



ACCOUNTS OF THE PUBLIC SERVICES, 1967-68

REPORT OF THE COMPTROLLER AND AUDITOR

APPROPRIATION ACCOUNTS 1967-68

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(Adjusted to the nearest £)

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1968, 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))

	10,583,191	20,092,302
Net Expenditure	£285,018,220	£279,426,457
Amount to be surrendered		£8,191,763

This represents 2.2 per cent. of the supply grants, as compared

in no case has the provision made by Dáil Éireann been exceeded, and the excess of the Report of the Comptroller and Auditor General.

2. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £3,453,965.

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APPROPRIATION ACCOUNTS
1967-68

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APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 MARCH 1968, TOGETHER WITH THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL THEREON

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ACCOUNTS OF THE PUBLIC SERVICES, 1967-68

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

General

Outturn of the Year

(Adjusted to the nearest £)

1. The audited accounts are summarised on page xxx. The amount to be surrendered as shown in the summary is £6,191,763 arrived at as follows:—

	£	Estimated £	Actual £
Gross Expenditure			
Original estimates . .	281,427,841		
Supplementary and Ad- ditional estimates . .	23,773,570		
<i>Deduct</i> —	—————	305,201,411	299,518,759
Appropriations in Aid			
Original estimates	18,963,391		
Supplementary do.	619,800		
	—————	19,583,191	20,092,302
Net Expenditure . .		£285,618,220	£279,426,457

Amount to be surrendered £6,191,763

This represents 2·2 per cent. of the supply grants, as compared with 1·9 per cent. in the previous year.

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

Exchequer Extra Receipts

2. Extra receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £3,453,965.

Surrender of Balances on 1966-67 Votes

3. The balances due to be surrendered out of votes for the public services for 1966-67 amounted to £4,984,937. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

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

National Development Fund (Winding-up) Account

5. This Account has been closed by transferring the balance, £340,930, to the Exchequer.

6.—Statement of Receipts into and Issues out of

RECEIPTS

REVENUE:—

£

Customs and Excise Duties	132,355,000
Estate, etc, Duties and Stamps	10,209,000
Income Tax and Corporation Profits Tax	82,051,000
Turnover Tax	16,094,000
Wholesale Tax	7,275,000
Motor Vehicle Duties	11,595,621
Post Office	20,500,000
Interest on Advances from the Central Fund	12,942,089
Sundry Receipts	12,387,083
	305,408,793

REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—

Shannon Free Airport Development Co. Ltd., Acts, 1959 to 1968	8,037
Electricity (Supply) Acts, 1927 to 1965	999,991
National Development Fund Act, 1954	340,930
Sea Fisheries Acts, 1952 to 1964	70,569
Tourist Traffic Acts, 1939 to 1955	87
National Building Agency, Ltd., Act, 1963	6,891
Redundancy Payments Act, 1967	10,000
Unapplied Sinking Fund of 6% National Loan, 1967, sur-rendered	904,598
	2,341,103

MONEY RAISED BY CREATION OF DEBT:—

Bank Advances	100,000
Ways and Means Advances	107,883,000
Exchequer Bills	265,000,000
Savings Certificates	7,910,000
Tax Reserve Certificates	2,257,000
Telephone Capital Acts, 1924 to 1963	6,100,000
Prize Bonds	3,978,890
Other Borrowings	9,340,286
6½% Exchequer Stock, 2000–2005	9,500,000
7% National Loan, 1987–1992	24,514,528
	436,583,704

TOTAL RECEIPTS .. £744,333,600

the Central Fund for the Year ended 31 March, 1968

	ISSUES	£
CENTRAL FUND SERVICES:—		
Public Debt Services		53,870,677
Road Fund		10,217,000
Annuitants, Pensions, Salaries, Allowances and Returning Officers' Expenses		294,510
SUPPLY SERVICES		278,095,809
		<hr/>
		342,477,996
		<hr/>
ISSUES UNDER THE FOLLOWING ACTS:—		
Local Loans Fund Acts, 1935 to 1964		22,155,000
Telephone Capital Acts, 1924 to 1963		6,100,000
Sea Fisheries Acts, 1952 to 1964		169,000
Transport Act, 1964		1,519,000
Electricity (Supply) Acts, 1927 to 1965		1,166,000
Shannon Free Airport Development Co. Ltd. Acts, 1959 to 1968		1,100,000
Agricultural Credit Acts, 1927 to 1965		1,600,000
Industrial Credit Acts, 1933 to 1959		500,000
Gaeltacht Industries Acts, 1957 and 1965		100,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22)		660,000
National Building Agency, Ltd., Act, 1963		280,000
Bretton Woods Agreements Act, 1957		1,639,109
Taiseí Stáit Teo., Act, 1963		265,430
Broadcasting Authority Acts, 1960 and 1964		15,000
International Development Association Act, 1960		649,286
Redundancy Payments Act, 1967		10,000
		<hr/>
		37,927,825
		<hr/>
ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—		
Ways and Means Advances		104,840,000
Exchequer Bills		240,000,000
Savings Certificates		4,770,000
Prize Bonds		3,165,000
Tax Reserve Certificates		1,115,000
Other Borrowings		10,066,596
Bank Advances		100,000
		<hr/>
		364,056,596
		<hr/>
TOTAL ISSUES		<u>£744,462,417</u>

7. In addition to the issues shown in the previous paragraph advances of £300,000, £20,000 and £46,000 were made from the Capital Fund to Agricultural Credit Corporation Ltd., Radio Telefís Éireann and An Bord Iascaigh Mhara, respectively.

Vote 6.—Office of the Minister for Finance

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

8. To assist economic projects in certain regions £250,000 was provided as a grant-in-aid and paid into the above Fund. As indicated in the account of the Fund appended to the Appropriation Account grants totalling £61,551 and repayable advances amounting to £67,300 were issued during the year. Loan agreements have been, or are being, prepared to secure the repayment of the advances. A receiver was appointed on 5 April 1968 over the assets of Potez Industries of Ireland, Ltd. which had received an advance of £18,000 from the Fund.

Vote 7.—Office of the Revenue Commissioners

Revenue Account

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

10. The net yield of revenue for the years 1967–68 and 1966–67, under its main heads, is shown in the following statement:—

		1967–68	1966–67
		£	£
Customs .. ..	.. ..	70,125,373	67,845,551
Excise .. ..	.. ..	62,236,206	54,970,632
Estate, etc. duties .. ..	.. ..	6,038,413	4,638,233
Stamps .. ..	.. ..	4,195,327	3,467,369
Income tax and Sur-tax .. ..	.. ..	69,946,552	63,988,360
Corporation Profits tax .. ..	.. ..	12,075,911	9,431,033
Turnover tax .. ..	.. ..	16,090,317	14,916,768
Wholesale tax .. ..	.. ..	7,270,510	2,328,902
		<hr/>	<hr/>
		£247,978,609	£221,586,848
		<hr/>	<hr/>

£247,984,000 was paid into the Exchequer during the year leaving a balance of £109,392 as compared with £114,783 at the end of the previous financial year.

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

	Tax under appeal or under inquiry	Tax not in dispute but held up for reasons such as bankruptcy, death, etc.	Tax due for collection
<i>Income tax</i> (as at 1 June 1968)	£	£	£
1966-67	6,356,686	489,000	713,468
1965-66 and earlier years ..	3,395,364	446,202	388,864
	9,752,050	935,202	1,102,332
	£11,789,584		
<i>Sur-tax</i> (as at 31 March 1968)			
1966-67	1,231,223	121,775	147,056
1965-66 and earlier years ..	872,716	84,133	112,301
	2,103,939	205,908	259,357
	£2,569,204		
<i>Corporation Profits tax</i> (as at 31 March, 1968)			
1966-67	1,063,258	9,979	204,047
1965-66 and earlier years ..	740,884	13,985	17,949
	1,804,142	23,964	221,996
	£2,050,102		

Comparative totals for the previous year are—Income tax, £8,166,193; Sur-tax, £1,738,715; Corporation Profits tax, £1,641,995.

Extra-statutory Repayments of Customs and other Duties

12. Extra-statutory repayments of Customs duties, £21,771, Excise duties, £35,490, Turnover tax, £20, Wholesale tax, £1 and Stamp duties, £102, were made during the year.

Remissions and Amounts Irrecoverable

13. 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 1968.

The total amount of the items included in the schedules, £66,542, is made up as follows:—

		£
Estate, etc. duties (2 cases) ..	..	3,826
Income tax (99 cases) ..	..	52,005
Sur-tax (4 cases) ..	..	8,204
Turnover tax (11 cases) ..	..	2,507
		£66,542

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

	Remission	£
On grounds of equity		77
Composition settlements		13,266
Amounts Irrecoverable		
Miscellaneous: liability not enforceable, etc.		53,199
		£66,542

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

Estate, etc., Duties

14. Departmental regulations are designed to ensure that a regular review takes place of all estate duty cases awaiting assessment or collection. In the course of a limited test check three cases were noted in which the regulations did not appear to have been implemented, while in other instances excessive delay seems to have occurred in dealing with the administrators or executors of estates. In view of the possible loss of revenue I have communicated with the Accounting Officer.

Wholesale Tax

15. I mentioned in paragraph 20 of my report for 1966–67 the introduction of a wholesale tax with effect from 1 October 1966. I have now had an opportunity of testing the procedures and accounting arrangements relating to the new tax which appear to be generally satisfactory. I have inquired, however, about underpayments of tax noted in the course of my audit and I have also sought information on the progress achieved in comparing the annual accounts furnished for income tax purposes with wholesale tax records.

Vote 8.—Public Works and Buildings

Subhead E.—New Works, Alterations and Additions

16. The charge to the subhead comprises £1,765,975 expended on general architectural and engineering works, and £2,818,664 in respect of grants towards the erection, enlargement or improvement of national schools, as compared with £1,498,478 and £2,772,039, respectively, in the previous year.

17. School grants amounting to £2,070,677 were paid to managers who undertook responsibility for having the works

carried out, and £747,987 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.

18. Reference was made in previous reports to the arrangements with the National Building Agency, Limited, for the provision of houses for married members of the Garda Síochána. At 31 March 1968 438 houses were completed and a further 17 houses were in course of construction. The total amount charged to the vote, including £67,662 paid in the year of account, amounted to £1,097,938.

19. Trustees of vested national schools are required to keep the premises in good repair at local expense and except in special cases grants cannot be sanctioned for making good damage arising from neglect or misuse. It was noted that the cost of a scheme for enlarging and improving a vested school included approximately £1,000 for repairs to the roof because of damp penetration. As it appeared from departmental reports that the damage might have been due to lack of maintenance I inquired whether it was proposed to seek recovery of any of the cost from the manager. I was informed that the extent of maintenance neglect was doubtful, that the roof works included an element of improvement and that it was proposed to recommend to the Department of Education that an adjustment be made in the grant on the basis of the final cost which would include the cost of repairing the roof.

20. A detailed examination of the group of buildings comprising the Four Courts revealed that the stonework of the river facade and the dome structure had deteriorated and Department of Finance sanction was obtained in 1960 for the carrying out of the necessary repairs which were estimated to cost £45,000. Working drawings and a specification were prepared and in June 1961 a quantity surveyor was engaged to prepare a Bill of Quantities. Although he undertook to furnish this within nine weeks it was not delivered until June 1965. At this stage, because of price increases, the estimate was revised to £68,000. As no further progress had been made I asked for the observations of the Accounting Officer.

I was informed that the most urgent work had been carried out in the period 1958 to 1961; that the delay in undertaking the main conservation works was primarily due to the time taken by the quantity surveyor who had pleaded illness and other commitments and that it had not been deemed advisable to engage another surveyor as the one appointed had experience in work of this nature. After the Bill had been received restrictions on expenditure in 1965-66 and the pressure of urgent work on the architectural staff of the Office of Public Works had caused further delays. The extent to which further deterioration had taken place

has, according to the Accounting Officer, been insignificant and it was hoped to place a contract before the end of this year.

21. Sums totalling £1,100 were paid for the hire of a truck in the period from September 1967 to February 1968 for work at Dunmore East Major Fishery Station, the hire arrangement having been made by weekly orders issued by the local engineer. I inquired whether it is accepted practice to issue a series of orders to meet hireage requirements to the extent indicated.

22. In the course of local audit at the Moy Drainage Scheme it was noted that a tipper truck owned by the Office of Public Works had been idle from December 1966 until January 1968 and I asked if that truck could not have been made available for the work referred to in the previous paragraph. I also inquired as to the departmental system in operation to secure optimum use of vehicles in meeting transport requirements.

Subhead G.2.—Arterial Drainage—Construction Works

23. The charge to the subhead in respect of major construction works in progress during the year amounted to £990,474. In addition, the value of stores issued, charges for the use of plant and certain engineers' salaries and travelling expenses were assessed at £438,159. The cost of each scheme to 31 March 1968 was:—

Work	Estimated Cost	Expenditure to 31 March 1968
Catchment Drainage Scheme:	£	£
Inny	1,840,000 (to be revised)	2,480,193
Moy	3,260,000 (to be revised)	4,421,109
Deel	920,000	841,896
Killimor-Cappagh ..	800,000	880,289
Corrib-Headford ..	935,000 (to be revised)	93,010
Existing Embankments:		
Shannon Estuary ..	912,000 (to be revised)	981,155
Blanket Nook	51,000	53,881

The balance of the charge to the subhead is made up of sums amounting to £28,373 in respect of intermediate or minor schemes and £5,270 being remanets of expenditure on completed major schemes.

Vote 12.—Superannuation and Retired Allowances

Subhead A.—Superannuation Allowances, Compensation Allowances, Pensions and Certain Children's Allowances

Subhead B.—Additional Allowances and Gratuities in respect Established Officers

24. Section 3 of the Superannuation Act, 1887, provides for the reckoning for superannuation purposes of service in a temporary capacity of a person who subsequently becomes established if, in the opinion of the Minister for Finance, any special circumstances of the case warrant such a course. Paragraph 20 of the Report on the accounts for the year 1951–52 indicated that the Minister for Finance had decided that, in the interest of uniformity, one-half of temporary service of established officers should normally reckon for superannuation. The Minister revised this decision with effect from 1 January 1968 so that in the case of established officers retiring on or after that date full-time unestablished service will be reckoned in full for the purposes of the Superannuation Acts. The terms of this decision also apply as from 1 January 1968 to the annual allowances of officers superannuated before that date.

Vote 21.—Garda Síochána

25. I referred in the second paragraph of my previous report to the failure of the Accounting Officer of Votes accounted for by the Office of the Minister for Justice to make available certain files which I deemed necessary for the completion of my audit. These files have not yet been submitted to me.

26. In the year under review seven other files which I had asked for were not produced for audit inspection and I have, therefore, been unable to append my usual full certificate to the Appropriation Account.

Most of the files which were refused in the year under review appeared to relate to the purchase of goods or services. My examination of such transactions is not limited to a check of authority and arithmetical accuracy but extends to correctness of demands, purchasing procedures, disposal of obsolete stocks, etc. and in all cases to ensure that adequate value is obtained from the expenditure of public moneys.

27. £1,750 was paid to a bank for lodgment to the account of the Garda Síochána Medical Aid Society and was charged to Subhead E.—Station Services. I have been furnished with Department of Finance authority for this payment but my request for the relevant file was refused and the payment has not been accounted for in detail to me. As I am required to audit all accounts of moneys administered by or under the authority of

the Oireachtas, the principal exception being those cases in which Dáil Éireann expressly stipulates that expenditure of sums issued out of a grant-in-aid is not to be accounted for in detail to me, I have asked the Accounting Officer for an explanation.

28. In November 1966, a file relating to the embezzlement of public moneys by a member of the Garda Síochána was requisitioned but was refused on the grounds that it dealt with administrative matters only and that there were no accounting matters involved. In February 1967, information was sought as to the amount and description of the public moneys involved, the circumstances in which the embezzlement occurred and if there was any loss to public funds. As there appeared to be excessive delay in replying to that communication a formal letter was issued to the Accounting Officer in June 1968 asking that all the papers relating to the matter be made available. The departmental file that came into existence as a result of my query of February 1967, was then furnished to me together with an explanation of the delay. It appears from the Accounting Officer's explanation that it was only as a result of my initial inquiry that he became aware that there had been a loss of public moneys. The amount involved, £40, was small and has recently been recovered.

Vote 26.—Local Government

Motor Vehicle Duties

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

The gross proceeds in 1967–68 amounted to £11,544,765 compared with £10,453,353 in the previous year. They include fines amounting to £246,125 collected by the Department of Justice; £8,361 in respect of fees received under the Road Traffic Act, 1961, Road Traffic (Public Service Vehicles) Regulations, 1963; £11,652 fees collected by Planning Authorities in respect of appliances and structures for servicing vehicles; £46,621 fees received by the Department of Local Government pursuant to the Road Traffic (Licensing of Drivers) Regulations, 1964, and £78,368 received from government departments in respect of State owned vehicles.

£11,595,621 was paid into the Exchequer and £5,868 was refunded leaving a balance of £102,413 compared with £159,137 at the end of the previous financial year.

Education

Free Post-Primary Education Scheme

30. In November 1966 the Government approved the introduc-

tion of a free post-primary education scheme and in the year under review provision was made in the Votes for Primary, Secondary and Vocational Education for grants to replace tuition fees, to provide free school books and accessories for necessitous pupils, and for free transport services. Payments in the year were mainly on account.

31. Subject to the condition that they would discontinue charging fees, grants in lieu thereof are paid to secondary schools (Subhead A.2. Vote 29) and are based on the fees charged to day pupils in the 1966-67 school year with a minimum of £15 and a maximum of £25. Because of the circumstances of Protestant schools corresponding grants were channelled through a central representative agency which distributed the money to the individual schools.

The scheme also provides for the payment of grants in respect of boarding pupils in Diocesan Colleges, Juniorates and Protestant schools to cover the tuition element of school fees, subject to a maximum of £25. Pupils living in areas where there are no post-primary education facilities and which are outside the range of the school transport service may, in addition to the tuition grant, be assisted by maintenance grants at the rate of £50 a year but in necessitous cases the Minister can pay up to £95 a year.

32. In secondary tops of primary schools, fees for pupils receiving post-primary education were discontinued from the beginning of the 1967-68 school year and, in lieu, these schools receive grants at the rate of £4 per recognised pupil (Subhead C.8. Vote 28).

33. Fees were also discontinued from the beginning of the 1967-68 school year for students in vocational schools following whole-time day courses in continuation or technical education up to and including Leaving Certificate level. The abolition of the fees is reflected in increased grants to Vocational Education Committees (Subhead A. Vote 30).

34. Grants paid in the year towards the cost of providing free school books and accessories for necessitous pupils amounted to £15,436 for secondary tops of National Schools (Subhead C.7. Vote 28); £97,443 for Secondary Schools (Subhead L. Vote 29) and £57,586 for Vocational Schools (Subhead A. Vote 30). Provisional allocations were made to the schools, and principals and headmasters were allowed a wide discretion in the distribution of the amounts allotted.

35. Free school transport has been provided from 1 April 1967 for pupils who live more than three miles from the nearest suitable post-primary school. The organisation and operation of the service was entrusted to C6ras Iompair 6ireann and Chief Executive Officers of Vocational Education Committees were appointed as

transport liaison officers between educational authorities and the company. For economy of operation some primary school children travelled with pupils attending secondary and vocational schools. The charge (Subhead M. Vote 29) comprised transport costs and allowances paid to the transport liaison officers. Because detailed arrangements regarding financial control and procedures had not been finalised with Córas Iompair Éireann before 31 March 1968 payments in the year under review were provisional.

Vote 27.—Office of the Minister for Education

Subhead F.2.—Fittings, Materials, etc.

36. The charge to the subhead includes £5,849 for the supply of display cases, carpeting and other items and for professional fees in connection with the Rosc Exhibition in the National Museum. I was informed that orders for the supplies had been placed by a firm of architects on behalf of the committee in charge of the Exhibition, that tenders had been sought for the display cases which cost £2,330 but that time did not allow of the adoption of such procedure for the other items.

Vote 28.—Primary Education

Subhead A.1.—Training Colleges

37. Reference was made in previous reports to the construction of new premises and the conversion of existing buildings at St. Patrick's Training College, Dublin at an estimated cost of £1,500,000, all of which is being financed from voted moneys. Expenditure incurred by the College authorities up to 31 March 1968 amounted to £1,504,308 including £116,032 for professional fees. The charge to the subhead includes £131,000 for direct grants and £62,635 in respect of principal and interest due in the year on the bank loan of £750,000 obtained by the college authorities. The total amounts issued to date are £707,000 for direct grants and £272,721 (principal £128,580; interest £144,141) for loan repayment charges.

38. The Church of Ireland Training College premises at Kildare Place, Dublin, were sold and a site acquired at Rathmines for the erection of new premises. After the disposal of the old property and the purchase of the new site the Governing Body of the college had £150,000 available towards building costs. The total cost of the new building, including furniture and professional fees, was estimated at £685,000 which left a balance of approximately £535,000 to be found from public moneys. £355,981 charged to the above subhead comprised £347,760 as direct grants and £8,221 for loan charges accrued in the year on a loan of

£200,000 obtained by the college authorities from the Representative Body of the Church of Ireland.

I am in communication with the Accounting Officer regarding the controls exercised to ensure that the work was carried out in accordance with the plans approved by the Office of Public Works and also regarding the legal agreement entered into between the college authorities and the Minister governing the future use of the new premises.

Vote 29.—Secondary Education

Subhead J.—Secondary Schools—Building Grants, etc.

39. £81,649 was paid in the year under the scheme for the payment of grants to secondary school authorities in respect of 70 per cent. of the annual charges on loans raised for the building of new schools or for major extensions to existing ones. Because of the difficulty experienced by school authorities in obtaining loans, the scheme has been extended to enable the Department to issue the necessary funds in such cases as are considered to merit priority and which comply with approved conditions. 70 per cent. of the approved cost of the buildings was to be a free grant and the remainder a loan repayable over a period of 15 years and bearing interest at the rate charged for advances from the Local Loans Fund. Free grants totalling £1,682,691 were issued in the year under this arrangement.

40. The scheme of building grants for secondary schools was sanctioned by the Department of Finance on condition that the capitation grants payable to any school participating in the scheme should be abated. In the course of audit it was observed that capitation grants had been paid in full to a number of schools which had benefited under the scheme and I have communicated with the Accounting Officer.

Subhead K.—Comprehensive Schools

41. Reference was made in previous reports to contracts for the erection of comprehensive schools at Cootehill, Carraroe and Shannon Airport and to the purchase of a site for a further school at Glenties, Co. Donegal, the contract for which was placed during the year. Expenditure on the building of the four schools to 31 March 1968 totalled £832,730 including £92,782 for professional fees. £18,900 has been spent on furniture and equipment. The charge to the subhead includes £94,320 for salaries, wages and miscellaneous expenses arising out of the running of the schools. From the beginning of the 1967–68 school year fees are not charged at these schools.

Vote 30.—Vocational Education

Subhead D.3.—Regional Technical Colleges

42. The charge of £42,600 to this subhead is in respect of professional fees paid to a consortium of architects, engineers and quantity surveyors on account of work done on the planning of Regional Technical Colleges at Waterford, Sligo, Galway and Dundalk. The consortium was appointed at a fee of 9 per cent. (exclusive of incidental expenses) to cover the services normally rendered by the several professions involved. The Vocational Education Committees had already appointed architects for four other colleges to be built at Cork, Limerick, Carlow and Athlone and the consortium was subsequently appointed to act as consultant in these cases. It has been decided to provide a further college in County Donegal. The capital cost of the nine colleges will be financed from State funds.

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

Subhead I.—Cork Hospital Board (New Dental Hospital)

43. The grant of £10,600 was paid to the Cork Hospital Board towards site costs, etc., incurred on a project for a new dental hospital and school at Cork.

Vote 34.—Lands

Subhead G.—Purchase of Interests for Cash, Advances for purchase of Land and Auctioneers' Commission

44. The Land Act, 1965 empowers the Land Commission to make repayable advances to enable progressive smallholders to improve their status by the purchase of suitable farms of their own choice in the open market. The existing holdings must be situated in a congested area, be suitable for land settlement purposes and be sold to the Land Commission as part of the loan arrangements. £20,450 advanced in the year was in respect of the first five cases dealt with under this self-migration scheme.

45. The same Act authorises the granting of life annuities to vendors who are elderly, incapacitated or blind, in lieu of payment in cash of the whole or part of the purchase price of an interest in land sold voluntarily to the Land Commission. The first five cases involving a total purchase price of £20,275 were completed during the year; £11,100 was paid in cash and the balance dealt with under the annuity scheme.

46. The Joint Committee on Game Development, referred to in paragraph 36 of my previous report, instituted a scheme to assist financially owners of private estates to develop covert shooting for the purpose of selling this attraction to tourists. Under the scheme an estate owner providing gun-days for sale to tourists was entitled to purchase game chicks at subsidised prices, to grants towards the cost of rearing them and was guaranteed one half of the expected fees for tourist gun-days remaining unsold by 1 October 1967. Of 88 approved gun-days provided by seven estate owners 81 were unsold at 1 October 1967 and compensation amounting to £1,892 fell to be paid under the guarantee arrangements. In addition £2,116 was paid as chick subsidies and £538 as rearing grants.

Vote 37.—Agriculture

Subhead C.2.—Veterinary Research

47. Particulars furnished to me of the work being carried out at the Department's Veterinary Research Laboratory appeared to indicate that there was a similarity between this work and some of the research projects undertaken by An Foras Talúntais. I inquired whether there was in fact any unnecessary duplication of effort and I also invited the observations of the Accounting Officer on the situation generally. He assured me that overlapping is avoided as far as practicable and that there is consultation towards this end. In the instances which I noted he stated that generally there was no duplication, but that research by An Foras Talúntais on certain aspects of animal production could impinge on veterinary research in some areas common to both veterinary and non-veterinary interests. He also stated that the Department has the principal and basic responsibility for veterinary research. The Department had endeavoured to ensure that An Foras would not become involved in unnecessary duplication of research properly related to the veterinary field, but the work of An Foras is determined by the Director under the direction of the Council and, so far as the Department was aware, the Council had not set up a veterinary research unit.

Subhead CC.3.—World Food Programme (Grant-in-Aid)

48. Including the £150,000 grant in the year under review £750,000 has been made available for the World Food Programme. From these moneys a total of £509,669 has been paid to 31 March 1968, comprising £235,961 in cash and £273,708 for food supplied. An account of receipts and payments in the year is appended to the Appropriation Account.

Subhead K.8.—Land Project

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

	£
Salaries, wages and allowances	493,141
Travelling expenses	75,111
Lime and fertilisers	375,278
Grants to farmers	2,449,692
Payments to contractors	16,554
Advertising and publicity	6,004
District offices and stores—rent, etc.	26,325
Miscellaneous expenses	413
	£3,442,518

An occupier of land who undertakes an approved scheme of reclamation work on his holding is entitled, when the work has been completed to the satisfaction of the Department, to a grant amounting to two-thirds (in Gaeltacht areas three-quarters) of the estimated cost subject to a maximum of £50 per statute acre in western and north-western counties and £45 per acre elsewhere. Grants to farmers amounted to £2,449,692 in the year as compared with £1,777,037 in the previous year.

Subhead K.9.—Lime and Fertilisers Subsidies

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

	£
Subsidy to meet the delivery cost of ground limestone and other suitable forms of lime	1,145,553
Subsidy on phosphatic fertilisers	3,776,954
Subsidy on potassic fertilisers	951,755
	£5,874,262

Subhead K.12.—Bovine Tuberculosis Eradication Scheme

51. The expenditure is made up as follows:—

	£
Compensation for reactor cattle	1,709,812
Fees to veterinary surgeons	1,278,467
Supplementary byre and water supply grants	510
Travelling, etc., expenses	40,711
Tuberculin supplies	41,812
Miscellaneous	22,223
	£3,093,535

Receipts amounting to £990,108 were credited to appropriations in aid in the year on account of the sale of cattle slaughtered under the scheme.

The gross cost of the scheme from its inception in September 1954 to 31 March 1968 was £61,283,270 and receipts from the disposal of cattle for slaughter were £19,317,567. The net cost was, therefore, £41,965,703.

Subhead K.14.—Brucellosis Eradication Scheme

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

	£
Compensation for reactors	246,490
Fees to veterinary surgeons	149,640
Supplies of vaccine	1,648
Travelling and miscellaneous	83,029
	£480,807

Receipts amounting to £145,633 were credited to appropriations in aid in the year on account of the sale of cattle slaughtered under the scheme. The gross cost of the scheme from its introduction in 1964–65 to 31 March 1968 was £848,332 and receipts from the disposal of cattle for slaughter were £198,481. The net cost was, therefore, £649,851.

Subhead K.15.—Scheme of Grants for Calved Heifers

53. The total amount of grants paid from the introduction of the scheme on 1 January 1964 to 31 March 1968 was £8,797,485 representing grants for 586,499 calved heifers of which £1,147,530 for 76,502 heifers was paid in the year. Other expenditure during the year consisted of travelling expenses £45,000 and incidental expenses £40,690. The total cost of the scheme to 31 March 1968 was £9,237,131.

Subhead K.18.—Grants to Bacon Factories

54. Grants of one-half of the cost are payable in respect of approved works of modernisation or reconstruction at bacon factories. A factory for which grants to a total of £22,398 had been paid in the years 1960 to 1968 ceased production and was closed down in January 1968. I was informed on inquiry that it was not intended to seek repayment or partial repayment of the grants, and that the Department did not consider it appropriate to include in the modernisation scheme any provision for repayment.

Subhead K.19.—Payments to Pigs and Bacon Commission

55. To assist producers during a period when bacon factories were closed a temporary arrangement for the support of export prices of live pigs was introduced during the year. £18,000, representing subsidies of £4 to £5 per head, which had been paid through the agency of the Pigs and Bacon Commission, was recouped from this subhead.

Subhead K.20.—Losses on Disposal of Wheat, etc.

56. Provision was made by way of supplementary estimate for the payment to An Bord Gráin of £440,000 towards its estimated loss on the disposal as animal feed of approximately 27,000 tons of wheat of the 1967 crop which was originally classified as potentially millable but subsequently declared to be unmillable. To offset the cost of meeting this loss a customs duty of £3 per ton was imposed by the Government on wheat imported on or after 20 February 1968.

Subhead K.21.—Beef, Mutton and Lamb Export Guarantee Schemes

57. Subsidy, at varying rates related to those payable under the United Kingdom fatstock guarantee payments scheme, is paid on carcase beef, mutton and lamb exported to the British market. The present scheme was introduced in July 1966 and replaced a temporary beef exports payments scheme which had operated from February 1965 until June 1966. The cost to 31 March 1968 of supporting export prices was £8,183,977, comprising £188,550 under the temporary scheme, £1,810,984 in the period 1 July 1966 to 31 March 1967 and £6,184,443 in the year under review.

The Anglo-Irish Free Trade Area Agreement, which came into operation on 1 July 1966, provided for the extension of the United Kingdom fatstock guarantee payments scheme to limited quantities of Irish carcase beef, mutton and lamb imported into the United Kingdom. Under the terms of this Agreement £944,779 was received from the Government of the United Kingdom in respect of the year 1966-67 and £900,000 for 1967-68.

Subhead K.24.—Grants for Glasshouse Industry

58. This scheme of grants emerged from the recommendations of a survey team established by the Minister for Agriculture and Fisheries to examine the glasshouse industry and to formulate measures of adaptation to the conditions likely to be met with in international trade. The grants are to encourage the expansion and modernisation of existing units in the industry and to assist in the establishment of new nurseries of modern design. The

scheme is intended to operate for five years and the rates of grant are $33\frac{1}{3}$ per cent. of the approved cost of erection and replacement of equipment and 40 per cent. of the cost of heating installation. In the year under review 259 proposals estimated to cost £442,600 had been approved, of which 96 amounting to £156,868 were paid by 31 March 1968.

