasonable reserve to be built up.

In the year 1969–70 subsidy up to 31 March 1969 amounting to £81,219 was paid in respect of loans for two ships. The charge to the subhead, £64,158, represents subsidy payments for the year ended 31 March 1970 on these ships.

Subhead Q.—Castlecomer Collieries, Ltd.

85. In paragraph 69 of my report on the 1968–69 accounts I referred to the provision of financial assistance for Castlecomer Collieries, Ltd. and to the Government decision that further financial assistance from public funds should not be provided as the mine was considered not economically viable. The company subsequently went into voluntary liquidation. As funds available to the liquidator were insufficient to meet in full claims from employees in receipt of workmen's compensation at the time of the Government intervention in 1963, it was decided to provide funds from voted moneys to meet these claims and accordingly £54,000 was issued in the year.

The balance of the charge to the subhead, £2,650, comprises payments made on an ex-gratia basis to two former employees who did not qualify for payments under the Redundancy Payments Act, 1967.

National Productivity Year (Grant-in-Aid)

86. As indicated in my reports for the years 1968–69 and 1969–70 grants amounting to £92,000 were issued to the Irish National Productivity Committee which organised and administered the National Productivity Year project (M.O.V.E. Campaign). An account of expenditure from these grant moneys covering the period from 1 September 1968 to 31 August 1971 has been audited by me.

Vote 41.—Transport and Power

Córas Iompair Éireann

Subhead D.1.—Grant to Córas Iompair Éireann

Subhead D.3.—Grant to Córas Iompair Éireann under section 2 of the Transport Act, 1969

Subhead D.4.—Additional Grant to Córas Iompair Éireann

87. Section 6 of the Transport Act, 1964 enabled the Minister for Transport and Power to pay to Córas Iompair Éireann a subvention by way of a non-repayable grant of £2 million in each year in the period 1 April 1964 to 31 March 1969. The Act also enabled

the Minister to vary the amount of the grant in the year 1969-70 and the annual grant for that year and each of the four succeeding years was increased to £2,650,000 under the Transport Act, 1964 (Section 6) Order, 1969 (subhead D.1).

As the subventions paid to C.I.É. in the five years ended 31 March 1969 were inadequate to the extent of £642,460 a grant of this amount was paid in the year (subhead D.3) under the provisions of the Transport Act, 1969. A further additional grant of £2,980,000 was made to the company in the year (subhead D.4) under the terms of the Transport Act, 1970.

88. The following information has been extracted from the published financial accounts of Córas Iompair Éireann for the years 1964-65 to 1970-71:—

Year	Receipts £	Net Deficit £	Government Grants £
1964-65	23,620,910	1,525,319	*3,000,000
1965-66	23,528,024	2,278,213	2,000,000
1966-67	25,123,491	2,397,832	2,000,000
1967-68	27,396,341	2,479,557	2,000,000
1968-69	31,196,878	1,960,839	2,000,000
1969-70	34,231,548	3,243,473	2,650,000
1970-71	36,867,534	6,171,117	†6,272,460

*£2,000,000—Section 6, Transport Act, 1964

£1,000,000—Section 13, Transport Act, 1963 as amended by Section 7, Transport Act, 1964

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

£642,460—Section 2, Transport Act, 1969

£2,980,000—Section 1, Transport Act, 1970

To further alleviate the strain on C.I.É.'s cash resources payment of interest on Central Fund Advances for the years 1969-70 and 1970-71 was deferred by the Minister for Transport and Power with the consent of the Minister for Finance. A supplementary estimate passed by Dáil Éireann in 1971-72 provided non-repayable grants for the company from which it will discharge its liability for this interest.

Subhead D.2.—Córas Iompair Éireann Redundancy Compensation

89. Section 15 of the Transport Act, 1958, authorises the payment of grants from voted moneys to Córas Iompair Éireann to meet the cost of compensation paid under transport legislation to employees whose services were dispensed with or who were transferred with a worsening of conditions in the period from 16 July 1958 to 31 March 1964. Including £316,999 charged to this subhead, grants issued amounted to £4,541,146 at 31 March 1971. Grants are supported by auditors' certificates of the amounts expended on compensation.

Bord Fáilte Éireann—(Grants-in-Aid)

90. Grants issued to Bord Fáilte Éireann to 31 March 1971 are shown in the following statements:—

	£	£
(1) For administration, operational and general expenses and interest grants (subhead F.1.)		
prior to 1970-71	16,155,456	
1970-71	3,550,000	
	19,705,456	19,705,456
(2) For resort development (subhead F.2.) (statutory limit, £3.25 million)		
prior to 1970-71	2,302,717	
1970-71	400,000	
	2,702,717	2,702,717
(3) For development of holiday accommodation (subhead F.3.) (statutory limit, £11 million)		
prior to 1970-71	4,930,000	
1970-71	1,500,000	
	6,430,000	6,430,000
(4) For development of supplementary holiday accommodation in western counties (subhead F.4.)		
prior to 1970-71	220,000	
1970-71	100,000	
	320,000	320,000

The accounts of Bord Fáilte Éireann are audited by me.

Subhead G.2.—Constructional Works at Airports, including furnishing of Buildings

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

	£
Dublin	2,662,208
Shannon	1,698,320
Cork	48,649
	£4,409,177

Included in the above expenditure are amounts of £1,763,597 and £1,371,731 being the outlay in the year under review on the new terminal buildings at Dublin and Shannon Airports which are required to service the Boeing 747 aircraft. The total expenditure on these projects at 31 March 1971 amounted to £2,649,814 and £2,092,972, respectively.

Subhead S.—Investment Grants for Ships

92. In paragraph 81 of my previous report I referred to the Shipping Investment Grants Act, 1969 under which grants were made to Irish shipowners towards capital expenditure incurred by them in acquiring, for use for the purposes of their business, a new ship or a new part for a ship or in converting a ship for such use. The aggregate amount of grants issued to 31 March 1971, including £1,117,528 in the year under review, was £3,367,445 and relates to eleven ships.

Vote 42.—Posts and Telegraphs

Subhead K.—Commissions and Special Inquiries

93. The charge to the subhead, £25,705, is for expenses incurred in the year arising out of the judicial tribunal set up to inquire into the R.T.É. programme on moneylending. Including £3,715 in the previous year the expenditure, as shown in a note to the account, amounted to £29,420 at 31 March 1971.

Stores

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

In addition to the engineering stores shown in Appendix II as valued at £3,283,949 on 31 March 1971 engineering stores to the value of £32,035 were held on behalf of other government departments. Stores other than engineering stores were valued at £525,052 including £137,720 in respect of stores held for other government departments.

Including works in progress on 31 March 1971 the expenditure on manufacturing jobs in the factory during the year amounted to £62,880, expenditure on repair work (other than repairs to mechanical transport) to £176,018 and expenditure on mechanical transport repairs to £26,800.

Revenue

95. A test examination of the accounts of postal, telegraph and telephone services was carried out with satisfactory results.

The net yield of revenue for the years 1970-71 and 1969-70 is shown in the following statement:—

	1970-71	1969-70
	£	£
Postal service	12,665,195	10,804,951
Telegraph service	1,026,617	894,131
Telephone service	16,197,238	15,883,035
	<hr/>	<hr/>
	£29,889,050	£27,582,117
	<hr/>	<hr/>

£29,850,000 was paid into the Exchequer during the year leaving a balance of £853,760 at 31 March 1971 as compared with £814,710 at the end of the previous financial year. Sums amounting to £4,687 due for telephone services provided in previous years were written off during the year as irrecoverable.

Postal, Telephone and Telex Revenue

96. It was observed in the course of audit that moneys for Post Office services were owed by a group of companies which went into liquidation in November 1970 and I have inquired from the Accounting Officer regarding the matter.

Extra Receipts payable to Exchequer

97. Post Office moneys were paid into a special deposit account in the Central Bank during the bank dispute in 1970. Interest amounting to £41,468 was received and has been brought to account as an exchequer extra receipt.

Post Office Savings Bank

98. The accounts of the Post Office Savings Bank for the year ended 31 December 1970 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £173,323,964 (including £33,900,981 in respect of liability to Trustee Savings Banks) on 31 December 1970 as compared with £147,761,301 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 £11,590,741. Of this sum £6,599,072 was applied as interest paid and credited to depositors, management expenses absorbed £594,067 and the balance, £4,397,602, remained as a provision against depreciation in the value of securities.

Vote 43.—Defence

Subhead K.—Provisions

99. Statements have been furnished to me showing the cost of production of bread at the Curragh bakery and of meat at the Dublin and Curragh abattoirs. The unit costs are as follows:—

	1970-71 pence per lb.	1969-70 pence per lb.
Bread:		
Cost of production ..	5.9	5.0
Cost delivered Dublin	6.2	5.3
Meat:		
Dublin	22.1	19.7
Curragh	28.5	24.1

The average price of cattle purchased for the Dublin and Curragh areas was £116 and £119 per head, respectively, as compared with £105 and £106 in the previous year, while the average production of beef per head was 685 lbs. and 666 lbs., respectively, as compared with 684 lbs. and 660 lbs.

Subhead P.—Naval Stores

100. The charge to the subhead includes £314,000 paid for three naval vessels and £120,000 for allied stores and services. The charge also includes £194,600 being a payment on account for the construction of a fishery protection vessel which is expected to cost in the region of £1 million. Fees paid in the year to consultants employed in connection with the fishery protection vessel amounted to £15,587.

Subhead CC.—Compensation

101. The charge to this subhead comprises:—

	£
(a) Compensation for damage or injury in cases of accidents in which army vehicles were involved	10,291
(b) Compensation for property commandeered, damaged or hired	160
(c) Compensation in cases where personnel were killed or injured during training, including compensation for personal injuries to members of An Fórsa Cosanta Áitiúil, An Slua Muirí and An Cór Breathnadóirí	1,661
(d) Compensation for damage or injury during manoeuvres or due to forced landing of aircraft ..	305

Subhead Z.—Appropriations in Aid

102. The tender of an Irish company for the purchase of the corvettes L. É. Macha and L. É. Cliona, which were regarded as unserviceable, was accepted although higher foreign tenders had been received. This departure from normal departmental contract procedure was authorised by the Government on condition that the corvettes would be broken up in Ireland.

103. A sum of £197,352 received from the United Nations towards the expenses of Irish contingents with United Nations peace-keeping forces has been brought to credit as appropriations in aid.

As the following figures show, the balance of such expenses due to the Department of Defence has increased substantially in the past three years:—

Balances outstanding—	£
31 March 1969	279,515
31 March 1970	348,174
31 March 1971	468,598

Stores

104. It was noted in the course of audit that there had been little movement over a number of years in many items of stores and equipment some of which appeared to be obsolete or surplus to requirements. I have been informed that some of these items can still be used and that it was proposed to bring the remainder before a board of survey with a view to disposal.

Vote 47.—Social Welfare

Subhead E.—Payment to the Social Insurance Fund under section 39 (9) of the Social Welfare Act, 1952

105. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £20,137,000. These payments are subject to adjustment when the audited accounts of the Fund are available.

Subhead M.—Miscellaneous Allowances

106. The charge to the subhead, £119,912, represents old age care allowances for non-pensioners and deserted wives' allowances which became payable as from 1 October 1970 under the Social Welfare Act, 1970.

Overpayments of Social Assistance and Social Insurance Benefits

107. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were:—£22,807 in cash credited to appropriations in aid and £17,810 withheld from current entitlements. Overpayments amounting to £9,079 were treated as irrecoverable. Assistance overpayments not disposed of at 31 March 1971 amounted to £101,458 as compared with £85,358 at 31 March 1970. Overpayments of benefits from the Social Insurance Fund outstanding at 31 March 1971 were of the order of £120,000 as compared with £81,000 at 31 March 1970. Sums recovered during the year amounted to £22,142. One hundred individuals were prosecuted during the year for irregularly obtaining or attempting to obtain assistance or benefits. Convictions were secured in ninety-five cases.

Vote 48.—Health

Subhead G.—Grants to Health Authorities

108. I referred in previous reports to the payment of supplementary grants to health authorities towards the reduction of the amount of health expenditure falling on local rates. The original estimate for the year under review provided for supplementary grants totalling £5,200,000 including a special supplementary amount of £2,500,000 to limit the increase in the health rate in any area to 10 pence in the £ in that year.

✱

A further sum of £4,850,000 was made available by way of supplementary estimate to meet increased expenditure by health authorities during the year.

Subhead Q.—Expenses in connection with the Implementation of the Health Act, 1970

109. Under the Health Act, 1970 eight health boards were established on 1 October 1970 to undertake the administration of the health services in the State as from 1 April 1971. This subhead provides for the costs of the establishment of the boards including salaries and training of Chief Executive Officers and other senior officers, travelling expenses of members and survey of administrative structure.

31 January 1972.

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

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1970-71
SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Surplus of Gross Estimate over Expenditure	Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
									More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT	19,300	—	19,300	18,933	—	18,933	367	—	—	367	—	—	1
2	HOUSES OF THE OIREACHTAS	883,000	—	883,000	867,967	—	867,967	15,032	—	—	15,032	—	—	2
3	DEPARTMENT OF THE TAOISEACH	79,310	—	79,310	78,428	—	78,428	882	—	—	882	—	—	3
4	CENTRAL STATISTICS OFFICE	485,400	2,400	483,000	469,425	3,182	466,243	15,975	782	—	16,757	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL	102,000	18,000	84,000	98,689	20,865	77,824	3,311	2,865	—	6,176	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE	2,373,000	14,000	2,359,000	2,367,539	20,746	2,346,793	5,461	6,746	—	12,207	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS	5,890,000	155,000	5,735,000	5,872,690	252,159	5,620,531	17,310	97,159	—	114,469	—	—	7
8	PUBLIC WORKS AND BUILDINGS	12,589,517	1,354,517	11,235,000	12,564,254	1,396,787	11,167,467	25,263	42,270	—	67,533	—	—	8
9	STATE LABORATORY	66,000	1,800	64,200	64,110	1,476	62,634	1,890	—	324	1,566	—	—	9
10	CIVIL SERVICE COMMISSION	233,000	114,000	119,000	229,853	114,847	115,006	3,147	847	—	3,994	—	—	10
11	AN CHOMHAIRLE EALAÍON	70,000	—	70,000	70,000	—	70,000	—	—	—	—	—	—	11
12	SUPERANNUATION AND RETIRED ALLOWANCES	3,124,500	518,500	2,606,000	2,904,323	517,648	2,386,675	220,177	—	852	219,325	—	—	12
13	SECRET SERVICE	11,500	—	11,500	11,032	—	11,032	468	—	—	468	—	—	13
14	AGRICULTURAL GRANTS	20,740,000	—	20,740,000	20,695,980	—	20,695,980	44,020	—	—	44,020	—	—	14
15	LAW CHARGES	342,000	10,000	332,000	337,883	6,539	331,344	4,117	—	3,461	656	—	—	15
16	MISCELLANEOUS EXPENSES	1,789,400	—	1,789,400	1,386,118	—	1,386,118	403,282	—	—	403,282	—	3,975	16
17	STATIONERY OFFICE	1,741,400	260,400	1,481,000	1,736,132	270,239	1,465,893	5,268	9,839	—	15,107	—	—	17
18	VALUATION AND ORDNANCE SURVEY	492,950	63,950	429,000	485,098	67,775	417,323	7,852	3,825	—	11,677	—	—	18
19	RATES ON GOVERNMENT PROPERTY	1,247,200	157,300	1,089,900	1,179,643	147,070	1,032,573	67,557	—	10,230	57,327	—	—	19
20	OFFICE OF THE MINISTER FOR JUSTICE	350,525	1,525	349,000	331,903	2,547	329,356	18,622	1,022	—	19,644	1,200	1,990	20
21	GARDA SÍOCHÁNA	15,968,800	756,800	15,212,000	15,437,204	713,280	14,723,924	531,596	—	43,520	488,076	—	—	21
22	PRISONS	674,800	44,800	630,000	645,373	43,345	602,028	29,427	—	1,455	27,972	—	—	22
23	COURTS	855,600	70,600	785,000	833,523	82,197	751,326	22,077	11,597	—	33,674	8,250	4,874	23
24	LAND REGISTRY AND REGISTRY OF DEEDS	376,000	—	376,000	345,097	—	345,097	30,903	—	—	30,903	—	—	24
25	CHARITABLE DONATIONS AND BEQUESTS	14,343	43	14,300	13,326	65	13,261	1,017	22	—	1,039	—	—	25
26	LOCAL GOVERNMENT	12,357,600	419,200	11,938,400	12,328,733	431,477	11,897,256	28,867	12,277	—	41,144	—	—	26
27	OFFICE OF THE MINISTER FOR EDUCATION	5,917,700	18,700	5,899,000	5,775,428	17,991	5,757,437	142,272	—	709	141,563	—	—	27
28	PRIMARY EDUCATION	28,114,000	244,000	27,870,000	27,978,646	237,400	27,741,246	135,354	—	6,600	128,754	—	—	28
29	SECONDARY EDUCATION	20,192,700	156,700	20,036,000	19,948,885	159,143	19,789,742	243,815	2,443	—	246,258	—	—	29
30	VOCATIONAL EDUCATION	10,827,450	61,450	10,766,000	10,752,790	57,691	10,695,099	74,660	—	3,759	70,901	—	—	30
31	REFORMATORY AND INDUSTRIAL SCHOOLS	384,000	2,000	382,000	358,901	2,251	356,650	25,099	251	—	25,350	—	—	31
32	UNIVERSITIES AND COLLEGES AND DUBLIN INSTITUTE FOR ADVANCED STUDIES	8,214,500	—	8,214,500	8,206,892	—	8,206,892	7,608	—	—	7,608	—	—	32
33	NATIONAL GALLERY	65,900	900	65,000	64,557	896	63,661	1,343	—	4	1,339	—	—	33
34	LANDS	4,249,820	294,820	3,955,000	4,122,248	324,063	3,798,185	127,572	29,243	—	156,815	—	—	34
35	FORESTRY	6,741,300	1,000,000	5,741,300	6,691,825	1,061,170	5,630,655	49,475	61,170	—	110,645	—	—	35
36	ROINN NA GAELTACHTA	2,077,500	500	2,077,000	2,075,250	111	2,075,139	2,250	—	389	1,861	—	—	36
37	AGRICULTURE	73,945,386	4,469,376	69,476,010	73,437,569	4,334,171	69,103,398	507,817	—	135,205	372,612	65,076	65,339	37
38	FISHERIES	1,862,960	28,960	1,834,000	1,670,652	26,614	1,644,038	192,308	—	2,346	189,962	10	—	38
39	LABOUR	3,385,500	617,500	2,768,000	3,379,942	640,044	2,739,898	5,558	22,544	—	28,102	—	—	39
40	INDUSTRY AND COMMERCE	24,430,785	625,785	23,805,000	24,348,905	660,771	23,688,134	81,880	34,986	—	116,866	—	—	40
41	TRANSPORT AND POWER	23,407,937	3,044,467	20,363,470	22,463,447	3,130,834	19,332,613	944,490	86,367	—	1,030,857	—	—	41
42	POSTS AND TELEGRAPHS	47,272,010	12,425,000	34,847,010	47,046,225	12,590,192	34,456,033	225,785	165,192	—	390,977	2,880,000	2,949,732	42
43	DEFENCE	19,223,010	435,000	18,788,010	19,148,870	587,781	18,561,089	74,140	152,781	—	226,921	—	—	43
44	ARMY PENSIONS	3,858,178	32,778	3,825,400	3,796,119	41,793	3,754,326	62,059	9,015	—	71,074	—	19,762	44
45	EXTERNAL AFFAIRS	1,314,025	16,025	1,298,000	1,313,894	20,431	1,293,463	131	4,406	—	4,537	—	—	45
46	INTERNATIONAL CO-OPERATION	347,600	100	347,500	340,850	152	340,698	6,750	52	—	6,802	—	6,284	46
47	SOCIAL WELFARE	75,056,150	2,168,150	72,888,000	74,189,619	2,191,821	71,997,798	866,531	23,671	—	890,202	—	—	47
48	HEALTH	44,533,000	37,000	44,496,000	44,525,040	37,980	44,487,060	7,960	—	—	8,940	—	—	48
49	CENTRAL MENTAL HOSPITAL	156,900	3,500	153,400	146,890	4,068	142,822	10,010	568	—	10,578	—	—	49
50	INCREASES IN PENSIONS AND GRATUITIES AND PENSIONS FOR UNESTABLISHED STAFF	1,305,000	—	1,305,000	1,305,000	—	1,305,000	—	—	—	—	—	—	50
51	REMUNERATION	1,688,000	—	1,688,000	1,688,000	—	1,688,000	—	—	—	—	—	—	51
	TOTAL	£ 491,448,456	29,645,546	461,802,910	486,149,700	30,219,612	455,930,088	5,298,756	782,920	208,854		2,954,536	3,051,956	

TOTAL AMOUNT TO BE SURRENDERED £

5,872,822

ACCOUNT of the sum expended in the year ended 31st March 1971, compared with the sum granted for the salaries and expenses of the Office of the Secretary to the President, and for certain other expenses of the President's Establishment, including a grant-in-aid

Particulars	Grant	Expenditure	Comparison of Expenditure with Grant	
			More than Granted	Less than Granted
A—Salaries and Expenses	10,000	10,000		
B—Travelling and Inland Expenses	10,000	10,000		
C—Post Office Services	10,000	10,000		
D—Motor Cars—Replacements (Grant-in-Aid)	10,000	10,000		
TOTAL	40,000	40,000		
E—Miscellaneous	10,000	10,000		
F—Post Office Services	10,000	10,000		
G—Inter-Parliamentary Activities (Grant-in-Aid)	10,000	10,000		
H—Expenses of the Restaurant (Grant-in-Aid)	10,000	10,000		

APPROPRIATION ACCOUNTS— PUBLIC SERVICES 1970-71

In addition to the amount expended under subhead A, a further sum of £2,000 was charged to the Vote for Remuneration (No. 51).

Particulars	Grant	Expenditure	Comparison of Expenditure with Grant
A—Salaries and Expenses	10,000	10,000	
B—Travelling and Inland Expenses	10,000	10,000	
C—Post Office Services	10,000	10,000	
D—Motor Cars—Replacements (Grant-in-Aid)	10,000	10,000	
TOTAL	40,000	40,000	
E—Miscellaneous	10,000	10,000	
F—Post Office Services	10,000	10,000	
G—Inter-Parliamentary Activities (Grant-in-Aid)	10,000	10,000	
H—Expenses of the Restaurant (Grant-in-Aid)	10,000	10,000	

I have examined the above Account in accordance with the provisions of the Audit Department 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.

J. F. SUTTLE
Comptroller and Chief Cashier

Vote 1

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Office of the Secretary to the President, and for certain other expenses of the President's Establishment, including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	16,000	15,782	218	—
B.—Travelling and Incidental Expenses	300	230	70	—
C.—Post Office Services	2,250	2,171	79	—
D.—Motor Cars—Replacement (Grant-in-Aid)	750	750	—	—
TOTAL£	19,300	18,933		—
		Surplus to be surrendered £	367	

NOTE

In addition to the amount expended under Subhead A, a further sum of £2,000 was charged to the Vote for Remuneration (No. 51).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
16th August, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Houses of the Oireachtas, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
DÁIL ÉIREANN				
A.—Salaries of holders of certain Appointed Offices and Allowances of Comhaltai ..	365,000	362,745	2,255	—
B.—Travelling Expenses of Comhaltai				
<i>Original</i> £75,000				
<i>Supplementary</i> 12,000				
	87,000	83,940	3,060	—
SEANAD ÉIREANN				
C.—Salaries of holders of certain Appointed Offices and Allowances of Seanadóiri	93,000	91,273	1,727	—
D.—Travelling Expenses of Seana-dóiri				
<i>Original</i> £25,000				
<i>Supplementary</i> 3,000				
	28,000	25,790	2,210	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £175,000				
<i>Supplementary</i> 24,000				
	199,000	194,289	4,711	—
F.1.—Post Office Services ..	45,000	45,517	—	517
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas				
<i>Original</i> £4,440				
<i>Supplementary</i> 6,000				
	10,440	8,928	1,512	—
G.—Inter-Parliamentary Activities (Grant-in-Aid)	4,450	3,946	504	—
H.—Expenses of the Restaurant (Grant-in-Aid)	10,000	10,000	—	—

Vote 2

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Allowances to certain Former Members of the Houses of the Oireachtas	1,100	1,518	—	418
J.—Ciste Pinsean Thithe an Oireachtais (Comhaltai) (Grant-in-Aid)	40,000	40,000	—	—
K.—Witnesses' Expenses ..	10	21	—	11
TOTAL				
Original	£838,000			
Supplementary	45,000			
	£ 883,000	867,967	15,979	946
			Surplus to be surrendered .. <u>£15,033</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—Travelling claims were less than anticipated.

F.2.—Certain miscellaneous expenditure were less than anticipated.

I.—Excess was due to discharge of payments relating to previous years.

EXTRA REMUNERATION (exceeding £100)

Two Reporters received £125 and £275 for extra duties. Five Clerical Assistants received sums ranging from £104 to £254 in respect of overtime and extra duties. Eleven Messengers and two Cleaners received sums ranging from £133 to £387 in respect of overtime. A Journalist employed on a fee basis as a temporary reporter of debates received £637 and amounts totalling £1,605 were paid to two temporary Reporters and two Translators for extra duties. The total expenditure on overtime for 1970-71 was 45,933.

NOTE

Fees (stamps) amounting to £77 in respect of this service were received during the year.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

DEPARTMENT OF THE TAOISEACH

Vote 3

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Department of the Taoiseach.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £72,100				
<i>Supplementary</i> 10				
	72,110	71,316	794	—
B.—Travelling and Incidental Expenses	3,600	1,915	1,685	—
C.—Post Office Services	3,600	5,197	—	1,597
TOTAL				
<i>Original</i> £79,300				
<i>Supplementary</i> 10				
£	79,310	78,428	2,479	1,597
Surplus to be surrendered .. .			£882	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Expenditure on travel was less than anticipated.
- C.—The expenditure includes arrears of rents of external extensions.

EXTRA REMUNERATION (exceeding £100)

An Assistant Director received £250 from Vote 35 for special duties in connection with European Conservation year.

NOTES

The Accounts of other Votes include expenditure of approximately £260 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 £8,300 was charged to the Vote for Remuneration (No. 51).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
7th September, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	345,000	292,126	52,874	—
B.—Travelling and Incidental Expenses	26,500	27,670	—	1,170
C.—Post Office Services	17,000	16,903	97	—
D.—Collection of Statistics	96,900	132,726	—	35,826
GROSS TOTAL .. £	485,400	469,425	52,971	36,996
			Surplus of Gross Estimate over Expenditure £15,975	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid	2,400	3,182	£782	
NET TOTAL .. £	483,000	466,243	Total Surplus to be surrendered £16,757	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving was due mainly to the large number of vacancies which were not filled during the year and to new appointments being made at lower points on salary scale.

D.—The excess was caused mainly by the necessity for the employment of civilian enumerators instead of Gardaí for the Agriculture census.

APPROPRIATIONS IN AID

The receipts consist mainly of fees for statistical information.

EXTRA REMUNERATION (exceeding £100)

A Higher Executive Officer and a Clerical Officer received £150 each, two other Clerical Officers received £100 each, and two Clerical Assistants received £137 and £104 respectively for higher duties. A Staff Officer received £122 for overtime. Nineteen Clerical Assistants received sums ranging from £100 to £285 for overtime, nine temporary Card Punchers received amounts varying from £111 to £139 for overtime plus output bonus, sums ranging from £112 to £203 were paid to nine Clerical Officers in respect of overtime and a Messenger received £146 for overtime, enumeration fees, etc.

The total expenditure in respect of overtime, task work and bonus to temporary Card Punchers amounted to £7,764, £3,373 and £974, respectively.

NOTE

In addition to the amount expended under Subhead A, a further sum of £60,100 was charged to the Vote for Remuneration (No. 51).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd August, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 5 COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	98,700	95,471	3,229	—
B.—Travelling and Incidental Expenses	2,900	2,853	47	—
C.—Post Office Services	400	365	35	—
GROSS TOTAL .. £	102,000	98,689	3,311	—
			Surplus of Gross Estimate over Expenditure £3,311	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ..	18,000	20,865	£2,865	
NET TOTAL .. £	84,000	77,824	Total Surplus to be surrendered £6,176	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—£5,000 was received from the Vote for Remuneration (No. 51).

C.—Saving due to a miscellaneous provision of £50 not being required. This saving was partly offset by telephone charges being more than anticipated.

APPROPRIATIONS IN AID

Surplus mainly due to certain audit fees for the previous year being received in the year of account. An audit fee, for which provision had been made, was not received as the audit in question is no longer carried out by this office.

