



Monday 30 May



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REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL
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APPROPRIATION ACCOUNTS

1962-63

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1963, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL THEREON

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

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ACCOUNTS OF THE PUBLIC SERVICES, 1962-63

REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL

GENERAL

Outturn of the Year

(Adjusted to the nearest £)

1. The audited accounts are summarised on page xxxv. The amount to be surrendered as shown in the summary is £4,156,147 arrived at as follows :—

	£	Estimated £	Actual £
Gross Expenditure			
Original estimates ..	163,451,980		
Supplementary and Additional estimates ..	11,575,974		
	<hr/>	175,027,954	170,626,339
<i>Deduct—</i>			
Appropriations in Aid			
Original estimates ..	15,078,020		
Less Supplementary estimates ..	1,571,550		
	<hr/>	13,506,470	13,261,002
Net Expenditure		<hr/>	<hr/>
		£161,521,484	£157,365,337
Amount to be surrendered			£4,156,147

This represents 2.6 per cent. of the supply grants as compared with 2.1 per cent. in the previous year. The principal savings were :—

Amount £	Vote No.	Service
783,408	47	Defence
773,584	44	Industry and Commerce
770,084	45	Transport and Power
211,831	9	Public Works and Buildings
191,010	40	Forestry
176,608	14	Superannuation and Retired Allowances
160,034	53	Social Assistance
135,365	24	Garda Síochána

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 £1,113,692.

Surrender of Balances on 1961-62 Votes

3. The balances due to be surrendered out of votes for the public services for 1961-62 amounted to £3,092,750. 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 satisfactory results.

National Development Fund (Winding up) Account

5. As indicated in paragraph 6 of the previous report the balance in the Winding up Account at 31 March 1962 was £780,875 (including £8,311 in the hands of agent Departments). Issues to agent Departments in the year amounted to £73,294, viz :—

	Vote		£
29. Local Government	10,089
39. Lands	6,000
43. Agriculture	28,425
45. Transport and Power	28,780
			<hr/>
			£73,294
			<hr/>

Statements are appended to the accounts of the relevant votes indicating the expenditure incurred on the various projects during the year under review.

6. The expenditure on projects since the establishment of the Fund to 31 March 1963 was as follows:—

	Project	Total Expenditure to 31 March 1963 £
PUBLIC WORKS AND BUILDINGS:		
Gaeltacht Projects:		
	Cora Point, Inishmaan ..	10,110
	Inishere Pier ..	18,435
	An Chorr Áit, Inishere ..	2,390
Drainage Works:		
	Owenogarney River Embank- ments Scheme ..	108,379
	Deale and Swillyburn Rivers Scheme ..	245,150
	*Shannon Catchment Survey	1,982
SPECIAL EMPLOYMENT SCHEMES OFFICE:		
	*Urban Employment Schemes	668,927
	*Minor Employment Schemes	135,806
	*Development Works in bogs used by landholders and other private producers ..	152,379
	*Rural Improvements Scheme	192,888
DEPARTMENT OF LOCAL GOVERNMENT:		
	Road Fund ..	2,520,603
	Road Works (Fior-Ghaeltacht)	101,421
	*Works under the Local Auth- orities (Works) Act, 1949 ..	450,000
	Repairs to sea wall, Bray ..	8,936
	Helvick Water Supply Scheme, Co. Waterford ..	5,250
	Glencolumbkille Water Supply Scheme, Co. Donegal ..	2,875
	Inishmore (Aran) Regional Water Supply Scheme ..	10,398
	Falcarragh Sewerage Scheme, Co. Donegal ..	3,300
	Scheme for disposal of effluent at factory of Gorey Leather Co. Ltd., Co. Wexford ..	11,435
	Water Supply Extension to Teelin Pier ..	200
	Carraroe Sewerage Scheme ..	7,585
DEPARTMENT OF LANDS:		
	Improvement Works—Shan- non Flooding Relief Scheme	106,655
FISHERIES:		
	Establishment of fish farm by Inland Fisheries Trust ..	38,000
	Establishment of fish handling and processing station at Galway by An Bórd Ias- caigh Mhara ..	33,871
	Provision of fishing boats in the Fíor-Ghaeltacht by An Bórd Iascaigh Mhara ..	68,386
ROINN NA GAELTACHTA:		
	Taibhdhearc Gaoth Dobhair, Co. Dhún na nGall ..	12,000
DEPARTMENT OF AGRICULTURE:		
	*Bovine Tuberculosis Eradica- tion Scheme ..	653,000
	*Farm Buildings and Farm Water Supply Schemes for farmers undertaking B.T.E.]	