Subhead L.1.—Diseases of Animals Act, 1966

59. Provision was made by supplementary estimate under this subhead for expenditure arising out of special precautions necessitated by the outbreak of foot and mouth disease in Great Britain. The expenditure amounting to £134,628 was made up as follows:—

	£
Advertising and publicity	58,215
Travelling	48,570
Wages and allowances for extra duty ..	20,438
Equipment	7,405
	<hr/>
	£134,628
	<hr/>

Subhead N.1. —Milk Production Allowances, Marketing of Dairy Produce, etc.

60. The expenditure is made up as follows:—

	£
Grant to An Bord Baine under section 32 of the Dairy Produce Marketing Act, 1961 (Grant-in-Aid)	3,300,000
Creamery milk price allowance	13,518,530
Special allowance for high quality creamery milk	2,446,467
Contribution to National Dairy Publicity Council (Grant-in-Aid)	30,000
	<hr/>
	£19,294,997
	<hr/>

The payment to An Bord Baine is accounted for in the accounts of An Bord which are audited by me.

The creamery milk price allowance was increased from 6d. to 7d. per gallon as from 1 May 1967 and the special allowance for high quality creamery milk was increased from 1d. to 2d. per gallon as from 1 April 1967. I understand that 66 per cent of milk supplies to creameries qualified for the special allowance. The consumer levy of 28s. 0d. per cwt. on butter sold on the home market yielded £967,392 in the year 1967–68, and this amount was retained by An Bord Baine, the grant payable by the Department being adjusted accordingly.

Vote 39.—Labour

Subhead H.1.—Special Redundancy Compensation

61. Provision was made by supplementary estimate for the payment of compensation to the former employees of John Rawson & Son (Ireland) Ltd., Dundalk, who were disemployed when the factory closed following a fire in August 1967. The lump-sum compensation paid, £77,557 to 457 employees, was calculated at rates related generally to those subsequently provided for in the Redundancy Payments Act, 1967, which came into operation on 1 January 1968.

Subhead J.—An Chomhairle Oiliúna (Grant-in-Aid)

62. An Chomhairle Oiliúna was established on 15 May 1967 to promote the training of persons for any activity of industry and to undertake the apprenticeship functions formerly carried out by An Cheard-Chomhairle. The assets, liabilities and other obligations of An Cheard-Chomhairle were transferred to the new authority. £135,000 was paid to An Chomhairle Oiliúna in the year under review as a grant-in-aid towards its administration and general expenses. The accounts of An Chomhairle are audited by me.

Vote 40.—Industry and Commerce

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

63. Grants to Córas Tráchtála which, under the provisions of the Export Promotion Acts, 1959 to 1967, may not exceed £4,500,000, amounted to £3,387,885 at 31 March 1968, including £732,000 issued in the year under review.

Subhead J.—Grant to An Foras Tionscal (Grant-in-Aid)

64. The total amount of grants which may be made to An Foras Tionscal to enable it to carry out its functions was raised to £40,000,000 by the Industrial Grants (Amendment) (No. 2) Act, 1968. The charge to the subhead includes payments of £674,995 in relation to the establishment and management of industrial estates at Galway and Waterford. The aggregate amount of grants made to 31 March 1968 was £28,419,132 of which £1,096,355 related to the estates.

Subhead P.—Shipbuilding Subsidy

65. I referred in previous reports to payments of subsidy in respect of ships built by Verolme Cork Dockyard, Ltd. The charge to the subhead, £150,000, represents payments on account in respect of the fourth, sixth and seventh ships built by the com-

pany. The payments were made on the recommendation of a special committee appointed by the Minister to examine the company's claims.

Subhead S.—Promotion of Buy Irish Campaign (Grant-in-Aid)

66. The National Development Association (Forbairt), established in March 1967 under the Companies Act, 1963, took over the assets and liabilities of the National Agricultural and Industrial Development Association and the National Buy Irish Council. The accounts of the Association are audited by me. The provision in the subhead, £20,000, was paid to the Association as a grant towards the cost of the Buy Irish Campaign.

Subhead T.—Castlecomer Collieries, Ltd.

67. Reference was made in previous reports to the provision of financial assistance for Castlecomer Collieries, Ltd. A further £65,000 was paid to the company in the year under review bringing the total financial assistance from public funds to £180,480 at 31 March 1968.

Vote 41.—Transport and Power

Subhead D.2.—Córas Iompair Éireann Redundancy Compensation

68. 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 to employees, including those of the former Great Northern Railway Board, whose services were dispensed with or conditions worsened in the period from 16 July 1958 to 31 March 1964. Including £374,085 charged to this subhead, grants issued amounted to £3,534,563 at 31 March 1968. Grants are supported by auditors' certificates of the amounts expended on compensation.

Tourism

Subhead F.1.—Grant under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)

Subhead F.2.—Resort Development (Grant-in-Aid)

Subhead F.3.—Development of Holiday Accommodation (Grant-in-Aid)

Subhead F.4.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid)

69. Grants issued to Bord Failte Éireann to 31 March 1968 are shown in the following statements:—

	£	£
(1) For administration, general expenses and interest grants		
prior to 1967-68	7,297,456	
1967-68	2,558,000	
	9,855,456	

	£	£
(2) For resort development (statutory limit, £3.25 million)		
prior to 1967-68	1,252,717	
1967-68	250,000	
	—————	1,502,717
(3) For development of holiday accommodation (statutory limit, £3 million)		
prior to 1967-68	1,930,000	
1967-68	700,000	
	—————	2,630,000
(4) For development of supplementary holiday accommodation in western counties		
prior to 1967-68	Nil	
1967-68	100,000	
	—————	100,000

As the departmental control over issues from the Grants-in-Aid appeared to me to be inadequate, I have communicated with the Accounting Officer.

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

70. In paragraph 63 of my report on the 1965-66 Accounts I referred to expenditure of £6,000 to remedy defects in the window frames at Cork Airport. The window walling of the control tower was likewise subject to rain penetration and an external cladding of aluminium and glass has been provided at a cost of £30,762. I am informed that the tower now has sound and thermal insulation, normal to modern airports, and that there will be a substantial saving on maintenance.

Subhead K.1.—Shannon Free Airport Development Company, Limited (Grant-in-Aid)

71. Grants to the company for its general purposes under the Shannon Free Airport Development Company, Limited, Acts, including £500,000 charged to this subhead amounted to £2,855,500 at 31 March 1968. The limit on these grants was raised to £6,000,000 under the provisions of the Shannon Free Airport Development Company, Limited (Amendment) Act, 1968.

The amount which the Minister for Finance may issue from the Central Fund to take up shares in the company is limited to £8,000,000. £629,000 issued during the year brought the total issues to £5,101,000 by 31 March 1968.

Subhead K.2.—Shannon Free Airport Development Company, Limited—Housing Subsidies and Grants

72. Section 5 of the Shannon Free Airport Development Company, Limited (Amendment) Act, 1963, empowers the Minister to

pay grants to the company in respect of houses provided as part of a scheme for the provision of houses and community services for the purposes of the industrial estate at the airport. As the formalities in connection with new houses completed during the year were not finalised no grants equivalent to those normally payable under the Housing Acts were paid. Subsidies to enable the company to let houses at reduced rents amounted to £47,600 in the year.

The limit on advances from the Central Fund to the company for housing and community services has been raised from £3,000,000 to £7,000,000 by the 1968 Act. £471,000 advanced during the year brought the total advances to £3,000,000 by 31 March 1968.

Vote 42.—Posts and Telegraphs

Stores

73. 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 £3,202,788 on 31 March 1968 engineering stores to the value of £40,655 were held on behalf of other government departments. Stores other than engineering stores were valued at £486,961 including £220,434 in respect of stores held for other government departments.

Including works in progress on 31 March 1968, the expenditure on manufacturing jobs in the factory during the year amounted to £48,504, expenditure on repair work (other than repairs to mechanical transport) to £133,156, and expenditure on mechanical transport repairs to £20,534.

Revenue

74. 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 1967–68 and 1966–67 is shown in the following statement:—

	1967–68	1966–67
	£	£
Postal service ..	8,142,213	7,963,840
Telegraph service ..	672,241	629,945
Telephone service ..	10,793,481	9,857,064
	<hr/>	<hr/>
	£19,607,935	£18,450,849
	<hr/>	<hr/>

£20,500,000 was paid into the Exchequer during the year leaving a balance of £1,494,195 at 31 March 1968 as compared with £2,386,260 at the end of the previous financial year.

Sums amounting to £5,951 due for telephone services provided in prior years were written off during the year as irrecoverable.

75. The accounts of the Post Office Savings Bank for the year ended 31 December 1967 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £137,509,300 (including £21,244,600 in respect of liability to Trustee Savings Banks) on 31 December 1967 as compared with £130,469,307 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 £8,078,397. Of this sum £4,682,958 was applied as interest paid and credited to depositors, management expenses absorbed £424,855 and the balance, £2,970,584, was set aside towards provision against depreciation in the value of securities.

Vote 43.—Defence

Subhead H.—Defensive Equipment

76. In the course of a stores audit it was noted that twenty-two generating sets for anti-aircraft searchlights with ancillary spares had been unused for a considerable period. In 1960 the Accounting Officer stated that this equipment could have been considered obsolescent but it had been decided that it should be retained as mobilisation stock for anti-aircraft and seaward defence purposes. I have been informed that it has been decided to retain six sets and offer the remainder for sale.

Subhead K.—Provisions

77. 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:—

	1967-68	1966-67
	Pence per lb.	Pence per lb.
Bread:		
Cost of production ..	10·2	9·7
Cost delivered Dublin	10·8	10·3
Meat:		
Dublin	47·0	47·2
Curragh	46·1	44·1

The average price of cattle purchased for the Dublin and Curragh areas was £92 and £94 per head, respectively, as compared with £87 and £88 per head, in the previous year, while the average production of beef per head was 683 lbs. and 680 lbs., respectively, as compared with 678 lbs. and 687 lbs.

Subhead Q.—Engineer Stores

78. In the course of examination of log books for compressors and other engineering equipment it was observed that some items

had not been in service for considerable periods. I was informed that steps were being taken to repair such items as were capable of being made serviceable and that the others would be sold.

Subhead Z.—Appropriations in Aid

79. Fifty acres of land at a military camp was let for a term of five years from November 1965. Subsequently it was discovered that the tenant had encroached on an area of twenty-five acres in excess of that authorised in his agreement and it was then decided to authorise with retrospective effect the letting of the excess acreage. As the agreement did not seem to define the exact situation and boundary of the lands let and as local supervision did not appear to have been adequate I communicated with the Accounting Officer and was informed that, in case there was any doubt locally about the proper procedure to be followed, instructions would be issued as to the need for supervision of the areas of lettings and the purposes for which they are made.

Subhead CC.—Compensation

80. The charge to this subhead comprises:—

(a) Compensation for damage or injury in cases of accidents in which army vehicles were involved ..	£	6,944
(b) Compensation for property commandeered, damaged or hired		243
(c) Compensation in cases where personnel were injured during training including compensation for personal injuries to members of An Fórsa Cosanta Áitiúil, An Slua Muirí and An Cór Breathnadóirí		934

Suspense Account

81. Compensation amounting to £1,000 was paid to a civilian employee of the Corps of Engineers in respect of an eye injury caused by an object thrown by a rotary grass cutter which was being operated without a stone guard. In reply to an inquiry I was informed that the machine was purchased in the first instance for use on uneven ground where it could not be operated with guards but that it is intended to fit stone guards to this and another similar machine. All other rotary cutters in use by the Army are fitted with stone guards.

Repayment Service

82. A course of training of six Officer Cadets of the Zambian Army was undertaken at the Military College, Curragh Training Camp commencing in October 1967. The entire cost including uniforms, accommodation, ration allowance and the pay and allowances of special instructors is being recouped by the Zambian Government.

Vote 45.—External Affairs

Subhead H.—John F. Kennedy Centre, Washington, D.C.

83. The charge to this subhead, £6,500, represents the cost of a chandelier and four wall brackets to be presented as a gift to the John F. Kennedy Centre for the Performing Arts, in Washington, D.C. As the Centre will not be completed until late 1969 or early 1970, the gift is being stored in Ireland until the presentation formally takes place.

Suspense Account

84. A book "1916 Cuimhneacháin 1966" recording the various ceremonies held to commemorate the 50th anniversary of the Rising was prepared. The cost of printing and publishing 20,284 copies, retail price 21s.0d. each, amounted to £13,968 and was borne on Subhead E., Vote 17, Miscellaneous Expenses, 1966-67; receipts from sales have been credited to a suspense account in the Vote for External Affairs. I have asked for information as to the number of copies of the book sold, the number remaining in the hands of the Department, including stocks at offices abroad, and the total receipts from sales.

Vote 47.—Social Welfare

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

85. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £13,219,000. These payments are subject to adjustment when the audited accounts of the Fund are available.

Social Assistance Overpayments

86. Sums recovered in respect of overpayments of social assistance charged in prior years' accounts were:—£26,178 in cash credited to appropriations in aid and £6,110 withheld from current entitlements. Overpayments amounting to £3,230 were treated as irrecoverable. The total amount of overpayments not disposed of at 31 March 1968 was £68,125 as compared with £68,559 at 31 March 1967. During the year twenty-one individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in nineteen cases.

Vote 48.—Health

Subhead G.—Grants to Health Authorities

87. As stated in paragraph 82 of the previous report supplementary grants were paid to health authorities to ensure that the

cost of approved health services falling on local rates in the year 1966-67 would not exceed that of 1965-66. Increased supplementary grants were payable for the year under review the effect of which would be to provide an average recoupment of 55.3 per cent. of net health expenditure.

88. The accounts of the health authorities are audited by Local Government auditors whose reports are available to me. I noted comments in one case regarding the comparative costs of medicines in the various dispensary districts, the stock records in a central pharmacy and the records maintained for controlling hospital patients' accounts. I have invited the observations of the Accounting Officer.

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

30 August, 1968.

87. As stated in paragraph 82 of the previous report supplementary grants were paid to health authorities to ensure that the

Subhead G.—Grants to Health Authorities

Vote 48.—Health

86. Funds recovered in respect of overpayments of social assistance charged in prior years' accounts were £28,178 in cash credited to appropriations in aid and £9,110 withheld from current entitlements. (Overpayments amounting to £3,330 were treated as irrecoverable. The total amount of overpayments not disposed of at 31 March 1968 was £68,125 as compared with £68,668 at 31 March 1967. During the year twenty-one individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in nineteen cases.

Social Assistance Overpayments

85. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £13,218,000. These payments are subject to adjustment when the actual accounts of the Fund are available.

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

Vote 47.—Social Welfare

84. A book 'The Department's 1966' recording the various expenses incurred by the Department in the 50th anniversary of the printing and publishing of the 'King's Book' was published in 1966. The book was printed on Subhead E, Vote 17, Miscellaneous Expenses, and was borne on the account of the Department. The book was printed in the number of copies of the book sold, the number remaining in the hands of the Department, including stocks at office abroad, and the total receipts from sales.

83. The charges to the subhead, £6,000, represent the cost of the book 'The Department's 1966' which was printed as a gift to the various departments of the Department. The book was printed on Subhead E, Vote 17, Miscellaneous Expenses, and was borne on the account of the Department. The book was printed in the number of copies of the book sold, the number remaining in the hands of the Department, including stocks at office abroad, and the total receipts from sales.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1967-68

SUMMARY

Table with columns: 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 (More than Estimated, Less than Estimated), Amount to be surrendered, Exchequer Extra Receipts (Estimated, Realised), No. of Vote.

TOTAL

£ 305,201,411

19,583,191

285,618,220

299,518,759

20,092,302

279,426,457

5,682,652

1,082,233

573,122

3,142,986

3,453,965

TOTAL AMOUNT TO BE SURRENDERED

£ 6,191,763

ACCOUNT of the sum expended in the year ended 31st March 1968, in connection with the grant made for the President's Establishment, including other expenses of the President's Establishment, including

Grant-in-Aid		Grant	Expenditure	Balance
Actual	Estimated			
1	1	18,700	18,700	
2	2			
3	3			
4	4			
5	5			
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APPROPRIATION ACCOUNTS— PUBLIC SERVICES 1967-68

Grant-in-Aid		Grant	Expenditure	Balance
Actual	Estimated			
1	1	18,700	18,700	
2	2			
3	3			
4	4			
5	5			
6	6			
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100	100			

E. F. SUTTLE,
Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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	13,700	13,392	308	—
B.—Travelling and Incidental Expenses	300	135	165	—
C.—Post Office Services ..	1,800	1,613	187	—
D.—Motor Cars — Replacement (Grant-in-Aid)	750	750	—	—
TOTAL	16,550	15,890	660	—

Surplus to be surrendered .. £660

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The expenditure on travelling cannot be closely estimated.
 C.—Expenditure cannot be closely estimated.

NOTE

In addition to the amount expended under Subhead A, a further sum of £166 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
 11th June, 1968.

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, 1968, 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 ..	219,135	216,993	2,142	—
B.—Travelling Expenses of Comhaltai	72,000	66,535	5,465	—
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóiri	61,925	61,926	—	1
D.—Travelling Expenses of Seanadóiri	18,000	17,471	529	—
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	139,480	135,848	3,632	—
F.1.—Post Office Services ..	29,250	25,592	3,658	—
F.2.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	1,350	2,494	—	1,144
G.—Inter-Parliamentary Activities (Grant-in-Aid)	4,450	3,450	1,000	—
H.—Expenses of the Restaurant (Grant-in-Aid)	5,000	5,000	—	—
I.—Allowances to certain Former Members of the Houses of the Oireachtas	1,400	1,045	355	—
J.—Witnesses' Expenses ..	10	—	10	—
TOTAL	552,000	536,354	16,791	1,145

Surplus to be surrendered .. £15,646

Vote 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The provision for travelling is necessarily conjectural.

F.1.—The saving was on postal expenses of staff due to an adjustment in the Post Office demand offset by an excess on telephone expenditure due to the extension of telephone facilities to Deputies and Senators.

F.2.—The excess was due to increased travelling abroad; an increase in the number of publications, books etc., ordered for the Oireachtas Library; uniforms for new personnel, gowns for newly appointed Ceann Comhairle and Leas-Cheann Comhairle and expenditure incurred on a selective two-way speech communication system.

G.—£1,000 was provided for the visit of a French Parliamentary delegation which did not take place.

I.—Saving due to deaths and to no new pensions being awarded.

EXTRA REMUNERATION (exceeding £100)

A Stationery Clerk, seven Messengers and a Cleaner received sums ranging from £114 to £172 for overtime. The total expenditure on overtime during the year was £2,508.

NOTE

In addition to the amount expended under Subhead E a further sum of £3,182 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st June, 1968.

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, 1968, 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	46,300	45,275	1,025	—
B.—Travelling and Incidental Expenses	1,050	1,643	—	593
C.—Post Office Services	2,900	3,044	—	144
TOTAL	50,250	49,962	1,025	737
Surplus to be surrendered			<u>£288</u>	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The excess was due to increased travelling abroad and to increases generally in expenditure on incidental items.

NOTES

The total expenditure on overtime during the year was £151.

In addition to the amount expended under Subhead A, a further sum of £476 was charged to the Vote for Remuneration (No. 51).

The Account of the Vote for the Office of the Minister for Finance includes expenditure of £72 in respect of an officer temporarily lent, without repayment, to this Department

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
11th June, 1968.

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, 1968, 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	289,570	265,286	24,284	—
B.—Travelling and Incidental Expenses	7,630	8,542	—	912
C.—Post Office Services ..	12,070	12,825	—	755
D.—Collection of Statistics ..	6,230	5,927	303	—
GROSS TOTAL ..£	315,500	292,580	24,587	1,667
			Surplus of Gross Estimate over Expenditure £22,920	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid ..	1,500	2,118	£618	
NET TOTAL ..£	314,000	290,462	Total Surplus to be surrendered £23,538	

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 scales.
- B.—Excess caused by increased travelling etc., expenses of Gardaí engaged on enumeration duties in connection with the collection of agricultural statistics, offset to some extent by a saving in travelling etc., expenses of staff. There was, also, an increase in incidental expenses.
- C.—The excess arose from arrears claimed by the Post Office for local calls.

APPROPRIATIONS IN AID

Receipts were mainly in respect of statistical information supplied.

EXTRA REMUNERATION (exceeding £100)

An Assistant Principal Officer received £150 and a Higher Executive Officer £186 for higher duties.

A Staff Officer received £168 for overtime, six Temporary Card Punchers received sums ranging from £113 to £130 in respect of overtime plus output bonus, a Clerk-Typist received £118 for overtime and task work and a Messenger received £150 in respect of overtime, enumeration fees etc.

The total expenditure in respect of overtime, task work and bonus to Temporary Card Punchers amounted to £4,032, £1,040 and £1,332 respectively.

NOTES

This Account includes expenditure of £153 in respect of an officer temporarily lent, without repayment, to another Department.

The Account of another Department includes expenditure of £114 in respect of remuneration of an officer on loan, without repayment, to this Office.

In addition to the amount expended under Subhead A, a further sum of £2,867 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th June, 1968.

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, 1968, 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	78,860	72,173	6,687	—
B.—Travelling and Incidental Expenses	1,790	1,311	479	—
C.—Post Office Services ..	350	322	28	—
GROSS TOTAL .. £	81,000	73,806	7,194	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £7,194	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ..	16,500	17,360	£860	
NET TOTAL .. £	64,500	56,446	Total Surplus to be surrendered £8,054	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to vacancies remaining unfilled until the latter portion of the year. In addition to the amount charged to this Subhead a sum of £2,477 was borne on the Vote for Remuneration (No. 51).
- B.—Saving due to the restriction, owing to shortage of staff, in the number of local audits involving travelling and subsistence carried out in the year.
- C.—Saving due to charges for postal and other services not materialising within the year.

APPROPRIATIONS IN AID

Surplus mainly due to the receipt within the year of an audit fee in respect of the previous year.

K. M. FOWLER,
Accounting Officer.

31st May, 1968.

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, 1968, 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	444,450	442,743	1,707	—
B.—Management of Government Stocks	140,350	140,054	296	—
C.—Travelling and Incidental Expenses				
<i>Original</i> .. £9,000				
<i>Supplementary</i> .. 15,000				
	24,000	27,517	—	3,517
D.—Post Office Services ..	133,000	133,803	—	803
E.—Institute of Public Administration	45,800	43,800	2,000	—
F.—Economic and Social Research Institute (Grant-in-Aid)				
<i>Original</i> .. £90,000				
<i>Less Supplementary</i> 20,000				
	70,000	61,910	8,090	—
G.—Comhlacht Comhairleach na Gaeilge	2,200	1,956	244	—
H.—Savings Committee ..	11,200	11,871	—	671
I.—Civil Service Arbitration Board	2,000	2,195	—	195
J.—Grants to County Development Teams				
<i>Original</i> .. £36,000				
<i>Supplementary</i> .. 6,000				
	42,000	41,983	17	—
K.—Special Aid to Projects in the West				
<i>Original</i> .. £20,000				
<i>Less Supplementary</i> 20,000				
	—	—	—	—
KK.—Payment to Special Regional Development Fund (Grand-in-Aid)				
<i>Original</i> .. Nil				
<i>Supplementary</i> £250,000				
	250,000	250,000	—	—

Vote 6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Public Services Organisation				
Review Group				
Original .. £40,000				
Supplementary .. 40,000				
	80,000	76,205	3,795	—
GROSS TOTAL				
Original .. £974,000				
Supplementary .. 271,000				
	£ 1,245,000	1,234,037	16,149	5,186
			Surplus of Gross Estimate over Expenditure £10,963	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
M.—Appropriations in Aid ..	7,300	6,921	£379	
NET TOTAL				
Original .. £966,700				
Supplementary .. 271,000				
	£ 1,237,700	1,227,116		Net Surplus to be surrendered £10,584

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Higher outlay on fees for training courses for staff.
- F.—Unexpected delay in recruiting research personnel and acquiring additional accommodation.
- H.—Final claim by the Department of Posts and Telegraphs for salaries of staff on loan to Committee in 1966–67 was not made and discharged until 1967–68.
- I.—Expenditure depends on the number of claims referred to the Board and cannot be estimated with precision.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Expenses of Management of the Local Loans Fund ..	2,300	2,300
2. Receipts from the Department of Posts and Telegraphs ..	1,700	1,713
3. Miscellaneous	3,300	2,908
	£7,300	£6,921

EXTRA REMUNERATION (exceeding £100)

The Secretary of the Department received £750 as a director of the Central Bank. A Principal Officer received £500 as a director of Nítrigin Éireann Teoranta. A Principal Officer received £325 as a director of the National Building Agency. An Assistant Principal Officer, two Administrative Officers and a Higher Executive Officer received sums of £107, £166, £210 and £202, respectively, for higher duties. A Higher Executive Officer received a sum of £300 for extra attendance. A Staff Officer and a Clerk-Typist received £111 and £114, respectively, for overtime.

The total expenditure on overtime for 1967-68 was £3,351.

NOTES

A sum of £1,903 is charged to Subhead A in respect of the salary of the Secretary to the Savings Committee. This Account includes expenditure of £786, approximately, in respect of remuneration of staff lent, without repayment, to other offices.

The Accounts of other Votes include expenditure of £2,867, approximately, in respect of the remuneration of staff lent, without repayment, to this Department.

In addition to the amount expended under Subhead A, a further sum of £10,450 was charged to the Vote for Remuneration (No. 51).

A sum of £3, being amount of loss by theft, was written off (E.1/33/25).

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 1967-68.

Commission or Committee	Year of Appointment	Total expenditure to 31st March, 1968
		£
Civil Service Arbitration Board ..	1950-51	14,981
Savings Committee	1955-56	67,531
Comhlacht Comhairleach na Gaeilge ..	1965-66	13,782

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
26th June, 1968.

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, 1968

RECEIPTS		PAYMENTS	
	£		£
Vote 6—Subhead K.K. (Grant-in-Aid)	250,000		
	.. .. .	Grants:—	
		Slievebawn Cooperative Handcraft Market Ltd., Strokestown, Co. Roscommon	4,581
		Cloonfad Community Services Ltd., Co. Roscommon	600
		Composite Structures Ltd., Drumsna, Co. Roscommon	2,000
		Bord Fáilte Eireann (a)	44,000
		South West Dairying Committee, Ardara, Co. Donegal	600
		Commissioners of Public Works (b)	7,395
		Portumna Packers Cooperative Ltd., Co. Galway	2,375
		Repayable Advances (c):—	61,551
		Slievebawn Cooperative Handcraft Market Ltd., Strokestown, Co. Roscommon	5,800
		Irish Farmhouse Preserves Ltd., Newbliss, Co. Monaghan	9,000
		Talty Brothers, Lissycasey, Co. Clare	7,500
		G.W.I. Ltd., Collooney, Co. Sligo	27,000
		Potez Industries of Ireland Ltd., Galway	18,000
		Balance at 31st March, 1968:—	67,300
		Cash with Paymaster General	£128,149
		Less outstanding order	7,000
			121,149
	£ 250,000		£ 250,000

(a) Payments for miscellaneous small tourist ventures

(b) " " works at fishing harbours

(c) All these repayable advances were outstanding at 31st March, 1968

T. K. WHITAKER,
Accounting Officer.DEPARTMENT OF FINANCE,
31st July, 1968.

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, 1968, 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	4,084,750	3,779,452	305,298	—
B.—Travelling and Incidental Expenses	84,000	95,920	—	11,920
C.—Post Office Services	262,500	267,149	—	4,649
D.—Machinery and Equipment for Security Printing and Stamping	16,140	16,236	—	96
E.—Motor Vehicles	13,850	20,731	—	6,881
F.—Law Charges, Fees and Rewards	13,750	15,029	—	1,279
G.—Compensation and Losses	10	29	—	19
H.—Expenses in connection with International Organisations	2,000	1,745	255	—
GROSS TOTAL .. £	4,477,000	4,196,291	305,553	24,844
			} Surplus of Gross Estimate over Expenditure £280,709	
	Estimated	Realised	} Deficiency of Appropriations in Aid realised £13,457	
<i>Deduct—</i> I.—Appropriations in Aid	145,000	131,543		
NET TOTAL .. £	4,332,000	4,064,748	} Net Surplus to be surrendered £267,252	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due to vacancies and to staff changes involving appointments at lower points on salary scales. The sum of £92,187 was received from the Vote for Remuneration (No. 51).
- B.—Excess was due mainly to increase in travelling and subsistence payments and to increase in expenditure on removals and tuition fees. These increases were partly offset by a reduction in the expenditure on advertising. Charges to this subhead include *ex-gratia* payments in seven cases amounting to £25 as compensation for personal property damaged or lost in the course of employment (E.109/41/41).

Vote 7

- C.—Excess was due to expansion in the installation and use of telephones.
- E.—Excess was due to expenditure on additional new cars and radio telephone equipment and increases in the cost of petrol and repairs.
- F.—Excess was due to increased number of Court cases dealt with, and to increase in travelling and rewards, partly offset by a saving on Counsels' fees.
- G.—An amount of £21 was paid in respect of a car radio stolen while the car was in official custody (S.47/1/63). Statement of losses charged to this subhead:—
£8—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 ..	6,400	6,400
2. Payment received for printing relating to Post Office Services	31,960	31,985
3. Payment received for printing of motor vehicle licences and drivers' licences (Road Fund)	4,570	4,570
4. Moneys received for special attendance of officers	72,000	44,220
5. Fines, forfeitures, law costs recovered	20,000	29,064
6. Proceeds of customs sales	3,500	8,943
7. Miscellaneous	6,570	6,361
	£145,000	£131,543
4. Reduction in receipts is due to a relaxation in the regulations governing temporary importation and exportation of motor vehicles through the Land Frontier.		
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		1,731
Recovery of salary of officers on loan		1,497
Rent of official premises		697
Merchant Shipping fees		369
General Lighthouse Fund		275
Scrivenery fees		152
Minor unclassified items, <i>e.g.</i> , surpluses in cash, test bets, etc. ..		1,640
		£6,361

EXTRA REMUNERATION (exceeding £100)

Twelve members of the Customs and Excise staff received allowances and gratuities varying from £128 to £257 while engaged on Special Inquiry duty.

Five hundred and thirty-two members of the Customs and Excise staff, one hundred and eighty-nine of the Taxes staff, one hundred and thirty-seven of the General Service staff, and forty-six of the Stamping Branch received amounts varying from £101 to £758 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 £256,356.

An Assistant Secretary received a gratuity of £143 and a Principal received a gratuity of £200 for special duties.

A Third Assistant Solicitor received a gratuity of £183 for higher duties.

NOTE

This Account includes expenditure of £8,493 on overtime in respect of staff temporarily lent by other Departments.

S. REAMONN,
Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCAIM,
31 Bealtaine, 1968.

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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; and for the Execution and Maintenance of Drainage and other Engineering Works.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Office of Public Works: Salaries, Wages and Allowances	1,020,000	1,008,879	11,121	—
B.—Office of Public Works: Travelling and Incidental Expenses	79,000	82,006	—	3,006
C.—Post Office Services	43,000	47,497	—	4,497
D.—Purchase of Sites and Buildings	50,000	61,313	—	11,313
E.—New Works, Alterations and Additions	5,153,600	4,584,639	568,961	—
F.1.—Maintenance and Supplies	1,100,000	1,120,256	—	20,256
F.2.—Furniture, Fittings and Utensils	115,000	137,695	—	22,695
F.3.—Rents, Rates, etc.	550,000	562,080	—	12,080
F.4.—Fuel, Light, Water, Cleaning, etc.	388,000	409,641	—	21,641
G.1.—Arterial Drainage—Surveys	50,000	20,093	29,907	—
G.2.—Arterial Drainage — Construction Works	1,020,000	1,024,117	—	4,117
G.3.—Barrow Drainage—Repayment of Advances	14,417	14,417	—	—
G.4.—River Fergus Drainage	100	127	—	27
G.5.—Arterial Drainage — Maintenance	179,000	155,554	23,446	—
H.—Purchase and Maintenance of Engineering Plant and Machinery and Stores	291,000	220,946	70,054	—
I.—Coast Protection	5,000	5,726	—	726

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Miscellaneous Marine Schemes	20,000	8,158	11,842	—
K.—National Monuments ..	100,000	106,152	—	6,152
GROSS TOTAL .. £	10,178,117	9,569,296	715,331	106,510
			Surplus of Gross Estimate over Expenditure £608,821	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> L.—Appropriations in Aid ..	1,004,117	1,053,383	£49,266	
NET TOTAL .. £	9,174,000	8,515,913	Total Surplus to be surrendered £658,087	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—£36,747 was received from the Vote for Remuneration (No. 51).