SEÁN MAC GEARAILT,
Accounting Officer.

29 Samhain, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	891,600	896,761	—	5,161
B.—Travelling and Incidental Expenses	50,000	56,869	—	6,869
C.—Post Office Services	183,500	203,901	—	20,401
D.—Management of Government Stocks	174,400	171,350	3,050	—
E.—Institute of Public Administration (Grant-in-Aid)				
<i>Original</i>	£59,000			
<i>Supplementary</i>	5,000			
	64,000	64,000	—	—
F.—Economic and Social Research Institute (Grant-in-Aid)				
<i>Original</i>	£185,000			
<i>Supplementary</i>	11,150			
	196,150	196,150	—	—
G.—Comhairle na Gaeilge	11,500	6,047	5,453	—
H.—National Savings Committee	17,500	19,219	—	1,719
I.—Civil Service Arbitration Board	3,500	1,725	1,775	—
J.—Irish Decimal Currency Board	200,000	152,050	47,950	—
K.—Grants for County Development Work	31,000	43,537	—	12,537
L.—Payment to Special Regional Development Fund (Grant-in-Aid)				
<i>Original</i>	£300,000			
<i>Supplementary</i>	100,000			
	400,000	400,000	—	—
M.—Review Body on Remuneration in the Upper Ranges in the Public Sector	20,000	2,318	17,682	—

Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Science and Technology (Grant-in-Aid)				
<i>Original</i> £195,000				
<i>Less Supplementary</i> 79,100				
	115,900	115,900	—	—
O.—State Entertainment ..	35,000	34,962	38	—
Q.—Commission on the Status of Women				
<i>Original</i> Nil				
<i>Supplementary</i> £5,000				
	5,000	2,750	2,250	—
	2,399,050	2,367,539	78,198	46,687
Deduct— Anticipated Savings on various Subheads (See Supplementary Estimate)	26,050	—	26,050	—
GROSS TOTAL				
<i>Original</i> £2,357,000				
<i>Supplementary</i> 16,000				
	£ 2,373,000	2,367,539	52,148	46,687
			Surplus of Gross Estimate over Expenditure £5,461	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised	
P.—Appropriations in Aid ..	14,000	20,746	£6,746	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £2,343,000			£12,207	
<i>Supplementary</i> 16,000				
	£ 2,359,000	2,346,793		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The excess relates to expenditure on computer rental.

C.—The excess was due to payment of arrears on postal and telephone services.

G.—Níor cuireadh tús le h-obair thaighde atá beartaithe.

H.—The excess was due to the twelfth round salary increase and to increased travelling.

Vote 6

- I.—Expenditure depends on the number of claims referred to the Board and cannot be estimated with precision.
- J.—The saving was due to modifications in the publicity campaign.
- K.—The excess was caused mainly by the carry over of unexpected commitments from the previous year, and the need to continue temporary posts for longer than expected.
- M.—Anticipated expenditure on specialist assistance did not arise.
- Q.—A survey was not completed before the end of the year and consequently was not paid for in full.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Expenses of management of the Local Loans Fund	2,500	2,500
2. Receipts from the Department of Posts and Telegraphs ..	1,900	1,904
3. Miscellaneous	9,600	16,342
	£14,000	£20,746

EXTRA REMUNERATION (exceeding £100)

The Secretary of the Department received £750 as a director of the Central Bank. One Deputy Assistant Secretary received £500 as a director of Nítrigin Éireann Teoranta and another received £200 as a director of the National Stud. A Principal received £400 as secretary of the Public Services Organisation Review Group for extra attendance in connection with the preparation of the report, and another received £325 as a director of the National Building Agency. An Assistant Principal received £113, an Administrative Officer received £101, and two Higher Executive Officers received £150 each for higher duties. A Higher Executive Officer received £140 for extra attendance and an Executive Officer received £101 for special duties. Four Clerical Officers received sums ranging from £150 to £200, and two Clerical Assistants received £150 and £138 for programming duties. The following payments were made in respect of overtime :—sums ranging from £111 to £304 to four Staff Officers, sums ranging from £155 to £207 to four Clerical Officers, sums ranging from £104 to £232 to nine Clerical Assistants, sums ranging from £101 to £267 to five Messengers, and £201 to a Cleaner. Two Messengers received £656 and £622 for caretaking duties. The total expenditure on overtime for 1970–71 was £8,976.

NOTES

A sum of £2,423 was charged to Subhead A in respect of the salary of the Secretary of the Savings Committee.

The Accounts of other Votes include expenditure of £700 in respect of the remuneration of staff lent, without repayment, to this Department.

Vote 6

Total expenditure (including remuneration of staff borne on other Votes) in respect of Commissions, etc., on account of which payments were made in the year 1970-71.

Commission or Committee	Year of Appointment	Total expenditure to 31st March, 1971
		£
Civil Service Arbitration Board	1950-51	21,010
National Savings Committee	1955-56	124,485
Comhairle na Gaeilge	1965-66	32,697
Irish Decimal Currency Board	1968-69	249,169
Review Body on Remuneration in the Upper Ranges in the Public Sector ..	1969-70	13,386
Commission on the Status of Women ..	1970-71	7,689

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
16th August, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

SPECIAL REGIONAL DEVELOPMENT FUND ACCOUNT

See also Report of Comptroller and Auditor General

ACCOUNT of Receipts and Payments in the Year ended 31st March, 1971

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1970 ..	23,391	Grants (<i>see schedule</i>)	160,515
Vote 6—Subhead L (Grant-in-Aid)	400,000	Repayable Advances (<i>see schedule</i>)	77,050
Unexpended grants refunded ..	4,400	Balance at 31st March, 1971 ..	213,720
Principal repaid	19,861		
Interest paid	3,633		
	£451,285		£451,285

NOTES

1. Six companies in respect of which repayable advances of £94,250 were outstanding at 31st March, 1971, are in receivership.
2. Eleven companies in respect of which repayable advances of £158,980 were outstanding at 31st March, 1971, have not completed security arrangements. These include two of the companies referred to in Note 1.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
13th December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

GRANTS

	£
Clare Co. Council (<i>a</i>)	4,839
Kerry Co. Council (<i>a</i>)	2,908
Limerick Co. Council (<i>b</i>)	11,863
Messrs. Delap and Waller, Consulting Engineers, Dublin (<i>c</i>)	3,554
Bord Fáilte Éireann (<i>d</i>)	14,950
Department of Transport and Power (<i>e</i>)	8,829
Department of Agriculture and Fisheries (<i>f</i>)	3,186
Gaeltarra Éireann (<i>g</i>)	2,315
Industrial Development Authority (<i>h</i>)	24,617
University College Galway (<i>i</i>)	3,497
Burren Co-operative Society Ltd.	1,104
Ballyvaughan Vegetable Co-operative Society	375
Leathercrafts, Kilrush, Co. Clare	1,875
West Clare Turf Producers Co-operative	4,140
Rev. P. J. McKenna, Malin, Co. Donegal (<i>j</i>)	400
Ballinasloe Co-operative Agricultural Society Ltd.	1,164

Vote 6

	£
Clarenbridge Farm Machinery Co-operative Society Ltd.	312
Dunmore Machinery Co-operative Society Ltd.	562
East Galway Co-operative Society Ltd.	2,527
Kinvara Handcraft Co-operative Society Ltd.	900
Portunna Packers Co-operative Society Ltd.	500
Tralee and Fenit Pier and Harbour Commissioners	5,870
Iveragh Co-operative Society Ltd.	3,921
Muckross House (Killarney) Ltd.	2,505
Granard Development Co. Ltd.	1,450
Hanley Brothers, Strokestown (k)	500
Ballyhaunis Handcraft Co-operative Society Ltd.	500
Mayo County Development Team (l)	350
Western Farming Co-operative Development Society Ltd., Balla, Co. Mayo	2,000
Cloonfad Community Services Ltd.	400
Slievebawn Co-operative Handcraft Market Ltd., Co. Roscommon	4,944
Roscommon Co. Development Team (l)	450
Vidor (Éire) Ltd., Roscommon	487
Collooney Manufacturing Co. Ltd.	365
Irish Farm Rabbits Ltd., Co. Sligo	4,199
Sligo Co. Council (m)	2,000
Cork Co. Council (n)	31,376
Miscellaneous small grants	4,781
	£160,515

- (a) Payment for landing facilities for lower Shannon Ferry.
 (b) Payment for landing facilities in connection with upper Shannon Ferry.
 (c) Payment for fees in connection with upper Shannon Ferry.
 (d) Payments for miscellaneous small tourist ventures.
 (e) Payment towards small airport at Farranfore.
 (f) Payment for farm machinery for a vegetable co-operative.
 (g) Payment towards pilot handcraft marketing project.
 (h) Payment to cover trading losses incurred by Anglo Irish Weavers Ltd., while a feasibility study was being undertaken by the I.D.A.
 (i) Payments towards certain extra-mural courses (£3,000); payment of expenses incurred on establishment of Research Laboratory (£497).
 (j) Payment towards installation of water supply to a small industry.
 (k) Payment towards removal of silt bar from River Rinn.
 (l) Payments towards promotional visits to Britain.
 (m) Payment towards surfacing of avenue at Lissadell House.
 (n) Payment towards erection of Dursey cableway (£15,750); dredging at Bere Island (£15,626).

REPAYABLE ADVANCES

	£
Domesticity Manufacturing Co. (Ireland) Ltd., Ballinagh, Co. Cavan	15,000
Filigrana Embroidery Factory of Ireland Ltd., Ennistymon, Co. Clare	10,000
Thomas Marsh, Athlunkard, Co. Clare	6,500
Leathercrafts, Kilrush, Co. Clare	550
East Galway Co-operative Society Ltd.	5,000
Portunna Packers Co-operative Ltd., Co. Galway	2,000
Abbey Products Ltd., Clones, Co. Monaghan	2,500
Ballybay Tanners Ltd., Co. Monaghan	12,500
Innisfree Potteries Ltd., Finisklin, Co. Sligo	10,000
Porcelain Products Ltd., Drumcollogher, Co. Limerick	3,000
Gael Linn Teoranta	10,000
	£77,050

Total Repayable Advances outstanding at 31st March, 1971, were £304,236 (see schedule).

REPAYABLE ADVANCES OUTSTANDING AT 31ST MARCH, 1971

	£
Gael Linn Teoranta	87,500
Domesticity Manufacturing Co. (Ireland) Ltd., Ballinagh, Co. Cavan	23,150
Fort Daly Foods Ltd., Whitegate, Co. Cavan	2,930
Filigrana Embroidery Factory of Ireland Ltd., Ennistymon, Co. Clare	24,100
Thomas Marsh, Athlunkard, Co. Clare	6,500
Talty Brothers Ltd., Lissycasey, Co. Clare	6,407
Leathercrafts, Kilrush, Co. Clare	550
Barrowear Co-operative Society Ltd., Dungloe, Co. Donegal	1,000
Renania Products Ltd., Loughrea, Co. Galway	700
East Galway Co-operative Society Ltd.	5,000
Portumna Packers Co-operative Ltd.	2,000
Irish Marble Ltd., Galway	10,000
Potez Industries of Ireland Ltd., Galway	18,000
Shannon Industries Ltd., Carrick-on-Shannon, Co. Leitrim	5,000
Cyril Cullen Ltd., Carrick-on-Shannon, Co. Leitrim	11,240
Abbey Products Ltd., Clones, Co. Monaghan	2,500
Ballybay Tanners Ltd., Co. Monaghan	30,000
Irish Farmhouse Preserves Ltd., Newbliss, Co. Monaghan	9,000
Slievebawn Co-operative Handcraft Market Ltd., Co. Roscommon	5,659
G.W.I. Ltd., Collooney, Co. Sligo	40,000
Innisfree Potteries Ltd., Finisklin, Co. Sligo	10,000
Porcelain Products Ltd., Drumcollogher, Co. Limerick	3,000
	<hr/>
	£304,236

Vote 7 OFFICE OF THE REVENUE COMMISSIONERS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	5,202,890	5,014,687	188,203	—
B.—Travelling and Incidental Expenses	124,100	235,040	—	110,940
C.—Post Office Services	460,500	477,374	—	16,874
D.—Machinery and Equipment for Security Printing and Stamping	38,150	62,827	—	24,677
E.—Motor Vehicles	39,850	50,523	—	10,673
F.—Law Charges, Fees and Rewards	19,100	28,055	—	8,955
G.—Compensation and Losses	10	2,038	—	2,028
H.—Expenses in connection with International Organisations	5,400	2,146	3,254	—
GROSS TOTAL .. £	5,890,000	5,872,690	191,457	174,147
			Surplus of Gross Estimate over Expenditure	
			£17,310	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>			£97,159	
I.—Appropriations in Aid	155,000	252,159	Total Surplus to be surrendered	
NET TOTAL .. £	5,735,000	5,620,531	£114,469	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The sum of £727,000 was received from the Vote for Remuneration (No. 51).
- B.—Excess due mainly to increase in the extent and cost of travelling expenditure (including arrears from previous year) advertising, office cleaning, etc., and office machinery. Charges to this subhead include *ex-gratia* payments in three cases amounting to £86 for medical expenses and in five cases amounting to £33, as compensation for personal property damaged or lost in the course of employment (E.109/41/41).
- C.—Excess due to increased use of telephone services and increased charges.
- D.—Excess due to changes of design and changes for decimalisation.

E.—Excess due mainly to payment for new cars some of which had been delivered in the previous year, and increased driving allowances offset by a saving on motor cycles and radio-telephones.

F.—Excess due to increased legal costs, travelling expenses and rewards.

G.—Compensation amounting to £1,016 was paid in four cases in respect of damage to vehicles and £916 was paid in four cases in respect of damage to property, etc. Statement of losses charged to this subhead :—

£106—minor cash discrepancies not involving fraud or culpable negligence.

H.—Subscription to the International Union for the Publication of Customs Tariffs did not arise.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Payments received for printing relating to Social Insurance	15,710	15,710
2. Payment received for printing relating to Post Office Services	49,850	59,850
3. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund)	8,850	8,850
4. Moneys received for special attendance of officers	45,000	54,388
5. Fines, forfeitures, law costs recovered	25,000	89,727
6. Proceeds of customs sales	6,000	11,381
7. Miscellaneous	4,590	12,253
	£155,000	£252,159

2. Increase in receipts is due to increased printing costs.

4. Increase in receipts is due to requests for attendance of officers being greater than anticipated.

5. Receipts vary with the number and importance of the cases involved.

6. Receipts vary with the quantity of seizures sold and the prices realised.

7. Miscellaneous items comprised the following :—

Bill of Entry receipts	2,397
Rent of official premises	1,112
Unclassified items	8,744
	£12,253

EXTRA REMUNERATION (exceeding £100)

Twenty-one members of the Customs and Excise staff received allowances and gratuities varying from £162 to £276 while engaged on Special Inquiry duty.

Seven hundred and twenty-nine members of the Customs and Excise staff, three hundred and fifty-six of the Taxes staff, two hundred and fifty-seven of the General Service staff, sixty-three of the Stamping Branch and one of the Revenue Solicitor's Office received amounts varying from £101 to £1,468 in respect of overtime, gratuities and/or rewards for detection of smuggling or other revenue evasions, etc. The total amount paid in respect of overtime was £496,154.

Vote 7

Two Assistant Examiners in the Estate Duty Office received temporary non-pensionable allowances of £250 each, an Executive Officer received an allowance of £214 and a Higher Tax Officer received an allowance of £150 for performing higher duties. A Higher Executive Officer received a gratuity of £300, three Executive Officers received gratuities of £150 each, an Executive Officer received a gratuity of £101 and two Staff Officers received gratuities of £150 each for performing higher duties. An Assistant Secretary received a pensionable allowance of £131 for performing higher duties. An Assistant Secretary received a sum of £300 from Vote 40 for acting as Chairman of the Merchandise Marks Commission.

NOTE

The Account includes expenditure of £19,123 on overtime in respect of staff temporarily lent by other Departments.

J. C. DUGNAN,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
30 Nollaig, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 7

VALUE OF COMPUTER WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1971, WITHOUT REPAYMENT

Number of Vote	Department	Amount
4	Central Statistics Office	£ 2,000
6	Office of the Minister for Finance	20,114
27	Office of the Minister for Education	13,380
37	Agriculture	1,716
41	Transport and Power	13,900
47	Social Welfare	5,550
48	Health	1,100
		£ 57,760

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Office of Public Works; for expenditure in respect of public buildings; for the maintenance of certain parks and public works; for the execution and maintenance of drainage and other engineering works; and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of Public Works: Salaries, Wages and Allowances				
<i>Original</i> £1,204,000				
<i>Supplementary</i> 136,000				
	1,340,000	1,345,881	—	5,881
B.—Office of Public Works: Travelling and Incidental Expenses				
<i>Original</i> £90,000				
<i>Supplementary</i> 15,000				
	105,000	110,319	—	5,319
C.—Post Office Services	44,000	46,568	—	2,568
D.—Purchase of Sites and Buildings				
<i>Original</i> £300,000				
<i>Supplementary</i> 279,000				
	579,000	528,255	50,745	—
E.—New Works, Alterations and Additions				
<i>Original</i> £5,175,000				
<i>Less Supplementary</i> 171,000				
	5,004,000	5,144,270	—	140,270
F.1.—Maintenance and Supplies				
<i>Original</i> £1,450,000				
<i>Supplementary</i> 94,000				
	1,544,000	1,575,865	—	31,865
F.2.—Furniture, Fittings and Utensils				
<i>Original</i> £150,000				
<i>Supplementary</i> 51,000				
	201,000	201,331	—	331
F.3.—Rents, Rates, etc.	973,000	828,596	144,404	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Fuel, Light, Water, Cleaning, etc. <i>Original</i> £500,000 <i>Supplementary</i> 40,000	540,000	543,196	—	3,196
G.1.—Arterial Drainage—Surveys <i>Original</i> £33,000 <i>Supplementary</i> 2,000	35,000	39,102	—	4,102
G.2.—Arterial Drainage—Construction Works <i>Original</i> £1,020,000 <i>Supplementary</i> 156,000	1,176,000	1,188,776	—	12,776
G.3.—Barrow Drainage—Repayment of Advances ..	14,417	14,417	—	—
G.4.—River Fergus Drainage ..	100	—	100	—
G.5.—Arterial Drainage—Maintenance <i>Original</i> £398,000 <i>Less Supplementary</i> 75,000	323,000	322,783	217	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores <i>Original</i> £430,000 <i>Supplementary</i> 60,000	490,000	461,082	28,918	—
I.—Coast Protection <i>Original</i> £50,000 <i>Less Supplementary</i> 10,000	40,000	26,909	13,091	—
J.—Miscellaneous Marine Schemes <i>Original</i> £12,000 <i>Less Supplementary</i> 2,000	10,000	10,197	—	197
K.1.—National Monuments .. <i>Original</i> £145,000 <i>Supplementary</i> 17,000	162,000	167,707	—	5,707
K.2.—Expense of Survey of Provincial Museums, Great Gardens and Historic Houses (Grant-in-Aid) <i>Original</i> £5,000 <i>Less Supplementary</i> 3,000	2,900	2,000	—	—

Vote 8

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.3.—Conservation and Restoration of Holycross Abbey (Grant-in-Aid)				
<i>Original</i>	Nil			
<i>Supplementary</i>	£1,000			
	1,000	1,000	—	—
L.—Expense of Operation of the ASGARD (Grant-in-Aid)	6,000	6,000	—	—
GROSS TOTAL				
<i>Original</i>	£11,999,517			
<i>Supplementary</i>	590,000			
	£12,589,517	12,564,254	237,475	212,212
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £25,263	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid				
<i>Original</i>	£1,400,517			
<i>Less Supplementary</i>	46,000			
	1,354,517	1,396,787	£42,270	
NET TOTAL				
<i>Original</i>	£10,599,000			
<i>Supplementary</i>	636,000			
	£11,235,000	11,167,467	Total Surplus to be surrendered £67,533	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
	£	
DEPARTMENT OF FINANCE		
Dublin : Laing Building, Kildare Place— (second of two instalments)	250,000	S.2/6/64
Donegal : Letterkenny—site for Government offices (deposit)	750	S.2/1/55
Meath : An Uaimh—site for Government offices	1,600	S.2/1/52

	SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
Revenue Commissioners—			
Dublin	: Hammam Buildings, 11-13 Upper O'Connell St.—purchase of lessor's interest	270,000	S.2/10/66
Kerry	: Tralee Custom House—lessor's interest (deposit)	75	S.102/16/68
Commissioners of Public Works—			
Dublin	: Nos. 32, 36, 42 and 44 Northumberland Road—balance of purchase moneys and legal costs	646	S.200/2/63
Kilkenny	: St. Mary's Church, Gowran—additional plot	98	S.102/13/71
Tipperary	: Cahir former Military Barracks—surrender of fee farm interest	800	S.55/4/31
DEPARTMENT OF JUSTICE			
Garda Síochána—			
Cavan	: Virginia—site	542	S.14/5/52
Clare	: Shannon Airport—site	107	S.14/1/62
Cork	: Ballinhassig—site	376	S.14/5/52
	: Rathduff—site for septic tank	60	S.14/6/60
Donegal	: Milford—site	300	S.14/5/52
Laois	: The Swan—legal costs	23	Do.
Limerick	: Askeaton—site	515	Do.
	: Newcastle West—site (deposit)	350	(dated 9 Iúil, 1970)
Tipperary	: Cahir—lessor's interest (legal costs)	10	S.14/5/52
	: Clogheen—site	420	S.2/2/70
DEPARTMENT OF LABOUR			
Mayo	: Belmullet—Employment Exchange—site	1,300	S.2/7/46
DEPARTMENT OF AGRICULTURE AND FISHERIES			
Westmeath	: Athlone Regional Veterinary Laboratory—additional plot	7	D.306/3/64
DEPARTMENT OF TRANSPORT AND POWER			
Kerry	: Valentia Observatory—additional plot	26	S.102/9/66
Westmeath	: Mullingar Meteorological Station—site (deposit)	250	S.99/6/43

E.—Expenditure under this subhead is affected by factors outside the control of the Office of Public Works. Progress on a number of projects was greater than expected. A statement of expenditure, Department by Department, is at page 28.

F.1.—This subhead consists of a large number of provisions for requirements which are difficult to predict and which proved somewhat greater than expected. A statement of expenditure, Department by Department, is at page 29.

Vote 8

- F.2.—A statement of expenditure, Department by Department, is at page 29. The value of stocks held in the Central Furniture Stores on 31st March, 1971, was £62,000, approximately.
- F.3.—The provision made for additional office accommodation was not fully utilised. A statement of expenditure, Department by Department, is at page 29.
- F.4.—This subhead consists of a large number of provisions to meet the requirements of various Government establishments. A statement of expenditure, Department by Department, is at page 29.
- G.1.—Survey expenses were greater than anticipated. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £6,000, approximately.
- G.2.—Some anticipated receipts were not realised in the year. In addition to the charge against the subhead, there were Engineers' salaries and travelling expenses, engineering stores supplied and services rendered by plant and machinery to the following values:—

		£
Catchment Drainage Schemes:	Moy	53,252
	Corrib-Headford	89,152
	Boyne	228,654
	(a) Deel	38
	(a) Inny	24
Existing Embankments:	Shannon Estuary	29,732
Additional Minor Schemes:	(a) Owenovarragh	7,665
	Carrigahorig	28,529
	(a) Burnfoot-Skeoge	4,384
	(a) Kilcoo	8,069
	Groody	2,325
(a) completed schemes.		

Materials transferred from the Inny Scheme amounted in value to £566 and from the Killimor and Cappagh Scheme to £233.

- H.—Certain items of plant and stores on order were not delivered during the year of account. The value of stores held at 31st March, 1971, was £283,000, approximately.
- I.—There was difficulty in recruiting certain staff, and some claims for payment did not mature within the year as had been expected.

APPROPRIATIONS IN AID			Estimated	Realised
			£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	<i>Original</i>	£56,000	71,000	123,174
	<i>Supplementary</i>	15,000		
2. Charges at harbours, parks, etc.	<i>Original</i>	£180,000	150,000	151,559
	<i>Less Supplementary</i>	30,000		
3. Sales of property	<i>Original</i>	£20,000	78,000	53,021
	<i>Supplementary</i>	58,000		
4. Sales of produce and surplus stores	<i>Original</i>	£10,000	13,000	19,836
	<i>Supplementary</i>	3,000		

Vote 8

		Estimated	Realised
		£	£
5. Hire of plant	<i>Original</i> £8,000 <i>Supplementary</i> 7,000	15,000	19,868
6. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	<i>Original</i> £475,000 <i>Less Supplementary</i> 100,000	375,000	325,735
7. Recoveries from other Departments, etc., and from the Fishery Harbour Centres Fund for services carried out on repayment terms	<i>Original</i> £180,000 <i>Less Supplementary</i> 10,000	170,000	189,769
8. Recoveries from County Councils in respect of maintenance of Arterial Drainage Works (Nos. 3 of 1945 and 23 of 1955) and of Coast Protection Works (No. 12 of 1963)	<i>Original</i> £387,000 <i>Less Supplementary</i> 1,000	386,000	411,089
9. Fees, etc., in connection with the operation of the Local Loans Fund	<i>Original</i> £40,000 <i>Supplementary</i> 25,000	65,000	64,217
10. Miscellaneous	<i>Original</i> £44,517 <i>Less Supplementary</i> 13,000	31,517	38,519
	TOTAL <i>Original</i> £1,400,517 <i>Less Supplementary</i> 46,000	£1,354,517	£1,396,787

1. The additional receipts arose mainly from a sub-letting of office accommodation.

3. Sales completed within the year of account were somewhat less than had been expected.

4. The receipts were derived as follows:—

Central Engineering Workshop and Stores, £6,630; Bourn Vincent Memorial Park, £5,396; Central Furniture Stores, £731; sundry other centres, £7,079.

7. Department of Local Government, £28,532; Department of Social Welfare, £69,894; Incorporated Law Society and Bar Council, £1,364; National University, £10,910 and Córas Iompair Éireann, £300; in respect of services rendered by the Central Engineering Workshop and Stores, £29,647, by Central Furniture Stores, £5,746, and by Dún Laoghaire Harbour Workshop, £1,481; agency fees, £18,210; sundry, £23,685. The receipts generally were greater than expected.

8. The receipts were somewhat greater than expected.

10. National Schools—adjustments of local contributions, £4,981; work done for other parties, £17,326; licences, football pavilions, etc., Phoenix Park, £1,471; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £426; in respect of services of heating, lighting, etc., £1,484; rebate on cost of solid fuel, £5,603; refunds of taxes in respect of premises abroad, £746; sundry, £6,482.

Vote 8

EXTRA REMUNERATION (exceeding £100)

As fees for professional services, an Assistant Principal Architect received £102 out of moneys made available by way of grant-in-aid ; five Senior Architects received sums totalling £1,003, £757, £559, £504 and £286, respectively ; ten Architects received an aggregate of £6,041 in sums of which the individual totals ranged from £173 to £1,122; two Engineers, Grade II, received sums totalling £457 and £451, respectively ; and two Engineers, Grade III, received sums totalling £527 and £348, respectively.

Payments for overtime totalled £6,487 which included sums of £290, £205, £197, £163, £129 and £119, respectively, paid to six Staff Officers, £193, £132 and £109, respectively, paid to three Clerical Officers, a total of £1,761 in sums ranging from £105 to £195 paid to twelve Clerical Assistants, and a total of £1,150 in sums ranging from £190 to £281 paid to five Messengers.

A Clerk of Works was paid a gratuity of £209 in respect of extra attendance.

NOTES

1. This Account includes expenditure of approximately £10,150 in respect of staff lent, without repayment, to other Offices.
2. Services rendered to other Departments, without repayment, amounted to £398, approximately.
3. Contractors were paid a total of £312 *ex-gratia* in three cases following the introduction of shorter hours, a guaranteed working week and a pension scheme ; a total of £772 was paid in eight cases in respect of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.17725 and S.9/2/64).
4. There were three cases of damage in the Phoenix Park, Dublin, presumed to have been caused by unidentified road vehicles and amounting to £64 ; damage amounting to £36 caused by a road vehicle at another property was written off as irrecoverable (S.14/1/45).
5. Losses by fire, not covered by insurance, were as follows :—

	£
Census of Population Office, Griffith Barracks	650 (estimated)
Mountjoy Garda Station	45 (estimated)
Department of External Affairs, Iveagh House	20,000 (estimated)
Department of Social Welfare, Arus Mhic Dhiarmada	2,500 (estimated)
Department of Defence, Parkgate Street	15 (estimated)
Backweston Farm, Leixlip	68
6. Losses of £252 and £16, respectively, occurred as a result of accidental frost damage to the heating system at an Agricultural Station and an accidental explosion in the vicinity of a former Coastguard Station.
7. A total of £2,646 was paid *ex-gratia* on foot of forty-four claims for damage caused by drainage construction works, and a sum of £53 was paid, without prejudice, in settlement of a compensation claim for accidental damage (S.59/1/68, S.59/3/37, S.59/4/65 and S.102/7/49).
8. Losses of stores valued at £99 were written off.
9. A sum of £59 was paid in settlement of a claim arising out of a road accident (S.48/3/47).
10. There were eighteen cases of malicious damage to a total extent of £23,000 approximately, of which £20,000 related to a Customs Post, £1,500 to a Dublin college, £950 to a public memorial, and £270 and £19, respectively, to two premises abroad (S.200/9/45, S.2/13/33, S.43/1/62 and S.2/12/49).
11. Articles to a total value of £102, lost in three cases of theft, were written off (S.102/8/53).