Project	Total Expenditure to 31 March 1963 £
DEPARTMENT OF AGRICULTURE—contd.:	
Production of foundation stocks of seed	108,143
Artificial Insemination facilities in North Western Area ..	39,975
Drainage of River Rye ..	54,720
Glenamoy peatland experimental station (transferred to An Foras Talúntais from 21 May 1959)	71,000
Facilities for drying and storage of onions in Co. Kerry	10,321
Buildings and equipment for Department's agricultural schools and farms ..	83,801
Erection of pig progeny testing station	51,588
Orchard planting in Dungarvan area	21,903
Provision of storage for seed and ware potatoes ..	2,647
DEPARTMENT OF INDUSTRY AND COMMERCE:	
Payments to An Óige for purchase, repair, renovation, etc., of premises at :	
78, Morehampton Road, Dublin—purchase and repair, etc.	12,159
1, Redclyffe, Western Road, Cork—purchase and furnishing, etc.	7,813
Ballhill Youth Hostel, Co. Donegal—improvements ..	2,015
Knockree Youth Hostel, Enniskerry — improvements	500
Aghadoe House, Co. Kerry—purchase and furnishings, etc.	9,343
TRANSPORT AND POWER:	
Improvement Works at Dublin Harbour ..	377,824
Improvement Works at Cork Harbour	400,000
Improvement Works at Limerick Harbour ..	52,037
Survey of Moy Estuary ..	1,869
Improvement Works at Dun Laoghaire Station ..	20,000
Repairs to roads to turf-burning generating stations:	
Payments to Department of Local Government ..	128,024
Payments to Special Employment Schemes Office ..	65,500
Survey of roads and bridges in vicinity of sites for four turf-burning generating stations	809
	£7,092,352

*Denotes projects in respect of which expenditure is also borne on the relative votes.

Expenditure on projects carried out by local authorities is examined by Local Government auditors whose certificates are made available to me. In the case of grants issued to the Inland Fisheries Trust, An Bórd Iascaigh Mhara and An Óige, I have accepted their auditors' certificates as evidence of the expenditure incurred therefrom.

The balance in the Winding up Account at 31 March 1963 was £707,648 (including £8,378 in the hands of agent Departments).

7.—STATEMENT OF RECEIPTS INTO AND ISSUES OUT OF

		RECEIPTS	
REVENUE:—			£
Customs and Excise Duties		81,517,000
Estate, etc., Duties and Stamps		6,558,000
Income Tax and Corporation Profits Tax		40,683,000
Motor Vehicle Duties		7,402,500
Post Office		11,440,000
Interest on Advances from the Central Fund		8,420,516
Sundry Receipts		7,456,722
			<u>163,477,738</u>
REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS:—			
Electricity (Supply) Acts, 1927 to 1962		720,015
Turf Development Acts, 1946 to 1961		282,017
Sea Fisheries Acts, 1952 to 1959		46,231
Trade Loans (Guarantee) Acts, 1939 to 1954		22,012
Gaeltacht Industries Act, 1957		3,244
Tourist Traffic Acts, 1939 to 1955		68
Agricultural Credit Acts, 1927 to 1961		1,125,000
Air Navigation and Transport Acts, 1936 to 1961		250,000
Shannon Free Airport Development Co. Ltd., Acts, 1959 and 1961		1,271
			<u>2,449,858</u>
MONEY RAISED BY CREATION OF DEBT:—			
Savings Certificates		3,870,000
Ways and Means Advances		31,500,000
Exchequer Bills		148,000,000
Bank Advances		17,500,000
Prize Bonds		4,538,270
Other Borrowings		13,305,355
Telephone Capital Acts, 1924 to 1960		3,675,000
5½% National Loan, 1982/87		19,714,986
4½% Exchequer Stock, 1968		14,550,000
Tax Reserve Certificates		185,000
			<u>256,838,611</u>
			<u>£422,766,207</u>

THE CENTRAL FUND FOR THE YEAR ENDED 31 MARCH 1963

ISSUES

CENTRAL FUND SERVICES:—

	£
Public Debt Services	28,572,325
Road Fund	7,402,500
Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses	257,051