D.—Payments in the year were:—

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
	£	
DEPARTMENT OF FINANCE		
Revenue Commissioners—		
Waterford : Custom House — rent redemption (deposit)	40	S.2/2/29
Monaghan : Tullynagrow Frontier Post—leasehold of site for septic tank	20	S.102/12/45
Commissioners of Public Works—		
Dublin : Beggars Bush former Military Barracks —strip adjoining (costs)	21	S.2/6/60
St. Enda's, Rathfarnham—11½ acre area (fees)	1,100	S.22/2/53
Kilkenny : Rothe House, Kilkenny—premises at rear	850	S.2/2/67
Limerick : Templeungret — central depot for drainage works	2,000	S.59/3/46
DEPARTMENT OF JUSTICE—		
Garda Síochána—		
Cavan : Tullyvin—site for septic tank	20	S.14/6/60
Clare : Corofin—site	195	S.14/5/52
Cork : Kanturk—site	250	S.14/5/52
Donegal : Creeslough—residence	1	(nominal)
Kerry : Headford—site for septic tank	28	S.14/6/60
Limerick : Bruree—site	112	S.14/5/52
Roscommon : Knockeroghery—site	210	S.14/5/52
Sligo : Dromore West—site for septic tank	25	S.14/6/60
Waterford : Portlaw—site (deposit)	45	S.14/5/52

Vote 8

SERVICE		AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF EDUCATION			
Westmeath	: Athlone—site	13,700	S.2/12/67
DEPARTMENT OF LANDS			
Mayo	: Castlebar—site (deposit)	2,300	S.2/13/67
DEPARTMENT OF AGRICULTURE AND FISHERIES			
Dublin	: Veterinary College, Ballsbridge—plot of ground (costs)	60	S.2/12/36
Sligo	: Regional Veterinary Laboratory—site (costs)	13	D.306/3/64
Donegal	: Killybegs Major Fishery Harbour—4 acre site with dwelling house thereon	1,299	S.27/3/60
	Killybegs Major Fishery Harbour—former railway property (deposit) ..	1,375	S.27/3/60
Waterford	: Dunmore East Major Fishery Harbour—surrender of premises	1,200	S.55/3/37
DEPARTMENT OF EXTERNAL AFFAIRS			
Australia	: Canberra—residence	36,449	S.2/1/47

E.—Expenditure under this subhead is affected by factors outside the control of the Office of Public Works. A statement of expenditure, Department by Department, is at page 21.

F.1.—This subhead consists of a large number of provisions for requirements difficult to predict. A statement of expenditure, Department by Department, is at page 22.

F.2.—A statement of expenditure, Department by Department, is at page 22. The value of stocks held in the Central Furniture Stores on 31st March, 1968, was £33,000, approximately.

F.3.—A statement of expenditure, Department by Department, is at page 22.

F.4.—Prices, especially of oil and briquettes, increased. The 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 22.

G.1.—The volume of survey work was restricted because of difficulty in recruiting technical staff. In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £4,800, approximately.

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

	£
Catchment Drainage Schemes:	
Inny	69,218
Moy	165,934
Deel	57,988
Killimor-Cappagh	48,402
Corrib-Headford	44,372
Existing Embankments:	
Shannon Estuary	47,486
Blanket Nook	4,759
Additional Minor Schemes:	
Cloonburn	4,955

Materials transferred from the Corrib, the Swilly Lower and the Broadmeadow schemes amounted in value to £4, £20 and £152, respectively.

G.5.—Certain schemes did not come under maintenance as envisaged, and the works programme for others was curtailed because of inclement weather.

H.—Purchases of materials, spare parts, stores etc., were restricted. The value of stores held at 31st March, 1968, was £260,000, approximately.

J.—Certain works, which had been provided for, were not commenced within the year.

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting and fishing rights, etc.)	53,000	56,633
2. Charges at harbours, parks, etc.	105,000	126,830
3. Sales of property	20,000	21,341
4. Sales of produce and surplus stores	12,000	16,986
5. Hire of plant	7,000	16,515
6. Recoveries from the Department of Posts and Telegraphs for services carried out on repayment terms	440,000	441,922
7. Recoveries from other Departments, etc., for services carried out on repayment terms	95,000	139,039
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)	190,000	168,473
9. Fees, etc., in connection with the operation of the Local Loans Fund	38,000	39,736
10. Miscellaneous	44,117	25,908
	<u>£1,004,117</u>	<u>£1,053,383</u>

1. Rents for some unforeseen lettings were received during the year.

2. The increase in respect of Dún Laoghaire Harbour proved greater than expected.

4. The receipts were derived as follows:—

Central Engineering Workshop and Stores, £8,108; Bourn Vincent Memorial Park, £6,427; Central Furniture Stores, £910; Shannon Navigation, £20; Sundry other centres, £1,521.

5. Hirings at Central Engineering Workshop were greater than expected.

7. Department of Local Government, £47,475, Department of Social Welfare, £52,983, National University, £6,903 and Córas Iompair Éireann, £5,155; in respect of services rendered by the Central Engineering Workshop and Stores, £9,763; by Central Furniture Stores, £2,939; by Dún Laoghaire Harbour Workshop, £574 and by Shannon Navigation, £838; Agency Fees, £11,466; Sundry, £943.

8. The deficit is mainly a reflection of the saving on Subhead G.5.

10. National Schools—adjustments of local contributions, £12,304; work done for other parties, £3,201; Shannon Navigation, £1,304; licences, football pavilions, etc., Phoenix Park, £1,551; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £602; in respect of services of heating, lighting etc., £2,118; sundry, £4,828.

Vote 8

EXTRA REMUNERATION (exceeding £100)

As fees for professional services:—

£354 was paid to the Principal Architect. £125 was paid to one Architect and £313 to another. £1,272 was paid to the Photographer out of Vote 33.

The total amount paid as overtime was £2,039, of which, £131 was paid to a Clerical Officer, £102 to a Clerk-Typist and £157 to a Messenger.

NOTES

1. This Account includes expenditure of approximately £8,000, in respect of staff lent without repayment, to other offices.
2. Services rendered to other Departments, without repayment, amounted to £400 approximately.
3. Contractors were paid a total of £876 *ex-gratia* in five cases following the introduction of shorter hours, a guaranteed working week and a pension scheme; £313 was paid in a sixth case in respect of an unforeseen increase in the statutory contributions under the Social Welfare Acts (S.17725; S.9/2/64).
4. Architectural fees amounting to £612 were paid in connection with unimplemented schemes of improvement for nine national schools (E.8/2/65).
5. Bills of Quantities were commissioned for a national school designed as two separate blocks but the design was subsequently changed to provide for a two storey building. The sum of £240 was paid to the Quantity Surveyor in respect of the work measured for the original scheme.
6. A sum of £1,200 was paid *ex-gratia* to a tenant who was required to surrender a state premises in connection with construction work on a Major Fishery Harbour (S.55/3/37).
7. A site at Lagos, Nigeria, leased for purposes of a new Embassy was sold within the year of account for £10,000. Prior to the sale, costs amounting to £15,068 had been incurred on foot of rent, professional costs and site works (S.2/9/60).
8. In eight cases malicious damage to a total extent of £194 was caused to State property.
9. Expenditure in respect of St. Enda's College (Pearse Bequest) totalled £2,629.
10. The following losses by fire, not covered by insurance, were sustained:—

	£
Office of Revenue Commissioners, Dublin Castle	12
Social Welfare Office, Carlow	7
Garda Depot, Templemore	264
Garda Headquarters, Dublin	6 (estimated)
Limerick Garda Station	43 (estimated)
Clondalkin Garda Station	4
Botanic Gardens, Dublin	100 (estimated)
11. Arrears of rent amounting to £47 were waived (S.55/11/44; S.55/3/55).
12. A total of £1,799 was paid *ex-gratia* on foot of seventeen claims for damage caused by drainage construction work (S.59/3/37; S.59/1/47; S.59/1/31; S.59/1/44).
13. Articles to a total value of £117 lost in three cases of theft were written off (S.59/2/53).
14. Stores and equipment to a total value of £34 lost at ten centres were written off.
15. The net expenditure during the year on Post Office Buildings charged to Telephone Capital Account amounted to £220,052.

H. J. MUNDOW,
Oifigeach Cuntasaíochta.

OIFIG NA NÓIBREACHA POIBLÍ,
21 Meitheamh, 1968.

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, 1968

SERVICE	Balance, 1st April, 1967	Receipts 1967-68	Payments 1967-68	Balance, 31st March, 1968
	£	£	£	£
Marine Works (Ireland) Act 1902, Maintenance Fund..	(Dr.) 1,409	506	389	(Dr.) 1,292 (a)

(a) The following stock is held to the credit of the Fund:—
£5,800 3½% Exchequer Bonds, 1965/70.

H. J. MUNDOW,
Oifigeach Cuntasaíochta.

OIFIG NA NOIBREACHA POIBLÍ,
21 Meitheamh, 1968.

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

Departments, etc.	Vote	Expenditure
	£	£
Houses of the Oireachtas	75,000	78,253
Department of the Taoiseach	75,000	80,589
Finance	576,500	402,795
Justice	415,000	385,847
Local Government	—	2,987
Education	3,258,750	3,004,541
Lands	38,500	36,951
Agriculture and Fisheries	545,550	289,183
Labour	3,800	17,845
Industry and Commerce	—	22,039
Posts and Telegraphs	190,000	185,607
Defence	3,500	4,087
External Affairs	2,000	1,386
Health	—	1,900
Minor New Works not exceeding £2,000 each	35,000	46,453
Urgent and Unforeseen Works	5,000	3,136
Minor Balances of Expenditure (not provided for above) on Works of prior years	15,000	21,040
TOTAL	£5,238,600	£4,584,639
<i>Deduct—</i>		
For Works which might not have been carried out during the year	85,000	—
NET TOTAL	£5,153,600	£4,584,639

Vote 8

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

DEPARTMENT	F.1 Maintenance and Supplies		F.2 Furniture Fittings and Utensils		F.3 Rents, Rates, etc.		F.4 Fuel, Light, Water Cleaning, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President ..	23,730	22,068	1,600	1,251	—	—	7,000	5,142
Oireachtas ..	11,520	12,433	3,920	6,426	—	—	8,000	9,484
Taoiseach ..	3,240	3,826	885	1,542	28,220	28,226	5,400	4,240
Comptroller and Auditor General ..	860	434	110	17	30	15	350	216
Finance ..	435,360	467,457	15,195	25,771	149,155	233,654	84,600	87,192
Justice ..	207,080	172,706	8,610	7,375	111,685	44,330	60,350	62,398
Local Government	9,060	14,018	3,655	3,879	26,080	26,465	5,500	8,353
Education ..	75,790	69,531	6,815	9,218	20,100	25,244	25,350	25,561
Lands ..	27,880	29,568	4,820	5,796	14,760	6,317	20,000	21,620
Gaeltacht ..	1,290	397	200	104	1,750	1,823	250	308
Agriculture and Fisheries ..	70,150	74,167	6,035	7,769	32,795	35,011	48,000	63,857
Labour ..	3,210	887	200	136	44,495	46,790	900	821
Industry and Commerce ..	13,550	10,916	2,870	4,131	4,655	4,606	6,000	5,004
Transport and Power ..	15,830	8,778	1,110	2,232	7,510	7,642	9,000	8,050
Posts and Tele- graphs ..	110,300	111,096	20,705	20,214	2,055	2,278	37,000	40,398
Defence ..	15,560	14,414	900	2,863	2,700	2,673	8,800	8,815
External Affairs ..	37,870	32,785	19,150	22,160	89,070	78,766	20,000	20,271
Social Welfare ..	19,370	46,146	4,200	7,870	12,555	14,148	31,000	27,338
Health ..	18,350	28,629	2,520	4,038	2,385	4,092	10,500	10,573
Unallocated ..	—	—	11,500	4,903	—	—	—	—
TOTAL ..	£1,100,000	1,120,256	115,000	137,695	550,000	562,080	388,000	409,641

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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	44,200	39,078	5,122	—
B.—Travelling and Incidental Expenses	450	783	—	333
C.—Post Office Services ..	900	857	43	—
D.—Apparatus and Chemical Equipment	2,000	2,278	—	278
GROSS TOTAL .. £	47,550	42,996	5,165	611
			Surplus of Gross Estimate over Expenditure £4,554	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid ..	1,550	1,979	£429	
NET TOTAL .. £	46,000	41,017	Total Surplus to be surrendered £4,983	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to unfilled vacancies in the grade of Chemist.
- B.—The excess was mainly due to increased purchases of publications and scientific journals and higher prices.
- D.—Owing to delays in the delivery of apparatus ordered and/or in the presentation of accounts for apparatus delivered, close estimation of expenditure is difficult.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ..	1,390	1,771
2. Recovery from Road Fund in respect of analysis of road-making materials	150	150
3. Miscellaneous	10	58
	£1,550	£1,979

Vote 9

NOTE

In addition to the amount expended under Subhead A, a further sum of £1,525 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
31st May, 1968.

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, 1968, 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	75,400	73,112	2,288	—
A.2.—Examiners, etc.	12,400	10,722	1,678	—
B.—Travelling and Incidental Expenses	6,200	6,644	—	444
C.—Post Office Services	5,400	4,908	492	—
D.—Examinations	8,600	8,925	—	325
GROSS TOTAL .. .£	108,000	104,311	4,458	769
			Surplus of Gross Estimate over Expenditure £3,689	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid	59,400	61,004	£1,604	
NET TOTAL .. .£	48,600	43,307	Total Surplus to be surrendered £5,293	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—It is difficult to calculate closely the expenditure likely to arise.

B.—Excess due to expenditure of about £500 on the printing of coloured brochures on careers in the Civil Service which had not been provided for in the Estimates.

C.—Saving due to an adjustment in the Post Office demand because of over-estimation by them in previous years.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Department of Posts and Telegraphs ..	31,000	31,000
2. Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	28,400	29,896
3. Miscellaneous	—	108
	£59,400	£61,004

Vote 10

EXTRA REMUNERATION (exceeding £100)

A Messenger received a sum of £103 in respect of overtime. The total amount of expenditure on overtime during the year was £732.

NOTES

In addition to the amount expended under Subhead A.1., a further sum of £1,364 was charged to the Vote for Remuneration (No. 51).

Fees (stamps) amounting to £19,953 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st June, 1968.

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, 1968, 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) . . . £	60,000	60,000	—	—

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1968.

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, 1968, 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 ..	1,386,000	1,311,086	74,914	—
B.—Additional Allowances and Gratuities in respect of Established Officers ..	626,000	553,411	72,589	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	24,000	23,046	954	—
D.—Agency Payments in respect of Compensation Allowances	41,400	38,626	2,774	—
E.—Gratuities in respect of Unestablished Officers and other non-pensionable Persons ..	84,000	129,386	—	45,386
F.—Injury Grants	37,000	32,841	4,159	—
G.—Fees to Medical Referees and Occasional Fees to Doctors	500	324	176	—
H.—Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ..	2,000	1,861	139	—
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	63,500	59,492	4,008	—
GROSS TOTAL .. £	2,264,400	2,150,073	159,713	45,386
			Surplus of Gross Estimate over Expenditure £114,327	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
J.—Appropriations in Aid ..	172,400	175,597	£3,197	
NET TOTAL .. £	2,092,000	1,974,476	Total Surplus to be surrendered £117,524	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The number of retirements before age sixty-five was less than anticipated.
- D.—Savings due to deaths were greater than anticipated.
- E.—Excess due to greater number of gratuity awards than expected.
- F and G.—Expenditure under these subheads depends to a large extent on the number of claims under the Workmen's Compensation Acts which are settled for lump sums. The number and average cost of such settlements cannot be closely estimated.
- H.—Difficulty of estimating the number of claims by Civil Defence Volunteers likely to arise during the year.
- I.—Savings due to deaths were greater than anticipated.

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 D)	41,400	39,581
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	600	1,716
3. Receipt from the Social Insurance Fund for pension liability of Staff (No. 11 of 1952 (sec. 40))	102,600	102,600
4. Pension liability in respect of officers on loan, etc. ..	27,770	31,589
5. Miscellaneous	30	111
	£172,400	£175,597

EXTRA REMUNERATION (exceeding £100)

Sixty-nine pensioners received from public funds sums ranging from £110 to £2,879 as remuneration for services rendered.

NOTE

In addition to the expenditure charged to Subheads A and I in this Account, sums of £67,100 and £4,100, respectively, were charged to the Vote for Increases in Pensions (No. 50) in respect of increases in certain pensions, etc.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th June, 1968.

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, 1968, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service	9,000	8,565	435	—
Surplus to be surrendered			<u>£435</u>	

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
31st May, 1968.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1968, compared with the sum granted, for Grants to Local Authorities in Relief of Rates on Agricultural Land.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Primary Allowance				
<i>Original</i>	£10,590,000			
<i>Supplementary</i>	1,747,000			
	12,337,000	12,089,855	247,145	—
B.—Supplementary Allowance				
<i>Original</i>	£2,970,000			
<i>Less Supplementary</i>	324,000			
	2,646,000	2,655,314	—	9,314
C.—Employment Allowance				
<i>Original</i>	£860,000			
<i>Supplementary</i>	7,000			
	867,000	879,724	—	12,724
TOTAL				
<i>Original</i>	£14,420,000			
<i>Supplementary</i>	1,430,000			
	£15,850,000	15,624,893	247,145	22,038
Surplus to be surrendered ..			<u>£225,107</u>	

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th May, 1968.

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, 1968, 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, including a Grant in Relief of certain Expenses payable by Statute out of Local Rates.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	217,050	193,368	23,682	—
B.—Travelling and Incidental Expenses	1,200	876	324	—
C.—Post Office Services ..	2,750	2,619	131	—
D.—Witnesses' Expenses, etc. ..	20,000	40,909	—	20,909
E.—Fees to Counsel	45,000	42,403	2,597	—
F.—General Law Expenses ..	15,000	11,841	3,159	—
G.—Defence of Public Servants ..	2,000	120	1,880	—
GROSS TOTAL .. £	303,000	292,136	31,773	20,909
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £10,864	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid ..	8,000	8,151	£151	
NET TOTAL .. £	295,000	283,985	Total Surplus to be surrendered £11,015	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Certain pay increases for which a full year's provision had been made did not, in fact, come into effect until July, 1967. In addition savings on staff arose from the absorption of the Finance Solicitor's Office into the Chief State Solicitor's Office from 29th June, 1967.
- B.—The saving was on travelling expenses and scrivenery.
- D.—The excess was mainly due to increases in the amounts of recoupment claims received in respect of civilian witnesses' expenses.
- E, F and G.—Expenditure varies according to the number and nature of the cases coming before the Courts and cannot be accurately forecast.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc. . .	5,200	5,452
2. Local Loans Fund, expenses of management	800	699
3. Receipts from the Department of Posts and Telegraphs . .	2,000	2,000
	<u>£8,000</u>	<u>£8,151</u>

EXTRA REMUNERATION

A sum of £120 was paid for overtime by the Office of the Chief State Solicitor.

NOTES

Expenditure estimated at £31,500 (£23,500 paid from this Vote and £8,000 paid from the Vote for Health (No. 48)) was incurred in the action of Ryan v. Attorney General concerning the constitutionality of the Health (Fluoridation of Water Supplies) Act, 1960. Although costs were awarded against the Plaintiff, no claim on foot of the said expenditure was made as the costs were considered to be irrecoverable (F.14/3/63).

In addition to the amount expended under Subhead A a further sum of £5,898 was charged to the Vote for Remuneration (No. 51).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
13th June, 1968.

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, 1968, 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)				
<i>Original</i>	£48,000			
<i>Supplementary</i>	75,000			
	123,000	123,000	—	—
B.—Property Values (Arbitrations and Appeals)	4,000	4,365	—	365
C.—Bounties (Triplets and Centenarians)	200	100	100	—
D.—The Irish Society for the Prevention of Cruelty to Children (Grant-in-Aid) ..	6,000	4,706	1,294	—
E.—Commemoration of Easter Rising 1916	5,000	107	4,893	—
F.—Nelson Pillar Damage Claims	3,000	2,043	957	—
G.—Dublin Grand Opera Society (Grant-in-Aid)				
<i>Original</i>	Nil			
<i>Supplementary</i>	£11,000			
	11,000	11,000	—	—
TOTAL				
<i>Original</i>	£66,200			
<i>Supplementary</i>	86,000			
	£ 152,200	145,321	7,244	365

Surplus to be surrendered £6,879

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Refund from the Capital Fund of expenditure incurred in connection with the rebuilding of the Cork Opera House £ 11,514

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The excess is due to the amount of travelling done by the Property Arbitrator.

C.—The provision is necessarily conjectural.

D.—The amount issued is determined by reference to the Society's audited accounts which were not available when the estimate was prepared.

E.—Provision was made for the printing and publication of a volume of historical essays but the project did not mature for payment during the year.

F.—The estimate was based on damages as claimed. Expenditure was as settled by the Chief State Solicitor.

NOTE

Fees (stamps) amounting to £2,937 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
20th June, 1968.

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, 1968, compared with the sum granted, for the Salaries and Expenses of the Stationery Office; for Printing and Binding, and the provision of Paper, Publications, Office Machinery and other Office Supplies for Public Services; and for sundry Miscellaneous Purposes, including the publication and sale of Reports of Oireachtas Debates, Bills, Acts and Other Government Publications.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	134,700	132,238	2,462	—
B.—Travelling and Incidental Expenses	5,200	5,288	—	88
C.—Post Office Services ..	18,800	19,122	—	322
D.—Printing and Binding				
<i>Original</i> £356,400				
<i>Supplementary</i> 30,000				
	386,400	389,894	—	3,494
E.—Paper				
<i>Original</i> £313,200				
<i>Supplementary</i> 125,000				
	438,200	436,944	1,256	—
F.—Publications	22,000	22,071	—	71
G.—Office Machinery and other Office Supplies				
<i>Original</i> £365,700				
<i>Less Supplementary</i> 12,000				
	353,700	351,867	1,833	—
GROSS TOTAL				
<i>Original</i> £1,216,000				
<i>Supplementary</i> 143,000				
	£1,359,000	1,357,424	5,551	3,975
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,576	
			Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid				
<i>Original</i> £234,400				
<i>Supplementary</i> 33,000				
	£267,400	273,436	£6,036	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £981,600				
<i>Supplementary</i> 110,000				
	£1,091,600	1,083,988	£7,612	

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Sales of publications				
<i>Original</i>	..	£38,000		
<i>Supplementary</i>	..	3,000		
		<hr/>	41,000	43,037
2. Advertisements and notices in Government publications ..			700	933
3. Supplies and services provided on repayment				
<i>Original</i>	..	£194,000		
<i>Supplementary</i>	..	30,600		
		<hr/>	224,600	227,886
4. Sales of waste paper and surplus stores and other miscellaneous receipts				
<i>Original</i>	..	£1,700		
<i>Less Supplementary</i>		600		
		<hr/>	1,100	1,580
			<hr/>	<hr/>
	TOTAL			
<i>Original</i>	..	£234,400		
<i>Supplementary</i>	..	33,000		
		<hr/>	£267,400	£273,436
			<hr/>	<hr/>

2. There was an unexpected increase (50%) in the number of notices received for publication in *Iris Oifigiúil*.
4. Certain sums not expected to come to credit during the year were received in the closing weeks of the year.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1968

			£
Paper	..	..	150,823
Miscellaneous stores	..	..	33,712
			<hr/>
			£184,535
			<hr/>

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)

Twenty-five officers of different grades were paid sums varying from £101 to £370 for overtime. One officer was paid £110 for overtime and for higher duties. The total amount paid in respect of overtime was £7,343.

Vote 17

NOTES

In addition to the amount expended under Subhead A, a further sum of £1,597 was charged to the Vote for Remuneration (No. 51).

Free copies of official publications were issued to—

International Labour Office	£16 (S.46/2/35)
Library of the Council of Europe	£11 (S.46/13/50)
The Editor of the <i>Irish Law Times and Solicitors' Journal</i>	£8 (S.46/3/50)
Food and Agriculture Organisation	£11 (S.71/14/46)
Library Committee of King's Inns	£11 (S.46/29/30)
Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel	£1 (S.46/29/30)
Society of St. Vincent de Paul	£33 (S.46/1/67)

BRIAN O BROLCHAIN,
Accounting Officer.

STATIONERY OFFICE,
30th May, 1968.

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, 1968, 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	320,000	302,120	17,880	—
B.—Travelling and Incidental Expenses	31,860	31,525	335	—
C.—Post Office Services ..	4,040	3,698	342	—
D.—Stores	5,780	5,726	54	—
E.—Equipment	6,320	7,723	—	1,403
GROSS TOTAL .. £	368,000	350,792	18,611	1,403
			Surplus of Gross Estimate over Expenditure £17,208	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid ..	46,000	48,764	£2,764	
NET TOTAL .. £	322,000	302,028	Total Surplus to be surrendered £19,972	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings due mainly to vacancies, retirements and resignations, and deaths. A sum of £5,947 was received from the Vote for Remuneration (No. 51).
- C.—One quarterly telephone account was outstanding at the end of the year and expenditure on postage was less than anticipated.
- E.—A number of accounts in respect of goods delivered in previous years were not furnished until 1967-68; the resultant excess was partially offset by the non-purchase of a number of items and the cost of some other items was less than anticipated.

Vote 18

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
VALUATION OFFICE		
1. Contributions by rating authorities pursuant to 37 and 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations	6,295	6,165
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9)	1,450	1,230
3. Miscellaneous	1,205	1,175
ORDNANCE SURVEY		
4. Sales of Maps	37,000	40,169
5. Miscellaneous	50	25
	£46,000	£48,764

2 and 4. It is difficult to forecast accurately receipts under these headings.

EXTRA REMUNERATION (exceeding £100)

A Clerical Officer received £103 for overtime. The total amount paid in respect of overtime was £2,488.

J. MOONEY,
Accounting Officer.

VALUATION OFFICE,
29th May, 1968.

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 A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1968, WITHOUT REPAYMENT

Number of Vote	Department	Face Value of Maps	Cost of Special Work	Total
		£	£	£
2	Houses of the Oireachtas	2	—	2
4	Central Statistics Office	4	—	4
6	Office of the Minister for Finance ..	32	—	32
7	Office of the Revenue Commissioners ..	359	62	421
8	Public Works and Buildings	2,055	20	2,075
15	Law Charges	61	—	61
18	Valuation and Ordnance Survey	1,924	20	1,944
20	Office of the Minister for Justice ..	7	—	7
21	Garda Síochána	2,253	2,033	4,286
23	Courts	—	35	35
24	Land Registry and Registry of Deeds ..	16,536	125	16,661
26	Local Government	327	313	640
27	Office of the Minister for Education ..	278	208	486
34	Lands	10,670	33	10,703
35	Forestry	6,335	—	6,335
36	Roinn na Gaeltachta	10	—	10
37	Agriculture	4,514	5,763	10,277
39	Labour	122	—	122
40	Industry and Commerce	147	100	247
41	Transport and Power	277	25	302
43	Defence	9,370	436	9,806
45	External Affairs	12	9	21
47	Social Welfare	8	—	8
48	Health	19	—	19
	TOTAL .. £	55,322	9,182	64,504

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1968, TO VARIOUS INSTITUTIONS

					£
	National Library	..	..	..	498
	British Museum, London	..	..	..	376
	Department of State, Washington, U.S.A.	..	..	..	412
	Cambridge University Library	..	..	..	357
	Bodleian Library, Oxford	..	..	..	357
	National Library, Scotland	..	..	..	9
	National Library, Wales	..	..	..	9
	British House of Commons	..	..	..	8
	Royal Geographical Society, London	..	..	..	8
	Queen's University, Belfast	..	..	..	3
	Magee University College, Derry	..	..	..	8
	Trinity College, Dublin	..	..	..	8
	University College, Dublin	..	..	..	8
	University College, Cork	..	..	..	7
	University College, Galway	..	..	..	7
				TOTAL	<u>£2,075</u>

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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. ..	932,600	842,775	89,825	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments	10,500	9,970	530	—
GROSS TOTAL .. £	943,100	852,745	90,355	—
			Surplus of Gross Estimate over Expenditure £90,355	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> C.—Appropriations in Aid ..	115,100	108,349	£6,751	
NET TOTAL .. £	828,000	744,396	Net Surplus to be surrendered £83,604	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Accurate estimation is difficult because poundage rates and valuations in respect of some newly occupied properties are not known in advance.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from Social Insurance Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40))	18,640	18,680
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith	1,410	1,300
3. Payment by Local Authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10))	350	318

Vote 19

APPROPRIATIONS IN AID (contd.)

	<u>Estimated</u>	<u>Realised</u>
4. Receipts in respect of premises occupied by the Department of Posts and Telegraphs	£ 94,700	£ 88,051
	<u>£115,100</u>	<u>£108,349</u>

J. MOONEY,
Accounting Officer.

VALUATION OFFICE,
30th May, 1968.

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, 1968, 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	235,000	218,890	16,110	—
B.—Travelling and Incidental Expenses	8,000	6,849	1,151	—
C.—Post Office Services	9,100	10,226	—	1,126
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland	5,500	5,302	198	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid)	25	—	25	—
E.—Commissions and Special Inquiries	1,500	3,385	—	1,885
F.—Legal Aid	20,000	8,536	11,464	—
GROSS TOTAL .. £	279,125	253,188	28,948	3,011
			Surplus of Gross Estimate over Expenditure £25,937	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid	525	87	£438	
NET TOTAL .. £	278,600	253,101	Net Surplus to be surrendered £25,499	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	1,200	1,395

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to non-filling of vacancies. £5,034 was received from the Vote for Remuneration (No. 51).
- B.—Travelling expenses were less than anticipated.

Vote 20

C.—Telephone accounts proper to the year 1966–67 were not received in time for payment within that year.

E.—Excess due to expenditure arising from the appointment of the O'Mahony Tribunal.

F.—Expenditure was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of certain payments made under subhead D.1 ..	250	—
2. Miscellaneous	275	87
	£525	£87

1. No receipts from sale of legal text books during the year.

2. Receipts from charges for searches and from lettings of theatre in Office of Film Censor less than anticipated.

EXTRA REMUNERATION (exceeding £100)

One officer was paid £178 for overtime. The total amount paid for overtime was £1,581.

NOTES

Fees (stamps) were received as follows:—

Film Censorship	£ 6,402
Searches, copies, etc., in Public Record Office	644

Total expenditure in respect of Commissions and Special Inquiries on account of which payments were made in the year 1967–68.

	Year of Appointment	Total Expenditure to 31st March, 1968
		£
Committee on Court Practice and Procedure	1961–62	1,558
Committee on Law of Bankruptcy ..	1962–63	1,471
Landlord and Tenant Commission ..	1965–66	1,248
L. O'Mahony Tribunal	1967–68	2,268

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
21st June, 1968.