12. The net expenditure during the year on Post Office Buildings charged to Telephone Capital Account amounted to £281,648 which included £54 paid *ex-gratia* to three contractors in recoupment of unforeseen increases in the statutory contributions under the Social Welfare Acts (S.9/2/64).

C. FARRELL,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
12 Lúnasa, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDER-MENTIONED NON-VOTED SERVICE IN THE YEAR ENDED 31ST MARCH, 1971

SERVICE	Balance, 1st April, 1970	Receipts, 1970-71	Payments, 1970-71	Balance, 31st March, 1971
	£	£	£	£
Marine Works (Ireland) Act, 1902, Maintenance Fund ..	(Dr.) 2,482	3,993 (a)	533	(Cr.) 978 (b)

(a) This figure includes £1,263 in adjustment of prior year transactions and £2,300 on redemption of Stock.

(b) The following stock is held to the credit of the Fund :—
£3,500 8¾% Conversion Stock, 1976.

C. FARRELL,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
12 Lúnasa, 1971.

Vote 8

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

Departments, etc.	Vote	Expenditure
	£	£
Houses of the Oireachtas	3,500	15,875
Department of the Taoiseach	20,000	16,856
Finance	507,500	402,420
Justice	348,000	287,893
Education	3,252,000	3,671,757
Lands	41,000	51,928
Agriculture and Fisheries	764,000	452,165
Labour	10,000	7,290
Posts and Telegraphs	137,000	79,753
Defence	—	1,037
External Affairs	—	14,534
Social Welfare	2,000	1,400
Minor New Works not exceeding £5,000 each	40,000	99,672
Urgent and Unforeseen Works	5,000	765
Minor Balances of Expenditure (not provided for above) on works of prior years which might not be completed on 1st April, 1970	45,000	40,925
	<u>£5,175,000</u>	
<i>Less Supplementary</i>	171,000	
TOTAL	<u>£5,004,000</u>	<u>£5,144,270</u>

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

DEPARTMENT	F.1 Maintenance and Supplies		F.2 Furniture, Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water, Cleaning, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President	35,620	30,030	1,800	2,320	—	—	7,000	5,802
Oireachtas	18,120	30,283	5,000	6,260	—	—	10,000	9,038
Taoiseach	4,720	19,325	2,000	2,925	30,000	24,868	5,000	6,661
Comptroller and Auditor General	1,000	633	100	97	6,000	5,674	500	281
Finance	613,500	692,044	21,000	26,073	317,000	306,116	95,000	122,369
Justice	225,160	208,418	9,000	7,343	84,000	69,927	79,000	75,717
Local Government	17,000	16,064	4,000	4,388	33,000	39,118	7,500	8,174
Education	84,030	92,464	9,500	10,421	22,000	46,291	34,000	32,942
Lands	35,850	42,695	6,000	9,604	18,000	30,433	27,000	34,978
Gaeltacht	1,400	624	100	686	2,000	118	500	547
Agriculture and Fisheries	90,340	108,540	9,000	13,592	59,000	62,570	72,500	87,349
Labour	4,000	2,846	2,000	1,985	95,250	69,873	3,000	1,486
Industry and Commerce	14,160	14,600	6,000	3,918	50,000	2,832	8,000	5,586
Transport and Power	13,620	12,155	1,500	1,759	9,800	10,155	10,000	9,597
Posts and Tele- graphs	140,180	122,604	27,500	25,283	2,400	2,495	48,000	48,121
Defence	20,760	23,290	3,000	3,298	2,800	2,038	12,500	13,942
External Affairs ..	34,450	65,640	21,500	37,985	144,000	122,694	28,000	30,259
Social Welfare ..	56,640	48,827	8,500	8,969	32,000	26,657	39,000	35,833
Health	34,450	36,334	7,500	6,411	23,000	6,737	13,500	14,514
Unallocated ..	5,000	8,449	5,000	28,014	42,750	—	—	—
<i>Supplementary</i>	£ 1,450,000 94,000		150,000 51,000				500,000 40,000	
TOTAL	£ 1,544,000	1,575,865	201,000	201,331	973,000	828,596	540,000	543,196

Vote 9

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	56,000	44,607	11,393	—
B.—Travelling and Incidental Expenses	1,000	532	468	—
C.—Post Office Services	1,000	1,017	—	17
D.—Apparatus and Chemical Equipment	8,000	17,954	—	9,954
GROSS TOTAL .. .£	66,000	64,110	11,861	9,971
			Surplus of Gross Estimate over Expenditure £1,890	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid .. .	1,800	1,476	£324	
NET TOTAL .. .£	64,200	62,634	Net Surplus to be surrendered £1,566	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was mainly due to unfilled posts.
 B.—Expenditure on attendances at courses was less than anticipated.
 D.—The excess was due to the purchase of additional essential equipment.

APPROPRIATIONS IN AID

Receipts were in respect of analyses, examinations, tests, etc., carried out.

NOTE

In addition to the amount expended under Subhead A, a further sum of £11,600 was charged to the Vote for Remuneration (No. 51).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
25th August, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Civil Service Commission and of the Local Appointments Commission.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> ..	£115,000			
<i>Supplementary</i> ..	17,000	132,000	—	423
A.2.—Examiners, etc.				
<i>Original</i> ..	£28,000			
<i>Supplementary</i> ..	5,000	33,000	—	154
B.—Travelling and Incidental Expenses				
<i>Original</i> ..	£12,000			
<i>Supplementary</i> ..	2,000	14,000	1,105	—
C.—Post Office Services	8,000	8,907	—	907
D.—Examinations				
<i>Original</i> ..	£33,000			
<i>Supplementary</i> ..	13,000	46,000	3,526	—
GROSS TOTAL				
<i>Original</i> ..	£196,000			
<i>Supplementary</i> ..	37,000	233,000	4,631	1,484
		229,853	Surplus of Gross Estimate over Expenditure £3,147	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid				
<i>Original</i> ..	£109,000			
<i>Supplementary</i> ..	5,000	114,000	£847	
			Total Surplus to be surrendered	
NET TOTAL				
<i>Original</i> ..	£87,000			
<i>Supplementary</i> ..	32,000	£ 119,000	£3,994	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Accurate estimation is difficult on account of the number of posts open to candidates from overseas.

Vote 10

C.—The excess is due to the necessity for providing more telephone services than anticipated.

D.—A number of accounts for advertising provided for in the estimate were not presented for payment within the year.

		Estimated	Realised
		£	£
1.	Receipts from the Department of Posts and Telegraphs ..	65,000	65,000
2.	Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))		
	<i>Original</i>	£44,000	
	<i>Supplementary</i>	5,000	
		49,000	49,847
	TOTAL		
	<i>Original</i>	£109,000	
	<i>Supplementary</i>	5,000	
		£114,000	£114,847

EXTRA REMUNERATION (exceeding £100)

A Cleaner received a sum of £247 in respect of overtime. The total amount of expenditure on overtime during the year was £2,812.

NOTES

The Accounts of other Votes include expenditure of £401 approximately in respect of the remuneration of staff lent, without repayment, to the Civil Service Commission.

Fees (stamps) amounting to £829 in respect of this service were received during the year.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
16th August, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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)	70,000	70,000	—	—

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
16th August, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 12 SUPERANNUATION AND RETIRED ALLOWANCES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for pensions, superannuation, compensation (including workmen's compensation), and additional and other allowances and gratuities under the Superannuation Acts, 1834 to 1963, and sundry other statutes; extra-statutory pensions, allowances and gratuities awarded by the Minister for Finance; fees to medical referees and occasional fees to doctors; compensation and other payments in respect of personal injuries; etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances ..	£ 1,795,800	£ 1,709,059	£ 86,741	£ —
B.—Pensions for Widows and Children of Certain Officers	40,000	64,832	—	24,832
C.—Ex-gratia Pensions for Widows and Children of certain former Officers	280,000	343,389	—	63,389
D.—Additional Allowances and Gratuities in respect of Established Officers ..	722,900	612,277	110,623	—
E.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	53,000	48,727	4,273	—
F.—Gratuities in respect of Un-established Officers and other non-pensionable persons	134,300	36,884	97,416	—
G.—Injury Grants and Medical Fees	31,000	28,491	2,509	—
H.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	67,500	60,664	6,836	—
GROSS TOTAL .. £	3,124,500	2,904,323	308,398	88,221
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £220,177	
			Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
I.—Appropriations in Aid ..	518,500	517,648	£852	
NET TOTAL .. £	2,606,000	2,386,675	Net Surplus to be surrendered £219,325	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B and C.—The number of awards was greater than anticipated.
 D.—The number of awards was less than expected.
 E and H.—The number of deaths was greater than expected.
 F.—The pensions scheme for non-established state employees was implemented later than expected. The number of other awards was also less than anticipated.
 G.—The cost of lump sum settlements of workmen's compensation claims is difficult to estimate closely.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921 and in respect of certain <i>ex-gratia</i> supplements (Subhead E)	37,000	15,904
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	1,000	297
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)) ..	133,170	133,170
4. Pension liability in respect of officers on loan, etc.	32,300	50,112
5. Contributions to Civil Servants' Widows' and Children's Pensions Scheme	315,000	318,011
6. Miscellaneous	30	154
	<u>£518,500</u>	<u>£517,648</u>

EXTRA REMUNERATION (exceeding £100)

Eighty-four pensioners received from public funds sums ranging from £101 to £3,427 as remuneration for services rendered.

NOTE

In addition to the expenditure charged to Subheads A, C, F and H in this Account, sums of £117,010, £22,500, £75,000 and £8,000, respectively, were charged to the Vote for Increases in Pensions and Gratuities and Pensions for Unestablished Staff (No. 50).

DEPARTMENT OF FINANCE,
13th December, 1971.

C. H. MURRAY,
Accounting Officer.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 13

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Secret Service	£ 11,500	£ 11,032	£ 468	£ —
Surplus to be surrendered . .			<u>£468</u>	

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
16th August, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

AGRICULTURAL GRANTS

Vote 14

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	16,410,000	16,411,627	—	1,627
B.—Supplementary Allowance ..	3,550,000	3,517,976	32,024	—
C.—Employment Allowance	780,000	766,377	13,623	—
TOTAL	£ 20,740,000	20,695,980	45,647	1,627
Surplus to be surrendered			£44,020	

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
16th August, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	£ 249,000	£ 232,294	£ 16,706	£ —
B.—Travelling and Incidental Expenses	1,400	1,420	—	20
C.—Post Office Services	3,200	4,375	—	1,175
D.—Fees to Counsel	70,000	74,173	—	4,173
E.—General Law Expenses	17,400	25,621	—	8,221
F.—Defence of Public Servants	1,000	—	1,000	—
GROSS TOTAL .. £	342,000	337,883	17,706	13,589
			Surplus of Gross Estimate over Expenditure £4,117	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid	10,000	6,539	£3,461	
NET TOTAL .. £	332,000	331,344	Net Surplus to be surrendered £656	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due mainly to posts remaining unfilled.
- C.—Some telephone bills relating to the previous year were not received until the year of account.
- D and E.—Expenditure varies according to the number and nature of the cases coming before the courts and consequently is difficult to estimate.
- F.—No claim under this subhead arose during the year. The provision is necessarily conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and Fees recovered by the Chief State Solicitor, etc.	7,600	4,139
2. Local Loans Fund, expenses of management	400	400
3. Receipts from the Department of Posts and Telegraphs	2,000	2,000
	<u>£10,000</u>	<u>£6,539</u>

EXTRA REMUNERATION

The total amount of expenditure on overtime was £465.

NOTE

In addition to the amount expended under Subhead A, a further sum of £17,600 was charged to the Vote for Remuneration (No. 51).

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
7th December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for certain Miscellaneous Expenses, including certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—The National Theatre Society, Limited (Grants-in-Aid)	95,000	95,000	—	—
B.—Additional Aid to the Theatre	68,000	42,651	25,349	—
C.—Property Values (Arbitrations and Appeals)	5,400	5,319	81	—
D.—Centenarians' Bounty	500	1,040	—	540
E.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid)	17,000	17,000	—	—
F.—The Racing Board—Grant-in-Aid for Capital Purposes	100,000	100,000	—	—
G.—British Special Import Deposit Scheme	1,500,000	1,124,820	375,180	—
H.—Marsh's Library (Grant-in-Aid)	3,500	—	3,500	—
I.—Northern Ireland Special Publicity	—	288	—	288
TOTAL .. £	1,789,400	1,386,118	404,110	828
Surplus to be surrendered			<u>£403,282</u>	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Refund of expenditure in prior year £3,975

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The expenditure was affected by factors outside the control of the Department.
- D.—The excess was caused by the increase from £5 to £50 in the rate of bounty.
- G.—The saving was due to the decrease in the deposit rate on exports and to the termination of the scheme in December, 1970.
- H.—The proposed renovation work was delayed and consequently did not qualify for the grant in the year.
- I.—Expenditure of this nature was provided for in 1969–70 but not in 1970–71 so that late claims had to be met out of savings on the vote generally.

NOTE

Fees (stamps) amounting to £2,905 in respect of this service were received during the year.

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th August, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	177,000	166,582	10,418	—
B.—Travelling and Incidental Expenses	6,400	6,621	—	221
C.—Post Office Services	13,000	13,694	—	694
D.—Printing and Binding	585,000	590,835	—	5,835
E.—Paper and Publications	400,000	478,901	—	78,901
F.—Office Machinery and other Office Supplies	560,000	479,499	80,501	—
GROSS TOTAL .. £	1,741,400	1,736,132	90,919	85,651
			Surplus of Gross Estimate over Expenditure £5,268	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> G.—Appropriations in Aid	260,400	270,239	£9,839	
NET TOTAL .. £	1,481,000	1,465,893	Total Surplus to be surrendered £15,107	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling vacancies and to filling vacancies at pay scale points lower than the pay points of the officers replaced—reduced by higher expenditure than estimated on overtime.
- C.—Casual variation.
- E.—Excess attributable to substantial rises in the prices of paper and to increased purchases of paper.
- F.—The accounts which matured for payment within the year were less in value than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of publications	50,000	54,511
2. Supplies and services provided on repayment	207,000	212,103
3. Miscellaneous receipts	3,400	3,625
	<u>£260,400</u>	<u>£270,239</u>

1. Due to the dislocation of banking services in 1970 some receipts which would otherwise have come to credit in 1969-70 did not come to credit until the year of account.

3. Casual variation.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1971

	£
Paper	185,687
Miscellaneous stores	36,092
	<u>£221,779</u>

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

EXTRA REMUNERATION (exceeding £100)

Thirty-one officers of different grades were paid sums varying from £108 to £382 for overtime and for higher duties. The total amount paid in respect of overtime was £7,780.

NOTES

In addition to the amount expended under Subhead A, a further sum of £27,500 was charged to the Vote for Remuneration (No. 51).

Free copies of official publications were issued as follows—

International Labour Office	£23	(S.46/2/35)
Library of the Council of Europe	£15	(S.46/13/50)
Food and Agriculture Organisation	£11	(S.71/14/46)
Library Committee of King's Inns	£12	(S.46/29/30)
University of Southampton	£4	(S.46/5/45)
Bibliothek des Instituts für Weltwirtschaft an der Universität Kiel	£1	(S.46/29/30)
Free Legal Advice Centres	£17	(S.46/3/67)
International Institute of Administrative Sciences	£2	(E.109/51/66)
British Library of Political and Economic Science	£26	(S.46/37/24)
Queen's University, Belfast	£24	(S.46/1/39)

BRIAN O BROLCHAIN,
Accounting Officer.

STATIONERY OFFICE,
18th February, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 18

VALUATION AND ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	417,000	409,047	7,953	—
B.—Travelling and Incidental Expenses	51,800	52,603	—	803
C.—Post Office Services	5,750	5,688	62	—
D.—Stores	7,900	10,180	—	2,280
E.—Equipment	10,500	7,580	2,920	—
GROSS TOTAL .. £	492,950	485,098	10,935	3,083
			Surplus of Gross Estimate over Expenditure £7,852	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid ..	63,950	67,775	£3,825	
NET TOTAL .. £	429,000	417,323	Total Surplus to be surrendered £11,677	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £21,000 was received from the Vote for Remuneration (No. 51).
- B.—An account (£910) was received during the year in respect of services rendered in the previous year.
- D.—The price of paper increased (£1,596) and a number of accounts (£897) were received during the year in respect of goods delivered in the previous year. The excess was partly offset by minor savings on a number of items.
- E.—An item of equipment for which provision (£3,500) was made was not delivered within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
VALUATION OFFICE		
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations	6,295	6,095
2. Fees payable pursuant to 23 Vict., c.4 (sec. 9)	1,200	1,623
3. Miscellaneous	1,205	1,254
ORDNANCE SURVEY		
4. Sales of maps	55,200	58,765
5. Miscellaneous	50	38
	£63,950	£67,775

1. Payments from three local authorities were not received within the financial year. 2, 3 and 4. It is difficult to forecast accurately receipts under these headings.

EXTRA REMUNERATION (exceeding £100)

Twenty-eight officers received sums varying from £103 to £253 for piecework in connection with the decimalisation of the valuation lists.

Twenty-two officers received sums varying from £101 to £183 for overtime. The total amount paid in respect of overtime was £4,860.

JAMES GOOD,
Accounting Officer.

VALUATION OFFICE,
25th January, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 18

APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1971, WITHOUT REPAYMENT

Vote No.	Department	Face Value of Maps	Cost of Special Work	Total
		£	£	£
3	Department of The Taoiseach ..	786	—	786
6	Office of the Minister for Finance ..	10	821	831
7	Office of the Revenue Commissioners	—	920	920
8	Public Works and Buildings ..	2,858	24	2,882
15	Law Charges	17	—	17
20	Office of the Minister for Justice ..	—	271	271
21	Garda Síochána	1,891	285	2,176
24	Land Registry and Registry of Deeds	17,270	2,671	19,941
26	Local Government	530	—	530
27	Office of the Minister for Education	2,154	4,537	6,691
34	Lands	9,775	—	9,775
35	Forestry	8,688	—	8,688
36	Roinn na Gaeltachta	32	—	32
37	Agriculture	8,083	27	8,110
38	Fisheries	—	138	138
39	Labour	23	—	23
40	Industry and Commerce	742	170	912
41	Transport and Power	993	91	1,084
43	Defence	2,379	1,356	3,735
45	External Affairs	12	—	12
47	Social Welfare	3	—	3
48	Health	6	—	6
	TOTAL£	56,252	11,311	67,563

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for rates and contributions in lieu of rates, etc., in respect of Government property, and for contributions towards rates on premises occupied by Representatives of External Governments.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Rates and contributions in lieu of Rates, etc.	1,233,200	1,172,192	61,008	—
B.—Contributions towards Rates on premises occupied by Representatives of External Governments	14,000	7,451	6,549	—
GROSS TOTAL	£1,247,200	1,179,643	67,557	—
			Surplus of Gross Estimate over Expenditure £67,557	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
C.— <i>Deduct</i> —Appropriations in Aid	157,300	147,070	£10,230	
NET TOTAL	£1,089,900	1,032,573	Net Surplus to be surrendered £57,327	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Accurate estimation is difficult because poundage rates and possible additional commitments are not known in advance.
- B.—A number of claims for repayment were not lodged by the respective External Governments 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))	26,850	24,796
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	2,020	1,905

Vote 19

	Estimated	Realised
	£	£
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10))	430	444
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs	128,000	119,925
	£157,300	£147,070

JAMES GOOD,
Accounting Officer.

VALUATION OFFICE,
25th January, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 20

OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Justice and of certain other services administered by that Office, including a grant-in-aid; and of the Public Record Office, and of the Keeper of State Papers and for the purchase of historical documents, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	303,500	287,368	16,132	—
B.—Travelling and Incidental Expenses	12,500	12,436	64	—
C.—Post Office Services	10,000	9,710	290	—
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland ..	7,000	4,450	2,550	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid)	25	—	25	—
E.—Commissions and Special Inquiries	1,500	4,738	—	3,238
F.—Legal Aid	16,000	13,201	2,799	—
GROSS TOTAL .. £	350,525	331,903	21,860	3,238
			Surplus of Gross Estimate over Expenditure £18,622	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— G.—Appropriations in Aid ..	1,525	2,547	£1,022	
NET TOTAL .. £	349,000	329,356	Total Surplus to be surrendered £19,644	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	1,200	1,990

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings due mainly to delay in filling vacancies and to staff changes involving appointments at lower points in salary scales. £40,000 was received from the Vote for Remuneration (No. 51).

D.1.—Legal text books not ready for publication to the extent anticipated.

E.—Mainly due to expenses of the Commission on Garda Pay.

F.—Expenditure was less than anticipated.

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
1. Refunds of certain payments made under Subhead D.1 ..	1,250	2,497
2. Miscellaneous	275	50
	£1,525	£2,547

1. Receipts from sale of legal text books more than anticipated.

2. Miscellaneous appropriations in aid less than anticipated.

EXTRA REMUNERATION (exceeding £100)

Ten officers received amounts ranging from £102 to £232 for overtime. The total amount paid for overtime was £3,328.

NOTE

Fees (stamps) were received as follows:—

Film Censorship	£
Searches, copies, etc., in Public Record Office	12,119
	1,292

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1970–71.

Commission or Special Inquiry	Year of Appointment	Total expenditure to 31st March, 1971
Committee on Court Practice and Procedure	1961–62	£ 2,206
Committee on Law of Bankruptcy ..	1962–63	2,642
Landlord and Tenant Commission ..	1965–66	3,132
Commission on Garda Pay	1968–69	7,306

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
16th March, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 21

GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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> £8,899,600				
<i>Supplementary</i> 1,967,000				
	10,866,600	10,595,776	270,824	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £522,000				
<i>Supplementary</i> 153,000				
	675,000	592,710	82,290	—
C.—Post Office Services				
<i>Original</i> £279,400				
<i>Supplementary</i> 30,000				
	309,400	300,078	9,322	—
D.—Clothing and Equipment ..	154,500	169,544	—	15,044
E.—Station Services	120,000	104,646	15,354	—
F.—Garda Síochána Medical Aid Society (Grant-in-Aid) ..	3,500	3,500	—	—
G.—Transport	360,000	386,198	—	26,198
H.—Superannuation and other Non-effective Payments ..	3,037,800	2,852,755	185,045	—
HH.—Ex-Gratia Payments to Widows and Children of certain former members of the Garda Síochána (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £400,000				
	400,000	400,000	—	—
I.—Witnesses' Expenses	42,000	31,997	10,003	—
GROSS TOTAL				
<i>Original</i> £13,418,800				
<i>Supplementary</i> 2,550,000				
	£15,968,800	15,437,204	572,838	41,242
			Surplus of Gross Estimate over Expenditure £531,596	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
J.—Appropriations in Aid ..	756,800	713,280	£43,520	
NET TOTAL				
<i>Original</i> £12,662,000				
<i>Supplementary</i> 2,550,000				
	£15,212,000	14,723,924	Net Surplus to be surrendered £488,076	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Expenditure was less than anticipated due to a saving on subsistence allowance and wireless equipment.
- D.—Excess was due to an increase in the price of materials and manufacturing costs.
- E.—Expenditure on furniture was less than anticipated.
- G.—Excess was due to an increase in the price of vehicles and, also, to an increase in maintenance costs and running expenses.
- H.—The number of retirements during the year was less than that provided for.
- I.—Expenditure on witnesses' expenses was less than anticipated.
- J.—Receipts from the Road Fund were less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
1. Payment from Road Fund under Roads Act, 1920 and Road Traffic Acts, 1961 and 1968	£ 670,000	£ 610,290
2. Miscellaneous receipts	86,800	102,990
	<u>£756,800</u>	<u>£713,280</u>

1. The amount consists of the pay of traffic wardens, road traffic fines and a percentage of the Road Fund.
2. Receipts under this heading depend on factors which cannot be predicted.

Miscellaneous items comprised the following :—

	£
Repayment of advances under Subhead B	17,081
Payments for services rendered by the Garda Síochána	23,835
Recovery in respect of loss of property or damage to stores, etc. ..	1,130
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property	25,173
Fees for accident and malicious damage reports	24,325
Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945	88
Centage charge to Insurance Companies for collection of insurance premiums	6,020
Minor unclassified items	5,338
	<u>£102,990</u>

STATEMENT OF LOSSES (Stores, etc.)

In forty-two accidents involving Garda Síochána vehicles the damage amounting to £1,797 was attributable to Garda personnel. In the case of one accident a sum of £24 was received in settlement (S.13/18/56).

In one hundred and ninety-eight accidents involving Garda Síochána vehicles the damage amounting to £10,368 was not attributable to Garda personnel. On foot of three of these cases sums totalling £68 were received under halving agreements and in twenty other cases sums totalling £743 were received in settlement (S.16/1/67 and S.13/18/56).

Property to the value of £77, destroyed by fire at the Training Centre, Templemore, was written off (S.13/7/63).

A uniform to the value of £6 destroyed as a result of duty performed, was written off (S.13/7/63).

Vote 21

EXTRA REMUNERATION (exceeding £100)

Eight hundred and six members of the Garda Síochána and fifteen civilian employees received amounts varying from £101 to £1,321 for overtime. The total amount paid in respect of overtime was £341,056.

NOTES

Expenditure under Subhead G includes £205 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£490 was received in respect of fees (stamps) for the use of vehicle plates under the Road Transport Acts.

Assistance was rendered by the Department of Defence in disposing of explosive materials (S.4/11/62).

An *ex-gratia* payment amounting to £13 was made to a civilian assisting the Gardaí in the course of their duty (S.13/11/68).

GARDA SÍOCHÁNA REWARD FUND, 1970-71

The appended statement shows the total receipts proper to the Fund for the year 1970-71, the amount of payments in that period and the balance of the Fund at 31st March, 1971.

	£		£
Balance from previous year ..	13,198	Payments during the year ended 31st March, 1971 ..	6,991
Total amount credited in the year 1st April, 1970 to 31st March, 1971	15,362	Balance on 31st March, 1971	21,569
	<u>£28,560</u>		<u>£28,560</u>

On the 31st March, 1971, sums amounting to £4,548, payable to the Reward Fund, were held in suspense accounts.

The receipts into the Fund for the year amounted to £15,362 as shown hereunder :—

	£
Weights and measures fees	13,385
Fines	430
Revenue rewards	603
Fishery rewards	163
Contribution from Garda Vote	415
Miscellaneous receipts	366
	<u>£15,362</u>

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1971

	£
Grant-in-Aid, 1970-71	400,000
Expenditure, 1970-71	—
Balance on 31st March, 1971 ..	<u>£400,000</u>

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
16th March, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the expenses of prisons; St. Patrick's; Shanganagh; and the maintenance of prisoners confined in District Mental Hospitals, 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	413,000	391,392	21,608	—
B.—Prison Services, Maintenance, etc.	153,100	151,854	1,246	—
C.—Travelling and Incidental Expenses	52,000	49,842	2,158	—
D.—Post Office Services	8,700	9,422	—	722
E.—Manufacturing Department and Farm	44,000	38,863	5,137	—
F.—Prisoners Aid through Community Effort (Grant-in-Aid)	4,000	4,000	—	—
GROSS TOTAL	£ 674,800	645,373	30,149	722
			Surplus of Gross Estimate over Expenditure £29,427	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> G.—Appropriations in Aid	44,800	43,345	£1,455	
NET TOTAL	£ 630,000	602,028	Net Surplus to be surrendered £27,972	
Estimated daily average number of prisoners				700
Actual daily average number of prisoners				804

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly to delay in filling vacancies. £126,000 was received from the Vote for Remuneration (No. 51).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons)	43,400	41,042
2. Miscellaneous	1,400	2,303
	£44,800	£43,345

Vote 22

1. Decrease in receipts from tailoring.
2. A greater quantity of stores than expected was available for sale.

EXTRA REMUNERATION (exceeding £100)

One hundred and eighty-three officers received sums varying from £101 to £654 for overtime.

The total amount paid in respect of overtime was £50,242.