SUPPLY SERVICES 157,052,220

193,284,096

ISSUES UNDER THE FOLLOWING ACTS:—

Electricity (Supply) Acts, 1927 to 1962	953,000
Turf Development Acts, 1946 to 1961	1,050,000
Sea Fisheries Acts, 1952 to 1959	132,500
Gaeltacht Industries Act, 1957	30,000
State Guarantees Act, 1954	1,970,473
Local Loans Fund Acts, 1935 to 1961	7,080,000
Telephone Capital Acts, 1924 to 1960	3,675,000
Irish Shipping Ltd. Acts, 1947 and 1959	1,890,750
Bretton Woods Agreements Act, 1957	231,801
Industrial Credit Acts, 1933 to 1959	2,625,000
Shannon Free Airport Development Co. Ltd., Acts, 1959 and 1961	988,000
Air Navigation and Transport Acts, 1936 to 1961	227,000
Broadcasting Authority Act, 1960	160,000
Finance Acts, 1953 (Section 16) and 1954 (Section 22)	280,000
International Development Association Act, 1960	13,534
Grass Meal (Production) Acts, 1953 and 1959	40,000
Irish Steel Holdings Ltd. Act, 1960	1,099,998
Agricultural Credit Acts, 1927 to 1961	50,000
Sugar Manufacture Acts, 1933 to 1962	1,500,000
Nitrigin Éireann Teo. Act, 1963	400,000
	<u>24,397,056</u>

ISSUES FOR THE REDEMPTION OF PUBLIC DEBT:—

Savings Certificates	2,380,000
Ways and Means Advances	19,835,000
Exchequer Bills	153,000,000
Bank Advances	17,500,000
Prize Bonds	2,556,000
3% Transport Stock, 1955/60	16,314
Other Borrowings	10,142,366

205,429,680

TOTAL ISSUES .. £423,110,832

VOTE 7.—OFFICE OF THE REVENUE COMMISSIONERS

Revenue Account

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

9. The net yield of revenue for the years 1962-63 and 1961-62, under its main heads, is shown in the following statement:—

	1962-63	1961-62
	£	£
Customs	46,864,351	44,933,181
Excise	34,653,348	33,512,390
Estate, etc., Duties	3,500,667	2,865,439
Stamps	3,056,984	2,955,377
Income Tax, Sur-tax and Super Tax	36,168,504	31,292,909
Corporation Profits Tax	4,515,618	3,667,444
	£128,759,472	£119,226,740

£128,758,000 was paid into the Exchequer during the year leaving a balance of £2,021,166 as compared with £2,019,695 at the end of the previous financial year.

10. I have been furnished with the following statement of outstanding tax assessments:—

NOTE: The bulk of the tax shown in the following table relates to estimated assessments and assessments which are under appeal or inquiry.

Year of Account	Income Tax Assessments outstanding at 1 June 1963*		Sur-tax (including Super Tax and Excess Sur-tax) Assessments outstanding at 31 March 1963	Corporation Profits Tax (including Excess Corporation Profits Tax) Assessments outstanding at 31 March 1963
	Central Collection Office (Dublin General Schedule E)	All other Districts		
1956/57 and earlier years	£	£	£	£
1957/58	} 279,411†	} 2,803,205†	439,178	145,703
1958/59			136,956	24,393
1959/60			205,390	67,519
1960/61			187,659	52,792
1961/62	89,358	1,698,277	265,505	85,799
			345,587	321,266
TOTAL	368,769	4,501,482	1,580,275	697,472
	£4,870,251			
	Of the above taxes it is estimated that the following amounts will eventually be established to be payable:—			
	£1,150,000		£275,000	£200,000

*Exclusive of amounts for which, before 1 June 1963, provision was made for collection under "Pay As You Earn" during 1963-64.

†Break-down over the various years not available.

Comparative totals of outstanding assessments for the previous year are—Income Tax, £5,763,500; Sur-tax, etc., £2,133,407 and Corporation Profits Tax, £869,056.

Extra-statutory Repayments of Customs and other Duties

11. Extra-statutory repayments of Customs duties, £28,540, Excise duties, £15,744 and Stamp duties, £42, were made during the year.