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, 1968, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána, including Pensions, etc., and for payments of compensation and other expenses arising out of service in the Local Security Force.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	6,678,900	6,592,500	86,400	—
B.—Travelling and Incidental Expenses	291,400	348,097	—	56,697
C.—Post Office Services ..	195,400	203,352	—	7,952
D.—Clothing and Equipment ..	158,700	150,158	8,542	—
E.—Station Services	93,450	88,553	4,897	—
F.—Transport	300,400	264,790	35,610	—
G.—Superannuation and other Non-Effective Payments ..	2,586,700	2,491,571	95,129	—
GROSS TOTAL .. £	10,304,950	10,139,021	230,578	64,649
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £165,929	
<i>Deduct—</i>			Surplus of Appropriations in Aid Realised	
H.—Appropriations in Aid ..	420,950	436,430	£15,480	
NET TOTAL .. £	9,884,000	9,702,591	Total Surplus to be surrendered £181,409	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £24,000 was received from the Vote for Remuneration (No. 51).
- B.—Excess due to an increase in the rates of travelling, transfer and subsistence allowances and to exceptional duty.
- D.—Saving due mainly to a reduction in the estimated intake of recruits and to a number of contracts placed during the year not having been completed.
- E.—Replacement and repair of furniture were not carried out to the extent expected.
- F.—Petrol accounts proper to the year were not received until after the close of the financial year. The amount provided for the purchase of new transport was not fully expended.

Vote 21

G.—The numbers of retirements and deaths during the year were less than expected. A sum of £107,000 was received from the Vote for Increases in Pensions (No. 50).

APPROPRIATIONS IN AID

	Estimated £	Realised £
1. Payment from Road Fund under Roads Act, 1920, and Road Traffic Act, 1961	344,000	351,962
2. Miscellaneous receipts	76,950	84,468
	£420,950	£436,430

1. The amount is determined as a percentage of the Road Fund.
2. Receipts under this heading depend on factors which cannot be predicted.

Miscellaneous items comprised the following:—

	£
Repayments of advances under Subhead B	15,418
Payments for services rendered by the Garda Síochána	11,551
Recovery in respect of loss of property, or damage to stores, etc.	1,681
Proceeds of sales of old stores and cast uniforms and forfeited and unclaimed property	25,906
Fees for accident reports	22,351
Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945	43
Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.	39
Centage charge to Insurance Companies for the collection of insurance premiums	6,356
Minor unclassified items	1,123
	£84,468

STATEMENT OF LOSSES (Stores, etc.)

In fifty accidents involving Garda Síochána vehicles the damage amounting to £1,269 was attributable to Garda personnel. In the case of three accidents sums totalling £215 were recovered under halving agreements and in one of these and two other cases, sums amounting to £90 were received in settlement (S.16/1/58; S.13/18/56).

In two hundred and sixteen accidents involving Garda Síochána vehicles the damage amounting to £3,778 was not attributable to Garda personnel. On foot of twelve of these cases sums totalling £413 were received under halving agreements and in twenty-five other cases sums totalling £279 were received in settlement (S.16/1/58; S.13/18/56).

EXTRA REMUNERATION (exceeding £100)

Two civilian employees received £210 and £167 for overtime. The total amount paid in respect of overtime was £974.

NOTES

Expenditure under Subhead F includes £137 for third party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£639 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts.

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

GARDA SÍOCHÁNA REWARD FUND, 1967-68

The appended statement shows the total receipts proper to the Fund for the year 1967-68, the amount of payments in that period and the balance of the Fund at 31st March, 1968.

	£		£
Balance from previous year ..	8,362	Payments during the year ended 31st March, 1968 ..	11,315
Total amount credited in the year 1st April, 1967 to 31st March, 1968	13,425	Balance on 31st March, 1968	10,472
	<u>£21,787</u>		<u>£21,787</u>

On the 31st March, 1968, sums amounting to £569, payable to the Reward Fund, were held in suspense accounts.

The receipts into the Fund for the year amounted to £13,425, as shown hereunder:—

	£
Weights and measures fees	10,500
Disciplinary fines	631
Fishery fines	98
Revenue fines	1,685
Contribution from Garda Vote	415
Miscellaneous receipts	96
	<u>£13,425</u>

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
26th June, 1968.

I have examined the above Accounts in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. Subject to the observations in my Report I certify, as the result of my audit, that in my opinion these Accounts are correct.

E. F. SUTTLE,
Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1968, compared with the sum granted, for the Expenses of Prisons, St. Patrick's, and the Maintenance of Prisoners confined in District Mental Hospitals.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	298,500	283,489	15,011	—
B.—Prison Services, Maintenance, etc.	125,850	119,437	6,413	—
C.—Travelling and Incidental Expenses	31,850	32,323	—	473
D.—Post Office Services ..	6,800	6,400	400	—
E.—Manufacturing Department and Farm	34,500	26,171	8,329	—
GROSS TOTAL .. £	497,500	467,820	30,153	473
			Surplus of Gross Estimate over Expenditure £29,680	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
F.—Deduct— Appropriations in Aid ..	39,000	37,911	£1,089	
NET TOTAL	£ 458,500	429,909	Net Surplus to be surrendered £28,591	

Estimated daily average number of prisoners	570
Actual daily average number of prisoners	609

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to delay in filling vacancies and to staff changes involving appointments at lower points on salary scales. £957 was received from the Vote for Remuneration (No. 51).
- B.—The full amount of building and maintenance works provided for was not executed.
- D.—The estimate is based on figures supplied by the Post Office.
- E.—Saving due to decreased purchases of mailbag materials and some accounts not presented for payment within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department and farm (including produce used in prisons)	37,830	36,613
2. Miscellaneous	1,170	1,298
	<u>£39,000</u>	<u>£37,911</u>

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

EXTRA REMUNERATION (exceeding £100)

Fifty-four officers received sums varying from £101 to £165 for overtime. The total amount paid in respect of overtime was £15,784.

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
26th June, 1968.

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, 1968

Dr.	Cr.			Total
	Agriculture	Other Industries	Agriculture	
Stock in hand, 1st April, 1967	£ 1,683	£ 19,374	£ 21,057	£ 31,503
Purchases 1967-68	1,623	27,376	28,999	22,144
Profit	543	3,048	3,591	53,647
	£ 3,849	49,798	53,647	

*Manufactory materials, £18,134; manufactured goods, £86; tools, etc., £3,924

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RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1967	£ 1,309	Amount due in respect of sales at 1st April, 1967	£ 11,685
Purchases during the year to 31st March, 1968	28,999	Sales during the year to 31st March, 1968	31,503
*Amount due in respect of purchases as at 31st March, 1968	30,308	†Amount due in respect of sales as at 31st March, 1968	43,188
Expenditure from Subhead E as per Appropriation Account	4,137	Receipts under Subhead F (1) as per Appropriation Account	6,575
	26,171		36,613

*Viz.—Public Departments, £2,834; other persons, £1,303

†Viz.—Public Departments, £6,086; other persons, £489

P. BERRY,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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	599,250	551,104	48,146	—
B.—Travelling and Incidental Expenses	44,900	42,717	2,183	—
C.—Post Office Services ..	18,800	18,548	252	—
GROSS TOTAL .. £	662,950	612,369	50,581	—
			Surplus of Gross Estimate over Expenditure £50,581	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid	46,950	69,112	£22,162	
			Total Surplus to be surrendered	
NET TOTAL .. £	616,000	543,257	£72,743	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

	Estimated	Realised
	£	£
1. Court Percentages	3,700	6,984
2. Court Fees received from Department of Posts and Telegraphs	—	1,928
	£3,700	£8,912

1. A lodgment of £3,490 was in transit on 31st March, 1967.

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 CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly to non-filling of vacancies and to less expenditure than anticipated on additional assistance. £11,337 was received from the Vote for Remuneration (No. 51).

APPROPRIATIONS IN AID

							Estimated	Realised
							£	£
1. Fines	..	..	..	..	..	..	28,000	40,303
2. Fees	..	..	..	..	..	..	18,730	28,240
3. Miscellaneous	..	..	..	..	..	..	220	569
							<u>£46,950</u>	<u>£69,112</u>

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. A sum of £211, representing unclaimed monies held by a County Registrar for some years, was transferred from a dormant account to Appropriations in Aid.

EXTRA REMUNERATION

The total amount paid in respect of overtime was £497.

NOTE

Fees (stamps) were received as follows:—

						£
District Court fees	..	..	..	..	..	135,367
Circuit Court fees	..	..	..	..	..	73,816
Judicature fees	..	..	..	..	..	213,744
Bankruptcy fees	..	..	..	..	..	4,576
Judgments Registry fees	..	..	..	..	..	3,727
Chief Justice fees	..	..	..	..	..	2,403

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
21st June, 1968.

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, 1968, 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	300,400	230,170	70,230	—
B.—Travelling and Incidental Expenses	1,520	2,355	—	835
C.—Post Office Services	9,880	8,669	1,211	—
TOTAL	311,800	241,194	71,441	835
Surplus to be surrendered ..			<u>£70,606</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to non-filling of vacancies and to less expenditure than anticipated on additional assistance. £4,341 was received from the Vote for Remuneration (No. 51).
- B.—Excess due to cost of repairing maps in Land Registry (E.29/1/63).
- C.—The estimate is based on figures supplied by the Post Office.

EXTRA REMUNERATION (exceeding £100)

Twelve officers in the Land Registry received amounts ranging from £101 to £196 for overtime. Nine officers in the Registry of Deeds received amounts ranging from £101 to £226 for overtime.

The total amount paid for overtime was £4,879. (Land Registry £2,911, Registry of Deeds £1,968).

NOTE

Fees (stamps) were received as follows:—

Land Registry fees	£
Registry of Deeds fees	68,255
	249,436

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
21st June, 1968.

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 25 CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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	12,013	11,176	837	—
B.—Travelling and Incidental Expenses	100	36	64	—
C.—Post Office Services	580	585	—	5
GROSS TOTAL	12,693	11,797	901	5
			} Surplus of Gross Estimate over Expenditure £896	
<i>Deduct—</i>	<i>Estimated</i>	<i>Realised</i>	} Deficiency of Appropriations in Aid realised	
D.—Appropriations in Aid	43	37	} £6	
NET TOTAL	12,650	11,760	} Net Surplus to be surrendered £890	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £286 was received from Vote No. 51 to meet increases in remuneration. The saving is mainly due to a vacancy unfilled and to the replacement of senior by junior officers.
- B.—Solicitor's Bill of Costs not furnished.

J. S. MARTIN,
Accounting Officer.

5th June, 1968.

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, 1968, 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 certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances <i>Original</i> £790,000 <i>Supplementary</i> 10	790,010	753,595	36,415	—
B.—Travelling and Incidental Expenses	107,600	103,224	4,376	—
C.—Post Office Services ..	32,800	31,946	854	—
D.—Statutory Inquiries ..	2,000	1,239	761	—
E.1.—Local Authority Housing Subsidy	3,100,000	3,099,797	203	—
E.2.—Private Housing Grants <i>Original</i> £3,000,000 <i>Supplementary</i> 300,000	3,300,000	3,298,896	1,104	—
F.—Water Supply and Sewerage <i>Original</i> £1,485,000 <i>Supplementary</i> 85,000	1,570,000	1,569,467	533	—
G.—Grants in respect of Derelict Sites, Public Amenity Works and Dangerous Places	65,000	65,000	—	—
H.—Recoupment of Expenditure in respect of Register of Electors	65,000	64,314	686	—
I.—An Foras Forbartha Teo. (Grant-in-Aid)	70,000	70,000	—	—
J.—National Building Advisory Council (Grant-in-Aid) ..	25,000	18,555	6,445	—
K.—Urban Employment Schemes	181,000	186,074	—	5,074
L.—Rural Employment Schemes	25,000	23,329	1,671	—
M.—Minor Employment Schemes	50,000	45,795	4,205	—

Vote 26

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Development Works in Bogs used by Landholders and other Private Producers	50,000	47,626	2,374	—
O.—Rural Improvements Scheme	250,000	262,104	—	12,104
P.—Miscellaneous Services ..	23,100	19,769	3,331	—
	9,706,510	9,660,730	62,958	17,178
<i>Deduct—</i> Anticipated Savings on various Subheads (see Supplementary Estimate) ..	10,000	—	10,000	—
GROSS TOTAL <i>Original</i> £9,321,500 <i>Supplementary</i> 10 <i>Do.</i> 375,000	£ 9,696,510	9,660,730	52,958	17,178
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £35,780	
<i>Deduct—</i> Q.—Appropriations in Aid ..	291,500	269,265	Deficiency of Appropriations in Aid realised £22,235	
NET TOTAL <i>Original</i> £9,030,000 <i>Supplementary</i> 10 <i>Do.</i> 375,000	£ 9,405,010	9,391,465	Net Surplus to be surrendered £13,545	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—£23,265 was received from Vote 51 to meet increases in remuneration. The full complement of staff provided for were not appointed.
- D.—Expenses under this subhead cannot be accurately forecast.
- J.—The Council's expenditure was less than anticipated.
- M, N, and O.—Large numbers of schemes are involved and a small saving or excess on each grant can be expected.
- P.—Progress in the implementation of Government policy for the rehabilitation of Itinerants has been slow. The only items falling due for payment were a contribution to one voluntary group and subsidy payments on two camping sites.

APPROPRIATIONS IN AID

	<u>Estimated</u>	<u>Realised</u>
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	38,000	38,455

	Estimated	Realised
	£	£
2. Costs payable by local authorities in relation to inquiries ..	3,300	3,298
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961)	164,000	143,700
4. Expenses repayable by local authorities under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	14,000	16,065
5. Fees payable by applicants for grants under the Housing Act, 1966 (No. 21 of 1966)	8,000	8,213
6. Contributions by beneficiaries and others towards the cost of schemes carried out under Subheads M, N and O ..	50,700	34,903
7. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies ..	13,500	24,631
	<u>£291,500</u>	<u>£269,265</u>

3. The estimate included provision for repayment of salaries and travelling expenses of a greater number of staff than was employed on the administration of the Roads Acts.
6. Rates of local contributions for the Rural Improvements Scheme were reduced in June, 1967. The number of applications for grants for the scheme was less than expected.
7. The salaries of officers on loan to outside bodies which were recovered during the year included amounts due for the previous year but not recovered in that year. Refunds of private housing grants were higher than anticipated. The principal receipts realised were: salaries of officers on loan to outside bodies (£19,291); refund of private housing grants (£3,524); recoupment from Road Fund of proportion of cost of aerial surveys (£1,125); proceeds of sale by the Stationery Office of report on Limerick Region (£326); recoupment of cost of office cleaning (£234).

EXTRA REMUNERATION (exceeding £100)

An Assistant Principal Officer received a gratuity of £105 for writing the script of a Road Safety film outside official hours. A Clerk-Typist was paid £164 in respect of overtime. Total expenditure on overtime was £2,544.

NOTES

Ex-gratia payments amounting to £8 were made to officers in respect of loss of, or damage to, personal property on official premises.

The account of another Vote includes expenditure of £330 in respect of remuneration of an officer on loan, without repayment, to this Department for the period 1st April, 1967 to 17th May, 1967.

M. LAWLESS,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
20th June, 1968.

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 27 OFFICE OF THE MINISTER FOR EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1968, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Education (including Institutions of Science and Art), for certain Miscellaneous Educational and Cultural Services and for payment of sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances				
<i>Original</i> £899,700				
<i>Supplementary</i> 10				
<i>Do.</i> 22,000				
	921,710	907,464	14,246	—
A.2.—Travelling and Incidental Expenses	77,000	74,037	2,963	—
A.3.—Post Office Services ..	46,000	47,589	—	1,589
A.4.—Expenses in connection with the Commission on Higher Education	10	409	—	399
A.5.—Expenses in connection with the Council of Education ..	10	—	10	—
B.1.—Expenses in connection with Membership of UNESCO and of the International Bureau of Education ..	18,500	17,638	862	—
B.2.—Expenses in connection with European Schools Day ..	650	667	—	17
B.3.—Expenses in connection with Organised Educational Tours, Courses and Seminars Abroad for Teachers	4,000	4,000	—	—
B.4.—Educational Research ..	10,000	5,955	4,045	—
B.5.—Language Research ..	14,500	8,540	5,960	—
C.1.—University Scholarships ..	129,000	128,715	285	—
C.2.—Scientific Research Grants to Students	30,000	30,328	—	328
C.3.—Student Exchange Scholarships	4,000	3,390	610	—
C.4.—Fellowships	7,500	4,907	2,593	—
D.1.—Publications in Irish				
<i>Original</i> £31,000				
<i>Supplementary</i> 28,300				
	59,300	56,689	2,611	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.2.—Grants to Colleges providing Courses in Irish	54,000	54,358	—	358
NATIONAL LIBRARY				
E.1.—Purchase of Books, etc. (Grant-in-Aid)	8,000	8,000	—	—
E.2.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	2,000	2,000	—	—
E.3.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications	1,105	963	142	—
NATIONAL MUSEUM				
F.1.—Purchase of Specimens (Grant-in-Aid) <i>Original</i> £5,000 <i>Supplementary</i> 14,000	19,000	17,500	1,500	—
F.2.—Fittings, Materials, etc. <i>Original</i> £3,000 <i>Supplementary</i> 5,700	8,700	8,558	142	—
F.3.—Archaeological Excavations (Grant-in-Aid)	500	500	—	—
NATIONAL COLLEGE OF ART				
G.1.—Models, Accessories, Materials, etc.	6,500	6,528	—	28
G.2.—Scholarships and Prizes	1,820	1,506	314	—
GRANTS-IN-AID				
H.1.—The Irish Folklore Commission	5,000	5,000	—	—
H.2.—An Cumann Scoil-dhrámaíochta	4,500	4,500	—	—
H.3.—Royal Irish Academy <i>Original</i> £17,625 <i>Supplementary</i> 4,500	22,125	22,125	—	—
H.4.—Royal Irish Academy of Music	17,500	17,500	—	—

Vote 27

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.5.—The National Film Institute of Ireland—Purchase of Educational Films ..	5,250	5,250	—	—
H.6.—Adult Education Courses ..	4,000	4,000	—	—
H.7.—Royal Zoological Society of Ireland	2,000	2,000	—	—
H.8.—Irish Committee of Historical Sciences	2,500	2,500	—	—
H.9.—Overseas Club	4,000	4,000	—	—
H.10.—Muintir na Tíre ..	5,000	5,000	—	—
	1,495,680	1,462,116	36,283	2,719
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate) ..	9,000	—	9,000	—
GROSS TOTAL <i>Original</i> £1,421,170 <i>Supplementary</i> 10 <i>Do.</i> 65,500 —————£	1,486,680	1,462,116	27,283	2,719
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £24,564	
<i>Deduct—</i> I.—Appropriations in Aid ..	13,170	18,747	Surplus of Appropriations in Aid realised £5,577	
NET TOTAL <i>Original</i> £1,408,000 <i>Supplementary</i> 10 <i>Do.</i> 65,500 —————£	1,473,510	1,443,369	Total Surplus to be surrendered £30,141	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.4.—The work of the Commission, which it was hoped to complete within the year 1966–67 continued on into the year 1967–68. Subhead A.1 includes expenditure of £5,978, approximately, in respect of remuneration of staff engaged in work in connection with the Commission on Higher Education. The Commission was appointed in 1960–61 and the total expenditure to 31st March, 1968 was £64,939.
- B.4.—This is a new service and portion of the grants did not mature for payment within the financial year.
- B.5.—Some accounts were not received in time for payment within the year,

C.3.—One scholarship was not taken up and the amount payable in respect of another scholarship was less than anticipated.

C.4.—Three post-doctoral fellowships awarded were not utilised.

E.3.—Fees and expenses paid were less than expected.

F.1.—Expenditure on the purchase of a collection of specimens was less than expected.

G.2.—Two scholarships were not awarded.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for tuition in National College of Art	4,570	4,204
2. Fees for genealogical researches, etc.	2,500	3,798
3. Sales of publications in Irish	4,000	8,354
4. Sales of photographic reproductions	1,400	1,745
5. Miscellaneous	700	646
	£13,170	£18,747

1, 2 and 5. These receipts are variable.

3. The sales of publications in Irish were greater than expected, mainly due to the publication of "Buntús Cainte".

4. There was a big increase in orders for photographic reproductions.

EXTRA REMUNERATION (exceeding £100)

One Staff Officer received an allowance of £112 for special duties.

Five Staff Officers, six Clerical Officers, two Clerk-Typists and one Messenger received sums varying from £101 to £312 in respect of overtime. Twenty attendants in the Institutions of Science and Art received sums varying from £104 to £256 in respect of Christmas Day, Good Friday, Sunday and night duty. The total amount paid in respect of overtime was £13,930.

Two Officers received sums of £124 and £125 for reading proofs of books for publication.

NOTE

In addition to the amount expended under Subhead A.1. a further sum of £25,514 was charged to the Vote for Remuneration (No. 51).

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
13 Meitheamh, 1968.

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

E. F. SUTTLE,
Comptroller and Auditor General.

GRANTS-IN-AID

STATEMENT OF EXPENDITURE, ETC., OUT OF GRANTS-IN-AID, 1967-68

	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, 1967	1,382	150	378	292	259	329
Grants-in-Aid, 1967-68	17,500	500	8,000	2,000	—	—
Expenditure, 1967-68	18,882	650	8,378	2,292	259	329
Balances on 31st March, 1968	15,942	—	7,918	1,662	—	—
	2,940	650	460	630	259	329

S. MAC GEARAILT,
*Accounting Officer.*AN ROINN OIDEACHAIS,
13 Meitheamh, 1968.

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

CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1968

<i>Securities</i>		<i>Securities</i>	
	£		£
Balances on 1st April, 1967	116,530	Securities sold	—
Securities bought	966	Balances on 31st March, 1968	117,496
	<u>£117,496</u>		<u>£117,496</u>

LIST OF SECURITIES HELD ON 31ST MARCH, 1968

	£
3½% Exchequer Bonds, 1965/70	73,278
6% Exchequer Stock, 1980/85	15,487
2¾% Guaranteed Stock, 1933	1,316
5% National Loan, 1962/72	660
7½% Exchequer Stock, 1973	251
3% Exchequer Bonds, 1965/70	1,000
2½% Consolidated Stock	849
4½% National Loan, 1973/78	20,652
4½% National Loan, 1975/80	257
4% Funding Loan, 1960/90	650
5¾% National Loan, 1982/87	280
6% Exchequer Loan, 1985/90	350
6¾% National Loan, 1986/91	400
7% E.S.B. Stock, 1986/91	1,100
7% National Loan, 1987/92	960
7¼% E.S.B. Stock, 1988/93	6
	<u>£117,496</u>

NON-VOTED FUNDS—*continued*

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1968

FUND	Balance on 1st April, 1967	Income 1967-68	Total	Expenditure 1967-68	Balance on 31st March, 1968
	£	£	£	£	£
Killury or Nelan Fund ..	110	22	132	—	132
The Henry P. Mulock Charity	<i>Dr.</i> 3	8	5	5	—
Carlisle and Blake Fund ..	99	90	189	90	99
Reid Bequest—Scheme A ..	—	99	99	99	—
—Scheme B ..	13	120	133	110	23
—Scheme C ..	53	198	251	200	51
The Father O'Halloran Memorial Fund ..	—	11	11	11	—
The Michael Joseph McEnery Memorial Scholarship Fund	1	60	61	20	41
The Lismore Endowment (Earl of Cork's Scholarships)	—	41	41	41	—
The Charleville Endowment	—	36	36	36	—
The Burke Memorial Fund	6	21	27	27	—
Ciste Shéamais A. Mhic Shuibhne	15	6	21	—	21
Erasmus Smith Endowment	—	2,672	2,672	2,672	—
The Mary A. Hardiman Bequest	946	995	1,941	1,484	457
Murphy Bequest	148	1,296	1,444	413	1,031
TOTAL £	1,388	5,675	7,063	5,208	1,855

S. MAC GEARAILT,
*Accounting Officer.*AN ROINN OIDEACHAIS,
13 Meitheamh, 1968.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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> £509,000				
<i>Supplementary</i> 301,000				
	810,000	794,194	15,806	—
A.2.—Repayable Advances of Training College Fees to Students	31,500	32,069	—	569
A.3.—Preparatory College ..	16,340	15,884	456	—
A.4.—Special Courses for Teachers of Physically and Mentally Handicapped Children ..	9,100	8,188	912	—
<hr/>				
B.—Examinations	22,000	21,700	300	—
 SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools				
<i>Original</i> £16,727,000				
<i>Supplementary</i> 105,000				
	16,832,000	16,746,070	85,930	—
C.2.—Model Schools — Miscellaneous Expenses	8,670	8,431	239	—
C.3.—Transport Services ..	156,300	229,267	—	72,967
C.4.—Incidental Expenses ..	1,310	948	362	—
C.5.—Free Grants of School Requisites	57,000	57,624	—	624
C.6.—Grants towards the cost of Heating, Cleaning and Painting of Schools ..	290,000	286,793	3,207	—
C.7.—Grants towards the cost of Free School Books for Necessitous Children ..	6,000	20,816	—	14,816

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.8.—Fees for Pupils in Secondary Tops	10,000	9,402	598	—
D.—Superannuation, etc., of Teachers	2,132,000	2,118,474	13,526	—
GROSS TOTAL				
Original	£19,976,220			
Supplementary	406,000			
	£20,382,220	20,349,860	121,336	88,976
			Surplus of Gross Estimate over Expenditure £32,360	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ..	132,220	137,261	£5,041	
NET TOTAL				
Original	£19,844,000			
Supplementary	406,000			
	£20,250,000	20,212,599	Total Surplus to be surrendered £37,401	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.4.—The number of teachers who attended courses was less than expected.
- C.3.—Arrangements for the introduction of free transport were completed earlier than anticipated.
- C.4.—Incidental expenses vary annually and are difficult to estimate accurately.
- C.7.—Arrangements for the introduction of a Free Books Scheme for pupils in Secondary Tops were completed earlier than anticipated.
- C.8.—Expenditure under the Free Education Scheme in respect of fees of pupils in Secondary Tops proved to be less than anticipated.

APPROPRIATIONS IN AID

TRAINING OF TEACHERS	Estimated	Realised
	£	£
1. Training college entrance examination fees	450	1,068
2. Refund of cost of training	1,500	965
3. Recovery of training college fees advanced to necessitous students	23,000	25,775

PREPARATORY COLLEGE

	Estimated	Realised
	£	£
4. Fees from students	1,500	1,391
5. Book fees from students	25	21
6. Miscellaneous	70	64

SUPERANNUATION, ETC., OF TEACHERS

7. Income from securities formerly part of the National School Teachers' Pension Fund	66,530	66,535
8. Receipts from Church Temporalities Fund	26,598	26,598
9. Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	3,872	5,351

MISCELLANEOUS

10. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	8,675	9,493
	£132,220	£137,261

1. The number of candidates for the training college entrance examination was greater than expected.
3. The number of teachers refunding was greater than anticipated.
4. Some fees were not received before the end of the financial year.
9. Five teachers refunded in full and the number refunding was greater than expected.
- 2, 6 and 10. These receipts are variable.

NOTES

In addition to the amounts expended under Subheads C.1 and D further sums of £210,000 and £86,500 were charged to the Votes for Remuneration (No. 51) and Increases in Pensions (No. 50), respectively.

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).

Dublin Corporation received an *ex-gratia* payment of £1,400 for services in connection with school libraries scheme (S.20/3/62).

In addition to recoveries accounted for under Subheads E.2 and E.3 further sums amounting to £135 being balances of salary due (Subhead C.1) have 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
6	£402

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
13 Meitheamh, 1968

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.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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)	1,514,000	1,524,309	—	10,309
A.2.—Supplemental Grants to Secondary Schools in lieu of Tuition Fees				
<i>Original</i> £439,000				
<i>Supplementary</i> 129,000	568,000	552,144	15,856	—
A.3.—Science and Equipment Grants	325,000	220,864	104,136	—
A.4.—Grant for Irish and Bilingual Schools	65,000	63,694	1,306	—
A.5.—Bonus for Choirs and Orchestras	3,000	2,968	32	—
B.—Incremental Salary Grant				
<i>Original</i> £4,375,000				
<i>Supplementary</i> 85,000	4,460,000	4,464,804	—	4,804
C.—Examinations	154,000	148,508	5,492	—
D.—Scholarships and Prizes	249,040	255,659	—	6,619
E.—Publication of Irish Text Books	11,000	11,228	—	228
F.—Courses for Secondary Teachers	35,000	24,263	10,737	—
G.—Payment to the Secondary Teachers' Pension Fund ..	10	—	10	—
H.—Educational Television Service	34,000	35,312	—	1,312
I.—Modern Language Teaching Aids	10,000	6,523	3,477	—
J.—Secondary Schools—Building Grants, etc.				
<i>Original</i> £375,000				
<i>Supplementary</i> 1,425,000	1,800,000	1,764,340	35,660	—
K.—Comprehensive Schools	470,000	345,919	124,081	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Grants towards the cost of Free School Books for Necessitous Pupils				
<i>Original</i> £75,000				
<i>Supplementary</i> 50,000				
	125,000	97,443	27,557	—
M.—Transport Services				
<i>Original</i> £225,000				
<i>Supplementary</i> 615,000				
	840,000	828,788	11,212	—
	10,663,050	10,346,766	339,556	23,272
Deduct—				
Anticipated Savings on various Subheads (<i>see</i> Supplementary Estimate) ..	200,000	—	200,000	—
GROSS TOTAL				
<i>Original</i> £8,359,050				
<i>Supplementary</i> 2,104,000				
	£10,463,050	10,346,766	139,556	23,272
			Surplus of Gross Estimate over Expenditure £116,284	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
N.—Appropriations in Aid ..	64,050	61,472	£2,578	
NET TOTAL				
<i>Original</i> £8,295,000				
<i>Supplementary</i> 2,104,000				
	£10,399,000	10,285,294	Net Surplus to be surrendered £113,706	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—The saving is due to the fact that the new grant arrangements for which provision was made in the estimate were not completed until late in the financial year.
- F.—The provision for allowances to teachers attending courses was not fully utilised, and economies effected in the running of a number of courses resulted in further savings.
- I.—Claims for grants for the purchase of tape recorders were less than expected.
- K.—The saving was mainly due to the fact that work on the erection of the schools was somewhat slower than anticipated.
- L.—This is a new service which was not fully implemented within the year.

Vote 29

				APPROPRIATIONS IN AID	
				Estimated	Realised
				£	£
1.	Examination fees of students	..	..	50,000	53,853
2.	Sale of Irish text books	..	..	3,000	4,376
3.	Receipts of Comprehensive Schools	..	..	9,600	1,585
4.	Miscellaneous receipts	..	..	1,450	1,658
				<u>£64,050</u>	<u>£61,472</u>

1. The number of candidates for the certificate examinations was greater than anticipated.
2. Receipts from the sales of text books were greater than expected.
3. The payment of school fees in Comprehensive Schools ceased following the introduction of the Free Education Scheme.
4. These receipts are variable.

NOTE

In addition to the amount expended under Subhead B a further sum of £104,000 was charged to the Vote for Remuneration (No. 51).

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
13 Meitheamh, 1968.

I have examined the above Account, and the appended 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 these Accounts are correct, subject to the observations in my Report.