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
16th March, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st MARCH, 1971

Dr.	Agriculture			Other Industries			Total		
	£	£	£	£	£	£	£	£	
Stock in hand, 1st April, 1970	2,760	21,503	24,263						
Purchases, 1970-71	2,700	44,070	46,770						
Profit	1,898	4,264	6,162						
	£	69,837	77,195						

*Manufacture materials, £28,316; manufactured goods, £388; tools, etc., £4,968

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£	£
Amount due in respect of purchases as at 1st April, 1970	7,958	11,713
Purchases during the year to 31st March, 1971	46,770	43,523
	<u>54,728</u>	<u>55,236</u>
*Amount due in respect of purchases as at 31st March, 1971	15,865	14,194
Expenditure from Subhead E as per Appropriation Account	38,863	41,042
	<u>£2,207</u>	<u>£2,207</u>

*Viz.—Public Departments, £13,658; other persons, £2,207

A. WARD,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	749,000	737,288	11,712	—
B.—Travelling and Incidental Expenses	70,900	59,019	11,881	—
C.—Post Office Services	35,700	37,216	—	1,516
GROSS TOTAL .. £	855,600	833,523	23,593	1,516
			Surplus of Gross Estimate over Expenditure £22,077	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ..	70,600	82,197	£11,597	
NET TOTAL .. £	785,000	751,326	Total Surplus to be surrendered £33,674	

EXTRA RECEIPTS PAVABLE TO EXCHEQUER

	Estimated	Realised
	£	£
1. Court Percentages	4,500	1,782
2. Court Fees received from Department of Posts and Telegraphs	3,750	3,092
	£8,250	£4,874

2. The Department of Finance considered that the Department of Posts and Telegraphs should be liable for fees even though technically exempt from such liability under the District Court (Fees) Order, 1966. Instead of paying fees by means of stamps affixed to the Department's summonses the amount involved will be paid over to the Courts Vote in a lump sum annually (S.13/2/66).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings due mainly to the non-filling of vacancies, to the replacement of Clerical Officers and Clerk Typists by Temporary Clerical Assistants in Circuit Court Offices and to less expenditure than anticipated on additional assistance. £39,000 was received from the Vote for Remuneration (No. 51).

B.—Travelling expenses were less than anticipated.

C.—Expenditure on telephone accounts was greater than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fines	45,000	53,489
2. Fees	25,495	28,371
3. Miscellaneous	105	337
	£70,600	£82,197

1. The amount received in fines during the year showed an increase over the figure expected.
2. There was an unexpected increase in the total amount of fees received by County Registrars.
3. Miscellaneous receipts consist mainly of interest on County Registrars' General Cash Accounts.

EXTRA REMUNERATION

The total amount paid in respect of overtime was £680.

NOTE

Fees (stamps) were received as follows:—

	£
District Court fees	145,410
Circuit Court fees	98,481
Judicature fees	202,123
Bankruptcy fees	2,430
Judgments Registry fees	6,107
Chief Justice fees	1,894

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
16th March, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 24 LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	359,500	330,677	28,823	—
B.—Travelling and Incidental Expenses	5,300	4,083	1,217	—
C.—Post Office Services	11,200	10,337	863	—
TOTAL	£ 376,000	345,097	30,903	—
Surplus to be surrendered ..			£30,903	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to non-filling of vacancies. £49,000 was received from the Vote for Remuneration (No. 51).
- B.—Expenses for office equipment were less than anticipated.

EXTRA REMUNERATION (exceeding £100)

Five officers in the Land Registry received amounts ranging from £101 to £158 for overtime. Three officers received amounts ranging from £101 to £130 for extra duties. Twenty-three officers in the Registry of Deeds received amounts ranging from £101 to £500 for overtime.

The total amount paid for overtime was £8,693 (Land Registry, £2,800; Registry of Deeds, £5,893).

NOTE

Fees (stamps) were received as follows :—

Land Registry fees	£ 288,424
Registry of Deeds fees	82,149

A. WARD,
Accounting Officer.

DEPARTMENT OF JUSTICE,
16th March, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

CHARITABLE DONATIONS AND BEQUESTS **Vote 25**

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	13,443	12,606	837	—
B.—Travelling and Incidental Expenses	300	116	184	—
C.—Post Office Services	600	604	—	4
GROSS TOTAL .. .£	14,343	13,326	1,021	4
			} Surplus of Gross Estimate over Expenditure £1,017	
	Estimated	Realised	} Surplus of Appropriations in Aid realised	
<i>Deduct—</i> D.—Appropriations in Aid .. .	43	65	} £22	
NET TOTAL .. .£	14,300	13,261	} Total Surplus to be surrendered £1,039	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £1,300 was received from Vote 51 to meet increases in remuneration. The saving is due to delay in filling vacancies in Clerical Officer and Clerical Assistant grades.

B.—Saving due to (1) law costs being less than anticipated (2) office equipment provided for and not purchased.

EXTRA REMUNERATION

Three Officers were paid a total of £122 in respect of overtime.

J. S. MARTIN,
Accounting Officer.

28th March, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Local Government, including grants to Local Authorities, grants and other expenses in connection with housing, and miscellaneous schemes and grants including a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i>	£1,080,000			
<i>Supplementary</i>	108,000			
	1,188,000	1,184,253	3,747	—
B.—Travelling and Incidental Expenses	121,500	140,567	—	19,067
C.—Post Office Services	45,100	51,366	—	6,266
D.—Statutory Inquiries	2,000	1,305	695	—
E.1.—Housing Subsidy	4,263,000	4,262,890	110	—
E.2.—Private Housing Grants				
<i>Original</i>	£3,400,000			
<i>Supplementary</i>	250,000			
	3,650,000	3,640,564	9,436	—
F.—Water Supply and Sewerage	2,145,000	2,157,598	—	12,598
G.—Grants in respect of Derelict Sites, Public Amenity Works and Dangerous Places	70,000	69,868	132	—
H.—Recoupment of Expenditure in respect of Register of Electors	78,000	75,658	2,342	—
I.—An Foras Forbartha, Teo. (Grant-in-Aid)				
<i>Original</i>	£185,000			
<i>Supplementary</i>	11,400			
	196,400	196,400	—	—
J.—Urban and Rural Employment Schemes	36,500	24,239	12,261	—
K.—Local Improvements Scheme	500,000	471,425	28,575	—
L.—Technical Assistance	17,000	16,776	224	—
M.—Miscellaneous Services	45,100	35,824	9,276	—
GROSS TOTAL				
<i>Original</i>	£11,988,200			
<i>Supplementary</i>	369,400			
	£12,357,600	12,328,733	66,798	37,931
			Surplus of Gross Estimate over Expenditure £28,867	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
N.—Appropriations in Aid				
<i>Original</i> £398,200				
<i>Supplementary</i> 21,000				
	419,200	431,477		£12,277
NET TOTAL				
<i>Original</i> £11,590,000				Total Surplus to be surrendered
<i>Supplementary</i> 348,400				£41,144
	£11,938,400	11,897,256		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Excess arose from increases in motor mileage rates and subsistence allowances, employment of additional officers whose duties entail travelling and greater participation in European conferences, committees, etc.
- C.—Excess due principally to payment in arrears for installation costs, rental and calls on additional lines about which information was not available when estimate was made.
- D.—Accurate estimation in advance is not possible.
- J.—The amount of grants that matured for payment was less than expected.
- K.—A number of local authorities did not take up the full amount of the allocation available to them.
- M.—The number of projects for the improvement of local authority library services reaching the stage at which subsidy could be paid was less than anticipated. Allotment schemes have virtually ceased to be operated by local authorities. Due to unavoidable delays in setting up the new regional organisations, grant earning expenditure proved somewhat lower than expected. The foregoing savings were partly offset by an excess on the provision for the rehabilitation of itinerants due to the increased rate of financial assistance to local authorities and voluntary bodies.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	42,000	39,779
2. Costs payable by local authorities in relation to inquiries ..	3,000	3,905
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961)		
<i>Original</i> £294,000		
<i>Supplementary</i> 21,000		
	315,000	311,000

Vote 26

	Estimated	Realised
	£	£
4. Expenses repayable by local authorities under section 17 of the local authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	19,000	21,514
5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966)	11,000	14,534
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	29,200	40,745
TOTAL		
<i>Original</i>	£398,200	
<i>Supplementary</i>	21,000	
	£419,200	£431,477

6. The principal receipts were : salaries of officers on loan to outside bodies (£39,623); refunds of private housing and water supply grants (£670) ; letting of fire brigade training films (£180) ; vested cottages appeal fees (£154). The principal reason for the surplus of receipts over the estimate was that recoupment of the salaries of two officers on loan to an outside body for 1969-70 was not made until after the close of that year. Also recoupment included the salary of an officer for whom provision was not made in the estimate.

EXTRA REMUNERATION (exceeding £100)

The Deputy Secretary of the Department received £500 as a member of the Industrial Development Authority. One Assistant Secretary received £424 as Chairman of An Foras Forbartha and another received £450 as Chairman of the National Building Agency. Three Principal Officers and the Chief Engineering Adviser received amounts of £325 each as directors of the National Building Agency.

Two Messengers received sums of £343 and £106, respectively, for overtime. The total expenditure on overtime was £2,465.

NOTE

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

M. LAWLESS,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
31st December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	1,350,000	1,402,646	—	52,646
A.2.—Travelling and Incidental Expenses	130,500	156,543	—	26,043
A.3.—Post Office Services ..	79,000	79,483	—	483
A.4.—Higher Education Authority	18,000	9,475	8,525	—
B.1.—International Organisations	28,000	26,436	1,564	—
B.2.—European Schools Day ..	800	783	17	—
B.3.—Educational Research ..	20,000	20,429	—	429
B.4.—Language Research ..	25,000	25,678	—	678
B.5.—Technical Assistance in Education	7,500	3,116	4,384	—
C.1.—University Scholarships ..	98,000	89,888	8,112	—
C.2.—Scientific Research Grants to Students	60,000	54,950	5,050	—
C.3.—Student Exchange Scholarships	7,200	5,529	1,671	—
C.4.—Fellowships	45,000	38,158	6,842	—
C.5.—Higher Education Grants ..	478,000	470,432	7,568	—
D.1.—Publications in Irish ..	105,000	78,169	26,831	—
D.2.—Grants to Colleges providing Courses in Irish ..	60,000	62,399	—	2,399
D.3.—Transport Services	3,050,000	2,919,119	130,881	—
D.4.—Audio-Visual Teaching Aids	45,000	9,432	35,568	—
D.5.—Physical Education ..	25,000	49,096	—	24,096
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid)	14,000	14,000	—	—

Vote 27

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	£ 2,000	£ 2,000	—	—
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications	1,350	1,494	—	144
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid)	11,000	11,000	—	—
F.2.—Fittings, Materials, etc. ..	5,000	2,947	2,053	—
F.3.—Archaeological Excavations (Grant-in-Aid)	500	500	—	—
NATIONAL COLLEGE OF ART				
G.1.—Models, Accessories, Materials, etc.	7,500	5,165	2,335	—
G.2.—Scholarships and Prizes ..	2,700	1,411	1,289	—
GRANTS-IN-AID				
H.1.—The Irish Folklore Commission	5,600	5,600	—	—
H.2.—An Cumann Scoil-dhrám-aíochta	5,000	5,000	—	—
H.3.—Royal Irish Academy ..	52,500	51,000	1,500	—
H.4.—Royal Irish Academy of Music	22,500	22,500	—	—
H.5.—The National Film Institute of Ireland—Purchase of Educational Films ..	5,250	5,250	—	—
H.6.—Adult Education Courses ..	10,000	10,000	—	—
H.7.—Royal Zoological Society of Ireland	2,000	2,000	—	—
H.8.—Irish Committee of Historical Sciences	300	300	—	—
H.9.—Overseas Club	4,500	4,500	—	—
H.10.—Muintir na Tíre	8,000	8,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.11.—Voluntary Youth Organisations	100,000	100,000	—	—
H.12.—Council of Europe Conference on Linguistic Research	3,000	—	3,000	—
H.13.—Chester Beatty Library ..	12,000	12,000	—	—
H.14.—Irish Countrywomen's Association	5,000	5,000	—	—
H.15.—Union of Students in Ireland	3,000	1,000	2,000	—
H.16.—Publication of Book of Essays	3,000	3,000	—	—
GROSS TOTAL .. £	5,917,700	5,775,428	249,190	106,918
			Surplus of Gross Estimate over Expenditure £142,272	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> I.—Appropriations in Aid ..	18,700	17,991	£709	
NET TOTAL .. £	5,899,000	5,757,437	Net Surplus to be surrendered £141,563	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The expenditure includes the cost of the Irish and English versions of the booklet entitled *Ár nDáltaí Uile* in respect of which a provision had not been included in the estimate.
- A.4.—Due to the fact that the Higher Education Authority did not, as was assumed when the estimate was being prepared, become a statutory body within the year certain expenses which had been provided for did not fall to be met out of the subhead.
- B.1.—The savings were on travelling and incidental expenses of the Irish National Commission for U.N.E.S.C.O. ; on the Ireland—U.N.E.S.C.O. fellowship and on the travelling exhibition which was postponed.
- B.5.—The scheme was not availed of to the extent expected.
- C.1.—The number of scholarships was less than anticipated.
- C.3.—Five scholarships were not availed of and expenditure on some others was less than anticipated.
- C.4.—The saving was mainly due to the resignation of four fellows during the year and to the fact that some of the new fellows were unable to take up duty at the beginning of the academic year.

Vote 27

- D.1.—The number of books which fell due for payment was less than anticipated.
- D.4.—The scheme was not availed of to the extent expected.
- D.5.—The expenditure included a grant (£15,131) for which provision was not included in the estimate towards the deficits in 1968–69 and 1969–70 in the case of St. Raphael's College and scholarships (£8,865) additional to the number provided for.
- E.3.—The excess is due to increase in the rate of fee payable.
- F.2.—Expenditure on fittings and materials which is difficult to estimate accurately was less than anticipated.
- G.1.—Accounts which fell due for payment in the year were less than expected.
- G.2.—The provision for scholarships was not fully utilised.
- H.12.—The conference on linguistic research was not held.
- H.15.—Progress on a Graduate Emigration Research Survey, as a contribution towards the expenses of which the provision was intended, was slower than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for tuition in National College of Art	3,500	2,510
2. Fees for genealogical researches, etc.	3,000	2,506
3. Sales of publications in Irish	9,000	8,507
4. Sales of photographic reproductions	2,000	2,300
5. Miscellaneous	1,200	2,168
	<u>£18,700</u>	<u>£17,991</u>

1 and 5. These receipts are variable.

2. Some foreign drafts which went out of date during the bank strike had not been re-dated in time for lodgment within the year.

3. The sales of publications in Irish were less than expected.

4. Orders for photographic reproductions were greater than anticipated.

EXTRA REMUNERATION (exceeding £100)

One Higher Executive Officer, one Executive Officer and one Staff Officer received allowances of £275, £275 and £122, respectively, for special duties.

Eleven Staff Officers, ten Clerical officers, eleven Clerk-Typists, fourteen Messengers, two Card Punchers and two Night Watchmen received sums varying from £101 to £552 in respect of overtime. Thirty-five attendants in the Institutions of Science and Art received sums varying from £102 to £469 in respect of Christmas Day, Good Friday, Sunday and night duty. The total amount paid in respect of overtime was £28,989.

Two Officers received sums of £209 and £498, respectively, for work in connection with the publication of books in Irish.

NOTE

An *ex-gratia* payment of £750 was made to the chairman of the Commission of Inquiry into Adult Education (E.109/65/70).

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Nollaig, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

GRANTS-IN-AID

STATEMENT OF EXPENDITURE, ETC., OUT OF GRANTS-IN-AID, 1970-71

	Purchase of Specimens for National Museum	Archaeological Excavations	Purchase of Books, etc., for National Library	Survey and Reproduction of Irish Historical Records in Foreign Collections	Survey and Reproduction of Films of Irish Historical Interest	Purchase of Objects for Heraldic Museum
Balances on 1st April, 1970	£ 1,167	£ 1,186	£ 2,146	£ 491	£ 259	£ 329
Grants-in-Aid, 1970-71	11,000	500	14,000	2,000	—	—
Expenditure, 1970-71	12,167	1,686	16,146	2,491	259	329
Balances on 31st March, 1971 ..£	11,017	391	14,863	834	—	—
	1,150	1,295	1,283	1,657	259	329

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Nollaig, 1971.

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

CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1971

	<i>Securities</i> £	<i>Cash</i> £		<i>Securities</i> £	<i>Cash</i> £
Balances on 1st April, 1970	118,996	1,139	Cash invested in securities viz:		
Transferred from Income Account for investment		1,525	9 $\frac{3}{4}$ % National Loan 1984/89		489
Securities bought ..	500		Securities converted	74,278	
Securities converted	76,045		Balances on 31st March, 1971	121,263	2,175
	<u>£195,541</u>	<u>£2,664</u>		<u>£195,541</u>	<u>£2,664</u>

LIST OF SECURITIES HELD ON 31ST MARCH, 1971

	£
6% Exchequer Stock, 1980/85	15,700
2 $\frac{3}{4}$ % Guaranteed Stock, 1933	1,316
5% National Loan, 1962/72	660
7 $\frac{1}{2}$ % Exchequer Stock, 1973	251
2 $\frac{1}{2}$ % Consolidated Stock	849
4 $\frac{1}{2}$ % National Loan, 1973/78	20,652
4 $\frac{1}{4}$ % National Loan, 1975/80	257
4% Funding Loan, 1960/90	650
5 $\frac{3}{8}$ % National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	350
6 $\frac{3}{8}$ % National Loan, 1986/91	400
7% E.S.B. Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7 $\frac{1}{4}$ % E.S.B. Stock, 1988/93	6
7% Exchequer Stock, 1975	500
9 $\frac{1}{4}$ % National Loan, 1989/94	500
8 $\frac{1}{2}$ % Conversion Loan, 1972	500
9 $\frac{3}{4}$ % National Loan, 1984/89	76,332
	<u>£121,263</u>

Vote 27

NON-VOTED FUNDS—*continued*

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1971

FUND	Balance on 1st April, 1970	Income, 1970-71	Total	Expenditure, 1970-71	Balance on 31st March, 1971
Killury or Nelan Fund ..	£ 88	£ 29	£ 117	£ —	£ 117
The Henry P. Mulock Charity	—	—	—	5	<i>Dr.</i> 5
Carlisle and Blake Fund ..	100	151	251	90	161
Reid Bequest—Scheme A ..	—	156	156	155	1
—Scheme B ..	14	225	239	120	119
—Scheme C ..	136	333	469	160	309
The Father O'Halloran Memorial Fund	—	18	18	11	7
The Michael Joseph McEnery Memorial Scholarship Fund	80	93	173	—	173
The Lismore Endowment (Earl of Cork's Scholarships)	—	71	71	—	71
The Charleville Endowment	—	36	36	—	36
The Burke Memorial Fund	—	22	22	—	22
Ciste Shéamais A. Mhic Shuibhne	3	8	11	7	4
Erasmus Smith Endowment	—	4,026	4,026	4,026	—
The Mary A. Hardiman Bequest	327	1,139	1,466	520	946
Murphy Bequest	1,132	1,785	2,917	1,796	1,121
TOTAL£	1,880	8,092	9,972	6,890	3,082

S. MAC GEARAILT,
*Accounting Officer.*AN ROINN OIDEACHAIS,
31 Nollaig, 1971.

PRIMARY EDUCATION

Vote 28

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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> £502,000				
<i>Supplementary</i> 146,000				
	648,000	647,395	605	—
A.2.—Repayable Advances of Training College Fees to Students	62,500	54,055	8,445	—
A.3.—Special Courses for Teachers	24,300	24,566	—	266
B.—Examinations	700	601	99	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools				
<i>Original</i> £21,267,000				
<i>Supplementary</i> 2,290,000				
	23,557,000	23,467,310	89,690	—
C.2.—Model Schools—Miscellaneous Expenses	11,000	13,312	—	2,312
C.3.—Incidental Expenses	1,500	1,390	110	—
C.4.—Free Grants of School Requisites	106,000	111,081	—	5,081
C.5.—Grants towards the cost of Heating, Cleaning and Painting of Schools	425,000	425,822	—	822
C.6.—Grants towards the cost of Free School Books for Necessitous Children	87,000	64,590	22,410	—
C.7.—Fees for Pupils in Secondary Tops	6,000	15,020	—	9,020
C.8.—Special Educational Project				
<i>Original</i> £21,650				
<i>Supplementary</i> 6,350				
	28,000	27,227	773	—
D.—Superannuation, etc., of Teachers				
<i>Original</i> £3,023,000				
<i>Supplementary</i> 134,000				
	3,157,000	3,126,277	30,723	—
GROSS TOTAL				
<i>Original</i> £25,537,650				
<i>Supplementary</i> 2,576,350				
	£ 28,114,000	27,978,646	152,855	17,501
			Surplus of Gross Estimate over Expenditure £135,354	

Vote 28

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid				
<i>Original</i> £279,650				
<i>Less Supplementary</i> 35,650				
	244,000	237,400	£6,600	
			Net Surplus to be surrendered	
NET TOTAL				
<i>Original</i> £25,258,000				
<i>Supplementary</i> 2,612,000	£27,870,000	27,741,246	£128,754	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—A scheme to provide loans to enable trainee teachers to spend a month in the Gaeltacht was not availed of to the extent expected.
- C.2.—The excess is due mainly to the application of the twelfth round pay increase to Model school employees.
- C.3.—Incidental expenses vary annually and are difficult to estimate accurately.
- C.6.—Applications for grants were less than anticipated.
- C.7.—The number of secondary tops which changed over to secondary schools was less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
TRAINING OF TEACHERS		
1. (a) Training college entrance examination fees	1,000	1,566
(b) Refund of cost of training	2,000	526
(c) Recovery of training college fees advanced to necessitous students	29,000	30,267
SUPERANNUATION, ETC., OF TEACHERS		
2. (a) Income from securities formerly part of the National School Teachers' Pension Fund	66,530	66,534
(b) Receipts from Church Temporalities Fund	26,598	26,598
(c) Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	5,872	3,652

Vote 28

	Estimated	Realised
3. Contribution from Van Leer Foundation towards Special Educational Project (Subhead C.8)	£ 10,600	£ 19,230
4. Contributions to Teachers' Widows' and Children's Pensions Scheme		
<i>Original</i>	£135,000	
<i>Less Supplementary</i>	35,650	
	99,350	85,298
5. Miscellaneous	3,050	3,729
TOTAL		
<i>Original</i>	£279,650	
<i>Less Supplementary</i>	35,650	
	£244,000	£237,400

1. (a) The number of candidates for the training college entrance examination was greater than expected.
- (b) The deficit is due to the abolition of the rule under which teachers who did not complete five years' service were required to refund the cost of their training as national teachers.
2. (c) The number refunding gratuities was less than expected.
3. The final instalment of the contribution from the Van Leer Foundation for the year 1969-70 was not received until after the close of that year and has been included in the contribution for the year 1970-71.
4. The amounts deductible from gratuities were not as high as anticipated.
5. These receipts are variable.

NOTES

In addition to the amount expended under Subhead D a further sum of £318,000 was charged to the Vote for Increases in Pensions and Gratuities and Pensions for Unestablished Staff (No. 50).

An *ex-gratia* payment of £6,300 was made to the Christian Brothers' Training College, Marino, in lieu of fee income (S.20/2/64).

In addition to recoveries accounted for under E.1 (b) and E.1 (c) a further sum amounting to £32 being balance of salary due (Subhead C.1) has been withheld against liability in respect of refund of cost of training.

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES

Statement of cases of non-recovery of fees advanced to training college students (*see* Subhead A.2) under general authority of Department of Finance minute S.25/4/30:—

Cases of death, illness, etc., in which no claim has been made—

No. of Cases	Total Amount
12	£958

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Nollaig, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for Secondary Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Capitation Grant (including Teachers' Salaries Grant) ..	2,933,000	2,798,070	134,930	—
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees	3,440,000	3,203,715	236,285	—
A.3.—Science and other Equipment Grants	150,000	149,954	46	—
A.4.—Grant for Irish and Bilingual Schools	60,000	57,495	2,505	—
A.5.—Bonus for Choirs and Orchestras	3,000	2,359	641	—
B.—Incremental Salary Grant <i>Original</i> £8,642,000 <i>Supplementary</i> 650,000	9,292,000	9,268,200	23,800	—
C.—Examinations <i>Original</i> £294,000 <i>Supplementary</i> 35,000	329,000	325,378	3,622	—
D.—Scholarships and Prizes ..	126,600	130,717	—	4,117
E.—Publication of Irish Text Books	13,600	3,970	9,630	—
F.—Courses for Secondary Teachers	37,000	22,109	14,891	—
G.—Payment to the Secondary Teachers' Pension Fund ..	10,000	—	10,000	—
H.—Educational Television Service	63,500	67,751	—	4,251
I.1.—Secondary Schools—Annual Repayment of Building Loans	375,000	374,996	4	—
I.2.—Secondary Schools—Building Grants	2,750,000	2,686,801	63,199	—
J.1.—Comprehensive Schools—Running Costs	235,000	246,149	—	11,149
J.2.—Comprehensive Schools—Capital Costs	450,000	424,563	25,437	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Grants towards the cost of Free School Books for necessitous pupils	200,000	186,658	13,342	—
	20,467,700	19,948,885	538,332	19,517
<i>Deduct—</i> Anticipated savings on various Subheads (<i>See Supplementary Estimate</i>)	275,000	—	275,000	—
GROSS TOTAL <i>Original</i> £19,782,700 <i>Supplementary</i> 410,000	£20,192,700	19,948,885	263,332	19,517
			Surplus of Gross Estimate over Expenditure £243,815	
	<u>Estimated</u>	<u>Realised</u>	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> L.—Appropriations in Aid	156,700	159,143	£2,443	
			Total surplus to be surrendered	
NET TOTAL <i>Original</i> £19,626,000 <i>Supplementary</i> 410,000	£20,036,000	19,789,742	£246,258	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Neither the annual increase in the number of pupils in the schools in the scheme, nor the number of boarding schools which qualified for the grant in lieu of tuition fees for boarding pupils was as great as anticipated.
- A.5.—The number of choirs and orchestras entered for examination was less than expected.
- E.—Grants in respect of the publication of text books which fell due for payment within the year were less than anticipated.
- F.—Most of the courses planned for summer 1970 had to be cancelled because of the necessity to have the Department's Inspectors mark the Intermediate and Leaving Certificate Examinations.
- G.—The income of the Secondary Teachers' Pension Fund was sufficient to meet outgoings.
- H.—The excess was due to an increase in the production and broadcasting costs of the Telefis Scoile programmes arising from pay increases.
- J.2.—Work on the erection of comprehensive schools was slower than anticipated and some accounts were not presented for payment within the year.
- K.—Some claims for grants were not presented for payment within the year.

Vote 29

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	70,700	75,663
2. Sale of Irish text books	4,500	3,330
3. Miscellaneous receipts	1,500	1,927
4. Refund of portion of capital grants (Subhead I.2)	80,000	78,223
	£156,700	£159,143

1. The number of candidates for the Certificate Examinations was greater than anticipated.
2. Receipts from the sale of text books were less than expected.
3. These receipts are variable.

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Nollaig, 1971.

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.

E. F. SUTTLE,
Comptroller and Auditor General.

STATEMENT OF LOANS

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

Year ended	Amounts of Loans issued (1)	Repayments	
		Principal (2)	Interest (3)
	£	£	£
31st March, 1969 ..	257,436	—	—
31st March, 1970 ..	499,962	3,409	16,715
31st March, 1971 ..	637,316	13,505	64,717
TOTAL ..£	1,394,714	16,914	81,432

Principal outstanding (1) £1,394,714—(2) £16,914=£1,377,800.

31 Nollaig, 1971.

S. MAC GEARAILT,
Accounting Officer.

REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st March, 1971, in respect of Capital and Income.