Remissions and Amounts Irrecoverable

12. 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 1963. I have made a test examination of the items included in the

schedules with satisfactory results. The total amount, £491,067, is made up as follows:—

	£
Customs duties (one case)	57
Estate, etc., duties (5 cases)	80,989
Income Tax (2,325 cases)	363,426
Sur-tax (25 cases)	29,321
Corporation Profits Tax (5 cases)	17,274
	<hr/>
	£491,067

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

	£
Remission	
On compassionate grounds	510
On grounds of equity	518
Composition settlements	98,893
Amounts Irrecoverable	
Miscellaneous: liability not enforceable, etc.	391,146
	<hr/>
	£491,067

VOTE 9.—PUBLIC WORKS AND BUILDINGS

Subhead B.—New Works, Alterations and Additions

13. The charge to the subhead comprises £1,122,725 expended on general architectural and engineering works, which is an increase of £613,706 on the previous year, and £1,824,430 in respect of grants towards the erection, enlargement or improvement of national schools. School grants amounting to £1,017,430 were paid to managers who undertook responsibility for having the works carried out; and £807,000 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.

The principal works included in the expenditure on general architectural and engineering works were as follows:—

	£
Leinster House Extension	49,034
Garden of Remembrance	57,332
Improvements to Mail Boat Pier	59,127
Garda Training Centre, Templemore	207,708
Garda Stations	93,313
Garda Houses	101,254
Major Fishery Harbours	57,058
Central Sorting Office	84,955

14. Reference was made in paragraph 15 of my previous report to expenditure on works of improvement and repair to the agricultural institutions at Johnstown Castle and Grange Farm after their transfer to An Foras Talúntais. As shown in a note to the account, further expenditure amounting to £2,460 was incurred during the year bringing the total from date of transfer to £31,340.

15. In paragraph 16 of my previous report attention was drawn to the project for the conversion of Templemore Military Barracks into a training centre for Garda recruits. The total estimated cost which includes £53,000 for a heated swimming pool not included in the original scheme was increased on revision from £435,000 to £560,000.

The contractor is being paid on the basis of a schedule of rates for new works and adaptations measured and valued in accordance with approximate Bills of Quantities and the Office of Public Works architect has reported that satisfactory progress has been made.

The work is being supervised by the architect employed by the Minister for Justice and payments amounting to £301,214 at 31 March 1963 have been made on the basis of his certificates.

16. Following the erection of a school a dispute arose between the school manager and the contractors as a result of which the contractors claimed a sum of £3,750 for loss incurred by them due to interference by the manager's clerk of works. They also claimed for loss resulting from the failure of the manager's architect to issue the final certificate. The matter was referred to arbitration as provided in the contract.

The arbitrator rejected the interference claim but allowed £157 in respect of the loss of interest on balance of moneys outstanding. Although the claim for £3,750 was rejected, the arbitrator decreed that the manager should bear the full costs of the arbitration which amounted to £1,630, including the £157 interest award.

A grant of £1,449 towards these expenses was paid to the manager from this subhead.

17. A Government decision taken in July 1960 provided for an extensive programme of building over a period of eight years of new stations, married quarters and houses for married members of the Garda Síochána at centres where such accommodation was found to be necessary.

The Office of Public Works is normally responsible for the provision of Garda Síochána buildings but that Office was unable to undertake the complete programme in the time available and arrangements were made with the National Building Agency Ltd. to provide houses for married members of the Force. This

company was incorporated in December 1960 and its objects include the provision of assistance to meet the housing requirements of industry and State personnel. It was envisaged that up to 1,000 houses for members of the Gardaí would be provided by the Agency over a period of five years.

At the close of the year under review 116 houses were either completed or in course of construction and preliminary arrangements were made for a further 92 at 69 centres throughout the country. The amount certified as having been expended up to 31 March 1963 amounted to £101,254 which was refunded to the company during the year and charged to this subhead.

Subhead BB.—Coast Protection

18. The charge to the subhead includes £11,250 for the prevention of coast erosion at Rosslare Strand. The total cost of this project up to 31 March 1963 was £91,838 towards which the Wexford County Council contributed £30,217.

£3,000 was paid to the Wicklow Urban District Council as portion of a grant not to exceed 80 per cent. of the cost of protection works at Wicklow estimated at £13,000.