E. F. SUTTLE,
Comptroller and Auditor General.

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, 1968, in respect of Capital and Income

CAPITAL ACCOUNT

	<i>Securities</i>	<i>Cash</i>		<i>Securities</i>	<i>Cash</i>
	£	£		£	£
Balance on 1st April, 1967:			Cash invested in Securities <i>viz.</i> :		
3½ per cent. Exchequer			7 per cent. National Loan,		
Bonds, 1965/70 ..	3,200		1987/92		451
5 per cent. National Loan,			7¼ per cent. E.S.B. Stock,		
1962/72	200		1988/93		92
War Loan 3½ per cent. Stock	400		Balance on 31st March, 1968:		
6 per cent. Exchequer Stock,			3½ per cent. Exchequer		
1980/85	725		Bonds, 1965/70 ..	3,200	
6 per cent. Exchequer Loan,			5 per cent. National Loan,		
1985/90	500		1962/72	200	
Cash transferred from In-			War Loan 3½ per cent.		
come Account for invest-		543	Stock		400
ment			6 per cent. Exchequer Stock,		
Securities purchased <i>viz.</i> :			1980/85	725	
7 per cent. National Loan,			6 per cent. Exchequer Loan,		
1987/92	460		1985/90	500	
7¼ per cent. E.S.B. Stock,			7 per cent. National Loan,		
1988/93	94		1987/92	460	
			7¼ per cent. E.S.B. Stock,		
			1988/93	94	
	<u>£5,579</u>	<u>£543</u>		<u>£5,579</u>	<u>£543</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1967	554	Transfer to Capital Account for investment	543
Registration fees	519	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	490
Dividends received	209	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council	65
		Travelling and subsistence expenses of members of Council ..	25
		Balance on 31st March, 1968	159
	<u>£1,282</u>		<u>£1,282</u>

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Meitheamh, 1968.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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 ..	£ 4,263,835	£ 4,077,809	£ 186,026	£ —
B.—Training of Teachers ..	144,170	138,265	5,905	—
C.—Scholarships	3,295	2,551	744	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	43,600	41,565	2,035	—
D.2.—Miscellaneous Vocational Education Services ..	10,810	7,058	3,752	—
D.3.—Regional Technical Colleges <i>Original</i> Nil <i>Supplementary</i> £43,100	43,100	42,600	500	—
E.—Contribution to Macra na Tuaithe (Grant-in-Aid) ..	4,800	4,800	—	—
F.—Examinations	33,700	31,299	2,401	—
G.—Payments in respect of Superannuation Charges ..	109,540	114,322	—	4,782
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	179,250	159,997	19,253	—
	4,836,100	4,620,266	220,616	4,782
<i>Deduct—</i> Anticipated Saving on Sub-head A (<i>see</i> Supplementary Estimate)	43,090	—	43,090	—
GROSS TOTAL <i>Original</i> £4,793,000 <i>Supplementary</i> 10 —————£	4,793,010	4,620,266	177,526	4,782
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £172,744	
<i>Deduct—</i> I.—Appropriations in Aid ..	58,000	52,639	Deficiency of Appropriations in Aid realised £5,361	
NET TOTAL <i>Original</i> £4,735,000 <i>Supplementary</i> 10 —————£	4,735,010	4,567,627	Net Surplus to be surrendered £167,383	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—The provision for scholarships was not fully utilised.
- D.2.—Some of the courses for apprentices for which provision was made in the Estimate were not held.
- F.—The number of candidates for examination was less than expected.
- H.—The saving is mainly due to the fact that vocational school building did not proceed as quickly as anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations (Vocational school examinations £22,500; other examinations £2,300) ..	24,800	19,718
2. Fees for courses	3,000	2,486
3. Receipts from Church Temporalities Fund	30,000	30,000
4. Miscellaneous	200	435
	£58,000	£52,639

1. Some examination fees were not received until after the close of the financial year.
2. Fees for courses were less than expected as some courses were not held.
4. These receipts are variable.

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
13 Meitheamh, 1968.

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 31 REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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 ..	£ 17,500	£ 16,044	£ 1,456	—
B.—Industrial Schools ..	195,000	193,265	1,735	—
C.—Places of Detention ..	9,000	8,294	706	—
D.—Conveyance Expenses ..	750	638	112	—
E.—Parental Moneys—Collection Expenses	450	394	56	—
GROSS TOTAL .. £	222,700	218,635	4,065	—
			Surplus of Gross Estimate over Expenditure £4,065	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ..	3,200	2,706	£494	
NET TOTAL .. £	219,500	215,929	£3,571	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The number of children under detention was less than expected.
- C.—The cost of maintenance was less than estimated due to a fall in the number under detention.
- D.—The cost of conveyance of children was less than anticipated.
- E.—Parental moneys collected by the Garda Síochána in respect of which commission was payable were less than anticipated, with consequent decrease in the expenses of collection.

APPROPRIATIONS IN AID

The amount of Parental Moneys collected was less than anticipated.

NOTE

The average number under detention during the year 1967–68 at St. Anne's Reformatory for Girls, Kilmacud, was eight, but payment was made on a notional number of forty offenders (S.68/4/44).

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
13 Meitheamh, 1968.

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.

UNIVERSITIES AND COLLEGES AND Vote 32
DUBLIN INSTITUTE FOR ADVANCED STUDIES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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 ..	43,000	43,000	—	—
B.—University College, Dublin ..	1,544,000	1,526,444	17,556	—
C.—University College, Cork ..	763,000	685,422	77,578	—
D.—University College, Galway ..	449,040	449,040	—	—
E.—Maynooth College ..	27,500	27,500	—	—
F.—Trinity College	658,000	658,000	—	—
G.—College of Surgeons ..	20,000	20,000	—	—
H.—Dublin Dental Hospital ..	110,700	110,700	—	—
I.—Cork Hospital Board (New Dental Hospital) ..	10,600	10,600	—	—
J.—College of Pharmacy ..	18,000	18,000	—	—
DUBLIN INSTITUTE FOR ADVANCED STUDIES				
K.—Grants under Sections 16 (5) and 25 (1) of the Institute for Advanced Studies Act, 1940	148,760	148,750	10	—
TOTAL	£ 3,792,600	3,697,456		—
	Surplus to be surrendered £		95,144	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The saving was due to the fact that work on the science building did not proceed as rapidly as expected.

S. MAC GEARAILT,
Accounting Officer.

AN ROINN OIDEACHAIS,
13 Meitheamh, 1968.

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, 1968, 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	24,300	21,435	2,865	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ..	2,500	2,500	—	—
C.—Travelling and Incidental Expenses	3,600	4,795	—	1,195
D.—Post Office Services ..	250	252	—	2
E.—Conservation of Works of Art (Grant-in-Aid)	1,000	1,000	—	—
GROSS TOTAL .. £	31,650	29,982	2,865	1,197
			Surplus of Gross Estimate over Expenditure £1,668	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid ..	350	781	£431	
NET TOTAL .. £	31,300	29,201	Total Surplus to be surrendered £2,099	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to difficulty in filling posts. A sum of £95 was received from the Vote for Remuneration (No. 51).
- C.—Carriage and photographic expenses were greater than expected. The number of lectures was greater than anticipated.

APPROPRIATIONS IN AID

Increase in receipts due mainly to greater sales of photographic reproductions.

EXTRA REMUNERATION (exceeding £100)

Thirteen attendants received sums varying from £133 to £207 in respect of overtime. The total amount paid in respect of overtime was £2,371.

GRANTS-IN-AID ACCOUNT

—			Purchase and Repair of Pictures	Conservation of Works of Art
			£	£
Balance from 1966-67			46	—
Grant-in-Aid, 1967-68			2,500	1,000
			2,546	1,000
Expended, 1967-68			2,179	982
Balance to 1968-69 £			367	18

JAMES WHITE,
Accounting Officer.

NATIONAL GALLERY,
17th June, 1968.

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, 1968, 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	1,108,000	1,047,368	60,632	—
B.1.—Travelling and Incidental Expenses	90,250	83,734	6,516	—
B.2.—Post Office Services	50,100	50,924	—	824
C.—Legal Expenses	12,000	13,464	—	1,464
D.—Statutory Contributions to Land Bond Fund, Local Loans Fund and Church Temporalities Fund	1,145,380	1,127,819	17,561	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments	4,000	1,290	2,710	—
F.—Deficiency of Income from Untenanted Land	5	—	5	—
G.—Purchase of Interests for Cash, Advances for Purchase of Land and Auctioneers' Commission	400,000	399,381	619	—
H.—Gratuities to ex-Employees	15,000	12,277	2,723	—
I.—Improvement of Estates, etc.	850,000	814,709	35,291	—
J.—Adjustment Advances	15	—	15	—
K.—Losses by Default, Accident, etc.	10	44	—	34
L.—Game and Wildlife Development	80,000	77,535	2,465	—
GROSS TOTAL .. £	3,754,760	3,628,545	128,537	2,322
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £126,215	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid	230,760	264,775	£34,015	
NET TOTAL .. £	3,524,000	3,363,770	Total Surplus to be surrendered £160,230	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due mainly to delay in filling vacancies. A sum of £30,404 was received from the Vote for Remuneration (No. 51).
- B.1.—Failure to fill vacancies for travelling officers was the main cause of the saving. *Ex-gratia* payments totalling £8 were made to three officers as compensation for damage to personal effects (E.109/41/41). Of a conference fee of £36, £4 was not refunded when the officers were unable to attend due to foot-and-mouth restrictions.
- C.—The excess was due to the earlier maturing of some fees as a result of improved efficiency from use of a computer in the handling of warrants.
- D.—The issue of fewer Land Bonds than had been anticipated gave rise to a consequential saving in service charge.
- E.—The saving arose from the fact that many State claims were met by an allocation of 7½% Bonds which sold at or about par.
- H.—Fewer cases than had been anticipated matured for payment.
- I.—The main cause of the saving was the falling off in the number of applications for housing loans. A sum of £200 was paid to a migrant to enable him to carry out remedial works to his dwellinghouse (F.63/23/52). Payments of £65 and £35 were made to two contractors in respect of extra expenditure incurred by them following the abandonment of two building sites (D.305/1/63).
- K.—The charges were in settlement of claims for £28 and £16 for loss of a calf and injury to a cow in the course of improvement works (D.305/1/63).
- L.—The saving was due to the curtailment of activities because of foot-and-mouth restrictions.

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))	21,000	21,622
2. Local Loans Fund—expenses of management	4,000	4,000
3. Fees and costs recovered	5,900	6,800
4. Surplus Income of Rent and Interest Accounts	28,400	30,286
5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))	146,000	175,805
6. Contributions towards improvements expenditure ..	10,000	9,477
7. Miscellaneous	8,460	9,785
	£230,760	£264,775

5. The increase was due largely to cash sales of properties and to redemptions of annuities.

EXTRA REMUNERATION (exceeding £100)

An Assistant Secretary received £125 for acting as Land Commissioner during parts of the years 1966–1967 and 1967–1968 (E.109/23/59).

The Solicitor received £250 for performance of extra duties during the year ended 31st October, 1967 (E.33/5/42).

Vote 34

A Principal Officer received £300 from the funds of Arramara Teoranta for acting as Joint Managing Director.

A Clerical Officer received £115 for overtime. In all, £1,686 was paid for overtime during the year.

NOTES

Fees (stamps) amounting to £3,972 were received during the year.

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

Sums ranging from £1 to £90 and amounting in all to £198 in respect of grazing and bog rents due by nineteen tenants to the Rent and Interest Accounts were written off as irrecoverable (D.305/1/63).

Lost tools and equipment to the value of £124 were written off (D.305/1/63).

T. O'BRIEN,
Accounting Officer.

28 Bealtaine, 1968.

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, 1968, compared with the sum granted, for Salaries and Expenses in connection with Forestry, including a Grant-in-Aid for Acquisition of Land.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	834,390	768,351	66,039	—
B.1.—Travelling and Incidental Expenses	171,000	176,868	—	5,868
B.2.—Post Office Services ..	34,000	34,656	—	656
C.1.—Acquisition of Land (Grant-in-Aid)	140,000	140,000	—	—
C.2.—Forest Development and Management	3,167,600	2,912,106	255,494	—
C.3.—Sawmilling	29,500	27,427	2,073	—
D.—Grants for Afforestation Purposes	25,000	20,552	4,448	—
E.—Forestry Education ..	37,000	27,987	9,013	—
F.—Agency, Advisory and Special Services	22,010	22,933	—	923
G.—John Fitzgerald Kennedy Memorial Park	107,000	115,648	—	8,648
GROSS TOTAL .. £	4,567,500	4,246,528	337,067	16,095
			Surplus of Gross Estimate over Expenditure £320,972	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
H.—Appropriations in Aid ..	662,500	707,221	£44,721	
			Total Surplus to be surrendered £365,693	
NET TOTAL .. £	3,905,000	3,539,307		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies in headquarter staff. Provision for additional staff was not utilised. A sum of £13,604 was received from the Vote for Remuneration (No. 51).

B.1.—Excess due to increased general subsistence allowances and removal expenses not provided for in the Estimate.

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C.2.—Savings due to inability to plant up to 25,000 acres (the level for which allowance was made in the Vote), economies in forest nursery practice and a lower programme of new road construction than had been anticipated, were in part offset by additional expenditure on the purchase of machinery. Miscellaneous expenditure under this subhead includes the following:—

- (1) Sums totalling £14 were paid to seven employees of the Forestry Division in respect of damage to clothing arising out of forest fires and other causes (E.109/41/41).
- (2) Sums amounting to £589 were paid in respect of damage and costs arising out of an accident in which Department's tractor and trailer were involved (S.48/2/51).
- (3) Payments totalling £24 in respect of costs and expenses were made in connection with an unsuccessful malicious injury claim (D.305/1/63).
- (4) An *ex-gratia* payment of £60 was made to the owner of a cow which had died from eating unripe wheat, to which she gained access through a gap in a fence made during forest ploughing (D.305/1/63).
- (5) A payment of £30 was made as compensation for pollution of water-supply due to seepage through a faulty bung in a diesel-oil tank, the property of the Department (D.305/1/63).
- (6) A nagatory payment of £5 was made for the hire of a low-loader, which proved unsuitable for the purpose intended (D.305/1/63).
- (7) An *ex-gratia* payment of £25 together with £7 towards costs was made to a Pound-Keeper in settlement of his claim for maintenance of three sheep which were impounded after trespassing on Department's property (D.305/1/63).

D.—Application for new planting grants was somewhat below the level anticipated.

E.—A provision of £3,000 for the new Training Centre at Avondale was not required as building work had not been completed. Some further savings on the subhead arose from periods when Forestry Trainees were out on field training.

G.—Some contract payments matured earlier than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS:		
Sales of timber	600,000	634,185
Rents (grazing, shooting, etc.)	12,500	13,169
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)	5,000	13,993
SAWMILL RECEIPTS:		
Receipts from Sawmills (Subhead C.3)	45,000	45,874
	£662,500	£707,221

An *ex-gratia* payment of £400 was made out of the subhead. A firm which purchased timber from the Department failed, despite numerous extensions of the time-limit, to complete removal. Possession of a substantial unremoved balance was resumed by the Department and the repossessed timber was sold locally. A refund of £400 was made to the firm (S.86/2/67).

EXTRA REMUNERATION (exceeding £100)

Fifteen officers received amounts varying between £102 and £329 in respect of overtime. The total amount paid in respect of overtime was £4,431.

NOTES

A sum of £25,693 was written off in respect of losses incurred as a result of forest fires (S.86/7/39, D.305/1/63).

A sum of £290 being the net amount of losses by theft was written off as irrecoverable (D.305/1/63).

Sums amounting to £56 were written off in respect of damage to forest property arising out of six cases of trespass by persons unknown (D.305/1/63).

£40 in respect of unrecovered cost of damage at two Forests over a number of years was written off. Offenders in four cases were successfully prosecuted and compensation awarded by the Courts was recovered (D.305/1/63).

Timber valued at £310 was supplied without payment to the Kilmainham Jail Restoration Committee (S.102/17/53).

Timber valued at £40 was supplied without payment to the Department of Agriculture and Fisheries (S.90/2/56).

A sum of £177 was written off in respect of deficiencies of tools at forest centres (D.305/1/63).

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

ACCOUNT OF THE RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1968							£
Balance on 1st April, 1967	..	..	..	..	..	..	179,959
Grant-in-Aid 1967-68	..	..	..	..	..	..	140,000
Amount received from various persons for the purchase of land, etc.	..	..	..	..	..	..	7,535
							<hr/> 327,494
Expenditure 1967-68	..	..	..	..	..	..	123,261
							<hr/> £204,233
Balance on 31st March, 1968	..	..	..	..	..	..	<hr/><hr/>

T. O'BRIEN,
Accounting Officer.

13th June 1968.

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, 1968

MANUFACTURING ACCOUNT

	Cong		Dundrum		Total		Trading Account—Cost of goods produced	Cong	Dundrum	Total
	£		£		£					
Value of raw material	15,383		9,854		25,237					£
Carriage inward	1,793		1,623		3,416			29,295	24,506	53,801
Cost of raw material	17,176		11,477		28,653					
Factory wages	10,892		11,451		22,343					
Electricity	1,035		1,026		2,061					
Repairs and Maintenance	192		552		744					
		£		£		£		29,295	24,506	53,801

TRADING ACCOUNT

	Cong		Dundrum		Total		Sales (a)	Cong	Dundrum	Total
	£		£		£					
Stock of finished goods at 1st April, 1967	8,570		2,814		11,384					£
.. .. .	29,295		24,506		53,801			37,694	26,853	64,547
Add cost of goods produced										
Less stock of finished goods at 31st March, 1968	37,865		27,320		65,185					
.. .. .	6,333		4,400		10,733					
Cost of goods sold (a)	31,532		22,920		54,452					
Profit and Loss Account—Gross Profit	6,162		3,933		10,095					
		£		£		£		37,694	26,853	64,547

(a) Including supplies for Department's use.

PROFIT AND LOSS ACCOUNT

	Cong		Dundrum		Total	
	£		£		£	
Foresters' salaries and other office expenses	2,313		2,167		4,480	
Insurance (notional)	292		149		441	
Depreciation—Buildings	512		147		659	
Machinery	275		561		836	
Net Profit	2,770		909		3,679	
	£		£		£	
	6,162		3,933		10,095	

Trading Account—Gross Profit ..

	Cong		Dundrum		Total	
	£		£		£	
Gross Capital Investment in Fixed Assets at 31st March, 1967	43,854	..	22,203	..	66,057	
Less Aggregate Depreciation to 31st March, 1967	21,638	..	13,048	..	34,686	
Net Capital Investment in Fixed Assets at 31st March, 1967	22,216	..	9,155	..	31,371	
Add Capital Investment in Fixed Assets in year ended 31st March, 1968	—	..	411	..	411	
Less Depreciation in year ended 31st March, 1968 (as shown above)	22,216	..	9,566	..	31,782	
Net Capital Investment in Fixed Assets at 31st March, 1968	787	..	708	..	1,495	
Add Value of Stock at 31st March, 1968	21,429	..	8,858	..	30,287	
Capital employed at 31st March, 1968	6,333	..	4,400	..	10,733	
	£27,762	..	£13,258	..	£41,020	

The provision for depreciation in these accounts represents capital in fact refunded to the Exchequer (merged in Appropriations in Aid). The aggregate of such provisions must, therefore, be deducted from the Gross Capital Investment figures to determine the capital currently employed.

T. O'BRIEN,
Accounting Officer.

13th June, 1968.

CUNTAS ar an suim a caitheadh sa bhliain dar chríoch an 31 Márta, 1968, 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	75,900	74,039	1,861	—
B.—Costais Taistil agus Costais Teagmhasacha	8,700	8,648	52	—
C.—Seirbhísí Poist	2,400	2,641	—	241
D.—Tithe Gaeltachta	250,000	226,197	23,803	—
E.—Scéimeanna Feabhsúcháin sa Ghaeltacht	387,000	224,920	162,080	—
F.—Scéimeanna Cultúrtha agus Sóisialacha	232,000	210,232	21,768	—
G.—Eagrais Áirithe Gaeilge (Deontais-i-gCabhair) ..	90,000	90,000	—	—
H.—Gaeltarra Éireann (Deontas-i-gCabhair) <i>Meastachán bunaidh</i> £220,000 <i>Meastachán forlíontach</i> 80,000	300,000	300,000	—	—
<i>Lúide—</i> Sábhála measta ar Fho-mhírchinn eile (<i>Féach an Meastachán Forlíontach</i>)	79,990	—	79,990	—
MÓR-IOMLÁN <i>Meastachán bunaidh</i> £1,266,000 <i>Meastachán forlíontach</i> 10	£ 1,266,010	1,136,677	209,564	241
<i>Baintear de—</i> I.—Leithreasa i gCabhair ..	3,000	3,117	129,574	241
GLAN-IOMLÁN <i>Meastachán bunaidh</i> £1,263,000 <i>Meastachán forlíontach</i> 10	£ 1,263,010	1,133,560	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £129,333 Farasbarr de Leithreasa i gCabhair a fuarthas £117 Farasbarr Iomlán atá le tabhairt suas £129,450	

FÁLTAIS BHREISE IS INÍOCTHA LEIS AN STÁT-CHISTE

Fuilleach airgid a bailíodh faoi scéim chun lacáistí a thabhairt i gceannach £
stroighne i ndáil le hobair na dTithe Gaeltachta 52

MÍNÍÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

- A.—Caitheadh £1,837 eile a fuarthas ó Vóta 51.
C.—Forbairt san obair a mhéadaigh an caiteachas ar ghlaonna teileafóin agus ar phostas.
D.—Críochnaíodh níos lú oibre ar thithe Gaeltachta ná mar a bhíodhas ag súil leis.
E.—Is mar a leanas a caitheadh an t-airgead ar na scéimeanna éagsúla:—

	£
Bóithre	93,477
Uisce agus séarachas	9,175
Muir-oibreacha	40,113
Tithe gloine	13
Talmhaíocht	46,562
Coláistí Gaeilge	11,340
Hallai siamsa	14,083
Cóiríocht saoire	3,098
Saoráidí ilghnéitheacha	7,059
Iomlán ..	£224,920

Caitheadh níos mó ar bhóithre, ar scéimeanna talmhaíochta agus ar hallai siamsa ná mar a bhíodhas ag súil leis agus bhí sábhála ar na scéimeanna eile. Bhain an phríomhshábháil le muir-oibreacha i gCill Rónáin, Inis Mór, a chosnóidh breis agus £90,000, ach nár thosaigh an conraitheoir orthu roimh dheireadh na bliana. Ní raibh éileamh ar dheontais do mheán-scoileanna toise gur chuir an Roinn Oideachais scéim nua i bhfeidhm.

F.—Is mar a leanas a caitheadh an t-airgead ar na scéimeanna éagsúla:—

	£
Deontais do thuismitheoirí nó caomhnóirí daltaí áirithe arb í an Ghaeilge gnáth-theanga an teaghlaigh acu	89,280
Deontais chun cabhrú le daltaí Gaeltachta freastal ar chúrsaí oiliúna áirithe ..	2,465
Deontais chun cabhrú le cóir iompair a chur ar fáil do dhaltai meánscoile agus gairmscoile sa Ghaeltacht	7,907
Scoláireachtaí chun cabhrú le daltaí tréimhse saoire nó téarma scoile a chaitheamh sa Ghaeltacht	50,093
Deontais do thréimhseacháin a fhoilsítear i nGaeilge agus do nuachtáin a fhoilsíonn nuacht reatha i nGaeilge	43,098
Deontas chun cabhrú le gearrscannáin Ghaeilge a sholáthar	14,000
Seirbhísí ilghnéitheacha	3,389
Iomlán ..	£210,232

Caitheadh níos mó ar dheontais do thréimhseacháin agus do ghearrscannáin Ghaeilge ná mar a bhíodhas ag súil leis ach sábháladh a bheag nó a mhór ar na seirbhísí eile.

LEITHREASA I GCABHAIR

	Measta	Mar a fuarthas
	£	£
1. Aisíoc íasachtaí (Fo-mhírcheann E)	495	508
2. Aisíoc tuarastal oifigeach ar íasacht ag Gaeltarra Éireann ..	2,500	2,603
3. Fáltais ilghnéitheacha	5	6
	£3,000	£3,117

TUARASTAIL BHEIRSE (thar £100)

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

Fuair Oifigeach Feidhmiúcháin £150 mar rúnaí ar Arramara Teoranta.

Fuair Teachtaire £126 mar phinsean oide scoile.

L. TÓIBÍN,
Oifigeach Cuntasaiöchta.

24 Bealtaine, 1968.

Do scrúdaíos an Cuntas san thuas do réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuaires an t-eolas agus na mínithe go léir d'iaras agus deimhním, de thoradh an iniúchta atá déanta agam, gurb é mo thuairim gur Cuntas san thuas.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	1,250,000	1,310,565	—	60,565
B.1.—Travelling and Incidental Expenses				
<i>Original</i>	£54,000			
<i>Supplementary</i>	14,000			
	68,000	68,770	—	770
B.2.—Post Office Services ..	124,100	135,141	—	11,041
RESEARCH WORK				
C.1.—Seed Testing, Propagation and Certification, etc. ..	161,238	148,968	12,270	—
C.2.—Veterinary Research ..	194,000	190,012	3,988	—
C.3.—Subscriptions, etc., to International and other Research Organisations	43,150	42,520	630	—
CC.3.—World Food Programme (Grant-in-Aid)	150,000	150,000	—	—
C.4.—Miscellaneous Investigations, Inquiries and Reports ..	1,710	1,405	305	—
C.5.—Live Stock Progeny Testing	81,914	64,033	17,881	—
C.6.—Contribution to Irish Meat Association (Grant-in-Aid)	70,000	—	70,000	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
D.1.—Agricultural Schools and Farms	264,068	233,839	30,229	—
D.2.—Grants to Private Agricultural Schools, etc. ..	219,514	223,140	—	3,626
D.3.—Veterinary College ..	71,498	61,112	10,386	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
D.4.—University College, Dublin; Faculty of Veterinary Medicine	£ 160,000	£ 154,166	£ 5,834	—
D.5.—Trinity College, Dublin; School of Veterinary Medicine	86,000	86,690	—	690
D.6.—Scholarships in Agriculture, etc.	9,455	10,099	—	644
D.7.—University College, Dublin; Faculty of General Agriculture	24,984	24,984	—	—
D.8.—University College, Cork; Faculty of Dairy Science ..	13,000	13,000	—	—
D.9.—Additional Grants to University Colleges ..	336,500	250,487	86,013	—
D.10.—Farm Apprenticeship Scheme <i>Original</i> £3,350 <i>Supplementary</i> 5,000	8,350	7,109	1,241	—
D.11.—Rural Groups Advisory Service	100	32	68	—
E.1.—Improvement of Live Stock, Milk Production, etc. ..	127,707	94,143	33,564	—
E.2.—Improvement of Poultry and Egg production ..	123,036	123,838	—	802
E.3.—Temporary Schemes for the Growing of Horticultural, etc., Crops in the Athlone and other Areas ..	4,162	3,484	678	—
F.—Grants to County Committees of Agriculture	755,500	716,843	38,657	—
G.—Special Agricultural, etc., Schemes	309,794	261,937	47,857	—
H.—National Stud	55	—	55	—
I.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid, etc. ..	17,287	17,180	107	—
I.2.—Contribution to Irish Agricultural Organisation Society (Grants-in-Aid) ..	30,000	25,000	5,000	—
I.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid) ..	7,000	7,000	—	—
I.4.—Contribution to Macra na Feirme (Grant-in-Aid) ..	6,500	5,705	795	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.5.—An Foras Talúntais (Grants-in-Aid)	1,486,000	1,486,000	—	—
I.6.—Contribution to Errigal Co-operative Society, Ltd. (Grant-in-Aid)	2,000	696	1,304	—
J.—Botanic Gardens, Glasnevin ..	70,020	68,823	1,197	—
K.1.—Miscellaneous Work ..	57,109	66,186	—	9,077
K.2.—Fees for Reports on Agricultural Conditions ..	6,425	5,084	1,341	—
K.3.—Payments to the Agricultural Credit Corporation Limited, in respect of Loans <i>Original</i> £9,850 <i>Supplementary</i> 5,000	14,850	14,980	—	130
K.4.—Improvement of the Creamery Industry, etc. ..	100	—	100	—
K.5.—Agricultural Production Council	10	—	10	—
K.6.—Western Agricultural Consultative Council ..	1,500	36	1,464	—
KK.6.—National Agricultural Council <i>Original</i> Nil <i>Supplementary</i> £2,600	2,600	1,623	977	—
K.7.—Farm Buildings Scheme and Water Supplies	2,739,470	2,416,934	322,536	—
K.8.—Land Project <i>Original</i> £2,950,000 <i>Supplementary</i> 400,000	3,350,000	3,442,518	—	92,518
K.9.—Lime and Fertilisers Subsidies <i>Original</i> £5,174,000 <i>Supplementary</i> 610,000	5,784,000	5,874,262	—	90,262
K.10.—Prevention of Diseases, etc., in Live Stock <i>Original</i> £18,000 <i>Supplementary</i> 18,000	36,000	23,378	12,622	—
K.11.—Artificial Insemination of Live Stock	10,351	11,023	—	672

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.12.—Bovine Tuberculosis Eradication Scheme <i>Original</i> £2,363,000 <i>Supplementary</i> 587,000	2,950,000	3,093,535	—	143,535
K.13.—Grants for Pasteurisation of Separated Milk, etc. . .	15,000	8,176	6,824	—
K.14.—Brucellosis Eradication Scheme	948,000	480,807	467,193	—
K.15.—Scheme of Grants for Calved Heifers	1,550,000	1,233,220	316,780	—
K.16.—Scheme of Grants for Forage Harvesting Equipment	70,000	70,701	—	701
K.17.—Grants towards the Cost of Co-operative Projects . .	8,005	2,834	5,171	—
K.18.—Grants to Bacon Factories	120,000	137,417	—	17,417
K.19.—Payments to Pigs and Bacon Commission <i>Original</i> £1,400,000 <i>Supplementary</i> 18,000	1,418,000	1,418,000	—	—
K.20.—Losses on Disposal of Wheat, etc. <i>Original</i> £5 <i>Supplementary</i> 440,000	440,005	440,000	5	—
K.21.—Beef, Mutton and Lamb Export Guarantee Schemes <i>Original</i> £1,500,000 <i>Supplementary</i> 4,900,000	6,400,000	6,184,443	215,557	—
K.22.—Temporary Scheme of Grants for Farrowed Sows	365,000	275,379	89,621	—
K.23.—Mountain Sheep Subsidy Schemes <i>Original</i> £100,000 <i>Supplementary</i> 76,500	176,500	175,412	1,088	—
K.24.—Grants for Glasshouse Industry <i>Original</i> £100,010 <i>Supplementary</i> 50,000	150,010	156,868	—	6,858
K.25.—Milk Coolers Scheme <i>Original</i> Nil <i>Supplementary</i> £20,000	20,000	11,734	8,266	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
K.26.—Scheme of Headage Payments on Fat Cattle Exported for Immediate Slaughter	£	£	£	£
<i>Original</i> Nil				
<i>Supplementary</i> .. £3,000	3,000	1,523	1,477	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
L.1.—Diseases of Animals Act, 1966				
<i>Original</i> £51,784				
<i>Supplementary</i> .. 156,500	208,284	195,587	12,697	—
L.2.—Bovine Tuberculosis Order, 1926, etc.	1,000	1,798	—	798
L.3.—Horse Breeding Act, 1934 ..	205	55	150	—
L.4.—Live Stock Breeding Act, 1925	6,535	8,277	—	1,742
M.1.—Agricultural Produce (Eggs) Acts, 1939 to 1961, etc. ..	48,697	45,068	3,629	—
M.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ..	61,812	67,973	—	6,161
M.3.—Agricultural Produce (Potatoes) Act, 1931, Flax Act, 1936 and Destructive Insects and Pests (Consolidation) Act, 1958, etc. ..	154,309	107,006	47,303	—
M.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Agricultural Produce (Meat) (Miscellaneous Provisions) Act, 1954, Pigs and Bacon Acts, 1935 to 1961, Slaughter of Cattle and Sheep Acts, 1934 to 1936 and Diseases of Animals (Bovine Tuberculosis) Act, 1957 ..	467,917	468,637	—	720
M.5.—Agricultural Produce (Cereals) Acts, 1933 to 1961 and Wheat Order, 1966, etc. ..	18,754	18,576	178	—
M.6.—Grain Storage (Loans) Act, 1951	5	—	5	—
M.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934	3,510	1,672	1,838	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.8.—Agricultural Wages, etc., 1936 to 1961	15,751	13,341	2,410	—
M.9.—Sundry Statutes ..	530	508	22	—
N.1.—Milk Production Allowances, Marketing of Dairy Produce, etc. <i>Original</i> £15,400,000 <i>Supplementary</i> 3,805,000	19,205,000	19,294,997	—	89,997
N.2.—Marketing of Wool ..	5	—	5	—
O.—Technical Assistance ..	35,000	39,181	—	4,181
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ..	53,139,891	51,795,470	1,887,328	542,907
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ..	992,600	—	992,600	—
GROSS TOTAL <i>Original</i> £42,029,291 <i>Supplementary</i> 10,118,000	£52,147,291	51,795,470	894,728	542,907
<i>Deduct—</i> P.—Appropriations in Aid ..	Estimated	Realised	Surplus of Gross Estimate over Expenditure £351,821	
<i>Original</i> £1,992,291 <i>Supplementary</i> 472,000	£2,464,291	2,587,027	Surplus of Appropriations in Aid realised £122,736	
NET TOTAL <i>Original</i> £40,037,000 <i>Supplementary</i> 9,646,000	£49,683,000	49,208,443	Total Surplus to be surrendered £474,557	
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			44,000	36,662
Receipts from United Kingdom Government in respect of Irish beef, mutton and lamb imported into the United Kingdom in 1966-67			1,050,000	944,779
			£1,129,076	£1,016,517

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.2.—The excess was mainly on telegrams and telephones due to greatly increased use of these services during the foot-and-mouth disease outbreak in Britain and to

the fact that a number of accounts which would normally have fallen to be charged in 1966-67 were not received for payment until 1967-68. There was also some excess expenditure on postal services.