CAPITAL ACCOUNT

	Securities £	Cash £		Securities £	Cash £
Balances on 1st April, 1970 :			Conversion of 3½% Exchequer Bonds, 1965/70 to 9¾% National Loan, 1984/89	3,200	
3½% Exchequer Bonds, 1965/70	3,200		Cash invested in Securities, viz.—		
5% National Loan, 1962/72	200		9¾% National Loan, 1984/89		586
War Loan, 3½% Stock	400		Balances on 31st March, 1971 :		
6% Exchequer Stock, 1980/85 "A" Stock	725		5% National Loan, 1962/72	200	
6% Exchequer Loan, 1985/90	500		War Loan 3½% Stock	400	
7% National Loan, 1987/92	460		6% Exchequer Stock, 1980/85 "A" Stock	725	
7¼% E.S.B. Stock, 1988/93	94		6% Exchequer Loan, 1985/90	500	
Conversion of 3½% Exchequer Bonds, 1965/70 to 9¾% National Loan, 1984/89	3,274		7% National Loan, 1987/92	460	
Cash transferred from Income A/c for investment		586	7¼% E.S.B. Stock, 1988/93	94	
9¾% National Loan, 1984/89	600		9¾% National Loan, 1984/89	3,874	
	£9,453	£586		£9,453	£586

INCOME ACCOUNT

	£		£
Balance on 1st April, 1970	1,776	Transfer to Capital A/c for investment	586
Registration fees	2,048	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	840
Dividends received	333	Travelling and subsistence expenses of members of Council	42
		Recoupment of portion of the salary of the Officer who acts as Secretary to the Registration Council	195
		Balance on 31st March, 1971	2,494
	£4,157		£4,157

S. MAC GEARAILT,
Accounting Officer.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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> £7,924,000				
<i>Supplementary</i> 474,000				
	8,398,000	8,394,706	3,294	—
B.—Training of Teachers	224,900	224,987	—	87
C.—Scholarships	4,700	3,660	1,040	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	60,750	52,374	8,376	—
D.2.—Miscellaneous Vocational Education Services ..	10,100	6,981	3,119	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid) ..	9,000	9,000	—	—
F.—Examinations	55,000	55,446	—	446
G.—Payments in respect of Superannuation Charges ..	145,000	149,582	—	4,582
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	220,000	218,891	1,109	—
L1.—Regional Technical Colleges —Running Costs	386,000	376,088	9,912	—
L2.—Regional Technical Colleges —Capital Costs	1,340,000	1,261,075	78,925	—
	10,853,450	10,752,790	105,775	5,115
<i>Deduct—</i>				
Anticipated savings on various Subheads (<i>See Supplementary Estimate</i>)	26,000	—	26,000	—
GROSS TOTAL				
<i>Original</i> £10,379,450				
<i>Supplementary</i> 448,000				
	£10,827,450	10,752,790	79,775	5,115
			Surplus of Gross Estimate over Expenditure £74,660	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
J.—Appropriations in Aid ..	61,450	57,691		£3,759
			Net Surplus to be surrendered	
NET TOTAL				
<i>Original</i> £10,318,000				
<i>Supplementary</i> 448,000				
	£10,766,000	10,695,099	£70,901	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The provision for scholarships was not fully utilised.

D.1.—There was a large saving by reason of the fact that a Radar Simulator for the Irish Nautical College for which provision was made in the estimate was not purchased within the year. This saving was partly offset by a greater number than anticipated of students being eligible for grants in residential schools of Domestic Economy and miscellaneous schools and classes.

D.2.—One course was not held and there were savings on other miscellaneous items.

I.2.—Some accounts did not fall due for payment within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations	28,000	27,191
2. Fees for courses	3,000	90
3. Receipts from Church Temporalities Fund	30,000	30,000
4. Miscellaneous	450	410
	<u>£61,450</u>	<u>£57,691</u>

2. It was decided to discontinue the practice of charging fees for courses.

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Nollaig, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 31 REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for expenses in connection with Reformatory and Industrial Schools, including Places of Detention.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Reformatory Schools ..	£ 37,000	£ 30,958	£ 6,042	£ —
B.—Industrial Schools	320,000	309,281	10,719	—
C.1.—Marlborough House, Glasnevin	11,000	17,543	—	6,543
C.2.—St. Lawrence's, Finglas ..	15,000	—	15,000	—
D.—Conveyance Expenses ..	700	713	—	13
E.—Parental Moneys—Collection Expenses	300	406	—	106
GROSS TOTAL .. £	384,000	358,901	31,761	6,662
			Surplus of Gross Estimate over Expenditure £25,099	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>			£251	
F.—Appropriations in Aid ..	2,000	2,251		
NET TOTAL .. £	382,000	356,650	Total Surplus to be surrendered £25,350	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

C.1.—The excess is due to the fact that St. Lawrence's, Finglas (which will for the greater part replace Marlborough House) was not ready for occupation early in the year as had been expected. This resulted in a greater number of boys being maintained at Marlborough House than had been provided for in the estimate.

C.2.—St. Lawrence's, Finglas was not ready for occupation within the financial year.

E.—The excess is due to an increase in the travel allowance and in the number of cases.

APPROPRIATIONS IN AID

The amount of Parental Moneys collected was greater than anticipated due to an increase in the number contributing and in the amounts contributed.

NOTE

The average number under detention during the year 1970-71 at St. Ann's Reformatory for Girls, Kilmacud, was nine but payment was made on a notional number of forty offenders (S. 68, 4/44).

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Nollaig, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

11.—(a) Dublin District Hospital— Dues, Travelling Costs, — Deposited ————— 2,244,800	1,000,000.0	1,000,000.0	1,000,000.0
— Supplementary ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
12.—(a) Dublin District Hospital— Building Grant ————— 20,000	20,000.0	20,000.0	20,000.0
13.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
14.—(a) Dublin District Hospital— Dues, Hospital—Cleaning Expenses ————— 10,000	10,000.0	10,000.0	10,000.0
15.—College of Emergency ————— 20,000	20,000.0	20,000.0	20,000.0
16.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
17.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
18.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
19.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
20.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
21.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
22.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
23.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
24.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
25.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
26.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
27.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
28.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
29.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
30.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
31.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
32.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
33.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
34.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
35.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
36.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
37.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
38.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
39.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
40.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
41.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
42.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
43.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
44.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
45.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
46.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
47.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
48.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
49.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0
50.—(a) Dublin District Hospital— Dues, Hospital—General Expenses ————— 1,000,000.0	1,000,000.0	1,000,000.0	1,000,000.0

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971,
compared with the sum granted, for grants-in-aid to Universities
and Colleges and to the Dublin Institute for Advanced Studies.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GRANTS-IN-AID				
UNIVERSITIES AND COLLEGES				
A.—National University	68,000	68,000	—	—
B.1.—University College, Dublin				
—General Grant				
<i>Original</i> £1,945,000				
<i>Supplementary</i> 277,000				
	2,222,000	2,222,000	—	—
B.2.—University College, Dublin				
—Building Grant	1,000,000	1,000,000	—	—
C.1.—University College, Cork—				
General Grant				
<i>Original</i> £948,000				
<i>Supplementary</i> 100,000				
	1,048,000	1,048,000	—	—
C.2.—University College, Cork—				
Building Grant				
<i>Original</i> £400,000				
<i>Supplementary</i> 100,000				
	500,000	500,000	—	—
D.1.—University College, Galway				
—General Grant				
<i>Original</i> £770,000				
<i>Supplementary</i> 89,000				
	859,000	859,000	—	—
D.2.—University College, Galway				
—Building Grant				
<i>Original</i> £400,000				
<i>Less Supplementary</i> 220,000				
	180,000	180,000	—	—
E.1.—Maynooth College—Secular				
Education Grant	90,000	90,000	—	—
E.2.—Maynooth College—Building				
Grant	60,000	60,000	—	—
F.1.—Trinity College—General				
Grant				
<i>Original</i> £1,273,000				
<i>Supplementary</i> 221,000				
	1,494,000	1,494,000	—	—
F.2.—Trinity College—Building				
Grant	95,000	95,000	—	—
G.1.—Limerick Institute of Higher				
Education—Current Expen-				
diture	10,000	10,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.2.—Limerick Institute of Higher Education—Capital Expenditure	40,000	33,472	6,528	—
G.3.—National College of Physical Education				
<i>Original</i> Nil				
<i>Supplementary</i> £90,000	90,000	90,000	—	—
H.—College of Surgeons	13,000	13,000	—	—
I.1.—Dublin Dental Hospital — Dental Education Grant ..				
<i>Original</i> £144,000				
<i>Supplementary</i> .. 5,500	149,500	149,500	—	—
I.2.—Dublin Dental Hospital—Building Grant	25,000	25,000	—	—
J.1.—Cork Hospitals Board (New Dental Hospital)—General Expenses	1,500	1,430	70	—
J.2.—Cork Hospitals Board (New Dental Hospital)—Planning Expenses	10,000	9,000	1,000	—
K.—College of Pharmacy	30,000	30,000	—	—
DUBLIN INSTITUTE FOR ADVANCED STUDIES				
L —Grants under Sections 16 (5) and 25 (1) of the Institute for Advanced Studies Act, 1940				
<i>Original</i> £214,500				
<i>Supplementary</i> .. 15,000	229,500	229,490	10	—
TOTAL				
<i>Original</i> £7,537,000				
<i>Supplementary</i> .. 677,500	£ 8,214,500	8,206,892		—
			Surplus to be surrendered	£ 7,608

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

G.2.—Expenditure on site development and reconstruction was less than anticipated.
 J.2.—Planning expenses were less than expected.

AN ROINN OIDEACHAIS,
 31 Nollaig, 1971.

S. MAC GEARAILT,
Accounting Officer.

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

E. F. SUTTLE
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	53,000	51,794	1,206	—
B.—Travelling and Incidental Expenses	7,400	7,202	198	—
C.—Post Office Services	500	561	—	61
D.—Purchase and Repair of Pictures (Grant-in-Aid) ..	2,750	2,750	—	—
E.—Conservation of Works of Art (Grant-in-Aid)	1,500	1,500	—	—
F.—Purchase of Books and Journals (Grant-in-Aid) ..	750	750	—	—
GROSS TOTAL .. £	65,900	64,557	1,404	61
			Surplus of Gross Estimate over Expenditure £1,343	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> G.—Appropriations in Aid ..	900	896	£4	
NET TOTAL .. £	65,000	63,661	Net Surplus to be surrendered £1,339	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £3,600 was received from the Vote for Remuneration (No. 51).

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

EXTRA REMUNERATION (exceeding £100)

Thirty attendants received sums varying from £101 to £302 in respect of overtime. The total amount paid in respect of overtime was £7,616.

GRANTS-IN-AID ACCOUNT

	Purchase and Repair of Pictures	Conservation of Works of Art	Purchase of Books and Journals
	£	£	£
Balance from 1969-70	1,907	<i>Dr.</i> 1,008	<i>Dr.</i> 159
Grant-in-Aid, 1970-71	2,750	1,500	750
Expended, 1970-71	4,657	492	591
	939	402	351
Balance to 1971-72 £	3,718	90	240

JAMES WHITE,
Accounting Officer.

NATIONAL GALLERY,
31st January, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Offices of the Minister for Lands and of the Irish Land Commission.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	1,285,000	1,383,918	—	98,918
B.1.—Travelling and Incidental Expenses	122,450	115,451	6,999	—
B.2.—Post Office Services ..	69,900	98,341	—	28,441
C.—Legal Expenses	15,100	16,581	—	1,481
D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund ..	1,294,845	1,291,231	3,614	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	2,500	2,864	—	364
F.—Deficiency of Income from Untenanted Land ..	40,000	—	40,000	—
G.—Purchase of Interests for Cash, Advances for Purchase of Land and Auctioneers' Commission ..	565,000	303,336	261,664	—
H.—Gratuities to ex-Employees	15,000	13,058	1,942	—
I.—Improvement of Estates, etc.	740,000	779,828	—	39,828
J.—Adjustment Advances ..	15	—	15	—
K.—Losses by Default, Accident, etc.	10	1,176	—	1,166
L.—Game and Wildlife Development	100,000	116,464	—	16,464
GROSS TOTAL .. £	4,249,820	4,122,248	314,234	186,662
			Surplus of Gross Estimate over Expenditure £127,572	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid ..	294,820	324,063	£29,243	
NET TOTAL .. £	3,955,000	3,798,185	Total Surplus to be surrendered £156,815	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due mainly to wage increases partially offset by delay in filling of vacancies.
- B.1.—The saving arose mainly because of vacancies in travelling officer grades.
- B.2.—Increases in Post Office charges during the year account for the excess on this subhead.
- C.—The excess was due mainly to an increase in the number of objections and appeals heard by the Land Commissioners and by the Appeal Tribunal.
- F.—Revenue exceeded expectations and more than covered outgoings.
- G.—The saving is due to the falling off of applications for advances under Section 5, Land Act, 1965, and to title difficulties in closing sales to Land Commission under Sections 27 and 28, Land Act, 1950.
- I.—Excess was due to wage increases.
- Sums amounting in all to £3,833 (including costs) were paid because of defects in buildings erected for nine allottees (F.63/1/54).
- A total of £121 was paid to four contractors to cover increases in Social Insurance liability during the currency of eight contracts (S.9/2/70).
- £16 was paid to two allottees for loss of electricity current due to a leak in a water-pipe laid by the Land Commission (D.305/1/63).
- £12 compensation was paid for damage caused to a private car by Land Commission lorry (D.305/1/63).
- Sums of £1,607 and £550, respectively, were paid in settlement (including costs) of injury claims by two workmen (E.109/83/67 and S.201/5/70).
- K.—£800 compensation was paid to make good the loss of two Adam fireplaces stolen from a house sold by public auction (F.63/16/52).
- £313 compensation (including costs) was paid for trespass on crop during the course of a conacre letting (F.63/16/52).
- £63 was paid to cover the deficit in a defaulter's parcel account (F.63/27/52).
- L.—Excess was due to earlier clearance of commitments in anticipation of transfer of Game and Wildlife expenditure to Vote 35.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund:—		
(i) Estimated cost of administration and management (44 and 45 Vict., c.71 (sec. 4))	7,000	7,000
(ii) Interest on Church Surplus Grant (No. 27 of 1923 (sec. 9 (3)) and No. 14 of 1941 (sec. 50))	23,500	39,055
2. Fees and costs recovered	5,800	4,211
3. Surplus income of Rent and Interest Accounts	29,700	30,268
4. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))	212,000	225,199
5. Contributions towards improvements expenditure	8,500	10,198
6. Miscellaneous	8,320	8,132
	<u>£294,820</u>	<u>£324,063</u>

Vote 34

1. Income from investments was greater than expected mainly due to conversion of matured stock into stock yielding a greater return.
4. There was an unexpected increase in receipts from sales of property purchased with voted money.

EXTRA REMUNERATION (exceeding £100)

An Assistant Secretary received £300 from the funds of Arramara Teoranta for acting as Chairman.

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

The Solicitor received £350 for extra duties performed in year ended 31st October, 1969.

An Executive Officer received £150 for systems analyst duties. Two Clerical Officers received £150 and £124, respectively, and a Clerical Assistant received £250 for computer program duties.

A total of £3,538 was paid for overtime during the year (E.102/6/37 and E.32/3/64).

NOTES

Fees (stamps) amounting to £590 in respect of this service were received during the year.

Under Sections 21 and 24, Statute of Limitations, 1957, the Land Commission lost title to five annuities totalling £6 and arrears thereof.

Under Section 20, Land Act, 1939, the sum of £11 arrears of annual sum and costs on a defaulter's parcel was written off (F.63/27/52).

An advance of £175 on a holding was written off as irrecoverable (F.63/27/52).

Sums ranging from 50 pence to £30 and amounting in all to £66 in respect of grazing and bog rents due by twenty-two tenants were written off as irrecoverable (D.305/1/63).

Losses of tools and equipment to the value of £161 were written off (D.305/1/63).

Work to the value of £46,869 was done free of charge on the Land Commission computer for other Government Departments.

T. O'BRIEN,
Accounting Officer.

31st December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for salaries and expenses in connection with Forestry, including grants-in-aid for Acquisition of Land and for Conservation.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances				
<i>Original</i> .. £1,216,400				
<i>Supplementary</i> 136,300				
	1,352,700	1,278,778	73,922	—
B.1.—Travelling and Incidental Expenses	272,500	285,027	—	12,527
B.2.—Post Office Services	61,600	63,920	—	2,320
C.1.—Acquisition of Land (Grant-in-Aid)	425,000	425,000	—	—
C.2.—Forest Development and Management				
<i>Original</i> £3,872,000				
<i>Supplementary</i> 471,000				
	4,343,000	4,353,700	—	10,700
C.3.—Sawmilling	37,750	47,291	—	9,541
D.—Grants for Afforestation Purposes	20,000	17,761	2,239	—
E.—Forestry Education	50,230	43,730	6,500	—
F.—Agency, Advisory and Special Services	54,520	37,139	17,381	—
G.—John F. Kennedy Park	24,000	39,479	—	15,479
I.—Conservation (Grant-in-Aid)				
<i>Original</i> Nil				
<i>Supplementary</i> £100,000				
	100,000	100,000	—	—
GROSS TOTAL				
<i>Original</i> £6,034,000				
<i>Supplementary</i> 707,300				
	£ 6,741,300	6,691,825	100,042	50,567
			Surplus of Gross Estimate over Expenditure £49,475	
<i>Deduct—</i>				
H.—Appropriations in Aid				
<i>Original</i> £950,000	Estimated	Realised		
<i>Supplementary</i> 50,000				
	1,000,000	1,061,170		
			Surplus of Appropriations in Aid realised £61,170	
NET TOTAL				
<i>Original</i> £5,084,000				
<i>Supplementary</i> 657,300				
	£ 5,741,300	5,630,655		
			Total Surplus to be surrendered £110,645	

Vote 35

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to staff vacancies.

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

B.2.—Excess due to increased telephone costs.

C.2.—The excess here was due in the main to extra expenditure on manure arising from more extensive use and higher prices, offset by a saving on house construction due to the prolonged cement strike in the earlier part of the year.

Miscellaneous expenditure under the subhead includes the following :—

- (1) £58 in respect of damage caused to property of other landholders arising from forestry operations (D.305/1/63).
- (2) £166 for damage caused by forestry vehicles (S.48/2/51).
- (3) £23 for loss of or damage to clothing and other items arising out of forest fires and otherwise (E.109/41/41 and D.305/1/63).
- (4) £57 in respect of costs of unsuccessful malicious injuries claims (D.305/1/63).
- (5) £645 for cancellation of contracts where sites for foresters' houses turned out to be unsuitable (S.86/1/68).
- (6) £26 in settlement of three minor disputes (D.305/1/63).

C.3.—Excess due to increased labour costs.

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

E.—Saving due to staff vacancies.

F.—There was a substantial reduction in the cost of the programme of timber research undertaken by the Institute for Industrial Research and Standards. Costs incurred in connection with European Conservation Year were also less than expected.

G.—Excess due to additional costs of administrative buildings carried over from 1969–70, costs of catering building and increased labour costs.

		APPROPRIATIONS IN AID		Estimated	Realised
				£	£
FOREST RECEIPTS :					
Sales of timber					
	<i>Original</i>	£878,000			
	<i>Supplementary</i>	50,000			
				928,000	972,731
Rents (grazing, shooting, etc.)			12,000	14,596
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)			10,000	19,100
SAWMILL RECEIPTS :					
Receipts from Sawmills (Subhead C.3)			50,000	54,743
	TOTAL				
	<i>Original</i>	£950,000			
	<i>Supplementary</i>	50,000			
				£1,000,000	£1,061,170

There was increased demand late in the year for both pulpwood and saw-log timber.

EXTRA REMUNERATION (exceeding £100)

A sum of £475 was paid to a Higher Executive Officer in respect of extra work in connection with European Conservation Year. Eight officers received amounts varying from £103 to £241 in respect of overtime. The total amount paid for overtime was £2,920.

NOTES

The following items were written off:—

£12,135—losses resulting from forest fires (S.86/9/57 and D.305/1/63)

£661—losses by theft (D.305/1/63)

£136—damage to forest property in seven cases, the amounts varying from £1 to £82 (D.305/1/63)

£42—miscellaneous small losses in five cases varying from £4 to £15 (D.305/1/63)

To assist Nítrigin Éireann Teoranta to take necessary action in regard to erosion and flooding affecting their property, an area of fifteen acres, approximately, was transferred to them free of charge.

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1971

	£
Balance on 1st April, 1970	194,754
Grant-in-Aid, 1970-71	425,000
Amount received from various persons for the purchase of land, etc. ..	4,835
	<hr/> 624,589
Expenditure, 1970-71	442,744
Balance on 31st March, 1971	<hr/> £181,845

CONSERVATION (GRANT-IN-AID) ACCOUNT

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1971

	£
Grant-in-Aid, 1970-71	100,000
Expenditure, 1970-71	—
Balance on 31st March, 1971	<hr/> £100,000

T. O'BRIEN,
Accounting Officer.

27th January, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ABSTRACT ACCOUNTS OF SAWMILLING OPERATIONS FOR THE YEAR ENDED 31st MARCH, 1971

MANUFACTURING ACCOUNT

	Cong		Dundrum		Total		Trading Account—Cost of goods produced	Cong	Dundrum	Total
	£		£		£					
Value of raw material	17,237		13,083		30,320					
Carriage inward	3,832		2,449		6,281					
Cost of raw material	21,069		15,532		36,601					
Factory wages	19,461		20,998		40,459					
Electricity	1,680		1,466		3,146					
Repairs and maintenance	1,128		693		1,821					
	£ 43,338		38,689		82,027		£	43,338	38,689	82,027

TRADING ACCOUNT

	Cong		Dundrum		Total		Sales (a)	Cong	Dundrum	Total
	£		£		£					
Stock of finished goods at 1st April, 1970	7,557		5,135		12,692					
Add cost of goods produced	43,338		38,689		82,027					
Less stock of finished goods at 31st March, 1971	50,895		43,824		94,719					
Cost of goods sold (a)	5,267		6,264		11,531					
Profit and Loss Account—Gross Profit	45,628		37,560		83,188					
	3,283		392		3,675					
	£ 48,911		37,952		86,863		£	48,911	37,952	86,863

(a) Including supplies for Department's use.

Féach freisin Tuarascáil an Ard-Reachtair Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1971, 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> £104,500 <i>Meastachán forlíontach</i> 7,000	£ 111,500	£ 110,650	£ 850	£ —
B.—Costais Taistil agus Costais Theagmhasacha	12,000	12,536	—	536
C.—Seirbhísí Poist	4,000	4,249	—	249
D.—Tithe Gaeltachta <i>Meastachán bunaidh</i> £300,000 <i>Lúide Meastachán forlíontach</i> 100,000	200,000	204,253	—	4,253
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht <i>Meastachán bunaidh</i> £650,000 <i>Lúide Meastachán forlíontach</i> 135,000	515,000	491,719	23,281	—
F.—Scéimeanna Cultúrtha agus Sóisialacha <i>Meastachán bunaidh</i> £275,000 <i>Lúide Meastachán forlíontach</i> 15,000	260,000	277,893	—	17,893
G.—Eagrais Áirithe Ghaeilge (Deontais-i-gCabhair) <i>Meastachán bunaidh</i> £125,000 <i>Meastachán forlíontach</i> 25,000	150,000	148,950	1,050	—
H.1.—Gaeltarra Éireann—Cait-eachas Reatha (Deontais-i-gCabhair) <i>Meastachán bunaidh</i> £100,000 <i>Meastachán forlíontach</i> 125,000	225,000	225,000	—	—
H.2.—Gaeltarra Éireann—Cait-eachas Caipitil (Deontais-i-gCabhair) <i>Meastachán bunaidh</i> £500,000 <i>Meastachán forlíontach</i> 100,000	600,000	600,000	—	—
MÓR-IOMLÁN <i>Meastachán bunaidh</i> £2,070,500 <i>Meastachán forlíontach</i> 7,000	£ 2,077,500	2,075,250	25,181	22,931
<i>Baintear de—</i> I.—Leithreasai-i-gCabhair	500	111	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £2,250	
GLAN-IOMLÁN <i>Meastachán bunaidh</i> £2,070,000 <i>Meastachán forlíontach</i> 7,000	£ 2,077,000	2,075,139	Easnamh a tharla sna Leithreasai-i-gCabhair £389	
			Farasbarr Glan atá le tabhairt suas	
			£1,861	

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

E.—Is mar a leanas a bhí an caiteachas ar na scéimeanna éagsúla:—

	£
Bóithre	115,386
Uisce agus séarachas	13,744
Muiríbreacha	91,409
Talmhaíocht	57,273
Forbairt chomharchumann	30,438
Coláistí Gaeilge	9,838
Meánscoileanna	31,731
Hallaí	948
Cóiríocht saoire	111,793
Saoráidí ilghnéitheacha	29,159
	£491,719

F.—Is mar a leanas a bhí an caiteachas ar na scéimeanna éagsúla:—

	£
Tuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáth-theanga an teaghlaiigh acu	99,130
Daltaí Gaeltachta ar chúrsaí oiliúna áirithe	4,334
Daltaí ar thréimhse saoire nó ar théarma scoile sa Ghaeltacht agus lucht na dtithe iostais	79,553
Tréimhseacháin Ghaeilge agus nuachtáin le nuacht reatha i nGaeilge	43,746
Gearrscannáin Ghaeilge	10,259
Seirbhísí ilghnéitheacha	40,871
	£277,893

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

	£
Comhdháil Náisiúnta na Gaeilge	42,000
Conradh na Gaeilge	35,000
An tOireachtas	9,000
An Chomhairle Náisiúnta Drámaíochta	16,000
Taibhdhearc na Gaillimhe	8,000
Amharclann Ghaoth Dobhair	2,000
Gael-Linn	28,000
Clann Éireann	6,500
Cumann na Sagart	1,500
An Comhchaidreamh	950
	£148,950

LEITHREASAÍ-I-GCABHAIR

	Measta	Mar a fuarthas
	£	£
1. Aisíoc iasachtaí (Fo-mhírcheann E)	495	106
2. Fáltais ilghnéitheacha	5	5
	£500	£111

LUACH SAOTHAIR BHREISE (thar £100)

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

Fuair Ardóifigeach Feidhmiúcháin £175 mar rúnaí ar Arramara Teoranta.

L. TÓIBÍN.

Oifigeach Cuntasatochta.

31 Nollaig, 1971.

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

E. P. SUTTLE,
Ard-Reachtair Cuntas agus Ciste.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Agriculture and Fisheries, including certain services administered by that Office, and for payment of certain subsidies and sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GENERAL ADMINISTRATION				
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £3,513,000				
<i>Supplementary</i> 10				
	3,513,010	3,509,502	3,508	—
A.2.—Travelling and Incidental Expenses				
<i>Original</i> £366,000				
<i>Supplementary</i> 95,000				
	461,000	506,071	—	45,071
A.3.—Post Office Services ..	180,600	185,605	—	5,005
A.4.—Advertising and Publicity	61,000	36,286	24,714	—
A.5.—Consultative Councils, Inquiries and Reports ..	11,800	8,431	3,369	—
EDUCATION, RESEARCH AND ADVISORY SERVICES				
B.1.—University Colleges				
<i>Original</i> £753,984				
<i>Supplementary</i> 144,000				
	897,984	891,328	6,656	—
B.2.—Veterinary College ..	99,000	87,797	11,203	—
B.3.—Agricultural Schools and Farms	471,000	410,094	60,906	—
B.4.—Private Agricultural Schools, etc.	335,000	280,118	54,882	—
B.5.—An Foras Talúntais—Grant-in-Aid for General Purposes				
<i>Original</i> £1,950,000				
<i>Supplementary</i> 265,000				
	2,215,000	2,215,000	—	—
B.6.—An Foras Talúntais—Grant-in-Aid for Capital Purposes	80,000	80,000	—	—
B.7.—Research and Testing ..	175,000	142,105	32,895	—
B.8.—County Committees of Agriculture	905,000	984,290	—	79,290

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.9.—Scholarships and Training (including Grant-in-Aid)	139,000	72,381	66,619	—
B.10.—Technical Assistance <i>Original</i> £45,000 <i>Supplementary</i> 10,000	55,000	57,814	—	2,814
B.11.—Agricultural Organisations, etc. (including Grants-in- Aid)	46,287	46,329	—	42
LIVESTOCK IMPROVEMENT AND ERADICATION OF DISEASE				
C.1.—Improvement of Livestock <i>Original</i> £303,000 <i>Supplementary</i> 1,000	304,000	266,478	37,522	—
C.2.—Bovine Tuberculosis Eradi- cation <i>Original</i> £3,020,000 <i>Supplementary</i> 1,530,000	4,550,000	5,060,077	—	510,077
C.3.—Brucellosis Eradication .. <i>Original</i> £2,300,000 <i>Supplementary</i> 60,000	2,360,000	1,325,952	1,034,048	—
C.4.—General Disease Control and Eradication <i>Original</i> £43,005 <i>Supplementary</i> 33,000	76,005	77,456	—	1,451
PRODUCTION AND DEVELOP- MENT AIDS				
D.1.—Lime and Fertilisers ..	6,875,000	6,869,534	5,466	—
D.2.—Land Project <i>Original</i> £3,656,000 <i>Supplementary</i> 70,000	3,726,000	3,718,535	7,465	—
D.3.—Farm Buildings and Water Supplies	2,800,000	2,704,757	95,243	—
D.4.—Beef Cattle Incentive Scheme <i>Original</i> £2,400,000 <i>Supplementary</i> 2,350,000	4,750,000	4,836,426	—	86,426
D.5.—Farrowed Sows ..	100,000	95,420	4,580	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.6.—Mountain Sheep <i>Original</i> £550,000 <i>Supplementary</i> 770,000	1,320,000	1,325,751	—	5,751
D.7.—Small Farm (Incentive Bonus) Scheme	300,000	274,900	25,100	—
D.8.—Poultry and Eggs	103,000	86,905	16,095	—
D.9.—Horticulture (including Glasshouses) <i>Original</i> £417,655 <i>Supplementary</i> 50,000	467,655	410,919	56,736	—
D.10.—Grain Storage Loans ..	10	—	10	—
D.11.—Miscellaneous Schemes ..	62,000	60,859	1,141	—
D.12.—Miscellaneous Equipment, etc., Grants <i>Original</i> £90,105 <i>Supplementary</i> 23,000	113,105	112,533	572	—
D.13.—Calved Heifer Scheme .. <i>Original</i> £5 <i>Supplementary</i> 23,000	23,005	23,029	—	24
MARKETING SUPPORTS AND AIDS				
E.1.—Dairy Produce (including Grants-in-Aid) <i>Original</i> £30,500,000 <i>Supplementary</i> 49,000	30,549,000	28,949,002	1,599,998	—
E.2.—Beef, Mutton and Lamb Exports <i>Original</i> £2,400,000 <i>Supplementary</i> 1,500,000	3,900,000	3,850,325	49,675	—
E.3.—Bacon and Pork Exports ..	3,400,000	3,090,000	310,000	—
E.4.—Cereals <i>Original</i> £25,005 <i>Supplementary</i> 275,000	300,005	283,000	17,005	—
OTHER SERVICES				
F.—Agricultural Credit Corporation	9,020	8,877	143	—
G.—Agricultural Wages Board ..	18,300	16,239	2,061	—
H.—An Chomhairle Olla ..	15,000	16,574	—	1,574

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
I.—Córas Beostoic agus Feola ..	£ 150,000	£ 180,000	£ —	£ 30,000
J.—Bord na gCapall (Grant-in-Aid)	40,000	5,000	35,000	—
K.—International Co-Operation	51,100	53,409	—	2,309
L.—Aid Programmes (including Grants-in-Aid)				
<i>Original</i> £211,000				
<i>Supplementary</i> 12,500				
	223,500	222,461	1,039	—
	76,231,386	73,437,569	3,563,651	769,834
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ..	2,286,000	—	2,286,000	—
GROSS TOTAL				
<i>Original</i> £68,970,876				
<i>Supplementary</i> 4,974,500				
<i>Do.</i> 10				
	£ 73,945,386	73,437,569	1,277,651	769,834
			Surplus of Gross Estimate over Expenditure £507,817	
<i>Deduct—</i>				
M.—Appropriations in Aid	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Original</i> £3,436,876				
<i>Supplementary</i> 1,032,500				
	4,469,376	4,334,171	£135,205	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> £65,534,000				
<i>Supplementary</i> 3,942,000				
<i>Do.</i> 10				
	£ 69,476,010	69,103,398	£372,612	
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			30,000	25,899
Miscellaneous			—	4,364
			£65,076	£65,339

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The volume of travelling was greater than expected. Accurate estimation of incidental expenses is not possible and the sum provided proved inadequate.