Subhead J.2.—Arterial Drainage—Construction Works

19. The charge to the subhead in respect of construction works in progress during the year amounted to £1,032,830. In addition the value of stores issued and charges for the use of plant were assessed at £527,698. The cost of each scheme to 31 March 1963 was:—

Work	Estimated Cost	Expenditure to 31 March 1963
	£	£
Catchment Drainage Scheme:		
Corrib-Clare	3,000,000	2,897,105
Maine	760,000	742,031
Inny	1,840,000	746,075
Moy	3,260,000	1,007,222
Deel	—	8,732
Broadmeadow	415,000	128,385
Killimor	750,000	46,182
Existing Embankments:		
Fergus	210,000	261,920
Swilly	84,000	72,233
Shannon Estuary	500,000	128,667
Additional Minor Schemes		
Owvane	—	45,494

303,617

20. Drainage schemes undertaken by the Commissioners under the provisions of the Arterial Drainage Act, 1945, have in the past been carried out by direct labour. But in the year under review it was decided as an experiment to employ a contractor on an intermediate river scheme. A tender of £35,900 was accepted for drainage work in the Owvane catchment area. Following the commencement of the project further bank protection work in excess of that specified in the contract was approved. Expenditure under the contract to 31 March 1963 amounted to £45,494.

Stores

21. Reference was made in previous reports to surplus stocks of spare parts held at the Central Engineering Workshop. Including the stocks which cost £50,600, referred to in paragraph 19 of my report on the accounts for 1959-60, the cost of items set aside by boards of survey amounted to £140,500, approximately, of which items costing £24,300 were subsequently returned to store and articles costing £5,400 were transferred to other Government Departments. Items which cost £95,000 were sold and realised £11,500 and I have been informed that the remaining items which cost £15,800 will shortly be advertised for sale.

22. The Accounting Officer has informed me that he expects that the re-organisation of the stores to which I referred in paragraph 20 of my previous report will be completed by the end of September 1963.

VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES

23. Provision was made under subhead C (Urban Employment Schemes) and subhead D (Rural Employment Schemes) for grants towards expenditure by local authorities on road and amenity schemes, etc., to provide employment. The grants, amounting in all to £217,621, were paid in instalments, during the progress of the various works, by the Department of Local Government, acting on behalf of the Special Employment Schemes Office. The accounts of the expenditure on the schemes are examined by Local Government auditors whose certificates are available to me.

24. The expenditure charged to subhead E (Minor Employment Schemes) and subhead F (Development Works in Bogs used by Landholders and other Private Producers), amounting to £291,637, relates to schemes administered by the Special Employment Schemes Office. In certain counties these schemes were carried out by the county engineers acting as agents for the Office.

25. The scheme for which provision was made under subhead G (Rural Improvements Scheme) was also administered by the Special Employment Schemes Office either directly or through the agency of county engineers. The works carried out included the improvement and construction of accommodation roads to houses, farms and bogs, small drainage works, the erection or reconstruction of small bridges, etc. Only works which are estimated to cost not less than £40 are approved and the grants may vary from 50 per cent. to 100 per cent. of their cost. The gross expenditure amounted to £231,097, and contributions by beneficiaries, which are appropriated in aid of the vote, totalled £42,980.

26. The amount charged to subhead H (Miscellaneous Schemes) comprises expenditure on accommodation roads on islands, archaeological works, foreshore and other relief works and improvement works on small fishery harbours and piers.

VOTE 21.—VALUATION AND ORDNANCE SURVEY

Subhead E.—Appropriations in Aid

27. As noted in the account a deficiency of £79, following a burglary, is under investigation. In reply to my inquiries regarding the failure to follow the approved procedures relating to the control and custody of cash receipts, the Accounting Officer has informed me that he has issued instructions intended to ensure that the proper procedures are followed in future, and that he proposes to have test checks of cash balances carried out regularly.

VOTE 29.—LOCAL GOVERNMENT

Motor Vehicle Duties, etc.

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

The gross proceeds in 1962-63 amounted to £7,407,520 compared with £6,998,657 in the previous year. They include fines amounting to £66,564 collected by the Department of Justice, £5,927 in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937, and £63,507 received from Government Departments in respect of State-owned vehicles. £6,053 was refunded and £7,402,500 was paid into the Exchequer during the year leaving a balance of £140,941 as compared with £141,974 at the end of the previous financial year.

VOTE 30.—OFFICE OF THE MINISTER FOR EDUCATION

29. A survey to assess the future essential demand for educational facilities in the State was undertaken by the Department with the assistance of the Organisation for Economic Co-operation and Development. The Organisation agreed to contribute one-half of the total cost of the survey subject to a maximum of £10,600. Preliminary expenses in respect of salaries, travelling, etc., incurred in the year to a total of £4,398 were charged to the Vote, and £5,455 received from the Organisation was credited as appropriations in aid.