- C.1.—The main saving was on the cereal station because of the deferment of a building project. There were also savings on laboratory equipment for Backweston Farm because some equipment was not ordered and other equipment ordered was not delivered before the end of March. These and other smaller savings were partly offset by an excess on salaries due to the employment of seasonal staff, and to the payment of office accommodation allowances to some members of the regular staff which were not provided for when the estimate was framed.
- C.4.—There were savings on poultry trials which were not proceeded with owing to shortage of staff. These and other smaller savings were partly offset by excess expenditure on commissions and special inquiries.
- C.5.—There were savings on the provision for the pig progeny stations as the stations were closed for over two months as a precaution against foot-and-mouth disease. Further savings arose on payments to artificial insemination stations as the full number of recorders were not employed. There was also a saving on the provision for equipment and general expenses as some equipment ordered was not delivered before the end of the year. A saving on salaries was due to staff vacancies.
- C.6.—The meat research unit, to be partly financed from this contribution, was not set up during the year.
- D.1.—The savings were mainly on salaries due to staff vacancies. Expenses in connection with the Kennedy College and Ballyhaise Agricultural School were less than expected.
- D.3.—As the new radiography unit was not completed during the year, a provision of £8,000 for its equipment was saved. There was also a saving on salaries due to staff vacancies, and on clinique as the number of animals purchased was less than expected. The savings were partly offset by excess expenditure on miscellaneous expenses.
- D.6.—Maintenance allowances for scholarship holders were increased. There was also an increase in rail fares during the year.
- D.9.—Work on the expansion of the Dairy Science Faculty at University College, Cork did not reach the stage expected. The resulting saving was partly offset by expenditure on the W. K. Kellogg Foundation Building at University College, Dublin.
- D.10.—The number of awards to apprentices was less than expected and in addition the Board was not in a position to claim the full grant provided.
- D.11.—Less materials for experiments and demonstrations were purchased than expected.
- E.1.—There were substantial savings on the provisions for the purchase of stock cattle and sheep as no bulls or rams were purchased in Britain during the year because of the outbreak of foot-and-mouth disease there. There was also a saving on the provision for the purchase of thoroughbred stallions which was partially due to the fact that purchases could not be made in Britain because of foot-and-mouth disease. These and other minor savings were partly offset by some small excesses on other items.
- E.3.—A saving on salaries due to staff vacancies was partly offset by extra expenditure on the travelling expenses of an officer assigned temporarily to the scheme.
- F.—Several vacant posts of Instructor in the Western Counties were not filled due to a shortage of suitable applicants, consequently the normal grant, which is directly related to the amount paid by way of salaries by the Committee of Agriculture in these counties, was not as high as estimated. (saving £34,754). There was a saving of £3,903 on the sea sand subsidy scheme as less sea sand than anticipated was used.

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- G.—The main saving was on the seed distribution scheme due to a substantial drop in the demand for seed, coupled with a lower price than anticipated for seed potatoes. There was a saving on the purchase of rams and also on the purchase of bulls as the 1968 bull sales were held later than usual because of the foot-and-mouth disease precautions, with the result that the accounts did not fall to be paid until after the 31st March, 1968. There were also savings on salaries due to staff vacancies. These and other minor savings were partly offset by some small excesses on other items of the subhead.
- H.—This annuity was in fact cleared before the end of 1966–67.
- I.2.—Expenditure on the grant-in-aid was less than anticipated.
- I.4.—The full grant-in-aid was not earned.
- I.6.—Expenditure by the Errigal Co-operative Society, Ltd., under the Glencolumbkille experimental scheme, was less than expected and therefore the grant-in-aid was not fully availed of during the year.
- K.1.—Expenditure on advertising and publicity and general promotion of live stock and meat exports was greater than expected. There was also an excess on the salary provision due to an increase in the local etc., allowances of the marketing officers located in Britain and on the provision for other work. The expenditure includes £87 being the cost of an inscribed piece of Waterford glass presented to the donor of a valuable American Angus bull to the Irish Government (S.90/9/34).
- K.2.—Fewer reporters than anticipated submitted reports.
- K.3.—The expenditure includes £2,984 paid to the Agricultural Credit Corporation Ltd. and written off in respect of loan instalments due to that body by the Dungarvan Co-operative Fruit Growers' Society Ltd. (D.301/1/64). The Corporation was also recouped sums amounting to £1,302 in respect of unpaid amounts due in connection with the unsecured loans scheme and loans for the purchase of agricultural implements. The sums in question proved irrecoverable and were written off (D.306/25/62).
- K.4.—As final audited accounts of the Dairy Disposal Company's operation of the Wexford cheese factory were not received, the final payment under the Department's guarantee against losses could not be made.
- K.6.—There was no meeting of the Council during the year. The expenditure incurred was in respect of late claims for attendance at meetings in the previous year.
- KK.6.—Expenditure on travelling, etc. expenses was less than anticipated when the Council was established.
- K.7.—Precautions against foot-and-mouth disease curtailed field work on the scheme resulting in a saving on grants for farm buildings and water supplies. There was also a small saving on salaries due to staff vacancies.
- K.10.—Expenditure on advertising and publicity was less than expected. A number of fixed sheep dipping baths which had been provided for, were not completed by the end of the year. There was also a saving on warble fly dressings. The spring campaign had to be postponed because of foot-and-mouth disease restrictions.
- K.11.—The excess was mainly on salaries. Three of the Veterinary Staff received gratuities for additional work. Another who is employed on a fee basis was required more frequently than expected.
- K.13.—Payment of a number of grants was deferred pending certification of satisfactory installation and operation of the plants and receipt of evidence that the plants had been paid for by the creameries.
- K.14.—Brucellosis testing on the scale originally envisaged did not prove practicable because of difficulties in recruiting sufficient staff for the Department's blood testing laboratory.
- K.15.—Participation in the scheme was less than had been anticipated.

- K.17.—The number of grants towards the cost of co-operative packing and grading stations for horticultural produce which arose for payment during the year was less than expected.
- K.18.—The number of grants arising for payment during the year was more than expected.
- K.22.—The number of applications for grants under the scheme was less than expected.
- K.25.—The number of grants arising for payment was much less than expected. The average value of grant was also less than expected.
- K.26.—The provision under this subhead was intended to meet some outstanding claims under the 1966 temporary scheme of headage payments on fat cattle exported for immediate slaughter which were not ready for payment before the end of the financial year 1966-67. The number of claims which actually fell to be paid was, however, less than expected.
- L.1.—Expenditure on the special precautions necessitated by the outbreak of foot-and-mouth disease in Great Britain was less than expected.
- L.2.—The excess arose because claims relating to previous years were received and paid during the year.
- L.3.—There were only four appeal cases during the year and no meeting of the consultative council was held.
- L.4.—Because of an extended and intensified search for unlicensed bulls there was excess expenditure on the provision for fees and travelling expenses of the part-time inspectors and assistant inspectors. The excess was partly offset by a saving on the expenses of referees as the accounts for the autumn appeal inspections (which were deferred due to the foot-and-mouth disease precautions) were not paid until after the end of the year.
- M.1.—Savings on salaries due to staff vacancies were partly offset by additional expenditure on travelling which was higher than expected.
- M.2.—The excess was mainly on travelling expenses, the provision for which proved inadequate. There were also excesses on the provisions for salaries and for the purchase of laboratory equipment.
- M.3.—The purchase of an experimental farm was not made. There was also a saving on salaries due to staff vacancies.
- M.7.—Claims from two of the bodies operating the scheme were not received in time for payment within the year and two other bodies for whom provision was made did not participate in the scheme.
- O.—A number of projects which were entered into, but not completed in time for payment in previous years, fell due for payment in 1967-68.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated	Realised
		£	£
1. Receipts from seed testing fees, certification fees, sale of pure line seed, live stock, farm produce, etc.	C.1	62,525	66,221
2. Receipts from sale of vaccines, live stock, farm produce, etc.: at Veterinary Research Laboratory and farm at Abbotstown and recoupment of quarantine expenses at Spike Island	C.2	21,700	19,628
3. Receipts from sale of bacon pigs, etc., at Pig Progeny Testing Stations at Cork and Dublin	C.5	36,500	29,476

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	Corres- ponding Debit Subhead	Estimated — £	Realised — £
4. Receipts from students' fees, sale of live stock and farm produce, etc.	D.1		
Mellowes Agricultural College		23,950	25,262
Ballyhaise Agricultural Station		23,950	22,574
Clonakilty Agricultural Station		17,400	21,570
Munster Institute		28,800	26,195
Kennedy Horticultural College		200	301
5. Receipts from clinique and other fees, etc : Veterinary College	D.3	2,255	1,169
6. Receipts from sale and leasing of bulls, etc., and registration fees	E.1	41,800	31,812
7. Receipts from fees in respect of poultry hatchery licences, blood-testing fees, and from sale of white turkeys, poultry, eggs, etc. ..	E.2 and M.9	28,025	40,067
8. Receipts from sale of seeds, manure, live stock, etc.	G.	12,910	12,045
9. Refund of portion of the cost of certain schemes in North-West Cavan	G.	900	528
10. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas	G.	7,740	5,962
11. Receipts in respect of seed supplied to small-holders at reduced prices	G.	56,250	29,653
12. Rent of lands and premises occupied by Comhlucht Groighe Náisiúnta na hÉireann, Teoranta		1,900	753
13. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibitors for space, etc., at Irish exhibit stands	K.1(D)	5	—
14. Sums recoverable in respect of the salaries, etc., of officers seconded to outside bodies ..		17,185	15,653
15. Repayment by the Co-operative Fruit Growers' Society, Ltd., Dungarvan in respect of the principal portion of loan instalments paid to the Agricultural Credit Corporation, Ltd., on behalf of the Society	K.3	5	—
16. Recoupment from American Grant Counterpart Special Account in respect of grants for pasteurisation of separated milk	K.13	15,000	8,176
17. Receipts from sales of semen, etc.	K.11	5	—
18. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme			
<i>Original</i> £463,000			
<i>Supplementary</i> 487,000			
	K.12	950,000	990,108
19. Receipts from sale of cattle directed to be slaughtered under the Brucellosis Eradication Scheme, etc.			
<i>Original</i> £198,000			
<i>Less Supplementary</i> 58,000			
	K.14	140,000	145,633

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
20. Receipts from United Kingdom Government in respect of Irish beef, mutton and lamb imported into the United Kingdom ..			
<i>Original</i> ..		£775,000	
<i>Supplementary</i> ..		25,000	
	K.21	800,000	900,000
21. Horse Breeding Act, 1934: Receipts from licences, etc. ..	L.3	700	737
22. Live Stock Breeding Act, 1925: Receipts from licences, etc. ..	L.4	3,800	3,855
23. Agricultural Produce (Eggs) Acts: Receipts from fees, etc. ..	M.1	4,610	3,304
24. Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc. ..	M.2	11,000	12,758
25. Receipts from fees for inspection of potatoes, etc. ..	M.3	3,000	3,002
26. Agricultural Produce (Fresh Meat) Acts, and Pigs and Bacon Acts: Receipts from licences, inspection fees, etc.			
(1) Fresh Meat Acts ..	M.4	31,000	57,194
(2) Pigs and Bacon Acts ..		42,000	37,374
27. Agricultural Produce (Cereals) Acts and Wheat Order, 1966, etc.: Receipts from Grain Dealers' Licences ..	M.5	1,000	900
28. Repayment of advances made under the Grain Storage (Loans) Act, 1951 ..	M.6	47,580	47,579
29. Fees for licences under the Milk and Dairies Act	M.9	300	244
30. Receipts from Church Temporalities Fund ..		10,000	10,000
31. Miscellaneous ..		2,296	1,785
32. Receipts arising from the Warble Fly Eradication Campaign			
<i>Original</i> ..		Nil	
<i>Supplementary</i> ..		£6,000	
	K.10	6,000	2,622
33. Contributions towards Warble Fly Eradication Account by owners of animals treated under Campaign			
<i>Original</i> ..		Nil	
<i>Supplementary</i> ..		£12,000	
	K.10	12,000	12,887
TOTAL			
<i>Original</i> ..		£1,992,291	
<i>Supplementary</i> ..		472,000	
		£2,464,291	£2,587,027

1. The surplus, which was on the sale of cereal seeds and cereal seed certification fees due to increased demand for foundation and certified seed, was partly offset by deficiencies in other items.

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2. Deficiencies in receipts from live stock, as sales were restricted because of foot-and-mouth precautions, and in receipts from some other items, were partly offset by additional receipts for quarantine expenses.
3. Deficiency due to the closure of the pig progeny testing stations for over two months as a precaution against foot-and-mouth disease.
5. Sales of animals were less than estimated due mainly to foot-and-mouth disease restrictions.
6. The deficiency was chiefly on receipts from the sale and leasing of bulls, as bulls were not bought in Britain for sale and leasing because of the outbreak of foot-and-mouth disease there. There were smaller deficiencies in receipts from stock sheep, stock pigs and Irish draught colts.
7. An increased demand for day-old poults by supply farms resulted in higher receipts than anticipated. New accounting arrangements, whereby receipts under the Gaeltacht pullet chick scheme are credited to this item, and not to suspense account as formerly, came into operation during the year.
8. Deficiencies in receipts for sale of rams, as the demand for rams was less than expected, and in contributions from participants in the demonstration plots scheme which were not collected until after the 31st March because of foot-and-mouth disease restrictions, were partly offset by increased receipts for special term bulls for which there was an increased demand.
9. Less bulls and rams, than expected, were located.
10. The deficiency was due to a drop in the number of glasshouses in production.
11. The demand for seed was very much below that expected.
12. A sum of £1,400 from Comhlucht Groighe Náisiúnta na hÉireann, Teoranta, was not received in time for lodgement before the end of March. The deficiency was partly offset by the receipt from the Kildare Chilling Co. Ltd. of a moiety of rent (£253) in March that was not expected until after the end of the financial year.
14. There were fewer officers seconded to outside bodies than originally estimated.
16. Expenditure under Subhead K.13 fell short of expectations and recoupment in respect of such expenditure was correspondingly lower.
20. The overall amount of deficiency payments under the British Fatstock Guarantee Scheme, on which this payment is based, proved to be higher than was originally estimated.
21. Applications for licences were greater than expected.
23. Due to a drop in the number of wholesalers, and in the quantity of eggs acquired by them, there was a decline in annual and acquisition fees.
24. Butter production was higher than expected, resulting in an increase in receipts from production fees. In addition an intensified examination of butter at cold stores and ports resulted in more forfeited butter being available for sale than had been estimated.
26. The additional receipts under the Fresh Meat Acts were due to the record level of slaughterings at meat factories during the year. The shortfall in receipts under the Pigs and Bacon Acts was due to a falling off in the number of pigs slaughtered at bacon factories during the year.
27. Applications for licences were fewer than expected.
29. A number of dairymen did not renew their licences to sell highest grade milk and a number of new applicants for special designation licences had not, by 31st March, reached the stage at which licence fees would become payable.
31. These receipts are variable and cannot be closely estimated.

32. As the spring dressing campaign was curtailed because of foot-and-mouth disease precautions, receipts for dressings were less than expected.
33. The surplus arose from the collection before the end of the year of some outstanding accounts for treatment certificates which were not expected to materialise until after the end of March.

EXTRA REMUNERATION (exceeding £100)

A Deputy Secretary received an allowance of £325 for acting as a member of the Board of An Foras Tionscal.

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

A Principal and a Higher Executive Officer received allowances of £610 and £250, respectively, from the Dairy Disposal Company, Limited, for acting as director/chairman and secretary during the year.

A Deputy Chief Inspector received an allowance of £325 from An Bord Baine for acting as a member of the board.

A Senior Inspector and a Principal received allowances of £660 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 Higher Executive Officer received an allowance of £250 from the funds of Bord na gCon for acting as chief officer of the board.

A Higher Executive Officer received £127 from Vote 27 for editorial work for the Department of Education and an Executive Officer received £200 from Vote 40 as a member of the Committee on Credit Unions.

A Higher Executive Officer received a sum of £250 from the funds of the National Dairy Publicity Council for work done by him on behalf of the Council (E.109/27/59).

One hundred and fifty-three officers of the Department's Veterinary Staff received gratuities ranging from £122 to £150 each in respect of additional work performed by them during the year ended 13th January, 1968.

Six Agricultural Officers received amounts ranging from £127 to £167 for extra services rendered, or supervisory duties in respect of varying periods, during the year.

Two Agricultural Officers received £230 and £112 and a Ship Inspector £217 from Vote 42 for services as Night Telephonists.

One hundred and ninety-eight employees received sums varying from £101 to £650 in respect of overtime, Sunday duty, etc. The total expenditure on overtime was £61,678.

NOTES

This Account includes expenditure of £2,170 in respect of the remuneration of officers temporarily on loan, without repayment, to outside bodies.

Timber to the value of £40, was supplied to this Department, without repayment, by the Department of Lands (Forestry Division) (S.90/2/56).

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

£53 to three members of the Department's staff in respect of medical, etc., expenses in consequence of accidents in the course of their official duties. (P.18/10/48; E.109/3/43) (Subheads D.1, K.7 and K.8).

£1,000 to the Barrow Drainage Board in respect to damage caused to the Board's bridges and river banks in the course of work under the Land Project (S.90/3/58) (Subhead K.8).

£1,036 to thirty herd owners in respect of cattle which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In eleven of the cases the animals died before valuation and in the remaining nineteen cases after valuation but before they could be collected for slaughter. £719 to seventeen herd owners in respect of attested cattle in which lesions were discovered on post mortem examination at factories (S.90/11/67) (Subhead K.12).

£156 to five herd owners in respect of cattle which failed to pass the test under the Brucellosis Eradication Scheme. In three of the cases the animals died before valuation and in the remaining two cases after valuation but before they could be collected for slaughter. £65 to a herd owner whose animal passed the test but was subsequently found to be infected with Brucellosis (S.90/11/67) (Subhead K.14).

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£10 to two applicants under the Farrowed Sow Scheme in lieu of headage grants on sows which died prior to inspection. £5 to an applicant in lieu of headage grant on sow which lost its full litter but had been earpunched under the scheme. £17 to an applicant in respect of a sow which had to be disposed of following ear punching under the scheme (D.306/20/66) (Subhead K.22).

£25 to a member of the public because of mistaken application to him of a regulation during the foot-and-mouth disease precautions (S.90/1/68) (Subhead L.1).

£64 was paid to four members of the public in respect of cars damaged and £95 to another for a cow killed as a result of accidents in which motor vehicles, the property of the Department, were involved (S.48/1/67 D.306/25/62). Three of the Department's vehicles were repaired at a cost of £83. The remaining two were not damaged.

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

Reference	Amount	
S.90/4/56	£770	Gaeltacht Glasshouse Scheme— Balances £235, £122, £118, £81, £74, £69, £64 and £7 of the full cost of eight 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 eight growers concerned had withdrawn from the scheme.
D.306/25/62	£94	Purchase price of a camera which disappeared, presumed stolen, from one of the Department's offices.

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939 was waived in eighty-nine cases of registered dealers who had defaulted, and in twelve cases of former registered dealers whose premises were transferred, etc. The sum involved, viz., £101, was written off (S.90/14/41). An acquisition fee of £11 under Section 15 of the Act was also written off.

A sum of £57,750 was received from the Vote for Remuneration (No. 51).

J. C. NAGLE,
Accounting Officer.

18th June, 1968.

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

E. F. SUTTLE,
Comptroller and Auditor General.

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE DEPARTMENT UNDER AGREEMENTS, ETC., ON 31st MARCH, 1968 (Capital amounts only)

Advances under the Grain Storage Act, 1951	£ 302,172
Sundry Purchases of bulls under Special Scheme for Congested Districts (maximum sum payable) (a)	41,037
Loans under Scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	9,544
Miscellaneous	25
	£352,778

(a) Reducible, if certain conditions are complied with, to £11,169.

J. C. NAGLE,
Accounting Officer.

18th June, 1968.

MARKETING OF AGRICULTURAL PRODUCE (GRANT-IN-AID)
ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE MARKETING OF AGRICULTURAL PRODUCE ACCOUNT IN THE
YEAR ENDED 31ST MARCH, 1968

	RECEIPTS	PAYMENTS
Balance on 1st April, 1967	£ 6,770	
Publicity Campaigns for live stock and live stock products, agricultural and dairy produce, etc.		1,681
Expenses in connection with trial exports of carcase beef to Italy and the United Kingdom		2,713
Other expenses in connection with market investigation and development		125
Balance on 31st March, 1968	£6,770	2,251
		£6,770

105

18th June, 1968.

J. C. NAGLE,
Accounting Officer.

WORLD FOOD PROGRAMME (GRANT-IN-AID)
See also Report of Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WORLD FOOD PROGRAMME ACCOUNT IN THE YEAR ENDED
31ST MARCH, 1968

	RECEIPTS	PAYMENTS
Balance on 1st April, 1967	£ 276,861	
Transfer from Vote (Subhead C.C.3)	150,000	
	£426,861	
		Contribution to World Food Programme
		Balance on 31st March, 1968
		£426,861

18th June, 1968.

J. C. NAGLE,
Accounting Officer.

WARBLE FLY ERADICATION (GRANT-IN-AID)
ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WARBLE FLY ERADICATION ACCOUNT IN THE YEAR ENDED
31st MARCH, 1968

RECEIPTS	£	PAYMENTS	£
Balance on 1st April, 1967	10,957	Compensation to herdowners	3,454
Transfer from Vote (Subhead K.10)	12,000	Miscellaneous expenses	4,162
		Balance on 31st March, 1968	15,341
	<u>£22,957</u>		<u>£22,957</u>

18th June, 1968.

J. C. NAGLE,
Accounting Officer.

ACCOUNT of the sum expended, in the year ended 31st March, 1968, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £102,900				
<i>Supplementary</i> 10				
	102,910	101,065	1,845	—
B.1.—Travelling and Incidental Expenses	18,000	11,861	6,139	—
B.2.—Post Office Services ..	2,500	2,596	—	96
C.—Sea Fisheries Development ..	65,750	53,542	12,208	—
D.—An Bord Iascaigh Mhara (Grant-in-Aid)	575,000	575,000	—	—
E.—Inland Fisheries Development	106,160	113,817	—	7,657
F.—The Inland Fisheries Trust Incorporated (Grant-in-Aid)	120,000	120,000	—	—
G.—The Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	3,000	2,289	711	—
GIROSS TOTAL				
<i>Original</i> £993,310				
<i>Supplementary</i> 10				
	£ 993,320	980,170	20,903	7,753
			Surplus of Gross Estimate over Expenditure £13,150	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
H.—Appropriations in Aid ..	28,310	49,733	£21,423	
NET TOTAL				
<i>Original</i> £965,000				
<i>Supplementary</i> 10				
	£ 965,010	930,437	Total Surplus to be surrendered £34,573	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.1.—The volume of travelling, particularly travelling abroad, was less than expected.

C.—The main saving was on the scheme of training of boys as fishermen. A revised scheme for training of boys as fishermen was formulated in 1967–68 but it was not found possible to advertise the scheme and invite applications until late in the year. Consequently the number of boys in training during the year was much less than usual. This and other smaller savings were partly offset by excess expenditure on the operational expenses of the exploratory fishing vessels.

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E.—Excess due mainly to increased rates struck by local authorities. This and other smaller excesses were partly offset by savings on other items of the subhead.

G.—The full grant-in-aid was not earned.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment of advances made to the former Sea Fisheries Association	17,648	17,648
2. Proceeds of fines and forfeitures incurred in respect of fishery offences	2,000	22,805
3. Lettings of fishing rights	3,500	3,347
4. Miscellaneous receipts	5,162	5,933
	£28,310	£49,733

2. Accurate estimation of receipts from fines and forfeitures is difficult. In 1967-68 a German vessel was convicted of fishing within the exclusive fishing limits and an order was made that fish and gear on board the vessel be confiscated. The owners were allowed to retain the fish and gear on payment of the sum of £20,000.

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

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. The total amount paid in respect of overtime was £54.

NOTES

Losses of equipment valued at £10 were written off (D.308/2/63).

£86 was paid to the owner of a van damaged in an accident with a van, the property of the Department. No material damage was caused to the Department's vehicle (S.48/1/58).

A sum of £2,933 was received from the Vote for Remuneration (No. 51).

J. C. NAGLE,
Accounting Officer.

18th June, 1968.

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, 1968, 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	915,000	828,388	86,612	—
B.—Travelling and Incidental Expenses	25,490	25,036	454	—
C.—Post Office Services ..	29,200	23,714	5,486	—
D.—Advertising and Publicity ..	4,000	2,078	1,922	—
E.—Commissions, Committees and Special Inquiries ..	500	—	500	—
F.—International Organisations	23,825	26,954	—	3,129
G.—Research	15,000	20,267	—	5,267
H.—Resettlement Allowances ..	7,500	—	7,500	—
H.1.—Special Redundancy Compensation <i>Original</i> Nil <i>Supplementary</i> £75,000	75,000	77,557	—	2,557
I.—Career Information ..	2,000	375	1,625	—
J.—An Chomhairle Oiliúna (Grant-in-Aid)	250,000	135,000	115,000	—
K.—National Industrial Safety Organisation (Grant-in-Aid)	2,000	1,653	347	—
M.—Losses	—	51	—	51
	1,349,515	1,141,073	219,446	11,004
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ..	45,000	—	45,000	—
GROSS TOTAL <i>Original</i> £1,274,515 <i>Supplementary</i> 30,000	£ 1,304,515	1,141,073	174,446	11,004
			Surplus of Gross Estimate over Expenditure £163,442	

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised		
<i>Deduct—</i>				
L.—Appropriations in Aid ..	426,515	423,090		Deficiency of Appropriations in Aid realised
			£3,425	
NET TOTAL				
Original £848,000				Net Surplus to be surrendered
Supplementary 30,000				£160,017
	£ 878,000	717,983		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to inability to recruit additional staff as quickly as anticipated.
- C.—The agency fee for sale of stamps under the Redundancy Scheme was less than anticipated as the Act did not come into operation until 1ú Eanáir, 1968.
- D.—Accounts for advertising were not received before the end of the financial year.
- F.—Excess due to sterling devaluation.
- G.—Excess mainly due to additional work not originally foreseen.
- H.—Saving due to the fact that covering legislation did not come into effect until late in the financial year.
- H.1.—A greater number of claimants than was anticipated, qualified for Special Redundancy Compensation.
- J.—Expenditure by An Chomhairle Oilúna was less than anticipated.
- M.—The charge to this subhead comprises cash shortages at local offices (exceeding £2 in five cases) not involving suspicion of fraud or culpable negligence on the part of any officer (S.70/1/47, 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	401,000	401,000
2. Repayment on account of salaries, etc., of officers on loan to outside bodies	24,632	21,752
3. Miscellaneous	883	338
	<u>£426,515</u>	<u>£423,090</u>

- 2. The period of secondment on loan of officers of the Department was less than anticipated.

EXTRA REMUNERATION (exceeding £100)

Five Staff Officers, five Clerical Officers and one Messenger received sums ranging from £105 to £160 for overtime. The total cost of overtime amounted to £29,077.

NOTE

In addition to the amount expended under Subhead A, a further sum of £13,941 was charged to the Vote for Remuneration (No. 51).

T. O. CEARBHAILL,
Oifigeach Cuntasáíochta.

AN ROINN SAOTHAIR,
27 Meitheamh, 1968.

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, 1968, 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
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances	590,000	584,991	5,009	—
B.1.—Travelling and Incidental Expenses				
<i>Original</i>	£13,620			
<i>Supplementary</i>	12,000			
	25,620	28,315	—	2,695
B.2.—Post Office Services ..	20,000	20,494	—	494
C.—Advertising and Publicity ..	4,170	7,472	—	3,302
D.—Remission of Penalties ..	5	—	5	—
MINERALS DEVELOPMENT				
E.—Minerals Exploration and Compensation for Mineral Rights, etc., acquired ..	1,510	1,445	65	—
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
F.1.—Grant under Section 37 (1) of the Industrial Research and Standards Act, 1961 (Grant-in-Aid)				
<i>Original</i>	£350,000			
<i>Supplementary</i>	30,000			
	380,000	380,000	—	—
F.2.—Provision of Additional Laboratories and Equipment	10	—	10	—
INTERNATIONAL ORGANISATIONS, Etc.				
G.—Expenses in connection with International Organisations, Special Services, Enquiries, etc.	5,100	5,487	—	387

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
CÓRAS TRÁCHTÁLA				
H.—Córas Tráchtála (Grant-in-Aid)				
<i>Original</i> £600,000				
<i>Supplementary</i> 117,000				
<i>Do.</i> 15,000				
	732,000	732,000	—	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
I.—Remuneration and Expenses (Grant-in-Aid)	221,600	209,600	12,000	—
AN FORAS TIONSCAL				
J.—Grant to An Foras Tionscal (Grant-in-Aid)				
<i>Original</i> £5,500,000				
<i>Supplementary</i> 2,500,000				
<i>Less Do.</i> 252,480				
	7,747,520	6,997,306	750,214	—
K.—Export Guarantee Arrangements under the Insurance Act, 1953	10	—	10	—
L.—Technical Assistance				
<i>Original</i> £360,000				
<i>Supplementary</i> 60,000				
	420,000	384,583	35,417	—
M.—Irish National Productivity Committee (Grant-in-Aid)	100,000	80,000	20,000	—
N.—New York World's Fair, 1964-65	10	1,279	—	1,269
O.—Commissions, Committees and Special Inquiries	560	326	234	—
P.—Shipbuilding Subsidy ..	350,000	150,000	200,000	—
Q.—St. Patrick's Copper Mines, Ltd.—Provision for Care and Maintenance Expenses	10	—	10	—
R.—Temporary Assistance for Industry				
<i>Original</i> £200,000				
<i>Supplementary</i> 120,000				
	320,000	281,681	38,319	—
S.—Promotion of Buy Irish Campaign (Grant-in-Aid) ..	20,000	20,000	—	—
T.—Castlecomer Collieries Ltd.				
<i>Original</i> £10				
<i>Supplementary</i> 64,990				
	65,000	65,000	—	—

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Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
V.—Flour Millers' Losses				
<i>Original</i>	Nil			
<i>Supplementary</i>	£137,000			
	137,000	137,000	—	—
W.—National Productivity Year (Grant-in-Aid)				
<i>Original</i>	Nil			
<i>Supplementary</i>	£2,500			
	2,500	—	2,500	—
GROSS TOTAL				
<i>Original</i>	£8,336,615			
<i>Supplementary</i>	137,000			
<i>Do.</i>	2,647,000			
<i>Do.</i>	22,010			
	£11,142,625	10,086,979	1,063,793	8,147
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,055,646	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
U.—Appropriations in Aid				
<i>Original</i>	£253,615			
<i>Supplementary</i>	22,000			
	275,615	290,097	£14,482	
NET TOTAL				
<i>Original</i>	£8,083,000			
<i>Supplementary</i>	137,000			
<i>Do.</i>	2,647,000			
<i>Do.</i>	10			
	£10,867,010	9,796,882	£1,070,128	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £14,887 was received from the Vote for Remuneration (No. 51) in respect of 10th round increases.
- B.1.—Excess caused by unforeseen legal expenditure arising from opposition to the grant of a Trade Mark.
- C.—Expenditure on advertising in connection with the issue of prospecting licences under the Minerals Development Acts was greater than anticipated.
- I.—Expenditure by the Authority was less than anticipated as certain expenses of the Small Industries Pilot Scheme were financed from the Technical Assistance subhead.
- J.—Applications for payments in respect of grants approved were not received to the extent anticipated.
- L.—Claims in respect of industrial projects for which grants had been approved were less than anticipated (saving £26,000). Expenditure by Adaptation Councils and the Irish Management Institute was less than expected (saving £13,000). Expenditure on minerals exploration was greater than estimated (excess £6,000).