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- A.4.—There was a substantial reduction in the volume of advertising. A projected dressing campaign against warbles, to be accompanied by widespread publicity, did not materialise.
- A.5.—Fewer reports on agricultural conditions than expected were submitted. The provisions for various commissions and inquiries were not fully utilised.
- B.2.—It was decided not to proceed for the present with the establishment of a food-processing and milling plant at Ballycoolin field station, resulting in a saving of £5,000. It was arranged also that some items required for the experimental animal unit at the station would be bought directly by the University concerned (saving £2,300). The balance of the saving on the subhead arose on the salary provision because of staff vacancies.
- B.3.—The savings arose on (a) salaries due to staff vacancies; (b) purchases of machinery and feeding stuffs; (c) maintenance allowances for students at Botanic Gardens where there were fewer students than expected; and (d) on the provision for new buildings due to non-completion of a piggery at Athenry. The savings were partly offset by some excess expenditure on livestock and feeding stuffs at Mellows College.
- B.4.—Refunds to the schools of expenditure on buildings and equipment were less than estimated as a number of projects for which provision had been made were not undertaken. The savings together with the savings on capitation grants to the Rural Domestic Economy Schools which arose because the number of students did not come up to expectations were partly offset by excess expenditure on management grants and teachers' salaries which were increased during the year.
- B.7.—New buildings proposed for the cereal station were not constructed and machinery and stock were not purchased. The purchase of a farm for the propagation of seed potatoes was not made. The acreage contracted for in connection with the cereal seed certification schemes was smaller than expected due to carry over of a substantial quantity of seed from the previous year. Savings were partly offset by excess expenditure on the Veterinary Research Laboratory.
- B.8.—The excess expenditure was due to increases in salaries awarded to the staffs of the County Committees during the year.
- B.9.—The main saving (£58,500) arose on the provision for grants to County Committees of Agriculture towards cost of farm training centres as fewer cases than expected reached the payment stage and in some cases it was possible to make part grants only. There was also a saving on maintenance allowances for scholarship holders because of the failure of some holders to qualify for renewal of their scholarships and because a number of payments were not made until after the close of the year.
- C.1.—The savings were on (i) the general expenses of the pig progeny stations as fewer pigs than provided for were sent by breeders for testing (ii) the provision for the purchase of stock cattle, sheep and pigs because the extent of importations of pedigree cattle from the continent was less than expected and because it was not possible to procure sufficient stock boars of the desired top-quality standard (iii) the scheme for encouraging improvement in breeds of horses as the number of foaling premiums paid was below the number estimated (iv) cattle performance testing as the proposed new station was not brought into operation during the year (v) the purchase of thoroughbred stallions for hunter-breeding as there was a scarcity of suitable animals available for purchase and (vi) payments to artificial insemination stations in connection with cattle progeny testing as fewer milk recorders for testing were employed by the stations than expected. The savings were partly offset by excess expenditure on other items of the subhead but chiefly on grants towards cost of pig progeny testing in accredited herds because of an increase in the demand for grants for approved gilts, and on the provision for the purchase of bulls and rams for sale at reduced prices due to an increase in the price of bulls and in the number located of the dearer breeds.
- C.2.—The incidence of disease was higher than expected.
- C.3.—It was not possible to extend the scheme to certain counties early in the year because of delays in the provision of office accommodation and difficulties in getting all the necessary additional staff.

- D.7.—Payments under the scheme take a little longer to mature than estimated. In addition the number of new applicants who came into the scheme in 1969–70 was less than expected.
- D.8.—A proposed importation of turkey breeding stock from the U.S.A. was not made because of turkey disease problems in that country.
- D.9.—No expenditure was incurred on the new provision for grants for mushroom units as none of the applications approved had matured for payment before the end of the year. The proposed development board for the horticultural industry was not set up during the year. No new applications for grants towards cost of co-operative packing and grading stations for horticultural produce were received and payments were confined to grants which had been approved in previous years.
- E.1.—While the Supplementary Estimate passed on 11th December, 1970, took account of expected savings of £1,500,000 on this subhead, it did not appropriate them against the subhead specifically. The savings were due largely to an unexpected decrease in the volume of dairy exports and to unexpected reductions in the rates of export loss resulting from improved prices on export markets. Allowing for these savings the overall saving on the subhead was only £100,000.
- E.3.—Prices realised on export markets for bacon and pork for the greater part of the year were higher than expected. Also, increased quantities of bacon and pork were disposed of on the home market so that the quantities of pork exported were less than expected.
- E.4.—The saving which was on the provision for the cost of providing a floor price for oats in western areas, arose because the quantity of oats offered to An Bord Gráin was less than expected.
- G.—Saving due to staff vacancies.
- H.—Administrative expenses were somewhat higher than estimated.
- I.—The amount provided was not sufficient to enable the company to carry out what it considered was an adequate programme of livestock and meat promotion.
- J.—Bord na gCapall was not set up until February, 1971.

APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
1. Recoupment of salaries, etc., of officers on loan to outside bodies	A.1	15,855	19,121
2. Receipts from clinique and other fees, etc., at Veterinary College	B.2	2,900	2,299
3. Receipts from students' fees, sale of livestock and farm produce, etc., at Agricultural Schools and Farms	B.3	98,630	104,937
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	39,700	49,046
5. Receipts from sale and leasing of livestock ..	C.1	106,820	81,077

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	Corres- ponding Debit Subhead	Estimated <hr/> £	Realised <hr/> £
6. Receipts from sale of cattle slaughtered under Bovine Tuberculosis Eradication Scheme ..	C.2		
<i>Original</i>			
<i>Supplementary</i>			
		1,925,000	2,110,851
7. Receipts from sale of cattle slaughtered under the Brucellosis Eradication Scheme ..	C.3		
<i>Original</i>			
<i>Less Supplementary</i>			
		600,000	455,179
8. Receipts from fees in respect of poultry hatchery licences, blood-testing fees and from sale of white turkeys, poultry, eggs, etc.	D.8	40,650	39,988
9. Repayment of advances under Grain Storage (Loans) Act, 1951	D.10		
<i>Original</i>			
<i>Supplementary</i>			
		75,080	103,652
10. Receipts from sale of seeds, manures, etc., at reduced prices under special schemes	D.11	46,600	51,435
11. Receipts from United Kingdom Government for Irish beef, mutton and lamb imported into the United Kingdom	E.2		
<i>Original</i>			
<i>Supplementary</i>			
		1,300,000	1,137,370
12. Receipts from licences, inspection fees, etc., under Fresh Meat Acts and Pigs and Bacon Acts		95,000	67,116
13. Receipts from seed testing fees, certification fees, licensing fees, etc., and receipts from Backweston Farm		101,615	93,848
14. Receipts from Church Temporalities Fund		10,000	10,000
15. Other receipts		11,526	8,252
		<hr/>	<hr/>
TOTAL			
<i>Original</i>		£3,436,876	
<i>Supplementary</i>		1,032,500	
		<hr/>	<hr/>
		£4,469,376	£4,334,171

1. The surplus was due to increases in salaries during the year.
2. The number of animals available for sale was less than expected.
3. Surplus due to increased sales of livestock at Ballyhaise and Clonakilty Agricultural Stations was partly offset by a deficiency in receipts at the Munster Institute, where the number of poultry available for sale was less than estimated, and at Mallowes Agricultural College where receipts were a little below expectations.
4. The surplus was due to an increase in the number of livestock sold and to a gift of £6,000 received from the Wellcome Foundation towards the cost of an electron microscope. The surplus was partly offset by a shortfall in receipts for quarantine expenses at Spike Island.

5. The proposed cattle performance testing service was not introduced during the year and consequently there were no tested animals for sale. A general milk recording scheme which was due to commence in 1970 and under which provision was made for the receipt of £7,000 in registration fees did not get under way. Receipts from the leasing of bulls to artificial insemination stations were also down because of increased purchases by stations of their own requirements of bulls. The resultant deficiencies together with some other smaller items were partly offset by increased receipts for bulls and rams located on special terms.
6. The number of reactors and the prices received in salvage were higher than expected.
7. As eradication measures did not extend as rapidly as provided for, the number of reactors taken up was less than expected.
9. A number of applications for loans, involving £28,550 in all could not be finalised and this amount was refunded by the Agricultural Credit Corporation during the year.
10. The demand for seed was greater than expected.
11. These receipts are related to expenditure by the United Kingdom Government and in the circumstances it is difficult to make an accurate estimate.
12. Pending the outcome of the High Court action taken by certain meat exporters in regard to the level of fees, some meat exporters withheld the portion of the fees which was being collected towards the cost of setting up a meat research unit.
13. The demand for seed under the cereal seed certification scheme was less than expected. The Guinness grant was less than estimated because the arrangements for the taking over of extra land at the cereal station were not completed within the year.
15. Receipts under this heading are variable and cannot be closely estimated.

EXTRA REMUNERATION (exceeding £100)

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

A Principal received an allowance of £711 from the Dairy Disposal Company Limited for acting as chairman of the company and £325 from An Bord Bainne for acting as a member of the board.

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

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

A Senior Inspector and a Principal received allowances of £1,100 and £325, respectively, from the Pigs and Bacon Commission for acting as chief officer and ordinary member of the commission.

A Senior Inspector received an allowance of £500 from Nitrigin Éireann Teoranta for acting as a director of the company.

A Chief Economist received an allowance of £375 from Vote 40 for acting as a member of An Coimisiún Dumpála.

A Principal received an allowance of £350 from Vote 40 for acting as a member of the Merchandise Marks Commission.

A Higher Executive Officer received an allowance of £508 from the funds of Bord na gCon for acting as chief officer of the board.

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

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One hundred and seventy officers of the Department's Veterinary staff received gratuities ranging from £106 to £250 in respect of additional work.

A Veterinary Inspector on loan to the Dairy Disposal Company Limited at one of the artificial insemination stations of the company received an allowance of £150 from the funds of the company.

Two Assistant Agricultural Inspectors received gratuities of £125 and £146 in respect of higher duties performed during the year.

Fourteen Agricultural Officers received amounts ranging from £102 to £300 for extra services rendered or supervisory duties in respect of varying periods during the year.

Six Agricultural Officers received amounts ranging from £450 to £632 from Vote 42 for services as night telephonists.

Four furnacemen who were transferred to duties as labourers following the modernisation of the heating system at the Botanic Gardens received lump sum payments varying from £130 to £220.

Three hundred and thirty-three employees of the Department received sums varying from £101 to £1,050 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £113,438.

NOTES

This Account includes expenditure of £1,627 in respect of the remuneration of officers temporarily on loan, without repayment, to outside bodies.

This Account includes the following *ex-gratia* payments :—£2,692 to fifty herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In twenty-two of the cases the animals died before valuation and in the remaining twenty-eight cases after valuation but before they could be collected for slaughter. £549 to nine herd owners in respect of attested cattle in which lesions were discovered on post-mortem examination at factories. £78 to a herd owner in respect of an animal accidentally killed when being collected for slaughter. £60 to a herd owner in respect of an animal that died following tuberculin injection. £80 to a herd owner in respect of an animal that had been valued but which the owner sent privately to the factory. Subhead C.2 (S.90/11/67).

£145 to two herd owners in respect of cattle which failed to pass the test under the Brucellosis Eradication Scheme. The animals died after valuation but before they could be collected for slaughter. £50 to a herd owner in respect of an animal which reacted but died as a result of an accident before valuation. Subhead C.3 (S.90/11/67).

£43 to a member of the public in respect of a vehicle damaged as a result of an accident in which a van, the property of the Department, was involved (D.306/25/62).

£101 to a member of the Department's staff in respect of medical expenses incurred as a result of an accident in the course of his official duties (E. 109/83/67).

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

Reference	Amount	
S.90/15/56	£60	Value of straw destroyed in a fire at the Munster Institute, Cork.
S.90/4/56	£351	Gaeltacht Glasshouse Scheme— Balances of the full cost of six 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 six growers concerned had withdrawn from the scheme.

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in forty-eight cases of registered dealers who had defaulted, and in six cases of former registered dealers whose premises were transferred, etc. The sum involved, viz., £54 was written off. Acquisition fees totalling £48 under Section 15 of the Act were also written off (S.90/14/41).

A sum of £434,000 was received from the Vote for Remuneration (No. 51).

M. J. BARRY,
Accounting Officer.

23rd December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31ST MARCH, 1971
(Capital amounts only)

	£
Advances under the Grain Storage (Loans) Act, 1951	593,958
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	61,210
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	5,020
Miscellaneous	25
	<u>£660,213</u>

(a) Reducible, if certain conditions are complied with, to £16,789.

M. J. BARRY,
Accounting Officer.

23rd December, 1971.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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	148,100	139,581	8,519	—
B.1.—Travelling and Incidental Expenses	22,500	22,700	—	200
B.2.—Post Office Services ..	5,100	5,153	—	53
C.1.—Sea Fisheries Development	100,700	69,857	30,843	—
C.2.—Fishery School	80,000	—	80,000	—
D.1.—An Bord Iascaigh Mhara—Administration and Current Development (Grant-in-Aid)	400,000	400,000	—	—
D.2.—An Bord Iascaigh Mhara—Capital Development (Grant-in-Aid)	300,000	235,000	65,000	—
D.3.—Repayment of Advances ..	396,100	396,077	23	—
E.—Inland Fisheries Development	187,460	179,284	8,176	—
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	220,000	220,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	3,000	3,000	—	—
GROSS TOTAL .. £	1,862,960	1,670,652	192,561	253
			Surplus of Gross Estimate over Expenditure £192,308	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
H.—Deduct—Appropriations in Aid ..	28,960	26,614	£2,346	
NET TOTAL .. £	1,834,000	1,644,038	Net Surplus to be surrendered £189,962	

Vote 38

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to staff vacancies.

C.1.—The two exploratory fishing vessels were laid up for long periods while undergoing repairs and overhaul and consequently the scientific programme had to be reduced. The number of boys who qualified for training as fishermen was much less than expected. It was not necessary to make any payments to the Fishery Harbour Centres Fund because (i) of the buoyancy of receipts from harbour dues at Killybegs because of the increase in the number of boats using the port (ii) the management and maintenance costs at Killybegs and Castletownbere were lower than expected and (iii) Dummore East harbour was not taken over during the year. The resultant and some other smaller savings were partly offset by the additional expenditure on the repair and overhaul of the exploratory fishing vessels.

C.2.—As the project was still in the planning stage at the end of the year no expenditure was incurred.

D.2.—Expenditure by An Bord Iascaigh Mhara on grants for boats was less than estimated mainly because of the failure of foreign boat-yards to deliver on time vessels under construction.

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
1. Repayment of advances made to the former Sea Fisheries Association	16,580	16,580
2. Proceeds of fines and forfeitures incurred in respect of fishery offences	2,000	2,019
3. Lettings of fishing rights	4,000	3,979
4. Miscellaneous receipts	6,380	4,036
	<u>£28,960</u>	<u>£26,614</u>

4. Miscellaneous receipts cannot be closely estimated. Receipts from sale of fish landed by the exploratory fishing vessels were down because the vessels were out of commission for long periods while undergoing repairs.

EXTRA REMUNERATION (exceeding £100)

A Principal received £375 from the funds of An Bord Iascaigh Mhara for acting as a member of the Board. A Principal and an Assistant Principal received £250 each for acting as members of the Foyle Fisheries Commission.
Expenditure on overtime was £407.

NOTES

A balance of £662 of a loan made to an applicant for the construction of a demonstration fish farm was written off (S.27/8/58).

A sum of £16,000 was received from the Vote for Remuneration (No. 51).

This account includes expenditure of £3,535 approximately in respect of the Inland Fisheries Commission, which was set up during the year (Subhead E).

M. J. BARRY,
Accounting Officer.

23rd December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1971 compared with the sum granted, for the salaries and expenses of the Office of the Minister for Labour, including certain services administered by that Office, and for payment of certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances	£ 1,208,000	£ 1,206,311	£ 1,689	£ —
B.—Travelling and Incidental Expenses	63,000	54,312	8,688	—
C.—Post Office Services	250,000	257,011	—	7,011
D.—Advertising and Publicity ..	4,000	3,745	255	—
E.—Commissions and Special Inquiries	2,500	4,663	—	2,163
F.—International Organisations..	42,000	39,976	2,024	—
G.—Research	20,000	9,759	10,241	—
H.—Resettlement Allowances ..	3,000	5,013	—	2,013
I.—Career Information	3,000	601	2,399	—
J.1.—An Chomhairle Oiliúna—administration and general expenses (Grant-in-Aid) ..	1,180,000	1,180,000	—	—
J.2.—An Chomhairle Oiliúna—capital expenditure (Grant-in-Aid)	350,000	350,000	—	—
K.—National Industrial Safety Organisation (Grant-in-Aid)	10,000	10,000	—	—
L.—Training Grants	240,000	252,000	—	12,000
M.—Grants for Advisory Services for Emigrants	10,000	6,236	3,764	—
O.—Losses	—	315	—	315
GROSS TOTAL ..£	3,385,500	3,379,942	29,060	23,502
			Surplus of Gross Estimate over Expenditure £5,558	
	Estimated	Realised	Surplus of Appropriations in Aid realised £22,544	
N.—Appropriations in Aid ..	617,500	640,044	Total Surplus to be surrendered £28,102	
NET TOTAL ..£	2,768,000	2,739,898		

Vote 39

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Saving mainly due to the delay in filling vacancies.
- C.—Excess due to increased charges for telephones.
- E.—Expenditure on inquiries was greater than anticipated.
- F.—Saving mainly due to the non-expenditure in 1970–71 of provision for a gift for a new ILO headquarters building in Geneva.
- G.—Saving due to unavoidable deferment of research work.
- H.—Excess due to increased use of the resettlement allowances scheme.
- I.—Saving due to a decision taken to charge publicity expenses estimated for under this subhead to subhead D.
- L.—Extra costs incurred by CERT Ltd. on an expanded training programme were met from savings on the vote.
- M.—The grants recommended by the Emigrants Advisory Committee were less than provided for.
- O.—The charge to this subhead mainly comprises cash shortages at local offices not involving suspicion of fraud or culpable negligence on the part of any officer (S.73/3/54).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund under Section 40 (2) of the Social Welfare Act, 1952	600,000	600,000
2. Receipts from the Redundancy Fund under Section 56 of the Redundancy Payments Act, 1967 (Appeals Tribunal)	17,333	16,562
3. Miscellaneous	167	23,482
	<u>£617,500</u>	<u>£640,044</u>

2. Shortfall due to a lesser number of hearings of the Appeals Tribunal than anticipated.
3. Extra receipt due to the extension of the period of secondment of officers of the Department to An Chomhairle Oilíúna.

EXTRA REMUNERATION (exceeding £100)

Thirty-two Staff Officers, thirty-two Clerical Officers, fourteen Clerical Assistants, six Temporary Clerks and seven Messengers received sums ranging from £101 to £379 for overtime. The total cost of overtime amounted to £30,443.

NOTE

In addition to the amount expended under Subhead A, a further sum of £99,000 was harged to the Vote for Remuneration (No. 51).

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

Commission or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st March, 1971	Total Expenditure to 31st March, 1971
	E	A		
Advisory Committee on Emigration ..	£ 2,639	£ 2,260	£ 4,899	£ 7,354
Banks Dispute Inquiry	2,023	1,430	3,453	3,453
	£ 4,662	3,690	8,352	10,807

T. Ó CEARBHAILL,
Oifigeach Cuntasaíochta.

AN ROINN SAOTHAIR,
30 Samhain, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Industry and Commerce, including certain services administered by that Office, and for payment of sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £690,000				
<i>Supplementary</i> 57,000				
	747,000	733,665	13,335	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £22,330				
<i>Supplementary</i> 13,500				
	35,830	36,158	—	328
B.2.—Post Office Services ..	18,200	20,203	—	2,003
C.—Advertising and Publicity ..	6,150	5,130	1,020	—
D.—Geological Survey—Equipment, Stores and Maintenance				
<i>Original</i> £8,800				
<i>Supplementary</i> 8,200				
	17,000	13,264	3,736	—
E.—Minerals Development ..	3,885	476	3,409	—
F.—Institute for Industrial Research and Standards (Grant-in-Aid)				
<i>Original</i> £800,000				
<i>Supplementary</i> 41,500				
	841,500	841,500	—	—
G.—International Organisations, etc.	8,085	8,596	—	511
H.—C6ras Tr6cht6la (Grant-in-Aid)	1,580,000	1,580,000	—	—
I.1.—Industrial Development Authority—Administration and General Expenses (Grant-in-Aid)				
<i>Original</i> £850,000				
<i>Supplementary</i> 187,500				
	1,037,500	1,037,500	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.2.—Industrial Development Authority—Capital Expenditure (Grant-in-Aid) ..	18,500,000	18,500,000	—	—
J.1.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	285,000	280,000	5,000	—
J.2.—Shannon Free Airport Development Company Limited—Grants to Industrialists (Grant-in-Aid) ..	500,000	500,000	—	—
J.3.—Shannon Free Airport Development Company Limited—Housing Subsidies	94,000	93,371	629	—
J.4.—Shannon Free Airport Development Company Limited—Housing Grants	39,000	17,575	21,425	—
K.—Export Guarantee Arrangements under the Insurance Act, 1953	10	—	10	—
L.—Technical Assistance ..	300,000	267,740	32,260	—
M.—Irish National Productivity Committee (Grant-in-Aid)				
<i>Original</i>	£100,000			
<i>Supplementary</i>	8,400			
	108,400	108,400	—	—
N.—Commissions, Committees and Special Inquiries	2,165	1,460	705	—
O.1.—Shipbuilding Subsidy ..	250,000	160,000	90,000	—
O.2.—Interest Subsidy to Shipping Finance Corporation, Limited	61,000	64,158	—	3,158
P.—Promotion of Buy Irish Campaign (Grant-in-Aid)				
<i>Original</i>	£10,000			
<i>Supplementary</i>	10,000			
	20,000	20,000	—	—
Q.—Castlecomer Collieries, Ltd.				
<i>Original</i>	£10			
<i>Supplementary</i>	57,000			
	57,010	56,650	360	—
R.—Miscellaneous Payments ..	2,150	3,059	—	909
	24,513,885	24,348,905	171,889	6,909

Vote 40

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i> Anticipated savings on various Subheads (See Supplementary Estimate)	83,100	—	83,100	—
GROSS TOTAL <i>Original</i> £24,130,785 <i>Supplementary</i> 300,000	£24,430,785	24,348,905	88,789	6,909
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £81,880	
<i>Deduct—</i> S.—Appropriations in Aid <i>Original</i> £575,785 <i>Supplementary</i> 50,000	625,785	660,771	Surplus of Appropriations in Aid realised £34,986	
NET TOTAL <i>Original</i> £23,555,000 <i>Supplementary</i> 250,000	£23,805,000	23,688,134	Total Surplus to be surrendered £116,866	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.2.—The cost of telephone services was greater than foreseen.
- C.—Claims for payment for advertising were not received to the extent anticipated.
- D.—Expenditure on equipment was not as great as envisaged.
- E.—Royalties payable under a Mining Board award were less than anticipated.
- J.4.—The number of houses built for which grants were payable was less than expected.
- L.—Claims for grants towards the cost of consultancy projects were not received to the extent envisaged (saving £13,000). Claims for grants under the scheme of minerals exploration by private enterprise were lower than expected (saving £19,000).
- N.—Expenditure by the Committee on the De-Pyramiding of Tariff Protection (£625) and the Committee on Shipping Costs (nil) was less than foreseen. The savings (£1,475) were offset to some extent by expenditure of £756 on the Committee on the Insurance Industry which was set up in August, 1970.

- O.1.—Claims in respect of shipbuilding approved for subsidy did not mature for payment within the year.
- R.—Excess due to expenditure on scientific awards scheme for which no provision had been included in the estimates (£1,227) offset by saving of £450 on export awards scheme.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	7,235	8,550
2. Repayment of salaries, etc., of officers on loan to outside bodies	2,850	5,484
3. Fees under the Minerals Development Act, 1940, and the Petroleum and other Minerals Development Act, 1960 <i>Original</i> £427,000 <i>Supplementary</i> 50,000	477,000	506,813
4. Export guarantee premiums and fees under the Insurance Act, 1953	16,000	15,674
5. Receipts under the Trade Marks Act, 1963 and the Patents Act, 1964	110,000	122,583
6. Miscellaneous	12,700	1,667
TOTAL		
<i>Original</i>	£575,785	
<i>Supplementary</i>	50,000	
	£625,785	£660,771

- The cost of the administration of the Weights and Measures Office was greater than provided for owing to salary increases. Payments of fees due by two local authorities in respect of the year 1969-70 were received within the year.
- The amount recovered in respect of officers on loan to outside bodies was greater than anticipated.
- Royalties from State Mining leases issued to Tynagh, Gortdrum and Silvermines and dead rents under offshore petroleum leases were greater than anticipated.
- The numbers of applications accepted and trade marks registered were greater than foreseen.
- The main items were receipts under the Friendly Societies Acts (£277); from the Registry of Business Names (£594); the special royalties arising from Technical Assistance grants for minerals exploration (£534). Owing to difficulties being experienced by Ballingary and Rossmore Collieries, the special royalties received were less than expected.

EXTRA REMUNERATION (exceeding £100)

The Deputy Secretary received £500 as a member of the Industrial Development Authority; an Assistant Secretary received £325 as a director of Shannon Free Airport Development Company Limited; an Assistant Secretary received £325 as a director of the National Building Agency Ltd.; and a Principal received £350 as a member of the Merchandise Marks Commission.

Six Examiners in the Patents Office received sums varying from £488 to £609 for examining patents applications outside their normal hours of duty. Two Clerical Assistants received £104 each for performance of Clerical Officer duties.