M.—Expenditure by the Committee was less than anticipated.

N.—Token provision. Expenditure mainly arose in connection with the demolition of the Irish Pavilion.

P.—It is difficult to estimate with accuracy the payment of subsidy because the cost cannot be determined finally until the work is completed, which may be up to two or three years after the commencement of the contract.

R.—Provision was made for payment of claims for some firms which were subsequently unable to submit the necessary documentation to permit of payment within the financial year.

W.—It was considered desirable to provide for preliminary expenditure in the year. In the event, no payment was necessary.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1.	Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	..	..	6,100	6,325
2.	Repayment on account of salaries, etc., of officers on loan to outside bodies	..	..	3,585	4,102
3.	Recoupment from American Grant Counterpart Special Account (Subheads F.2 (£10) and L (£7,000))	..		7,010	509
4.	Fees under the Minerals Development Act, 1940 and the Petroleum and other Minerals Development Act, 1960				
	<i>Original</i>	..	..	£150,050	
	<i>Supplementary</i>	..	..	8,000	
				158,050	163,421
5.	Export Guarantee Premiums and Fees under the Insurance Act, 1953				
	<i>Original</i>	..	..	£6,000	
	<i>Supplementary</i>	..	..	9,000	
				15,000	18,281
6.	Receipts under the Trade Marks Act, 1963 and Patents Act, 1964				
	<i>Original</i>	..	..	£80,000	
	<i>Supplementary</i>	..	..	5,000	
				85,000	95,021
7.	Miscellaneous	..	..	870	2,438
				<u>£275,615</u>	<u>£290,097</u>

3. Recoupment of expenditure under Subhead F.2 was completed in 1966-67. A coal utilisation investigation sponsored by the Department of Transport and Power, for which £7,000 was provided under Subhead L, was deferred.

5. The number of policies and the liability of the State increased in 1967-68 with a consequent increase in premium receipts.

6. Receipts from patents and trade marks applications, renewal fees etc., were greater than anticipated.

7. The main items were—receipts under the Friendly Societies Acts (£190); Registry of Business Names (£469); Trade Loans (Guarantee) Acts (£409); refund of grants made in a previous year under the scheme of Temporary Assistance for Industry (Subhead R) (£907); refund from National Development Association (£244); and special royalty arising from Technical Assistance grant for minerals exploration (£103).

EXTRA REMUNERATION (exceeding £100)

A Deputy Secretary received £450 as chairman of Ceimici Teo; an Assistant Secretary received £325 as a director of Shannon Free Airport Development Co. Ltd.; an Assistant Secretary received £500 as a member of the Industrial Development Authority; an Assistant Secretary received £450 as chairman of An Foras Tionscal and an Assistant Secretary received £325 as a director of the National Building Agency Ltd.

A Principal received a gratuity of £116 for special duties in connection with Ireland's application for membership of the European Economic Community.

Five Examiners in the Patents Office received sums varying from £242 to £507 for examining patents applications outside their normal hours of duty.

One Staff Officer, one Clerical Officer, fifteen Clerk-typists, a Paperkeeper and two Messengers received sums varying from £101 to £329 in respect of overtime worked in the Department. A Paperkeeper received £204 for overtime worked for another Department. The total amount paid from the Vote in respect of overtime was £6,253.

NOTES

This Account includes expenditure of approximately £21 in respect of remuneration of an officer temporarily on loan without repayment to another Department. The Account of another Department includes expenditure of approximately £2,214 in respect of remuneration of staff on loan without repayment to this Department.

An *ex-gratia* payment of £200 was made to a Principal of the Department in respect of travelling and subsistence expenses of his wife and child who accompanied him on a tour of duty in 1964 (Subhead B.1 (E.68/2/21)).

Fees (stamps) were received as follows:—

Companies Registration £20,446

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, 1968	Total Expenditure to 31st March, 1968
	O	Other		
	£	£	£	£
Working Party on Growing of Flax and Hemp as Industrial Crops (1963-64)	—	—	—	547
Oireachtas Committee to review the Constitution, etc. (1966-67) ..	137	(A) 3,380	3,517	4,797
Film Industry Committee (1967-68)	189	(A) 740	929	929
Committee on De-Pyramiding of Tariff Protection (1967-68) ..	—	(A) 107	107	107
£	326	4,227	4,553	6,380

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
7th June, 1968.

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, 1968, 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	1,520,000	1,500,442	19,558	—
B.1.—Travelling and Incidental Expenses	40,000	56,587	—	16,587
B.2.—Post Office Services ..	219,300	191,744	27,556	—
C.—Equipment, Stores and Maintenance	110,000	65,289	44,711	—
D.1.—Grant to Córas Iompair Éireann	2,000,000	2,000,000	—	—
D.2.—Córas Iompair Éireann Redundancy Compensation ..	376,000	374,085	1,915	—
E.—Grants for Harbours <i>Original</i> £212,000 <i>Less Supplementary</i> 57,990	154,010	36,567	117,443	—
F.1.—Grant under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid) <i>Original</i> £2,250,000 <i>Supplementary</i> 308,000	2,558,000	2,558,000	—	—
F.2.—Resort Development (Grant-in-Aid) <i>Original</i> £500,000 <i>Less Supplementary</i> 250,000	250,000	250,000	—	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid)	700,000	700,000	—	—
F.4.—Development of Supplementary Holiday Accommodation in Western Counties (Grant-in-Aid) <i>Original</i> Nil <i>Supplementary</i> £100,000	100,000	100,000	—	—
G.1.—Acquisition of Land, Buildings, etc., at Airports ..	25,000	312	24,688	—

Vote 41

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
G.2.—Constructional Works at Airports including Furnishing of Buildings ..	800,000	830,538	—	30,538
H.1.—Maintenance Works at Airports including Supplies and Renewal of Furniture and Fittings	130,000	145,991	—	15,991
H.2.—Fuel, Water, Light and Cleaning at Airports ..	91,440	88,884	2,556	—
I.—Transport of Staff	22,000	17,996	4,004	—
J.—Radio Equipment	300,000	156,242	143,758	—
K.1.—Shannon Free Airport Development Company, Limited (Grant-in-Aid) ..	500,000	500,000	—	—
K.2.—Shannon Free Airport Development Company, Limited—Housing Subsidies and Grants	80,000	47,600	32,400	—
L.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	400	772	—	372
L.2.—Pensions and Allowances to Seamen or their Dependents and Medical Expenses of Seamen (No. 19 of 1946) ..	12,750	11,720	1,030	—
M.—Expenses in connection with International Organisations	160,000	158,728	1,272	—
N.—Technical Assistance	12,500	2,749	9,751	—
O.—Rural Electrification	705,500	706,443	—	943
P.—Grants for Bottled Gas Installations	2,000	2,657	—	657
Q.—Commissions, Committees and Special Inquiries	10	21	—	11
R.—Grants for the Improvement of Roads to Generating Stations	6,000	5,868	132	—
S.—Rent and Rates on Lands, etc., at Airports	37,000	34,085	2,915	—
GROSS TOTAL				
Original	£10,811,900			
Supplementary	100,010			
	£10,911,910	10,543,320	433,689	65,099
			Surplus of Gross Estimate over Expenditure £368,590	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> T.—Appropriations in Aid . .	1,879,900	2,013,637	£133,737	
NET TOTAL				
Original £8,932,000			Total Surplus to be surrendered	
Supplementary 100,010			£502,327	
	£ 9,032,010	8,529,683		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is attributable to unfilled posts mainly in the technical and professional grades. In addition to the expenditure shown a further sum of £37,950 was charged to the Vote for Remuneration (No. 51).
- B.1.—The excess was due to unanticipated increases in travelling (£3,000) and incidental expenses (£13,000). As incidental expenses are variable accurate estimation is not possible.
- B.2.—Expenditure proved less than anticipated on telephones, teleprinters, and telegrams.
- C.—Expenditure proved less than estimated mainly because some accounts for meteorological and aviation equipment did not mature for payment within the financial year.
- E.—Works involving grant expenditure did not proceed at five harbours and the grant expenditure at two other harbours was less than expected. These savings were partly offset by payments, expected to be made in 1966–67, not being made until the following year.
- G.1.—Acquisitions provided for did not proceed as quickly as expected.
- G.2.—The excess was mainly due to expenditure of £27,000 on the grooving of a runway at Cork Airport which was not provided for in the estimates.
- H.1.—The excess was due to increases in costs of imported materials, increases in wages of tradesmen and labourers and to an unanticipated increase in the amount of overtime necessary.
- I.—The saving was due to the transfer of redundant staff from Ballygirreen Radio Station and increased staff reliance on private transport.
- J.—The saving arose because of the deferment of the purchase of certain equipment (£63,000), difficulties which delayed the placing of a contract until 1968–69 (£70,000), and because a further account did not mature for payment within the year (£24,000). There were further savings on a number of items of new equipment and on maintenance costs (£15,500). The savings were offset by excess expenditure on one item of equipment (£29,000).
- K.2.—Housing Grants amounting to £34,000 were not paid within the year as the necessary formalities had not been completed by 31st March, 1968. An excess of £1,600 was paid in subsidies as the rate of completion of the houses was quicker than expected.
- L.2.—Saving arose because increased pension rates provided for did not become effective until November, 1967, and medical expenses were much lower than anticipated.
- N.—The saving was due to an alteration in circumstances since the estimate was framed (£7,500) and to the fact that approved grants totalling £3,700 did not come in course of payment in the year.

Vote 41

P.—The number of applicants for grants was greater than anticipated.

S.—The amount paid in respect of rates proved less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees under the Air Navigation and Transport Acts, 1936 to 1965	30,000	31,176
2. Receipts under the Merchant Shipping and Mercantile Marine Acts	9,000	9,194
3. Passenger service charge at Airports—		
Estimated	Realised	
£	£	
465,000	412,380	
<i>Less</i> cost of collection ..	25,000	32,322
	440,000	380,058
4. Recoupment from Eurocontrol Organisation of cost of providing personnel and facilities	51,000	75,580
5. Miscellaneous receipts	44,400	74,372
DUBLIN AIRPORT		
	Estimated	
	£	
6. Surplus on Dublin Airport Management Account year ended 31st March, 1967 ..	300,000	
<i>Deduct—</i>		
Estimated amount of deficit on Aer Rianta Teoranta General Administration Account ..	20,000	
		280,000
		243,683
SHANNON AIRPORT		
7. Landing fees, etc.	630,000	756,989
8. Letting of offices, etc., and concession fees	113,000	117,502
9. Sales and Catering Service year ended 31st January, 1967 and receipts from hostel accommodation	70,000	80,502
10. Shanwick communications charges	125,000	161,090
CORK AIRPORT		
11. Landing fees, etc.	60,000	55,895
12. Letting of offices, etc., and concession fees	27,500	27,596
	£1,879,900	£2,013,637

3. The deficit arose because of a decrease in the number of cross-channel passengers due mainly to the foot-and-mouth disease restrictions on travel.
4. Additional reimbursements in respect of earlier years were paid by the Eurocontrol Organisation in 1967-68.
5. Miscellaneous receipts are variable and accurate estimation is not possible. The surplus this year was due mainly to the receipt of two unexpected items amounting to £20,000 while receipts relating to previous years and the recovery of salaries of officers on loan were much higher than anticipated.
6. Because of alterations in the functions of Aer Rianta Teo. as a result of the Air Companies Act, 1966, the Dublin Airport Management Account and the General Administration Account were replaced by one account which gives the net amount of the surplus to be surrendered. This surplus was not as great as estimated due largely to profits on sales and catering operations being lower than anticipated.
7. Surplus due to a greater rate of increase in traffic than had been anticipated.
8. Surplus due to increased receipts from aviation fuel concession fees and car hire concession fees due to increased traffic at Shannon.
9. Surplus due to more favourable trading results than had been anticipated and receipts from increased rates for hostel accommodation.
10. Surplus due to a greater growth rate in air traffic than had been anticipated with a consequent increase in Shannon Aeradio activity.
11. Receipts were less than anticipated because of a decrease in the number of landings consequent on the foot-and-mouth disease restrictions on cross-channel travel.

EXTRA REMUNERATION (exceeding £100)

An Assistant Secretary received a fee of £333 as Director of Aer Rianta Teo. for the period 28th July, 1967 to 31st March, 1968 and a fee of £108 as Director of Shannon Free Airport Development Co., Ltd. for the period 1st April, 1967 to 3rd August, 1967.

An Assistant Secretary received a fee of £217 as Director of Shannon Free Airport Development Co., Ltd., for the period 4th August, 1967 to 31st March, 1968.

Two hundred and eighty-two employees received sums varying from £101 to £935 in respect of extra attendance and night duty allowances. The total amount paid in respect of overtime was £56,928.

NOTES

Subhead I includes expenditure on subsidised transport of immigration officials (£294), Customs and Excise staff (£744), Post Office staff (£1,347) and Department of Agriculture staff (£190) (S.99/63/42).

Assistance was rendered by the Department of Defence in connection with the inspection of aircraft at Shannon Airport (S.4/11/63).

Sums totalling £6 due to the Department in respect of Shanwick Communications charges and Class B messages rendered to airline companies were written off as irrecoverable (S.99/11/59, D.106/17/62).

A levy of £40 imposed as a result of excess removals of beach material from the foreshore at Rossanrubble and Rossbarnagh, Newport, Co. Mayo was waived (D.106/13/62).

An *ex-gratia* payment of £42 was made to the Electricity Supply Board in compensation for damage to a transmission line caused by a weather instrument (D.106/11/66).

Used packing cases valued at £20 were transferred without repayment from Valentia Observatory to the Department of Posts and Telegraphs. The cost of transport was £19 (S.19/9/50).

Vote 41

Expenditure amounting to £2,214 was incurred in respect of remuneration of officers on loan, without repayment, to another Department.

The cost of making good damage by an official vehicle to state property at Cork Airport was £22.

D. Ó RÍORDÁIN,
Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
14th June, 1968.

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.

STATE AIRPORTS (continued)

1966-67				1967-68			
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
1,231,447	655,886	522,351	53,210	1,351,419	756,989	538,535	55,895
214,927	87,818	100,818	26,291	216,178	87,253	108,856	20,069
60,943	26,107	26,629	8,207	65,977	30,249	28,201	7,527
398,091	64,785	299,020	34,286	382,544	50,429	298,633	33,482
98,132	63,100	35,032	—	124,481	95,000	29,481	—
123,605	123,606	—	—	161,090	161,090	—	—
273	273	—	—	203	203	—	—
35,521	35,521	—	—	75,580	75,580	—	—
51,771	39,480	11,188	1,103	79,807	63,934	15,033	840
2,214,711	1,096,576	995,038	123,097	2,457,279	1,320,727	1,018,739	117,813
1,955,844	1,034,485	722,384	198,975	2,053,702	1,047,141	793,481	213,080
(+) 258,867	(+) 62,091	(+) 272,654	(-) 75,878	(+) 403,577	(+) 273,586	(+) 225,258	(-) 95,267
1,097,359	543,080	424,566	129,713	1,184,128	563,806	483,650	136,672
£838,492	480,989	151,912	205,591	780,551	290,220	258,392	231,939
REVENUE							
Landing fees							
Lettings of offices, stores sites, etc.							
Concession fees							
Passenger service charge (net)							
Profit on Catering and Sales							
En-Route Communications Service							
Class B Communications Service							
Recoupment from Eurocontrol of cost of providing personnel and facilities							
Other revenue							
TOTAL REVENUE							
Deduct TOTAL EXPENDITURE							
OPERATING SURPLUS (+) OR DEFICIT (-)							
Depreciation and Interest on Capital							
TOTAL DEFICIT							
STATEMENT OF CAPITAL EXPENDITURE							
Total expenditure at beginning of year							
Expenditure during year							
Total expenditure at end of year							
Includes, on acquisition of land							
Total	Shannon	Dublin	Cork	Total	Shannon	Dublin	Cork
£	£	£	£	£	£	£	£
11,797,542	5,930,046	4,435,208	1,432,288	12,608,376	6,182,945	4,946,443	1,478,988
810,834	252,899	511,235	46,700	1,023,423	221,722	712,551	89,150
£12,608,376	6,182,945	4,946,443	1,478,988	13,631,799	6,404,667	5,658,994	1,568,138
428,064	176,553	195,809	55,702	428,678	176,773	196,121	55,784

D. Ó RÍORDÁIN,
Accounting Officer.

14th June, 1968.

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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	14,767,000	14,807,337	—	40,337
B.—Travelling and Incidental Expenses	468,000	503,519	—	35,519
C.—Accommodation and Building Charges	1,179,000	1,134,672	44,328	—
D.—Conveyance of Mails	1,057,000	1,077,879	—	20,879
E.—Postal and General Stores	824,000	843,784	—	19,784
F.—Engineering Stores and Equipment	5,325,000	4,571,823	753,177	—
G.—Telephone Capital Repayments	3,772,000	3,771,320	680	—
H.—International Conferences and Conventions	21,000	21,313	—	313
I.—Losses	8,000	11,385	—	3,385
J.—Superannuation and other Non-effective Payments	734,000	809,425	—	75,425
BROADCASTING				
K.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)	1,800,000	1,800,000	—	—
GROSS TOTAL .. £	29,955,000	29,352,457	798,185	195,642
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £602,543	
Deduct—			Deficiency of Appropriations in Aid realised	
T.—Appropriations in Aid	8,561,000	8,044,499	£516,501	
NET TOTAL .. £	21,394,000	21,307,958	Net Surplus to be surrendered £86,042	

Vote 42

In addition to the amounts accounted for in this Vote, further sums of £407,734 and £25,000 were provided from the Vote for Remuneration (No. 51) and the Vote for Increases in Pensions (No. 50), respectively.

	Estimated	Realised
	£	£
EXTRA RECEIPTS PAYABLE TO EXCHEQUER		
Broadcasting Licence Fees	2,009,000	2,199,002
Miscellaneous	—	129,744
	<u>£2,009,000</u>	<u>£2,328,746</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—More travelling by Departmental staff and higher incidental expenses than expected.

F.—Payments to contractors were substantially less (£450,000) than anticipated, mainly because of delays arising from industrial disputes and other difficulties. Expenditure on stores (£170,000), cross-channel cabling (£50,000), satellite circuits (£40,000) and on maturing of transatlantic cable accounts (£40,000) was also less.

I.—Close estimation not possible.

J.—The number of retirements greater than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Recovery in respect of Telephone Capital expenditure ..	6,500,000	5,873,297
2. Receipts in respect of Savings services	496,000	525,064
3. Receipts in respect of Social Welfare services	630,000	620,574
4. Receipts in respect of Civil Aviation, Meteorological and Marine Radio services	104,000	104,000
5. Receipts in respect of services performed for the Revenue Commissioners	76,000	76,000
6. Provision of stores for other Government Departments ..	379,000	328,567
7. Sale of engineering stores	160,000	226,230
8. Sale of non-engineering stores	6,000	7,720
9. Receipts in respect of agency services performed for other Administrations	39,000	40,979
10. Repayment by the British Government in respect of compensation allowances (Subhead J)	13,200	13,021
11. Miscellaneous	157,800	229,047
	<u>£8,561,000</u>	<u>£8,044,499</u>

1. Expenditure on Telephone Capital works less than anticipated.

2. Higher staff costs arising from pay increases.

6. Demand for stores from other Government Departments less than anticipated.

7. More recoveries available for sale, and prices for copper and scrap higher than expected.
8. More stores available for sale than expected.
9. Receipts from the British Post Office greater than expected.

11. These cannot be accurately estimated. They include the following —

	£
(a) Commission on repurchase of stamps	5,403
(b) Special leave at cost of substitution; overpayment of wages, etc. ..	13,769
(c) Wireless examination fees and transmitting permits	19,960
(d) Carriage of newspapers by Departmental vans	18,922
(e) Works carried out for and services rendered to outside bodies ..	82,690
(f) Renting of Post Office premises	33,257
(g) Void postal and money orders	13,000
(h) Staff on loan to outside bodies	6,290
(i) Advertising in Post Office publications	11,573
(j) Miscellaneous services performed for other Government Depart- ments	14,063

I.—LOSSES—CLASSIFIED SCHEDULE

	£
Theft of registered letters by a Post Office Clerk amounting to £157 of which £7 was charged to the Vote in 1966-67. The offender was dismissed. The Attorney General decided that he should not be prosecuted. The loss to public funds was reduced by £30 recovered and credited to the Vote in 1968-69. A balance of wages due, £9, was withheld	150
Misappropriation of Savings Bank monies amounting to £2,049 by a Post Office Assistant. The offender was dismissed. The Attorney General decided that she should not be prosecuted owing to her mental condition. The loss to public funds was reduced by £1,075 made good. The Sub-Postmaster was also dismissed and a balance of salary due, £28, was withheld	974
Fraudulent withdrawals from Savings Bank accounts amounting to £276 at various Post Offices by two members of the public, one of whom was prosecuted. The second culprit was not apprehended	276
Fraudulent withdrawals from Savings Bank accounts amounting to £364 at various Post Offices by seven members of the public who were prosecuted. The loss to public funds was reduced by £144 made good by the offenders and £10 from balances in accounts opened by the offenders	210
Fraudulent withdrawals from Savings Bank accounts amounting to £247 at various Post Offices by two members of the public who were prosecuted. The loss to public funds was reduced by £76 made good by the offenders	171
Fraudulent withdrawals from Savings Bank accounts amounting to £190 at various Post Offices by a member of the public who was prosecuted. The loss to public funds was reduced by £20 made good by the offender	170
Fraudulent withdrawals from Savings Bank accounts amounting to £343 at various Post Offices by ten members of the public who were prosecuted. The loss to public funds was reduced by £219 made good by the offenders	124
Fraudulent withdrawals from Savings Bank accounts amounting to £142 at various Post Offices by a member of the public who was prosecuted. The loss to public funds was reduced by £22 made good by the offender and £2 from balances in accounts opened by the offender	118
Losses ranging from £1 to £90 due to theft, fraud, etc. (121 cases) ..	1,022

Vote 42

Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants		£	1,329
Compensation for loss or damage to parcels and letters—			
	Loss	Damage	
	£	£	
Registered and insured parcels ..	1,052	1,851	
Other parcels	2,690	491	
Registered and insured letters ..	730	27	
	<u>£4,472</u>	<u>£2,369</u>	
			<u>6,841</u>
	TOTAL		<u>£11,385</u>

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

Misappropriation of Savings Bank monies (1 case)	£	40
Fraudulent withdrawals from Savings Bank (25 cases)		871
Abstraction from postal packets (3 cases)		272
Burglary and misappropriation of cash, stamps, etc. (5 cases)		64
		<u>£1,247</u>

LOSSES OF STORES

Postal stores from stock during transit, etc.	£	70
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief or Controller of Stores (43 cases)		312
Stores to the value of £591 were used in making good malicious damage.		

Transactions during the year included 995,000 money orders amounting to £34,214,000; 8,731,000 postal orders amounting to £10,005,000; 2,919,000 Savings Bank deposits and withdrawals amounting to £49,602,000; Postmasters' and other remittances amounting to £182,562,000. A total of 7,411,000 parcels were dealt with and engineering stores to the value of £5,309,000 were handled. (Figures are approximate).

EXTRA REMUNERATION (exceeding £100)

Four thousand three hundred and seventy-two officers received sums ranging between £101 and £1,150 in respect of extra attendance and other duties. The total amount paid in respect of overtime was £1,402,553.

An *ex-gratia* payment of £375 was made to an Executive Engineer for extra attendance and other duties, over a period of three years (E.109/19/66).

NOTES

Two claims totalling £13 were abandoned as irrecoverable; eighty-four claims totalling £2,488 and thirty-two claims totalling £482 in respect of damage to vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In thirty-six 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 £1,409. A total of £4 was recovered from the offenders concerned in two cases.

Eighteen claims for repayment services amounting to £213 were abandoned as irrecoverable. Three claims were reduced to £69 under a halving agreement; reductions totalling £118 were made in five other cases.

A payment of £108 was made to a member of the public for injuries sustained when he tripped over loose wires from a fallen telegraph pole.

Claims totalling £39 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

A claim of £25 in respect of legal expenses incurred in a Workman's Compensation action which was not proceeded with by the claimant, was abandoned (P.7/49/66).

Twelve amounts totalling £58 in respect of excess annual leave taken by officers who were dismissed or left the service, and of unexpired value of uniform, etc., were abandoned as irrecoverable.

Stores value £862 were stolen from telephone kiosks (462 cases) and the cost of labour in making good damage was £184. Compensation of £2 was received in one case.

Stores value £52 and £20 surplus to the requirements of the Departments of Defence and Transport and Power, respectively, were transferred to this Department (S.8/16/45, S.99/19/50).

Commemoration, etc., stamps of the nominal value of £1,167 were presented to the Universal Postal Union, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

J. A. SCANNELL,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
20th June, 1968.

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. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1968

RECEIPTS		ISSUES	
	£		£
Value of Stores in hand, 1st April, 1967—		Works and Maintenance	2,220,862
Stock at Rate Book prices on 31st March, 1967	3,551,933(a)	Other Government Departments	85,826
Stores in transit on 31st March, 1967	46,483	Repayment Services	13,595
Engineering Materials purchased	2,135,427	Sales	152,815
<i>Add</i>		Factory for use in Manufacture, Plant, etc. .. .	37,325
Stores taken into stock in 1967-68 but not paid for on 31st March, 1968	77,562	Value of stores in transit on 31st March, 1968	46,029
Stores paid for on 31st March, 1967 but not taken into stock until 1967-68	—	Value of stores in hand on 31st March, 1968 .. .	3,156,759(b)
<i>Deduct</i>		(including stores, £403,385, awaiting repair or condemnation; for sale £25,531) .. .	3,202,788
Stores taken into stock prior to 1st April, 1967, but not paid for on 31st March, 1967	2,212,989	Stocktaking adjustments	240
Stores paid for on 31st March, 1968 but not taken into stock in 1967-68	92,852	Loss on Rate-Book prices	13,521
	<u>92,852</u>		
Manufactured articles received from Factory at cost	2,120,137		
	<u>8,419</u>		
	£5,726,972		£5,726,972

(a) Includes stores valued £2,688,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £2,402,000 charged to suspense head of the Telephone Capital Account.

APPENDIX No. III

J.—STATEMENT OF SUPERANNUATION AND OTHER NON-EFFECTIVE
PAYMENTS FOR THE YEAR 1967-68

	£	£
1. Annual allowances and pensions (Superannuation Acts, 1834 to 1963) and certain Children's Allowances		475,029
2. (a) Gratuities to officers retiring with less than 10 years' service (Section 6, Superannuation Act, 1859)	—	
(b) Additional Allowances (lump sums) (Sections 1, 3 and 6, Superannuation Act, 1909 and Section 2, Superannuation Act, 1954)	147,078	
(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)	37,504	
(d) Marriage Gratuities	52,818	
	<hr/>	237,400
3. (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)	17,562	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	48,237	
	<hr/>	65,799
4. Workmen's Compensation, etc. (Section 1, Superannuation Act, 1887; Workmen's Compensation Act, 1906; Workmen's Compensation Acts, 1934 to 1955)		11,555
5. Compensation Allowances under Article 10 of the Treaty of 6th December, 1921		6,976
6. Agency Payments—Payments on behalf of the British Government towards compensation allowances (Civil Service (Transferred Officers) Compensation Act, 1929) and in respect of certain <i>ex-gratia</i> supplements		12,666
	<hr/>	12,666
TOTAL		<hr/> <hr/> £809,425

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPHS ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921 AND THE TELEPHONE CAPITAL ACTS, 1924-1963

	Receipts in the ended 31st March, 1968	Total for the previously expired period	Total to 31st March, 1968	Payments in the year ended 31st March, 1968	Total for the previously expired period	Total to 31st March, 1968
Balance on 31st March, 1967	£ 251,381	£ —	£ —	£ —	£ 251,381	£ —
Advances from the Exchequer	6,100,000	54,241,858	60,341,858	6,159,296	51,302,477	57,461,773
Stores held under suspense head now allocated . .	286,000	—	—	—	2,688,000	2,402,000
TOTAL	£ 6,637,381	54,241,858	60,341,858	478,085	—	478,085
			TOTAL	6,637,381	54,241,858	60,341,858

DEPARTMENT OF POSTS AND TELEGRAPHS,
20th June, 1968.

J. A. SCANNELL,
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, 1968, 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 ..	530,000	500,584	29,416	—
B.—Permanent Defence Force: Pay	5,575,000	5,775,349	—	200,349
C.—Permanent Defence Force: Allowances	1,668,000	1,687,718	—	19,718
D.—Reserve Defence Force: Pay, etc.	521,000	426,389	94,611	—
E.—Chaplains and Officiating Clergymen: Pay and Allowances	23,850	24,976	—	1,126
F.—Civilians attached to Units: Pay, etc.	1,066,000	1,050,365	15,635	—
G.—Civil Defence	168,000	130,007	37,993	—
H.—Defensive Equipment	350,000	355,291	—	5,291
I.—Medicines and Instruments	26,000	28,375	—	2,375
J.—Mechanical Transport	128,000	119,603	8,397	—
K.—Provisions	353,000	337,093	15,907	—
L.—Petrol, Fuel Oils, etc.	106,000	87,853	18,147	—
M.—Clothing and Equipment	285,000	352,864	—	67,864
N.—Animals, Forage, etc.	22,000	20,475	1,525	—
O.1.—General Stores	288,000	213,763	74,237	—
O.2.—Helicopters	34,000	27,931	6,069	—
P.—Naval Stores	93,000	80,238	12,762	—
Q.—Engineer Stores	16,000	15,952	48	—
R.—Solid Fuel, Electricity, Gas and Water	237,000	234,283	2,717	—
S.—Buildings	190,000	129,671	60,329	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
T.—Barrack Services	93,000	81,226	11,774	—
U.—Transportation, etc. ..	99,000	95,574	3,426	—
V.—Insurance	175,000	185,397	—	10,397
W.—Expenses of Equitation Teams at Horse Shows ..	11,000	4,538	6,462	—
X.—Travelling and Incidental Expenses	32,000	34,109	—	2,109
Y.—Post Office Services ..	166,000	152,394	13,606	—
AA.—Military Educational Courses and Visits	12,000	13,822	—	1,822
BB.—Irish Red Cross Society (Grant-in-Aid)	24,150	23,296	854	—
CC.—Compensation	12,000	8,121	3,879	—
DD.—Lands	27,000	19,158	7,842	—
Balances Irrecoverable ..	—	1	—	1
GROSS TOTAL .. £	12,331,000	12,216,416	425,636	311,052
			Surplus of Gross Estimate over Expenditure £114,584	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
Z.—Appropriations in Aid ..	362,000	937,141	£575,141	
NET TOTAL .. £	11,969,000	11,279,275	Total Surplus to be surrendered £689,725	

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. The sum of £9,546 was received from Vote 51 to meet increases in remuneration.
- B.—The excess is due mainly to the payment of overseas allowances to troops serving in Cyprus subsequent to the extension of the United Nations mandate on 27th June, 1967. These allowances had not been provided for. The excess was partly offset as a result of the average strength having been, in the first part of the year, below that for which provision was made. The sum of £85,225 was received from Vote 51 to meet increases in remuneration.
- D.—The numbers reporting for annual training were less than anticipated due mainly to the curtailment of training owing to the precautions against foot-and-mouth disease. The sum of £796 was received from Vote 51 to meet increases in remuneration.