Thirty-six officers received sums varying from £108 to £449 for overtime. The total amount paid in respect of overtime was £10,996.

Vote 40

NOTES

This Account includes expenditure of approximately £747 in respect of remuneration of staff on loan, without repayment, to other Departments.

Ex-gratia payments totalling approximately £40 were made to four officers in respect of loss of clothing, and medical expenses in consequence of accidents in course of official duties. Subhead B.1 (E.109/41/41, E.109/83/67 and P. 7/44/64).

Fees (stamps) were received as follows :—

Companies Registration £32,220

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

Commission, Committee or Special Inquiry	Expenditure			
	Subheads		Total for year ended 31st March, 1971	Total Expenditure to 31st March, 1971
	N	Other		
	£	£	£	£
Working Party on growing of Flax and Hemp as Industrial Crops (1963-64)	—	—	—	547
Committee on De-Pyramiding of Tariff Protection (1967-68) . .	625	—	625	3,371
Committee on Industrial Progress (1968-69)	79	(A) 5,605	5,684	13,232
Committee on Shipping Costs (1969-70)	—	(A) 72	72	530
Committee on Insurance Industry (1970-71)	756	(A) 1,675	2,431	2,431
	£ 1,460	7,352	8,812	20,111

J. C. B. MacCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
26th November, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971 compared with the sum granted, for the salaries and expenses of the Office of the Minister for Transport and Power, including certain services administered by that Office, and for payment of sundry grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £1,915,000				
<i>Supplementary</i> 324,000				
	2,239,000	2,237,668	1,332	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i> £62,000				
<i>Supplementary</i> 137,000				
	199,000	212,000	—	13,000
B.2.—Post Office Services ..	223,000	202,863	20,137	—
C.—Equipment, Stores and Maintenance	91,000	80,206	10,794	—
D.1.—Grant to Córas Iompair Éireann	2,650,000	2,650,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation ..	320,000	316,999	3,001	—
D.3.—Grant to Córas Iompair Éireann under Section 2 of the Transport Act, 1969				
<i>Original</i> Nil				
<i>Supplementary</i> £642,460				
	642,460	642,460	—	—
D.4.—Additional Grant to Córas Iompair Éireann				
<i>Original</i> Nil				
<i>Supplementary</i> £2,980,000				
	2,980,000	2,980,000	—	—
E.—Grants for Harbours ..	325,010	199,936	125,074	—
BORD FÁILTE ÉIREANN				
F.1.—Grants under Section 2 of the Tourist Traffic Act, 1961 (Grants-in-Aid)				
<i>Original</i> £3,550,000				
<i>Supplementary</i> 10				
	3,550,010	3,550,000	10	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Resort Development (Grant-in-Aid)	400,000	400,000	—	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid)	1,500,000	1,500,000	—	—
F.4.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid)	100,000	100,000	—	—
G.1.—Acquisition of Land, Buildings, etc., at Airports ..	110,000	14,526	95,474	—
G.2.—Constructional Works at Airports including Furnishing of Buildings <i>Original</i> £5,000,000 <i>Less Supplementary</i> 256,000	4,744,000	4,409,177	334,823	—
H.—Transport of Staff	14,000	15,790	—	1,790
I.—Radio Equipment <i>Original</i> £600,000 <i>Less Supplementary</i> 300,000	300,000	206,241	93,759	—
J.—Shannon Free Airport Development Company Limited — Administration and General Expenses (Grant-in-Aid)	240,000	220,000	20,000	—
K.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	500	249	251	—
K.2.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ..	13,000	13,305	—	305
L.—Expenses in connection with International Organisations <i>Original</i> £210,000 <i>Supplementary</i> 27,000	237,000	237,314	—	314
M.—Technical Assistance ..	3,000	2,132	868	—
N.—Rural Electrification ..	1,075,000	1,075,023	—	23
O.—Grants for Bottled Gas Installations	20,000	18,545	1,455	—
P.—Commissions, Committees and Special Inquiries <i>Original</i> £10 <i>Supplementary</i> 53,000	53,010	56,979	—	3,969

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.—Grants for the Improvement of Roads to Generating Stations	10,000	1,936	8,064	—
R.—Rent on Lands, etc., at Airports	2,000	623	1,377	—
S.—Investment Grants for Ships <i>Original</i> £1,665,000 <i>Less Supplementary</i> 300,000	1,365,000	1,117,528	247,472	—
T.—Repayment to the Central Fund of Advance under Tourist Traffic Acts ..	1,947	1,947	—	—
GROSS TOTAL				
<i>Original</i> £20,100,467				
<i>Supplementary</i> 3,622,460				
<i>Less do.</i> 314,990				
	£23,407,937	22,463,447	963,891	19,401
			Surplus of Gross Estimate over Expenditure £944,490	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
U.—Appropriations in Aid				
<i>Original</i> £3,359,467				
<i>Less Supplementary</i> 315,000				
	3,044,467	3,130,834	£86,367	
NET TOTAL				
<i>Original</i> £16,741,000				
<i>Supplementary</i> 3,622,460				
<i>Do.</i> 10				
	£20,363,470	19,332,613	Total Surplus to be surrendered £1,030,857	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—Excess due to unanticipated increases in travelling expenses and to a lesser extent in incidental expenses.
- B.2.—Savings due to postponement of the provision of a new telephone line and to the fact that certain claims which were the subject of correspondence with the Post Office did not mature for payment within the year.
- C.—Savings due to deferment of the establishment of an additional weather satellite reception station and to the postponement of proposed work on weather radar installations for technical reasons and non-availability of equipment.
- E.—Work involving grant expenditure did not proceed at one harbour and expenditure at two other harbours was less than expected.

Vote 41

- G.1.—Land acquisition did not proceed as quickly as expected.
- G.2.—Savings arose because work on a major project and a number of smaller projects did not progress as quickly as anticipated.
- H.—Excess due to increases in bus fares during the year.
- I.—Savings due to delays in progress of work consequent on difficulties which were experienced regarding the siting of extended range radar at Dublin Airport.
- J.—Savings of £20,000 due to full allocation of grant not being made.
- K.1.—The pattern of expenditure on this subhead is irregular and accurate estimation is not possible.
- M.—Savings due to a reduction in the number of grants approved for payment in the year.
- O.—Savings arose because claims from the bottled gas companies in respect of approved grants were slightly smaller than anticipated.
- Q.—Certain works for which the major portion of the grant was sanctioned could not be carried out.
- R.—Savings arose because lump sum payments provided for in lieu of rent were not required.
- S.—Expenditure was less than anticipated mainly because of non-payment of grants in respect of a number of ships on order, the building of which was delayed.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1965	35,900	41,682
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	13,500	13,326
3. Passenger service charge at airports:—		
	Estimated	Realised
	£	£
<i>Original</i>	755,000	514,858
<i>Less Supplementary</i>	250,000	
	£505,000	£514,858
<i>Less cost of collection</i>	35,000	34,283
	470,000	480,575
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	130,000	133,333
5. American Grant Counterpart Fund—Recoupment of expenditure on technical assistance (Subhead M)	3,000	—
6. Miscellaneous receipts	45,067	42,813
7. Surplus on Aer Rianta Teoranta Operating Account, year ended 31st March, 1970 (a) (Dublin Airport) plus Part Surplus, year ended 31st March, 1971 (b)		
	£420,000	
<i>Original</i>	110,000(a)	
<i>Supplementary</i>	250,000(b)	
	780,000	781,000

Vote 41

	Estimated	Realised
	£	£
8. Surplus from landing and concession fees, etc., over maintenance and other charges incurred by Aer Rianta Teoranta in the management of Shannon and Cork Airports		
<i>Original</i>	£1,466,000	
<i>Less Supplementary</i>	425,000	
	1,041,000	1,043,384
9. Sales and Catering Service year ended 31st March, 1970 ..	321,000	402,961
10. Shanwick communications charges	205,000	191,760
	-----	-----
TOTAL		
<i>Original</i>	£3,359,467	
<i>Less Supplementary</i>	315,000	
	£3,044,467	£3,130,834

1. The surplus was due to the registration of new aircraft earlier than anticipated.
3. The surplus was due to increased passenger traffic at the airports.
5. Recoupment was not effected until after the close of the financial year 1970-71.
9. The surplus was due to more favourable trading results than had been anticipated, due to increased traffic at Shannon during 1969-70.
10. The deficit was due to a reduction in the number of aircraft utilising the service.

EXTRA REMUNERATION (exceeding £100)

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

Five hundred and five employees received sums varying from £101 to £1,847 in respect of extra attendance and night duty allowances. The total amount paid in respect of overtime was £167,256.

NOTES

Subhead H includes expenditure on subsidised transport of immigration officials (£402), Customs and Excise staff (£1,143), Post Office staff (£1,390) and Department of Agriculture and Fisheries staff (£93) (S.99/63/42).

Ex-gratia payments totalling £10 were made to three officers in respect of claims for damage to their personal clothing during the course of their official duties (D/Finance Confidential Circular 10/50).

An *ex-gratia* payment of £186 was made to the sister of a deceased unestablished officer in respect of maintenance and funeral expenses of the deceased (P.25/16/70).

Expenditure amounting to £1,737 was incurred on remuneration of staff on loan without repayment to another Department. The accounts of another Department include expenditure of £147 in respect of staff on loan to this Department without repayment.

Expenditure of £54,125 under Subhead P related to inquiries into the cross-Channel freight trade and the financial position of C.I.E. Expenditure of £2,854 was incurred in respect of Ireland's share of the cost of a study of future developments in North Atlantic sea and air traffic (S.98/5/70, S.203/4/70 and S.99/9/69, respectively).

Vote 41

Assistance was rendered by the Department of Defence in the search for the body of one of the victims of an air accident off Wicklow Harbour.

Assistance was rendered by the Department of Defence to this Department in connection with the inspection of an aircraft at Shannon Airport.

D. Ó RÍORDÁIN,
Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
30 Samhain, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

STATE AIRPORTS (continued)

1969-70				1970-71			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
2,450,431	1,573,114	814,304	63,013	2,369,083	1,447,679	852,142	69,262
344,309	93,436	232,948	17,925	434,832	96,663	322,550	15,619
72,296	15,404	46,779	10,113	108,349	29,313	57,560	21,476
447,607	99,233	312,624	35,750	470,415	96,059	335,177	39,179
481,194	382,201	98,993	—	505,376	399,100	106,276	—
172,605	172,605	—	—	191,759	191,759	—	—
147,543	147,543	—	—	33	33	—	—
117,151	40,504	72,887	3,760	133,333	133,333	—	7,135
4,233,226	2,524,130	1,578,535	130,561	4,364,796	2,430,075	1,782,050	152,671
2,862,795	1,451,919	1,125,693	285,183	3,603,569	1,858,504	1,374,372	370,692
(+)	(+)	(+)	(-)	(+)	(+)	(+)	(-)
1,370,431	1,072,211	452,842	154,622	761,227	571,571	407,678	218,022
1,483,768	669,674	668,852	145,242	1,850,682	809,303	889,861	151,518
(-)	(+)	(-)	(-)	(-)	(-)	(-)	(-)
113,337	402,537	216,010	299,864	1,089,455	237,732	482,183	369,540
STATEMENT OF CAPITAL EXPENDITURE							
14,566,965	6,709,992	6,266,585	1,590,388	17,528,315	7,832,718	8,036,787	1,658,810
2,961,350	1,122,736	1,770,202	68,422	4,515,256	1,719,890	2,725,120	70,246
£17,528,315	7,832,718	8,036,787	1,658,810	22,043,571	9,552,608	10,761,907	1,729,056
493,634	180,069	255,064	58,501	508,159	185,117	264,541	58,501

D. Ó RÍORDÁIN,

Accounting Officer.

25th February, 1972.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, 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 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> £21,545,000 <i>Supplementary</i> 3,900,010	25,445,010	24,556,351	888,659	—
B.—Travelling and Incidental Expenses <i>Original</i> £598,000 <i>Supplementary</i> 142,000	740,000	767,009	—	27,009
C.—Accommodation and Building Charges <i>Original</i> £1,670,000 <i>Less Supplementary</i> 243,000	1,427,000	1,477,860	—	50,860
D.—Conveyance of Mails <i>Original</i> £1,330,000 <i>Supplementary</i> 160,000	1,490,000	1,625,302	—	135,302
E.—Postal and General Stores <i>Original</i> £1,180,000 <i>Supplementary</i> 80,000	1,260,000	1,399,982	—	139,982
F.—Engineering Stores and Equipment <i>Original</i> £6,542,000 <i>Supplementary</i> 1,135,000	7,677,000	8,048,036	—	371,036
G.—Telephone Capital Repayments	5,425,000	5,425,250	—	250
H.—International Conferences and Conventions	33,000	30,906	2,094	—
I.—Losses <i>Original</i> £14,000 <i>Supplementary</i> 8,000	22,000	26,564	—	4,564
J.—Superannuation and other Non-effective Payments	1,183,000	1,128,260	54,740	—

Vote 42

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Commissions and Special Inquiries				
<i>Original</i> £25,000				
<i>Supplementary</i> 10,000				
	35,000	25,705	9,295	—
RADIO TELEFÍS ÉIREANN				
L.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)				
<i>Original</i> £2,135,000				
<i>Supplementary</i> 400,000				
	2,535,000	2,535,000	—	—
GROSS TOTAL				
<i>Original</i> £41,680,000				
<i>Supplementary</i> 5,592,010				
	£47,272,010	47,046,225	954,788	729,003
			Surplus of Gross Estimate over Expenditure £225,785	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
T.—Appropriations in Aid				
<i>Original</i> £11,133,000				
<i>Supplementary</i> 1,292,000				
	12,425,000	12,590,192	£165,192	
NET TOTAL				
<i>Original</i> £30,547,000				
<i>Supplementary</i> 4,300,010				
	£34,847,010	34,456,033	Total Surplus to be surrendered £390,977	

In addition to the amounts accounted for in this Vote, a further sum of £159,000 was provided from the Vote for Increases in Pensions and Gratuities and Pensions for Un-established Staff (No. 50).

	Estimated	Realised
	£	£
EXTRA RECEIPTS PAYABLE TO EXCHEQUER		
Broadcasting Licence Fees	2,880,000	2,908,264
Miscellaneous	Nil	41,468
	£2,880,000	£2,949,732

- EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT
- A.—Some pay awards for which provision was made were not paid before the end of the year (£320,000). The balance of the saving was mainly due to reduced expenditure on overtime and temporary staff, particularly during the British postal strike and the Christmas season when traffic was lighter than usual.
- D.—More accounts paid than expected in respect of all conveyance services.
- E.—More accounts for stationery and printing paid than expected (£77,500), higher cost of production of the telephone directory (£13,000), higher prices and unanticipated requirements of various stores (£49,500).
- H.—Decrease in conference expenses partly offset by increase in subscriptions.
- I.—Close estimation is not possible.
- K.—Expenses less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recovery in respect of Telephone Capital expenditure ..		
<i>Original</i>	£8,250,000	
<i>Supplementary</i>	1,050,000	
	<u>9,300,000</u>	9,516,521
2. Receipts in respect of Savings services		
<i>Original</i>	£686,000	
<i>Supplementary</i>	140,000	
	<u>826,000</u>	682,196
3. Receipts in respect of Social Welfare services		
<i>Original</i>	£759,000	
<i>Supplementary</i>	184,000	
	<u>943,000</u>	943,579
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	120,000	98,000
5. Receipts in respect of services performed for the Revenue Commissioners	120,000	120,000
6. Provision of stores for other Government Departments ..	419,000	382,366
7. Sale of engineering stores	255,000	250,176
8. Sale of non-engineering stores	8,000	7,814
9. Receipts in respect of agency services performed for other Administrations	40,000	39,575
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	11,500	9,314
11. Miscellaneous		
<i>Original</i>	£329,500	
<i>Less Supplementary</i>	92,000	
	<u>237,500</u>	367,165
12. Contributions to Civil Servants' Widows' and Children's Pensions Scheme		
<i>Original</i>	£135,000	
<i>Supplementary</i>	10,000	
	<u>145,000</u>	173,486
TOTAL		
<i>Original</i>	£11,133,000	
<i>Supplementary</i>	1,292,000	
	<u>£12,425,000</u>	<u>£12,590,192</u>

2. Some expenditure on savings services was not recovered before the end of the year of account.

4. An expected refund of part of the expenditure incurred at Shannon Airport Post Office was not received until after the close of the year.

6. Repayments by other Government Departments for stores supplied less than expected.

10. Receipts less than expected.

11. These include the following :—

	£
(a) Commission on repurchase of stamps	6,193
(b) Special leave at cost of substitution; overpayment of wages	18,178
(c) Wireless examination fees and transmitting permits	27,365
(d) Carriage of newspapers by Departmental vans	3,741
(e) Works carried out for and services rendered to outside bodies	64,564
(f) Renting of Post Office premises	30,862
(g) Void postal and money orders	17,000
(h) Staff on loan to outside bodies	8,711
(i) Advertising in Post Office publications	131,097
(j) Miscellaneous services performed for other Government Departments	13,036

Vote 42

The original provision was reduced by expected shortfall of receipts under other headings at supplementary estimate stage.

12. Higher contributions consequent on wage and salary increases.

I.—LOSSES—CLASSIFIED SCHEDULE

Burglary at a Branch Post Office by unknown members of the public ..		£	692
In connection with special arrangements made during the Banks' dispute for the provision of cash at Post Offices, two unexplained losses of £500 and £100 occurred. Various cash surpluses amounting to £9 were offset against the losses			591
Theft of a remittance letter containing cash in transit between a town sub-Post Office and a head Post Office by unknown members of the public			520
Fraudulent withdrawals amounting to £448 from Savings Bank accounts at various Post Offices by a member of the public who was prosecuted. The loss to public funds was reduced by £214 made good by the offender and £12 from balances in accounts opened by the offender ..			222
Robbery at a town sub-Post Office by unknown members of the public			147
Burglary at a sub-Post Office by three juveniles who were prosecuted (£192). A sum of £52 was recovered			140
Theft of remittance letter containing cash in transit between a town sub-Post Office and a head Post Office by unknown members of the public			130
Armed robbery at a sub-Post Office by four armed men, none of whom was apprehended			108
Robbery at a town sub-Post Office by a member of the public who was prosecuted			101
Theft of a remittance letter containing cash in transit between a town sub-Post Office and a head Post Office by unknown members of the public			100
Losses ranging from £1 to £99 due to theft, fraud, etc. (109 cases) ..			1,340
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants			7,016
Compensation for loss or damage to parcels and letters—			
	Loss	Damage	
	£	£	
Registered and insured parcels	2,964	3,004	
Other parcels	5,343	402	
Registered and insured letters	3,722	22	
	<hr/>	<hr/>	
	£12,029	£3,428	
	<hr/>	<hr/>	
			15,457
			<hr/>
	TOTAL ..		£26,564
			<hr/>

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

Fraudulent withdrawals from Savings Bank Accounts (2 cases) ..	£	72
Abstraction from postal packets (23 cases)		2,673
Irregular negotiation of a money order		12
Theft, burglary and misappropriation of cash, stamps, etc. (6 cases) ..		766
	<hr/>	
		£3,523
		<hr/>

LOSSES OF STORES

Postal stores from stock during transit, etc.	£ 80
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (35 cases)	848

Stores to the value of £2,876 were used in making good malicious damage.

Transactions during the year included 1,799,000 money orders amounting to £86,249,000; 7,580,000 postal orders amounting to £10,894,000; 3,668,000 Savings Bank deposits and withdrawals amounting to £11,550,000 and Postmasters' and other remittances amounting to £342,748,000. A total of 10,324,000 parcels were dealt with and engineering stores to the value of £9,024,000 were handled (figures are approximate).

EXTRA REMUNERATION (exceeding £100)

Six thousand five hundred and ninety-four officers received sums ranging from £101 to £2,038 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £2,607,677.

NOTES

Seventy-eight claims totalling £3,334 and twenty-six claims totalling £749, in respect of damage to vehicles, were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In eighty-two cases of damage to official vehicles in which no claim against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £5,573.

Twenty-six claims for repayment services amounting to £466 were abandoned as irrecoverable. Three claims were reduced by £142 under a halving agreement and reductions amounting to £109 were made in three other cases.

Claims totalling £21 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

A contractor was paid £121 in respect of preparatory work and loss of profits under a building contract which was not proceeded with.

A contractor, unable to fulfil a contract due to irreparable machine damage, was wholly released of his obligation to supply the goods contracted for. The penalty clause requiring the contractor to meet the extra cost (£301) of purchasing elsewhere was not invoked (S.41/7/61).

Expenditure amounting to £332 was incurred on the part construction and subsequent demolition of a small automatic telephone exchange building. The erection of the building was not proceeded with because it would intrude on the view of a national monument. The site was subsequently transferred to the Office of Public Works at cost price plus vendor's legal costs.

A claim for £218 against a member of the public for recovery of the amount of Workmen's Compensation paid to a departmental driver, injured in a traffic accident, was abandoned as irrecoverable (P.7/1/71).

Seventeen amounts totalling £142 in respect of excess annual leave taken by officers who were dismissed or left the service, and of unexpired value of uniforms, etc., were abandoned as irrecoverable.

Stores value £8,310 were stolen from telephone kiosks (1,337 cases) and the cost of labour in making good damage was £895. Compensation totalling £60 was received in seventeen cases.

Commemoration, etc., stamps of the nominal value of £3,032 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

Vote 42

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1970-71.

Commission or Special Inquiry	Year of Appointment	Total Expenditure to 31st March, 1971
Tribunal of Inquiry into the Television Programme on Illegal Moneylending	1969-70	£ 29,420

P. L. Ó COLMÁIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
24th December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1971

SUMMARY

Estimated Expenditure (as revised for Supplementary Estimate)			Actual Expenditure		
Lines and Apparatus			Lines and Apparatus		Electric Light and Power
Telegraph Services	Telephone Services		Telegraph Services	Telephone Services	Common Services
£	£	£	£	£	£
400,000	9,300,000	368,194	*9,516,521	72,573	
50,000	750,000	55,730	821,256	5,644	
365,000	4,000,000	325,311	3,993,022	162,008	
600	145,000	18	166,364	216	
<u>£15,296,100</u>		<u>£15,486,857</u>			
	Construction				
	Renewals and Rearrangements of Plant ..				
	Maintenance				
	Repair of Stores in Post Office Factory ..				

* Includes £150,000 for increase in stock of engineering stores.

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1971

RECEIPTS		ISSUES	
	£		£
Value of Stores in hand, 1st April, 1970—		Works and Maintenance	3,467,755
Stock at Rate Book prices on 31st March, 1970	3,000,491 (a)	Other Government Departments	79,323
Stores in transit on 31st March, 1970	57,416	Repayment Services	48,441
	3,057,907	Sales	271,368
Engineering Materials purchased	4,152,132	Factory for use in Manufacture, Plant, etc.	40,334
<i>Add</i>		Value of stores in transit on 31st March, 1971	143,947
Stores taken into stock in 1970-71 but not paid for on 31st March, 1971	664,364	Value of stores in hand on 31st March, 1971	3,140,002 (b)
Stores paid for on 31st March, 1970, but not taken into stock until 1970-71	—		
	4,816,496	(including stores, £607,999, awaiting repair or condemnation; for sale, £57,257)	3,283,949
<i>Deduct</i>		Stocktaking adjustments	680
Stores taken into stock prior to 1st April, 1970, but not paid for on 31st March, 1970	681,557	Loss on Rate-Book prices	16,936
Stores paid for on 31st March, 1971, but not taken into stock in 1970-71	—		
	681,557		
Manufactured articles received from Factory at cost	4,134,939		
	15,940		
	<u>£7,208,786</u>		<u>£7,208,786</u>

(a) Includes stores valued £1,952,000 charged to suspense head of the Telephone Capital Account.

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

APPENDIX No. III

J.—Statement of Superannuation and other Non-Effective Payments for the Year 1970-71

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		550,446
2. (a) Payments under the Civil Servants' Widows' and Children's (contributory) Pensions Scheme	16,612	
(b) <i>Ex-gratia</i> pensions for the widows and children of certain former officers	98,557	
		115,169
3. (a) Gratuities to officers retiring with less than 10 years' service (section 6, Superannuation Act, 1859)	116	
(b) Additional allowances (lump sums) (sections 1, 3 and 6, Superannuation Act, 1909 and section 2, Superannuation Act, 1954)	179,447	
(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)	49,799	
(d) Marriage Gratuities	106,450	
		335,812
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)	21,825	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	79,855	
		101,680
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)		9,123
6. Compensation allowances under Article 10 of the Treaty of 6th December, 1921		4,703
7. Agency Payments—Payments on behalf of the British Government towards compensation allowances (Civil Service (Transferred Officers) Compensation Act, 1929) and in respect of certain <i>ex-gratia</i> supplements		11,326
	TOTAL ..	£1,128,259

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

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

	Receipts in the year ended 31st March, 1971	Total for the previously expired period	Total to 31st March, 1971		Payments in the year ended 31st March, 1971	Total for the previously expired period	Total to 31st March, 1971
Balance on 31st March, 1970 ..	£ 427,184	£ —	£ —	Balance on 31st March, 1970 ..	£ —	£ 427,184	£ —
Advances from the Exchequer	8,800,000	74,241,858	83,041,858	Expenditure on works ..	9,366,521	71,862,674	81,229,195
Stores held under suspense head now allocated ..	—	—	—	Expenditure on stores not yet allocated (suspense head) ..	150,000	1,952,000	2,102,000
Balance on 31st March, 1971 ..	289,337	—	289,337	TOTAL	9,516,521	74,241,858	83,331,195
TOTAL	£ 9,516,521	£ 74,241,858	£ 83,331,195				

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DEPARTMENT OF POSTS AND TELEGRAPHS,
24th December, 1971.

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.

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Defence, including certain services administered by that Office; for the pay and expenses of the Defence Forces; and for payment of a grant-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of the Minister for Defence : Salaries, Wages and Allowances <i>Original</i> £616,000 <i>Supplementary</i> 10 <i>Do.</i> 64,000	680,010	671,447	8,563	—
B.—Permanent Defence Force : Pay <i>Original</i> £7,031,000 <i>Supplementary</i> 2,440,000	9,471,000	10,186,482	—	715,482
C.—Permanent Defence Force : Allowances <i>Original</i> £1,968,000 <i>Supplementary</i> 40,000	2,008,000	1,296,407	711,593	—
D.—Reserve Defence Force : Pay, etc. <i>Original</i> £604,000 <i>Supplementary</i> 582,000	1,186,000	1,180,970	5,030	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances <i>Original</i> £28,000 <i>Supplementary</i> 5,000	33,000	38,096	—	5,096
F.—Civilians attached to Units : Pay, etc. <i>Original</i> £1,404,000 <i>Supplementary</i> 196,000	1,600,000	1,510,719	89,281	—
G.—Civil Defence	155,000	145,410	9,590	—
H.—Defensive Equipment ..	420,000	255,901	164,099	—
I.—Medicines and Instruments ..	34,000	30,119	3,881	—

Vote 43

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Mechanical Transport				
<i>Original</i>	£180,000			
<i>Supplementary</i>	111,000			
	291,000	290,950	50	—
K.—Provisions				
<i>Original</i>	£440,000			
<i>Supplementary</i>	55,000			
	495,000	496,934	—	1,934
L.—Petrol, Fuel Oils, etc.	131,000	103,427	27,573	—
M.—Clothing and Equipment	360,000	408,324	—	48,324
N.—Animals, Forage, etc.	27,000	21,973	5,027	—
O.1.—General Stores	240,000	279,675	—	39,675
O.2.—Helicopters	40,000	50,615	—	10,615
P.—Naval Stores				
<i>Original</i>	£97,000			
<i>Supplementary</i>	740,000			
	837,000	708,520	128,480	—
Q.—Engineer Stores	28,000	20,010	7,990	—
R.—Solid Fuel, Electricity, Gas and Water	256,000	272,572	—	16,572
S.—Buildings				
<i>Original</i>	£190,000			
<i>Supplementary</i>	25,000			
	215,000	233,189	—	18,189
T.—Barrack Services				
<i>Original</i>	£85,000			
<i>Supplementary</i>	29,000			
	114,000	130,270	—	16,270
U.—Transportation, etc.				
<i>Original</i>	£118,000			
<i>Supplementary</i>	20,000			
	138,000	145,955	—	7,955
V.—Insurance				
<i>Original</i>	£308,000			
<i>Supplementary</i>	28,000			
	336,000	330,232	5,768	—
W.—Expenses of Equitation Teams at Horse Shows				
<i>Original</i>	£15,000			
<i>Supplementary</i>	3,000			
	18,000	18,477	—	477
X.—Travelling and Incidental Expenses	53,000	54,157	—	1,157

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Y.—Post Office Services				
<i>Original</i> £146,000				
<i>Supplementary</i> 25,000				
	171,000	166,182	4,818	—
AA.—Military Educational Courses and Visits				
<i>Original</i> £20,000				
<i>Supplementary</i> 9,000				
	29,000	30,562	—	1,562
BB.—Irish Red Cross Society (Grant-in-Aid)	42,000	33,251	8,749	—
CC.—Compensation	15,000	12,417	2,583	—
DD.—Lands	33,000	25,456	7,544	—
Balances Irrecoverable ..	—	171	—	171
	19,456,010	19,148,870	1,190,619	883,479
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	233,000	—	233,000	—
GROSS TOTAL				
<i>Original</i> £15,084,000				
<i>Supplementary</i> 10				
<i>Do.</i> 4,139,000				
	£19,223,010	19,148,870	957,619	883,479
			Surplus of Gross Estimate over Expenditure £74,140	
<i>Deduct—</i>				
Z.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Original</i> £776,000				
<i>Less Supplementary</i> 341,000				
	435,000	587,781	£152,781	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £14,308,000				
<i>Supplementary</i> 10				
<i>Do.</i> 4,480,000				
	£18,788,010	18,561,089	£226,921	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due to vacancies remaining unfilled and to staff changes involving appointments at lower points on the salary scales.
- B.—The excess is due to the consolidation of wife's allowance and of ration allowance in the rates of pay for other ranks with effect from 1st June, 1969. Provision was made for these allowances in Subhead C and the excess on Subhead B is offset by the saving on Subhead C.

Vote 43

C.—Note on Subhead B refers.

E.—The excess is due to a retrospective increase in pay for which provision was not made.

F.—Some increases in pay for which provision was made were not paid within the year and the cost of other increases was less than anticipated.

G.—The saving is due to the construction of buildings, mainly County Control centres, not proceeding to the extent anticipated and to grant expenditure being less than envisaged.

H.—The saving is due mainly to the deferment of purchase of certain stores, to the cost of other stores being less than anticipated and to delays in the delivery of stores.

I.—The saving is due mainly to contractors' accounts not being presented for payment within the year.

L.—Requirements of petrols and oils were less than anticipated.

M.—The excess is due mainly to increased prices and to expenditure on uniform clothing being greater than anticipated.

N.—The expenditure on the purchase of horses was less than anticipated.

O.1.—The excess is due mainly to the expenditure on signal equipment being greater than anticipated.

O.2.—The excess is due mainly to expenditure on the maintenance of helicopters being greater than anticipated.

P.—The saving is due to payments for spares and services for minesweepers not maturing to the extent anticipated within the year and to the running cost of vessels being lower than expected.

Q.—The saving was due to the slow delivery of stores within the year.

R.—The excess is due to the consumption of solid fuel, electricity and gas being greater than anticipated and to increased prices.

S.—The excess is due mainly to expenditure on stores required for maintenance purposes being greater than anticipated.

T.—The excess is due mainly to purchases necessitated by refugees' needs and the Cyprus operation.

U.—The excess is due to increased travelling.

BB.—The saving is due to the expenditure for the relief of distress by Irish Red Cross Society being less than anticipated.

CC.—It is not possible to estimate accurately expenditure under this subhead.

DD.—The saving is due to rents and maintenance of lands being less than anticipated and to the acquisition of a site not being finalised.

Vote 43

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1970-71 Vote	Cash Losses charged to Balances Irrecoverable 1970-71
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Two cases of theft caused a loss of £54 (S.4/34/49)	54	—
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. £114 was recovered against a gross loss of £1,251 (S.4/25/56)	1,093	44
3. One case of damage to a building (Government property) due to illegal entry resulted in a loss of £11 (S.200/9/45)	11	—
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 £2,783 of which sums amounting to £286 were recovered (S.4/25/56 and S.4/34/49)	2,425	72
5. Loss of or damage to stores for which negligence could not be attributed to any person (S.4/25/56 and S.4/34/49)	1,200	—
6. Debit balances on non-effective soldiers' accounts (S.4/25/56)	7	55
7. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56)	203	—
8. Damage to an aircraft for which negligence could not be attributed to any person (S.4/34/49,	811	—
9. The widow of a member of the Defence Forces failed to vacate married quarters within the prescribed period and, after all available credits were appropriated, an overholding charge amounting to £224 together with a sum of £97 in respect of electricity charges were irrecoverable (S.4/25/56)	321	—
TOTAL .. £	6,125	171

EXTRA REMUNERATION (exceeding £100)

Three military officers received allowances of £323 each from Vote 1 for performing the duties of Aides-de-Camp to the President.

A military officer received an allowance of £270 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

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

Fifty-two members of the staff received amounts varying from £101 to £459 in respect of overtime. The total amount paid in respect of overtime was £13,809.

NOTES

This Account includes the sum of £12,188 in respect of the pay and allowances of military officers on loan to other Departments.

This Account includes the sum of £67,937 in respect of the pay and allowances of military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £6,508 in respect of the 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 £2,255 in respect of the pay and allowances of a military officer seconded to Louth County Council on a grant-aided basis (S.4/27/50).

This Account includes the sum of £919 in respect of the pay and allowances of a military officer seconded to Carlow and Kildare County Councils on a grant-aided basis (S.4/6/52).

Assistance was rendered by a military officer to the Department of Transport and Power in connection with the inspection of an aircraft at Shannon Airport (S.4/16/63).

Items of bedding and furniture were made available to the Office of Public Works in connection with an archaeological excavation at Knowth, Co. Meath (S.4/11/62).

Army personnel and facilities at Collins Barracks, Dublin, were made available to the Department of Local Government in connection with the making of a film on road safety (S.4/11/62).

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

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

The following losses by fire, in respect of buildings not covered by insurance, were sustained :—

	£
S. and T. School, Clarke Barracks, Curragh Camp	45
Administration Block, Casement Aerodrome	467
C Block, Eastern Square, Cathal Brugha Barracks	19

Clerical errors in tenders submitted by two contractors resulted in the placing of fresh orders at an extra cost of £25 and £37, respectively (S.9/4/52).

Vote 43

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

A total of £156 to six contractors in respect of clerical errors in tenders (S.9/13/39).
The sum of £4 to an officer in respect of the repair of spectacles damaged in the course of official duty (E.109/41/41).

S. Ó CEARNAIGH,
Oifigeach Cuntasáíochta.

AN ROINN COSANTA,
24 Nollaig, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ARMY PENSIONS

Vote 44

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for retired pay, pensions, compensation, allowances and gratuities payable under sundry statutes to or in respect of members of the Defence Forces and certain other Military Organisations, etc., and for sundry contributions and expenses in connection therewith; for certain extra-statutory children's allowances and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances	10,829	11,273	—	444
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc. .	255,300	254,585	715	—
C.—Allowances and Gratuities to Dependants, etc. <i>Original</i> £126,300 <i>Supplementary</i> 24,000	150,300	149,071	1,229	—
D.—Military Service Pensions ..	703,000	676,882	26,118	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1970 <i>Original</i> £1,283,400 <i>Supplementary</i> 275,000	1,558,400	1,493,741	64,659	—
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964	1,491	1,183	308	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	2,270	2,562	—	292
H.—Special Allowances under the Army Pensions Acts, 1923 to 1968, to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts	1,082,000	1,058,922	23,078	—
I.—MacSwiney (Pension) Acts, 1950 to 1964	1,128	1,126	2	—
J.—Travelling and Incidental Expenses	7,950	5,749	2,201	—

Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Post Office Services	9,000	9,062	—	62
L.—Special Compensation—United Nations Force				
<i>Original</i> £10				
<i>Supplementary</i> 5,082	5,092	5,092	—	—
M.—Grants in respect of the provision of Free Travel, Electricity, Television and Radio Licences to certain Veterans of the War of Independence				
<i>Original</i> £89,000				
<i>Supplementary</i> 23,000	112,000	108,346	3,654	—
N.—Funeral Grants in respect of Deceased Special Allowance Holders	18,500	18,525	—	25
	3,917,260	3,796,119	121,964	823
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	59,082	—	59,082	—
GROSS TOTAL <i>Original</i> £3,590,178 <i>Supplementary</i> 268,000	£ 3,858,178	3,796,119	62,882	823
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £62,059	
<i>Deduct—</i> O.—Appropriations in Aid	32,778	41,793	Surplus of Appropriations in Aid realised £9,015	
NET TOTAL <i>Original</i> £3,557,400 <i>Supplementary</i> 268,000	£ 3,825,400	3,754,326	Total Surplus to be surrendered £71,074	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Recovery from the United Nations of temporary disability pensions, final disability pensions (capital value), allowances (capital value) and <i>ex-gratia</i> payments in respect of personnel who died or suffered disability as a result of service in Cyprus	£19,762
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The saving is due to a number of pensions remaining unpaid in the absence of evidence of life and to the number of deaths being greater than anticipated.

E.—The statutory authorities for increases in retired pay, pensions and gratuities came late in the year and it was not possible to effect payment in all cases prior to the close of the financial year.

H.—The saving is due to the number of new allowances being fewer than anticipated.

J.—The saving is due to a reduction in expenditure on travelling and on surgical and medical appliances supplied to disability pensioners.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of overpayments	1,900	2,697
2. Recoveries in respect of pension liability	860	843
3. Miscellaneous	18	40
4. Contributions to Pension Scheme for Widows and Children of Officers	30,000	38,213
	£32,778	£41,793

NOTES

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

<i>Subhead</i>	£
B	4
E	3,202
H	2,182

The sum of £288,490 received from the Vote for Increases in Pensions and Gratuities and Pensions for Unestablished Staff was credited as follows:—

<i>Subhead</i>	£
B	21,585
C	10,680
D	59,500
E	102,000
F	129
H	94,500
I	96
	£288,490

The undermentioned sum, in respect of unrecovered balances of overpayments which were included in the Accounts of previous years, has been treated as irrecoverable (P.19/4/65).

<i>Subhead</i>	£
H	1,145

S. Ó CEARNAIGH,
Oifigeach Cuntasatochta.

AN ROINN COSANTA,
2 Nollaig, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 45

EXTERNAL AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Office of the Minister for External Affairs, and of certain services administered by that Office, 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> £985,000				
<i>Supplementary</i> 58,000				
	1,043,000	1,040,055	2,945	—
B.—Travelling and Incidental Expenses	180,000	185,928	—	5,928
C.—Post Office Services				
<i>Original</i> £33,600				
<i>Supplementary</i> 5,000				
	38,600	37,851	749	—
D.—Repatriation and Maintenance of Destitute Irish Persons Abroad				
<i>Original</i> £7,000				
<i>Supplementary</i> 3,000				
	10,000	11,640	—	1,640
E.—Cultural Relations with other Countries (Grant-in-Aid)	13,000	13,000	—	—
F.—Information Services	29,425	25,420	4,005	—
GROSS TOTAL				
<i>Original</i> £1,248,025				
<i>Supplementary</i> 66,000				
	£ 1,314,025	1,313,894	7,699	7,568
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £131	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid				
<i>Original</i> £14,025				
<i>Supplementary</i> 2,000				
	16,025	20,431	£4,406	
NET TOTAL				
<i>Original</i> £1,234,000				
<i>Supplementary</i> 64,000				
	£ 1,298,000	1,293,463	Total Surplus to be surrendered £4,537	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómhairte in respect of staff seconded and services provided	2,550	3,115
2. Receipts from sale of information booklets and films ..	2,500	2,438
3. Repayment of Repatriation and Maintenance Advances		
<i>Original</i>	£6,000	
<i>Supplementary</i>	2,000	
	8,000	9,947
4. Miscellaneous	2,975	4,931
TOTAL		
<i>Original</i>	£14,025	
<i>Supplementary</i>	2,000	
	£16,025	£20,431

1. The sum of £3,115 includes increases in remuneration not included in the estimate.
3 and 4. It is difficult to estimate receipts under these headings.

EXTRA REMUNERATION

The total amount paid in respect of overtime was £1,461.

NOTES

The sum of £182,460 was paid to the Office of the Revenue Commissioners for fee stamps for use in connection with Consular Services provided by the Department.

The account includes a sum of £1,284 spent on the purchase of gifts for presentation officially to foreign dignitaries (S.71/10/67).

REPATRIATION ADVANCES

Balance outstanding, 1st April, 1970	£	7,975
Advances, 1970-71 (Subhead D) ..		11,640
		19,615
	£	
Amount recovered (Subhead G) ..	9,947	
Written off	1,150	
		11,097
Balance outstanding, 31st March, 1971		£8,518

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
24th December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for contributions to the Council of Europe, the Organisation for Economic Co-Operation and Development, the United Nations, Intergovernmental Legal Bodies and the General Agreement on Tariffs and Trade; and for other expenses in connection therewith.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
COUNCIL OF EUROPE				
A.1.—Contribution towards the Expenses of the Council ..	35,300	34,994	306	—
A.2.—Travelling and Incidental Expenses	12,000	8,622	3,378	—
ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT				
B.1.—Contribution towards the expenses of the Organisation	26,500	26,396	104	—
B.2.—Travelling and Incidental Expenses	8,000	9,970	—	1,970
UNITED NATIONS				
C.1.—Contribution to the United Nations	100,600	100,116	484	—
C.2.—Travelling and Incidental Expenses	15,700	13,035	2,665	—
C.3.—Contribution to the United Nations Children's Fund ..				
<i>Original</i>	£21,050			
<i>Supplementary</i>	10,500			
	31,550	31,231	319	—
C.4.—Contribution towards Expanded Programme of Technical Assistance	29,450	29,312	138	—
C.5.—Contribution to the United Nations Refugee Fund ..	4,200	4,187	13	—
C.6.—Contribution to the United Nations Relief and Works Agency	21,000	20,937	63	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.7—Contribution to the United Nations Special Fund ..	50,450	50,249	201	—
C.8—Contribution to the United Nations Trust Fund for South Africa	650	628	22	—
C.9—Contribution to the United Nations Consolidated Educational and Training Programme for South Africans	2,100	2,093	7	—
INTERGOVERNMENTAL LEGAL BODIES				
D.1—Subscriptions to Intergovernmental Legal Bodies	2,100	2,087	13	—
D.2—Travelling and Incidental Expenses	700	—	700	—
GENERAL AGREEMENT ON TARIFFS AND TRADE				
E.1—Contribution to the General Agreement on Tariffs and Trade	7,100	6,993	107	—
E.2—Travelling and Incidental Expenses	200	—	200	—
GROSS TOTAL				
<i>Original</i>	£337,100			
<i>Supplementary</i>	10,500			
	£ 347,600	340,850	8,720	1,970
Surplus of Gross Estimate over Expenditure £6,750				
Estimated				
Realised				
Surplus of Appropriations in Aid realised				
<i>Deduct—</i>				
F.—Appropriations in Aid ..	100	152	£52	
NET TOTAL				
<i>Original</i>	£337,900			
<i>Supplementary</i>	10,500			
	£ 347,500	340,698	£6,802	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds £6,284

Vote 46

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2, B.2, C.2, D.2 and E.2.—It is difficult to estimate accurately the level of expenditure likely to arise on these subheads.

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
24th December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

OVERSEAS TRAINEE FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE OVERSEAS TRAINEE FUND IN THE YEAR ENDED 31ST MARCH, 1971

RECEIPTS	PAYMENTS
Balance on 1st April, 1970	
.. .. .	£ 966
.. .. .	846
.. .. .	47
.. .. .	1,005
.. .. .	16,973
.. .. .	£19,837
.. .. .	16,973
.. .. .	£19,837

HUGH McCANN,
Accounting Officer.

24th December, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Social Welfare, for certain services administered by that Office, for payments to the Social Insurance Fund, and for sundry grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances				
<i>Original</i> £1,534,000				
<i>Supplementary</i> 225,000				
	1,759,000	1,751,960	7,040	—
B.—Travelling and Incidental Expenses	99,000	97,832	1,168	—
C.—Post Office Services				
<i>Original</i> £605,000				
<i>Supplementary</i> 95,000				
	700,000	698,985	1,015	—
D.—Insured Persons' Medical Certificates	262,150	260,946	1,204	—
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £16,430,000				
<i>Supplementary</i> 3,707,000				
	20,137,000	20,137,000	—	—
F.—Investment Return				
<i>Original</i> £46,000				
<i>Supplementary</i> 14,000				
	60,000	59,565	435	—
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-Contributory)				
<i>Original</i> £19,440,000				
<i>Supplementary</i> 1,410,000				
	20,850,000	20,272,117	577,883	—
H.—Children's Allowances				
<i>Original</i> £16,000,000				
<i>Supplementary</i> 420,000				
	16,420,000	16,367,701	52,299	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Unemployment Assistance <i>Original</i> £7,216,000 <i>Supplementary</i> 2,109,000	9,325,000	9,241,068	83,932	—
J.—Widows' and Orphans' Non-Contributory Pensions <i>Original</i> £2,950,000 <i>Supplementary</i> 500,000	3,450,000	3,422,200	27,800	—
K.—Miscellaneous Grants <i>Original</i> £1,600,000 <i>Supplementary</i> 234,000	1,834,000	1,755,966	78,034	—
M.—Miscellaneous Allowances <i>Original</i> Nil <i>Supplementary</i> £160,000	160,000	119,912	40,088	—
N.—Losses	—	435	—	435
O.—Extra—Statutory Grants ..	—	3,932	—	3,932
GROSS TOTAL <i>Original</i> £66,182,150 <i>Supplementary</i> 8,874,000	£75,056,150	74,189,619	870,898	4,367
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £866,531	
<i>Deduct—</i> L.—Appropriations in Aid <i>Original</i> £2,024,150 <i>Supplementary</i> 144,000	2,168,150	2,191,821	Surplus of Appropriations in Aid realised £23,671	
NET TOTAL <i>Original</i> £64,158,000 <i>Supplementary</i> 8,730,000	£72,888,000	71,997,798	Total Surplus to be surrendered £890,202	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A, B, C, D, F, H, I and J.—Estimated as closely as practicable.

G.—Saving attributable to the number of pensions in payment and the average weekly value thereof being less than anticipated.

Vote 47

- K.—Saving mainly due to increased travel costs provided for but not paid within the year.
- M.—Saving mainly due to the number of allowances, which were introduced for the first time during the year, being less than anticipated.
- N.—The charge to this subhead represents assistance paid in error and irrecoverable (S.73/3/54).
- O.—Grants made on grounds of equity in cases of non-contributory old age pensions, children's allowances and widows' and orphans' pensions 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>	£1,569,000	
<i>Supplementary</i>	117,000	
	1,686,000	1,683,335
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	395,000	409,120
3. Recoveries of Social Assistance overpaid	17,000	22,807
4. Miscellaneous		
<i>Original</i>	£43,150	
<i>Supplementary</i>	27,000	
	70,150	76,559
TOTAL		
<i>Original</i>	£2,024,150	
<i>Supplementary</i>	144,000	
	£2,168,150	£2,191,821

1. Estimated as closely as practicable.
2. The valuation figures (on which contributions are based) showed a rise greater than anticipated in a number of areas.
- 3 and 4. Receipts under these heads cannot be accurately forecast.

EXTRA REMUNERATION (exceeding £100)

An Inspector of Agents received £146 and two Agents £447 and £274, respectively, for the performance of higher duties.

Fourteen Staff Officers, twenty-six Clerical Officers and ninety-two Clerical Assistants received sums ranging from £101 to £560 for the performance of higher duties and/or overtime. Among these officers were three Clerical Officers and twenty-six Clerical Assistants who received sums up to a maximum of £249 for overtime from the Vote for the Office of the Revenue Commissioners (No. 7). The total amount paid from Vote 47 for overtime was £34,907.

NOTES

Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

In addition to cash recoveries of overpayments accounted for under Subhead L, recoveries as under, in respect of overpayments included in the relevant Accounts of previous years, have been made by deduction from assistance to which the persons concerned were entitled—

	£
Old Age Pensions (Non-contributory)	14,248
Children's Allowances	750
Unemployment Assistance	2,556
Widows' and Orphans' Non-contributory Pensions	256

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)	8,283
Children's Allowances	203
Unemployment Assistance	158

L. Ó HUANACHÁIN,
Oifigeach Cuntasaíochta.

AN ROINN LEASA SHÓISIALAIGH,
28 Eanáir, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the salaries and expenses of the Office of the Minister for Health (including Oifig an Ard-Chláraitheora), and certain services administered by that Office, including grants to Local Authorities, miscellaneous grants and certain grants-in-aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances				
<i>Original</i>	£474,000			
<i>Supplementary</i>	50,000			
	524,000	535,578	—	11,578
B.1.—Travelling and Incidental Expenses	14,000	19,170	—	5,170
B.2.—Post Office Services	11,500	12,387	—	887
C.1.—Superintendent and District Registrars	2,900	2,674	226	—
D.—Expenses in connection with International Congresses, etc.	45,000	47,332	—	2,332
E.—Statutory Inquiries	100	—	100	—
F.—Expenses in connection with Advisory and Consultative Bodies	11,200	14,507	—	3,307
GRANTS				
G.—Grants to Health Authorities				
<i>Original</i>	£32,908,000			
<i>Supplementary</i>	4,850,000			
	37,758,000	37,753,562	4,438	—
H.—Contributions to Local Authorities for the Improvement of County Homes and for alternative accommodation for certain classes hitherto maintained therein	190,000	193,493	—	3,493
I.—Grants to Voluntary Agencies	24,500	25,925	—	1,425
J.—Grant to An Bord Altranais	100	—	100	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
✓ K.1.—Hospitals Trust Fund— Voluntary Hospitals' De- ficits (Grant-in-Aid) <i>Original</i> £3,200,000 <i>Supplementary</i> 1,550,000	£ 4,750,000	£ 4,750,000	£ —	£ —
✓ K.2.—Hospitals Trust Fund— Capital Expenditure (Grant- in-Aid)	1,000,000	1,000,000	—	—
MISCELLANEOUS				
L.—Dissemination of Information on Health and Health Services <i>Original</i> £20,000 <i>Supplementary</i> 25,000	45,000	44,942	58	—
✓ M.—Vaccine Lymph Supply ..	600	644	—	44
N.—Supplements to Pensions of certain District Medical Officers	9,200	7,297	1,903	—
O.—Training Scheme for Health Inspectors	11,800	14,079	—	2,279
✓ P.—Fluoridation of Public Water Supplies	35,000	20,544	14,456	—
✓ Q.—Expenses in connection with the implementation of the Health Act, 1970 <i>Original</i> £100 <i>Supplementary</i> 100,000	100,100	82,906	17,194	—
GROSS TOTAL				
<i>Original</i> £37,958,000 <i>Supplementary</i> 6,575,000	£44,533,000	44,525,040	38,475	30,515
			Surplus of Gross Estimate over Expenditure £7,960	
			Surplus of Appropriations in Aid realised	
Estimated Realised				
Deduct— ✓ R.—Appropriations in Aid ..	37,000	37,980	£980	
NET TOTAL				
<i>Original</i> £37,921,000 <i>Supplementary</i> 6,575,000	£44,496,000	44,487,060	Total Surplus to be surrendered £8,940	

Vote 48

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.1.—The excess was due principally to increases in motor mileage and subsistence allowances coupled with an expansion in the work of restructuring the health services. In addition, incidental expenses, which are variable and cannot be accurately estimated, accounted for £2,000 of the excess.
- D.—During the course of the year it was found necessary to participate to a greater extent than had been anticipated in meetings arranged by international bodies.
- E.—No inquiry was necessary in the year.
- F.—Expenditure in the case of each of the councils and committees provided for was greater than anticipated because of increases in motor mileage and subsistence allowances and, in some cases, because of an unanticipated increase in the number of meetings held.
- I.—The expenditure of the bodies to which grants are payable was greater than anticipated due mainly to increases in remuneration and in general institutional costs.
- J.—No grant was required by An Bord Altranais during the year.
- N.—Saving arose mainly as a result of deaths amongst pensioners participating in the scheme.
- O.—Application of cost of living increases to the salary of the Tutor and allowances to Trainees were mainly responsible for this excess.
- P.—The rate of progress in carrying out structural works was slower than had been expected.
- Q.—Some of the surveys of existing services were not completed as early as had been anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recovery of salaries of officers on loan to outside bodies ..	5,200	4,120
2. Searches and certified copies of entries of births, deaths and marriages	15,500	15,220
3. Recovery from health authorities of cost of training of Health Inspectors	13,500	15,993
4. Miscellaneous	2,800	2,647
	£37,000	£37,980

NOTES

Total amount paid in respect of overtime was £295.

Expenditure in respect of the Committee on Dental Caries and Fluorides, included under Subhead F, amounted to £9,707, bringing expenditure to 31st March, 1971, in connection with that Committee to £34,381.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

AN ROINN SLÁINTE,
27 Eanáir, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for the expenses of the maintenance, etc., of patients in the Central Mental Hospital.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i>	£92,100			
<i>Supplementary</i>	42,700			
	134,800	122,491	12,309	—
B.—Victualling Patients and Rations for Staff	12,000	13,008	—	1,008
C.—Uniforms, Clothing for Patients, etc.	4,100	4,584	—	484
D.1.—Travelling and Incidental Expenses				
<i>Original</i>	£3,500			
<i>Supplementary</i>	1,000			
	4,500	5,394	—	894
D.2.—Post Office Services	1,000	1,005	—	5
E.—Farm and Garden	500	408	92	—
GROSS TOTAL				
<i>Original</i>	£113,200			
<i>Supplementary</i>	43,700			
	£156,900	146,890	12,401	2,391
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £10,010	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
F.—Appropriations in Aid	3,500	4,068	£568	
NET TOTAL			Total Surplus to be surrendered £10,578	
<i>Original</i>	£109,700			
<i>Supplementary</i>	43,700			
	£153,400	142,822		

Number of patients estimated for 125

Daily average number of patients maintained 133

Vote 49

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to the difficulty in estimating the extent of overtime requirements for Attendants.
- B and C.—Excesses in these subheads were due to increases in the prices of food and clothing.
- D.1.—Excess due to a significant increase in the cost of treatment of patients in extern hospitals and a consequent increase in the cost of travelling by Attendants.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents of official quarters	1,450	1,486
2. Miscellaneous	2,050	2,582
	£3,500	£4,068

Receipts from the sale of items made in the course of occupational therapy activities exceeded expectations.

EXTRA REMUNERATION (exceeding £100)

Two Charge Attendants, two Deputy Charge Attendants, thirty-eight Male Attendants, twelve Female Attendants, the Cook and one Boilerman received amounts ranging from £101 to £467 for overtime. The total cost of overtime amounted to £14,658.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

CENTRAL MENTAL HOSPITAL,
27 Eanair, 1972.

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

E. F. SUTTLE,
Comptroller and Auditor General.

INCREASES IN PENSIONS AND GRATUITIES AND PENSIONS FOR UNESTABLISHED STAFF **Vote 50**

ACCOUNT of the sum expended, in the year ended 31st March, 1971, compared with the sum granted, for payment of increases in certain pensions, allowances and retired pay in respect of public service and for payment of pensions to certain unestablished staff and for increased gratuities to part-time staff.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in certain pensions, allowances and retired pay; pensions for certain unestablished staff and increased gratuities for part-time staff	1,305,000	1,305,000	—	—

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service	373,500	373,510
National and Secondary School Teachers	318,000	318,000
Garda Síochána (including widows and children)	317,000	317,000
Resigned and Dismissed members of the Royal Irish Constabulary (including widows)	8,000	8,000
Army Pensions:—		
Retired Pay and Pensions	102,000	102,000
Wound and Disability Pensions and Allowances	32,265	32,265
Military Service Pensions	59,500	59,500
Special Allowances	94,500	94,500
Connaught Rangers and Pension under the MacSwiney (Pension) Acts	225	225
Local Authorities	10	—
	£1,305,000	£1,305,000

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
7th September, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

Vote 51

REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1971,
compared with the sum granted, for Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
Remuneration of Civil Servants	£ 1,688,000	£ 1,688,000	£ —	£ —

EXPENDITURE ACCORDING TO VOTE

Vote No.	Service	£
1	President's Establishment	2,000
3	Department of the Taoiseach	8,300
4	Central Statistics Office	60,100
5	Comptroller and Auditor General	5,000
7	Office of the Revenue Commissioners	727,000
9	State Laboratory	11,600
15	Law Charges	17,600
17	Stationery Office	27,500
18	Valuation and Ordnance Survey	21,000
20	Office of the Minister for Justice	40,000
22	Prisons	126,000
23	Courts	39,000
24	Land Registry and Registry of Deeds	49,000
25	Charitable Donations and Bequests	1,300
33	National Gallery	3,600
37	Agriculture	434,000
38	Fisheries	16,000
39	Labour	99,000
		£ 1,688,000

C. H. MURRAY,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd August, 1971.

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

E. F. SUTTLE,
Comptroller and Auditor General.

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