Vote 43

- E.—The services of additional substitute clergymen were required due to the absence of chaplains on overseas service. The sum of £959 was received from Vote 51 to meet increases in remuneration.
- G.—The saving is due mainly to (a) difficulties encountered in the construction or adaptation of buildings as Control Centres, (b) equipment ordered not being delivered and (c) the cost of printing the Irish version of the Civil Defence Home Protection Handbook being less than anticipated. The saving was partly offset by grants to local authorities being higher than anticipated.
- H.—The excess is due mainly to (a) carry-over from the previous year and (b) additional expenditure arising out of the devaluation of sterling.
- I.—The requirements of drugs and dressings were greater than anticipated.
- J.—The saving is due mainly to vehicles ordered not being delivered within the year. The saving was partly offset by maintenance costs being higher than anticipated.
- L.—The consumption of petrol and fuel oils was less than anticipated due mainly to the curtailment of transport movement as a precaution against foot-and-mouth disease.
- M.—The excess is due to (a) an increase in the cost of materials and tailoring and (b) deliveries within the year being greater than anticipated.
- N.—The number of horses maintained was less than that provided for.
- O.1.—Purchase of certain equipment for which provision had been made was deferred, and delivery of some other equipment was not made within the year.
- O.2.—The saving is due to the slow delivery of stores.
- P.—Repairs to the extent anticipated were not necessary and the consumption of fuel, greases and oils was less than expected.
- S.—The saving is due mainly to contracts work not having proceeded to the extent anticipated.
- T.—The saving is due mainly to the cost of laundry having been lower than anticipated.
- V.—The excess is due to an increase in contributions under the Social Welfare Acts and to the introduction of contributions under the Redundancy Payments Act, 1967, for which no provision had been made.
- W.—The saving is due to the non-attendance of teams at American Shows.
- X.—The excess is due mainly to expenditure on books and manuals and the treatment in civilian hospitals of members of the Defence Forces and of soldiers' dependants being higher than anticipated, partly offset by under-expenditure on advertisements, medals and travelling and subsistence.
- Y.—The expenditure on telegrams, telephones, postage, etc. was less than anticipated.
- AA.—The excess is due mainly to expenditure on visits abroad being higher than anticipated.
- CC.—It is not possible to estimate accurately expenditure under this subhead.
- DD.—The saving is due mainly to the fact that expenditure on the purchase of sites and hire of premises was less than anticipated, and the expenditure on the maintenance of lands was also less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Lands and premises:—		
(a) Revenue	£22,590	
(b) Sales	14,650	
	<u>37,240</u>	37,502
2. Sale of surplus stores and unserviceable clothing ..	8,000	7,980
3. Sale of hides and offals	1,800	1,073
4. Receipts from issues on repayment:—		
(a) Supplies	£60,000	
(b) Stores	3,000	
	<u>63,000</u>	68,892
5. Revenue from bands	1,000	1,830
6. Receipts on discharge by purchase	7,000	4,464
7. Refunds in respect of treatment and maintenance of patients in military hospitals	20,000	26,954
8. Receipts for barrack services	2,500	2,190
9. Transport on repayment and refunds in respect of damaged vehicles	3,000	4,092
10. Show prizes	1,000	917
11. Refunds in respect of services of seconded officers ..	7,000	9,332
12. Repayments of sums advanced to officers for purchase of motor cars	15,000	10,754
13. Receipts from United Nations in respect of Overseas Allowances, Stores, etc.	175,000	673,284
14. Miscellaneous	20,460	87,877
	<u>£362,000</u>	<u>£937,141</u>

1, 3-9, 11-12. It was not possible to forecast with a greater degree of accuracy the receipts under these headings.

13. Receipts under this heading cover:—

Refund by United Nations of the sum of £673,284 in respect of the under-mentioned expenses incurred in connection with the despatch of troops to Cyprus:—

	£
(i) Overseas pay and allowances	554,013
(ii) Cost of temporary promotions, temporary chaplains, transport of troops, subsistence allowance, etc. ..	3,731
(iii) Stores, etc.	23,400
(iv) Employment of civilian employees, civilian practitioners, hospitalization, postage, telephones, etc. ..	2,140
(v) Payment on account of outstanding claims ..	90,000

14. Receipts under this heading include:—

	£
(a) Payment in respect of the training of pilots on behalf of Aer Lingus	15,556
(b) Payment in respect of assistance in the making of films ..	48,523
(c) Receipts in respect of the hire of helicopters	6,809

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1967-68 Vote	Cash Losses charged to Balances Irrecoverable 1967-68
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Three cases of theft caused a loss of £156 (S.4/34/49)	156	—
2. Cases of damage to military vehicles in which negligence on the part of military per- sonnel was suspected or proved. Dis- ciplinary action was taken in certain cases. £87 was recovered against a gross loss of £1,166 (S.4/25/56)	1,079	—
3. Two cases of damage to aircraft in which negligence on the part of military per- sonnel was proved. Disciplinary action was taken and £15 recovered against a gross loss of £1,249 (S.8/29/39 and S.4/15/63)	1,234	—
II.—OTHER LOSSES		
4. Cases of damage to military vehicles not due to negligence including expenditure in- curred under mutual forbearance agree- ments, etc. The total amount involved was £1,809 of which sums amounting to £729 were recovered (S.4/25/56). ..	1,080	—
5. Loss of or damage to stores for which negli- gence could not be attributed to any person (S.4/25/56, S.4/34/49 and S.4/40/52)	730	—
6. Debit balances on non-effective soldiers' accounts (S.4/25/56)	29	1
7. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56)	95	—
8. Two members of the Defence Forces failed to vacate married quarters within the pre- scribed period and, after all available credits were appropriated, overholding charges amounting to £175 together with a sum of £41 in respect of electricity charges, £2 in respect of damage to premises and fittings and £2 in respect of losses of barrack services were irrecover- able (S.4/25/56)	220	—

Particulars of cases with reference to Department of Finance Authorities	Deficiencies of Stores and other Losses not affecting the 1967-68 Vote	Cash Losses charged to Balances Irrecoverable 1967-68
	£	£
9. Due to the inability of the joint licensees to continue with the letting of lands at Casement Aerodrome, Baldonnel, the agreement was terminated and fresh lettings of the lands were arranged. The sum of £2,071 sought as due under the agreement is regarded as irrecoverable (S.55/9/57)	2,071	—
10. Damage amounting to £905 was caused by a fire at Dún Uí Mhurchadha, Ballincollig, £500 was recovered from an Insurance Company (S.8/4/33)	405	—
11. One case of damage to aircraft in which no person was responsible through negligence or want of care resulted in a loss of £272 (S.8/29/39)	272	—
12. It was decided to waive recovery of overpayments of allowances made to military officers undergoing courses abroad during the period 1959 to 1963 (S.4/34/49)	287	—
13. Waiver of claim in respect of:—		
(a) engagement of an army band by the Corporation of Dun Laoghaire (£15)		
(b) attendance of a military fire brigade at a fire on the property of a civilian (£6) (S.4/56/39 and S.4/66/31)	21	—
TOTAL .. £	7,679	1

EXTRA REMUNERATION (exceeding £100)

Three military officers received allowances of £323, £323 and £106, respectively, from Vote 1 for performing the duties of Aides-de-Camp to the President.

A military officer received an allowance of £216 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.

Seventeen members of the staff received amounts varying from £101 to £176 in respect of overtime. The total amount paid in respect of overtime was £5,612.

NOTES

This Account includes the sum of £8,952 in respect of the pay and allowances of military officers on loan to other Departments.

Vote 43

This Account includes the sum of £21,776 in respect of the pay and allowances of twenty-seven military officers on loan to the United Nations for varying periods (S.4/16/58).

This Account includes the sum of £5,081 in respect of the pay and allowances of three military officers seconded to Dublin Corporation on a grant-aided basis (S.4/27/50).

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

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

Timber to the value of £50 was transferred, free of charge, to this Department by the Department of Finance (S.200/1/65. III).

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

	£
Apprentices Lecture Hall and Offices, Casement Aerodrome	907
10 'A' Block, Married Quarters, Pearse Barracks, Curragh Training Camp	233
Fire-Fuel Yard, Columb Barracks, Mullingar	45
Bunk No. 10, Clancy Barracks, Dublin	13
Policeman's Hut, Back Gate, Gormanston Camp	11
10 'C' Block, Married Quarters, Arbour Hill	4
13 'A' Block, Married Quarters, McDonagh Barracks, Curragh Training Camp	4
Optical Workshops, Clancy Barracks, Dublin	3
General Equipment Stores, Quartermasters Block, Plunkett Barracks, Curragh Training Camp	2

The sum of £96,526 received from the Vote for Remuneration (Vote 51) was credited as follows:—

Subhead	£
A	9,546
B	85,225
D	796
E	959
	£96,526

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

£12 to a contractor in respect of a clerical error in a tender. Subhead Q (S.9/13/39).

£30 to a former temporary civilian employee in respect of termination of his services. Subhead F (S.4/4/67).

£20 to a contractor in respect of a clerical error in a tender. Subhead P (S.9/13/39).

S. Ó CEARNAIGH,
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,
31 Bealtaine, 1968.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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, and for certain Extra-Statutory Children's Allowances.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances	10,561	9,633	928	—
PENSIONS, ALLOWANCES, Etc.				
B.—Wound and Disability Pensions and Gratuities, etc. . .	207,000	205,706	1,294	—
C.—Allowances and Gratuities to Dependants, etc. . .	100,000	97,472	2,528	—
D.—Military Service Pensions <i>Original</i> £648,000 <i>Less Supplementary</i> 12,340	635,660	635,225	435	—
E.—Defence Forces (Pensions) Schemes, 1937 to 1965 ..	819,500	821,362	—	1,862
F.—Connaught Rangers (Pensions) Acts, 1936 to 1964 ..	1,459	1,171	288	—
G.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force	2,430	2,497	—	67
H.—Special Allowances under the Army Pensions Acts, 1923 to 1964, to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions or Gratuities under the Connaught Rangers (Pensions) Acts <i>Original</i> £740,000 <i>Supplementary</i> 14,000	754,000	750,606	3,394	—
I.—MacSwiney (Pension) Acts, 1950 to 1964	871	862	9	—

Vote 44

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Travelling and Incidental Expenses	8,594	7,646	948	—
K.—Post Office Services ..	3,000	3,000	—	—
L.—Special Compensation—United Nations Force <i>Original</i> £10 <i>Supplementary</i> 8,340	8,350	8,350	—	—
GROSS TOTAL <i>Original</i> £2,541,425 <i>Supplementary</i> 10,000	£ 2,551,425	2,543,530	9,824	1,929
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £7,895	
<i>Deduct—</i> M.—Appropriations in Aid ..	2,425	2,580	Surplus of Appropriations in Aid realised £155	
NET TOTAL <i>Original</i> £2,539,000 <i>Supplementary</i> 10,000	£ 2,549,000	2,540,950	Total Surplus to be surrendered £8,050	

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 the Congo	£ 80,520
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EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving is due to a vacancy in the staff of the Army Pensions Board remaining unfilled since 6th June, 1967. The sum of £191 was drawn from the Vote for Remuneration (Vote 51).

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
1. Refunds of overpayments	1,950	1,654
2. Recoveries in respect of pension liability	470	923
3. Miscellaneous	5	3
	<u>£2,425</u>	<u>£2,580</u>

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

NOTES

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

<i>Subhead</i>			£
B	..	..	14
D	..	..	176
E	..	..	43
H	..	..	2,891

The sum of £170,290 received from the Vote for Increases in Pensions (No. 50) was credited as follows—

<i>Subhead</i>			£
B	..	..	14,500
C	..	..	7,000
D	..	..	45,400
E	..	..	49,800
F	..	..	120
H	..	..	53,400
I	..	..	70
			<hr/>
			£170,290

The undermentioned sum, in respect of an unrecovered balance of an overpayment which was included in the Accounts of previous years, has been treated as irrecoverable (P.19/2/67)—

<i>Subhead</i>			£
H	..	..	32

The sum of £191 received from the Vote for Remuneration (No. 51) was credited to Subhead A.

S. Ó CEARNAIGH,
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,
28 Bealtaine, 1968.

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, 1968, 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	718,000	700,966	17,034	—
B.—Travelling and Incidental Expenses <i>Original</i> £68,200 <i>Supplementary</i> 30,000	98,200	93,575	4,625	—
C.—Post Office Services ..	18,600	19,267	—	667
D.—Repatriation and Maintenance of Destitute Irish Persons abroad <i>Original</i> £3,750 <i>Supplementary</i> 11,000	14,750	14,641	109	—
E.—Cultural Relations with other Countries (Grant-in-Aid) ..	11,000	11,000	—	—
F.—Information Services ..	16,700	16,896	—	196
G.—Official Entertainment <i>Original</i> £24,000 <i>Supplementary</i> 7,000	31,000	31,838	—	838
H.—John F. Kennedy Centre, Washington, D.C. ..	6,500	6,500	—	—
GROSS TOTAL <i>Original</i> £866,750 <i>Supplementary</i> 48,000	£ 914,750	894,683	21,768	1,701
			Surplus of Gross Estimate over Expenditure £20,067	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
I.—Appropriations in Aid <i>Original</i> £10,100 <i>Supplementary</i> 5,800	15,900	16,704	£804	
NET TOTAL <i>Original</i> £856,650 <i>Supplementary</i> 42,200	£ 898,850	877,979	Total Surplus to be surrendered £20,871	

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by An Bord Scoláireachtaí Cómalaírte and Córás Tráchtála in respect of staff seconded and services provided	5,660	4,561
2. Receipts from sale of information booklets and films ..	1,300	2,540
3. Repayment of Repatriation and Maintenance Advances		
<i>Original</i>	£1,700	
<i>Supplementary</i>	5,800	
	7,500	7,195
4. Miscellaneous	1,440	2,408
TOTAL		
<i>Original</i>	£10,100	
<i>Supplementary</i>	5,800	
	£15,900	£16,704

1. The amount realised comprises a sum of £2,175 repaid by An Bord Scoláireachtaí Cómalaírte and a sum of £2,386 repaid by Córás Tráchtála.

2. Receipts from the distribution of the "Yeats Country" film and from the sale of booklets proved greater than estimated.

EXTRA REMUNERATION (exceeding £100)

A Clerical Officer received a sum of £107 in respect of overtime. The total amount paid in respect of overtime was £527.

NOTES

The sum of £103,683 was paid to the Office of the Revenue Commissioners for fee stamps for use in connection with Consular Services provided by the Department.

A sum of £6,442 was received from the Vote for Remuneration (No. 51).

The account includes a sum of £291 spent on the purchase of gifts presented officially to foreign dignitaries (S.71/11/65, S.71/15/51).

In a claim for destruction and damage to property, due to a fire in the official residence in Brussels, an officer received an *ex-gratia* payment of £450 in respect of the loss suffered by him, which was not covered by private insurance (E.109/41/41).

REPATRIATION ADVANCES

	£
Balance outstanding, 1st April, 1967	1,527
Advances, 1967-68 (Subhead D) ..	14,641
	16,168
	£
Amount recovered (Subhead I) ..	7,195
Written off	438
	7,633
Balance outstanding, 31st March, 1968	£8,535

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
12th July, 1968.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1968, compared with the sum granted, for contributions to the Council of Europe, the Organization for Economic Co-Operation and Development, the United Nations and Intergovernmental Legal Bodies; 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 ..	22,500	22,418	82	—
A.2.—Travelling and Incidental Expenses	9,700	7,000	2,700	—
ORGANIZATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT				
B.1.—Contribution towards the expenses of the Organization	21,000	19,640	1,360	—
B.2.—Travelling and Incidental Expenses	4,500	4,608	—	108
UNITED NATIONS				
C.1.—Contribution to the United Nations	61,600	60,224	1,376	—
C.2.—Travelling and Incidental Expenses				
<i>Original</i>	£10,500			
<i>Supplementary</i>	3,100			
	13,600	14,001	—	401
C.3.—Contribution to the United Nations Children's Fund				
<i>Original</i>	£5,400			
<i>Supplementary</i>	3,600			
	9,000	8,981	19	—
C.4.—Contribution towards Expanded Programme of Technical Assistance ..	10,800	10,772	28	—
C.5.—Contribution towards the United Nations Emergency Force	11,500	11,485	15	—
C.6.—Contribution to the United Nations Refugee Fund ..	1,800	1,794	6	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.7.—Contribution to the United Nations Relief and Works Agency <i>Original</i> £9,000 <i>Supplementary</i> 14,300	23,300	23,298	2	—
C.8.—Contribution to the United Nations Special Fund ..	21,600	21,544	56	—
C.9.—Contribution to the United Nations Trust Fund for South Africa	350	358	—	8
INTERGOVERNMENTAL LEGAL BODIES				
D.1.—Subscriptions to Intergovernmental Legal Bodies	1,150	1,464	—	314
D.2.—Travelling and Incidental Expenses	700	—	700	—
	£ 213,100	207,587	6,344	831
<i>Deduct—</i> Anticipated Savings on Various Subheads (<i>See Supplementary Estimate</i>) ..	3,000	—	3,000	—
GROSS TOTAL <i>Original</i> £192,100 <i>Supplementary</i> 18,000	£ 210,100	207,587	3,344	831
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £2,513	
<i>Deduct—</i> E.—Appropriations in Aid ..	50	13	Deficiency of Appropriations in Aid realised £37	
NET TOTAL <i>Original</i> £192,050 <i>Supplementary</i> 18,000	£ 210,050	207,574	Net Surplus to be surrendered £2,476	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER

Interest and principal due on United Nations Bonds	£ 6,309
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Provision was made for four sessions of the Consultative Assembly. Only three such sessions were held.

Vote 46

B.1. and D.1.—The amount of the contribution had not been fixed when the estimate was prepared.

APPROPRIATIONS IN AID

Receipts of a miscellaneous character proved less than expected.

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
12th July, 1968.

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, 1968, 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	1,240,000	1,226,532	13,468	—
B.—Travelling and Incidental Expenses	83,850	76,801	7,049	—
C.—Post Office Services ..	499,130	489,613	9,517	—
D.—Insured Persons' Medical Certificates	209,020	216,749	—	7,729
SOCIAL INSURANCE				
E.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act 1952				
<i>Original</i>	£13,274,000			
<i>Supplementary</i>	20,000			
	13,294,000	13,219,000	75,000	—
F.—Investment Return ..	42,000	48,835	—	6,835
SOCIAL ASSISTANCE				
G.—Old Age Pensions (Non-contributory)				
<i>Original</i>	£13,017,000			
<i>Supplementary</i>	846,000			
	13,863,000	13,798,172	64,828	—
H.—Children's Allowances ..	10,350,000	10,338,329	11,671	—
I.—Unemployment Assistance				
<i>Original</i>	£2,865,000			
<i>Supplementary</i>	1,485,000			
	4,350,000	4,436,606	—	86,606
J.—Widows' and Orphans' Non-contributory Pensions				
<i>Original</i>	£2,300,000			
<i>Supplementary</i>	171,000			
	2,471,000	2,421,662	49,338	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Miscellaneous Grants				
<i>Original</i> £320,000				
<i>Supplementary</i> 246,000				
	566,000	558,505	7,495	—
M.—Losses	—	221	—	221
N.—Extra-Statutory Grants ..	—	3,961	—	3,961
GROSS TOTAL				
<i>Original</i> £44,200,000				
<i>Supplementary</i> 2,768,000				
	£46,968,000	46,834,986	238,366	105,352
			Surplus of Gross Estimate over Expenditure £133,014	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid				
<i>Original</i> £1,644,000				
<i>Supplementary</i> 87,000				
	1,731,000	1,752,286	£21,286	
NET TOTAL			Total Surplus to be surrendered £154,300	
<i>Original</i> £42,556,000				
<i>Supplementary</i> 2,681,000				
	£45,237,000	45,082,700		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to unfilled vacancies, delay in filling vacancies and replacement by officers on lower salary points. £27,071 was received from Vote 51 to meet increases in remuneration.
- B.—Saving mainly due to the fact that the travelling expenses of insured persons attending for medical examination and of the outdoor staff were less than expected.
- C.—Saving mainly due to adjustments of claims by the Post Office in respect of the year 1966–67.
- D.—Excess due to payment of medical certifiers in respect of extra certification under the Occupational Injuries scheme.
- E.—Payments out of Subhead E in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.
- F.—The interest rates used in calculating the investment return payable from the Subhead were slightly higher than were provided for.
- G, H and K.—Estimated as closely as practicable.
- I.—Estimated as accurately as possible having regard to the interacting effect of legislative changes in the schemes of Unemployment Assistance and Unemployment Benefit in the course of the year.

Vote 47

- J.—The decline in the numbers of pensions in payment was slightly greater than anticipated.
- M.—The charge to this Subhead comprises assistance paid in error and irrecoverable (S.73/3/54).
- N.—Grants made on grounds of equity in cases of non-contributory old age pensions and of children's allowances where payment was not practicable within the prescribed periods (S.88/1/48).

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Receipts from the Social Insurance Fund and the Occupational Injuries Fund			
<i>Original</i>	£1,266,000		
<i>Supplementary</i>	41,000		
	—————	1,307,000	1,316,951
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			
<i>Original</i>	£340,000		
<i>Supplementary</i>	28,000		
	—————	368,000	373,281
3. Recoveries of Social Assistance overpaid		22,000	26,178
4. Miscellaneous			
<i>Original</i>	£16,000		
<i>Supplementary</i>	18,000		
	—————	34,000	35,876
TOTAL			
<i>Original</i>	£1,644,000		
<i>Supplementary</i>	87,000		
	—————	£1,731,000	£1,752,286

- The application in March, 1968, of the 10th Round increase to salaries over £1,200 per annum, with effect from 1st June, 1966, increased receipts for administration expenses from the Social Insurance Fund and the Occupational Injuries Fund.
- Two local authorities forwarded contributions during the 1967-68 year which were not anticipated until the following year.
- and 4. Receipts under these heads cannot be accurately forecast.

EXTRA REMUNERATION (exceeding £100)

An Inspector of Agents received £235 and two Agents £317 each for the performance of higher duties.

Six Staff Officers, fifteen Clerical Officers and twenty-four Clerk-Typists received sums ranging from £101 to £340 in respect of the performance of higher duties and/or overtime. Among these officers were twenty-three Clerk-Typists who received sums up to a maximum of £191 for overtime from the Vote for the Office of the Revenue Commissioners (No. 7). The total amount paid in respect of overtime was £13,271.

NOTES

In addition to cash recoveries of overpayments accounted for under Subhead L, recoveries as under, in respect of overpayments included in the relevant Accounts of

previous years, have been made by deduction from assistance to which the persons concerned were entitled—

	£
Old Age Pensions (Non-contributory)	4,744
Children's Allowances	324
Unemployment Assistance	674
Widows' and Orphans' Non-contributory Pensions	368

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)	3,105
Children's Allowances	32
Unemployment Assistance	73
Widows' and Orphans' Non-contributory Pensions	20

L. Ó HUANACHÁIN,
Oifigeach Cuntasáíochta.

AN ROINN LEASA SHÓISIALAIGH,
31 Bealtaine, 1968.

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, 1968, 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 a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances	392,000	375,382	16,618	—
B.1.—Travelling and Incidental Expenses	7,900	9,573	—	1,673
B.2.—Post Office Services	11,400	12,035	—	635
C.—Superintendent and District Registrars	2,900	2,710	190	—
D.—Expenses in connection with International Congresses, etc.	28,500	28,701	—	201
E.—Statutory Inquiries	100	—	100	—
F.—Expenses in connection with Advisory and Consultative Bodies	9,000	8,761	239	—
GRANTS				
G.—Grants to Health Authorities <i>Original</i> £20,150,000 <i>Supplementary</i> 1,250,000	21,400,000	21,399,817	183	—
H.—Contributions to Local Authorities for the Improvement of County Homes and for alternative accommodation for certain Classes hitherto maintained therein	83,000	86,751	—	3,751
I.—Grants to Voluntary Agencies	19,500	22,335	—	2,835
J.—Grant to An Bord Altranais	100	—	100	—
K.—Hospitals Trust Fund (Grant-in-Aid)	1,000,000	1,000,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
MISCELLANEOUS				
L.—Dissemination of Information on Health and Health Services	10,000	5,899	4,101	—
M.—Vaccine Lymph Supply ..	500	420	80	—
N.—Supplements to Pensions of certain District Medical Officers	12,000	11,418	582	—
O.—Training Scheme for Health Inspectors	12,500	9,252	3,248	—
P.—Fluoridation of Public Water Supplies				
<i>Original</i>	£40,000			
<i>Less Supplementary</i>	10,000			
	30,000	23,999	6,001	—
GROSS TOTAL				
<i>Original</i>	£21,779,400			
<i>Supplementary</i>	1,240,000			
	£23,019,400	22,997,053	31,442	9,095
			Surplus of Gross Estimate over Expenditure £22,347	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
Q.—Appropriations in Aid ..	22,400	22,145	£255	
NET TOTAL				
<i>Original</i>	£21,757,000			
<i>Supplementary</i>	1,240,000			
	£22,997,000	22,974,908	Net Surplus to be surrendered £22,092	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—In addition to the amount expended under Subhead A a further sum of £9,827 was charged to the Vote for Remuneration (No. 51).
- B.1.—Expenditure on travelling and items of a miscellaneous nature was £870 and £600, respectively, more than was provided.
- B.2.—The charges made for Telephonists' services were greater than those on which the Estimate was framed.
- 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.

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- U.—It was not necessary to incur expenditure on press advertising and only to a limited extent on television. In addition the cost of printing of leaflets was not as great as anticipated.
- O.—A fourth course embracing eighteen students due to commence in October, 1967 was postponed following a decision to reduce the period of training from four years to three years.
- P.—The rate of progress in carrying out structural works by some local authorities was slower than had been expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs payable by local authorities in relation to inquiries . .	10	—
2. Fees for renewal of licences to private mental hospitals . .	300	304
3. Fees under the Therapeutic Substances Act, 1932 and the Dangerous Drugs Act, 1934	1,150	903
4. Recovery of salaries of officers on loan to outside bodies . .	4,420	4,427
5. Recovery from health authorities of cost of vaccine lymph supply	1,000	753
6. Sums repayable by health authorities under Section 60 of the Nurses Act, 1950	10	—
7. Searches and certified copies of entries of births, deaths and marriages	15,500	15,692
8. Miscellaneous	10	66
	£22,400	£22,145

NOTE

Expenditure in respect of the Committee on Dental Caries and Fluorides, included under Subhead F, amounted to £6,272, bringing the expenditure to 31st March, 1968, in connection with that Committee to £7,558.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

AN ROINN SLÁINTE,
17 Bealtaine, 1968.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1968, 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	75,700	73,337	2,363	—
B.—Victualling Patients and Rations for Staff	9,300	9,531	—	231
C.—Uniforms, Clothing for Patients, etc.	2,800	2,567	233	—
D.1.—Travelling and Incidental Expenses	3,000	3,229	—	229
D.2.—Post Office Services	500	620	—	120
E.—Farm and Garden	400	329	71	—
GROSS TOTAL .. £	91,700	89,613	2,667	580
			Surplus of Gross Estimate over Expenditure £2,087	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
F.—Appropriations in Aid	3,300	3,184	£116	
NET TOTAL .. £	88,400	86,429	Net Surplus to be surrendered £1,971	

Number of patients estimated for 103

Daily average number of patients maintained 112

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—In addition to the amount expended under Subhead A, a further sum of £191 was charged to the Vote for Remuneration (No. 51).

C.—There were delays in the delivery of some items of uniform clothing with the result that the accounts to be met within the year were less than had been anticipated.

D.1.—The excess was caused by expenditure of a non-recurrent nature on renewal of equipment for dental treatment of patients.

D.2.—It was necessary to provide additional telephone facilities. In addition the charge for the internal house system was higher than had been estimated.

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APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from staff for rations	520	437
2. Receipts from farm and garden (including value of produce used in the Hospital)	800	902
3. Receipts from leather work, rug and mat-making ..	260	250
4. Rents of official quarters	1,560	1,425
5. Miscellaneous	160	170
	£3,300	£3,184

EXTRA REMUNERATION (exceeding £100)

The total amount paid in respect of overtime was £1,650, of which £115 was paid to one person.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

CENTRAL MENTAL HOSPITAL,
28 Bealtaine, 1968.

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, 1968, compared with the sum granted, for payment of Increases in certain Pensions, Allowances and Retired Pay in respect of public service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in Certain Pensions, Allowances and Retired Pay	460,000	460,000	—	—

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service	92,100	92,100
National School Teachers	86,500	86,500
Garda Síochána (including widows and children)	107,000	107,000
Resigned and Dismissed members of the Royal Irish Constabulary (including widows)	4,100	4,100
Defence Forces:—		
Retired Pay and Pensions	49,800	49,800
Wound and Disability Pensions and Allowances	21,500	21,500
Military Service Pensions	45,400	45,400
Special Allowances	53,400	53,400
Connaught Rangers and Pension under the MacSwiney (Pension) Acts	190	190
Local Authorities	10	10
	<u>£460,000</u>	<u>£460,000</u>

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
31st May, 1968.

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, 1968, compared with the sum granted, for payment of certain Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration (Civil Service, Defence Forces, Garda Síochána, National School Teachers, Secondary Teachers) ..	1,295,000	1,295,000	—	—

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service	870,000	870,000
Defence Forces	87,000	87,000
Garda Síochána	24,000	24,000
National School Teachers	210,000	210,000
Secondary Teachers	104,000	104,000
	<u>£1,295,000</u>	<u>£1,295,000</u>

EXPENDITURE ACCORDING TO VOTE

Vote No.	SERVICE	£
1	President's Establishment	166
2	Houses of the Oireachtas	3,182
3	Department of the Taoiseach	476
4	Central Statistics Office	2,867
5	Comptroller and Auditor General	2,477
6	Office of the Minister for Finance	10,450
7	Office of the Revenue Commissioners	92,187
8	Public Works and Buildings	36,747
9	State Laboratory	1,525
10	Civil Service Commission	1,364
15	Law Charges	5,898
17	Stationery Office	1,597
18	Valuation and Ordnance Survey	5,947
20	Office of the Minister for Justice	5,034
21	Garda Síochána	24,000
22	Prisons	957
23	Courts	11,337
24	Land Registry and Registry of Deeds	4,341
25	Charitable Donations and Bequests	286
26	Local Government	23,265
27	Office of the Minister for Education	25,514
28	Primary Education	210,000
29	Secondary Education	104,000
33	National Gallery	95

Vote No.	SERVICE	
34	Lands	30,404
35	Forestry	13,604
36	Roinn na Gaeltachta	1,837
37	Agriculture	57,750
38	Fisheries	2,933
39	Labour	13,941
40	Industry and Commerce	14,887
41	Transport and Power	37,950
42	Posts and Telegraphs	407,734
43	Defence	96,526
44	Army Pensions	191
45	External Affairs	6,442
47	Social Welfare	27,071
48	Health	9,827
49	Central Mental Hospital	191
		£ 1,295,000

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th June, 1968.

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

E. F. SUTTLE,
Comptroller and Auditor General.

CONTINGENCY FUND DEPOSIT ACCOUNT
ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31st MARCH, 1968

RECEIPTS	PAYMENTS
<p>Balance at 1st April, 1967</p> <p>Capital of Fund £ 20,000</p> <p>Less Advances outstanding 287</p> <p style="text-align: right;">19,713</p> <p>Repayment of Advances:</p> <p>Vote for Defence—</p> <p>Expenses of State funeral 287</p>	<p>Balance of Fund at 31st March, 1968 20,000</p> <p style="text-align: right;"><u>£20,000</u></p>

DEPARTMENT OF FINANCE,
 28th June, 1968.

T. K. WHITAKER,
Accounting Officer.

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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