Carlisle and Blake Fund

30. The Fund represents a number of charitable trusts in the custody of the Minister for Education, the income from which (about £90 per annum) was formerly distributed among national school teachers selected each year. At the request of the Minister the Commissioners of Charitable Donations and Bequests made an order dated 6 March 1962 under which the annual income is applied to the award of four premiums of equal value to lay students who distinguish themselves at the final examination in the training colleges.

VOTE 31.—PRIMARY EDUCATION

Subhead A.1.—Training Colleges

31. A scheme for the construction of new premises and the conversion of existing buildings at St. Patrick's college was approved by the Minister for Education and is estimated to cost £1,250,000. The major portion of the work was put in hand during the year, a bank loan of £750,000 having been made available to the college authorities. An annual State grant to meet the cost of repayment of this loan is contingent on the continued use of the college premises for the training of national teachers or other approved educational purposes, and a formal agreement on these lines is in course of preparation. An initial grant of £21,588 paid during the year was provided by supplementary estimate.

Subhead C.6.—Grants towards the Cost of Heating, Cleaning and Painting of Schools

32. A scheme of grants towards the cost of painting national schools was introduced on 1 April 1962. The scheme provides for the recoupment to managers or trustees of two-thirds of approved expenditure incurred by them on periodical painting. Grants paid in the year amounted to £57,800.

VOTE 32.—SECONDARY EDUCATION
Subhead E.—Publication of Irish Text Books

33. No repayments were received in the year under review from the publishing company which had undertaken the publication of Irish text books with the aid of repayable grants. I have been informed that the matter was referred to the Chief State Solicitor for his advice in regard to the recovery of the amounts due.

VOTE 37.—UNIVERSITIES AND COLLEGES
Subhead B.—University College, Dublin

34. Included in the charge to the subhead is £424,000 paid towards the cost of construction of new Science buildings at Stillorgan, Co. Dublin, estimated to cost £2,175,000.

VOTE 39.—LANDS
Subhead I.—Improvement of Estates, etc.

35. A payment of £11,962 to Limerick Corporation in recoupment of expenditure incurred on repairs to embankments included £5,810 in respect of repairs to an embankment protecting properties belonging to the Electricity Supply Board, the Limerick Harbour Board and two other concerns. I have inquired whether any portion of the expenditure relating to these properties is recoverable.

Suspense Account

36. With the sanction of the Department of Finance costs amounting to £400 paid to a solicitor representing a migrant who instituted legal proceedings against the Land Commission have been charged to a suspense account. The migrant had claimed damages on the grounds that, on the holding allotted to him, the dwellinghouse erected by a contractor employed by the Land Commission was defective. I am informed that the Land Commission proposes to claim recoupment from the sureties who entered into bond for the due performance of the contract.

VOTE 41.—FISHERIES
Subhead D.5.—Compensation, etc.

37. The charge to this subhead represents a payment of compensation under section 35 of the Fisheries Act, 1939 amounting to £360 which, owing to delay in proving title thereto, was paid into the Circuit Court in accordance with section 3 (4) (b) of the Freshwater Fisheries (Prohibition of Netting) Act, 1951.

Subhead D.8.—Pond Fish Culture

38. I referred in paragraph 38 of my report on the accounts for 1959-60 to expenditure incurred on the construction and equipment of two demonstration units on privately owned lands to encourage landowners to undertake small scale fish farming for the production of rainbow trout. Four such units have now been completed and a further unit is in course of construction. The agreements made with the owners of the lands provided that part of the cost of construction and equipment together with the running expenses for the first year of operation would be repayable with interest over a period of twenty years. I have made inquiries regarding the expenditure incurred and the amounts repaid in the case of three completed units and I have also inquired regarding rates of interest charged.

Salmon Conservancy Fund

39. The income of the Fund is derived from levies on exports of salmon, from excess duty on salmon rod licences and from contributions from the vote. Payments are made from the Fund to Boards of Conservators of such sums as the Minister may think fit to supplement their incomes and towards expenses incurred in connexion with any scheme for the improvement of inland fisheries. An account of receipts and payments is appended to the appropriation account.

£8,171 has been paid from the Fund towards the cost of construction, by the Galway Board of Conservators, of a salmon hatchery and rearing station at Cong. The cost, estimated at £11,200, is being met from the Fund subject to a local contribution of £1,000. 50 per cent. of the net expenditure from the Fund is repayable by the Board by means of an annuity over a period of twenty years commencing on 1 April 1964.

VOTE 42.—ROINN NA GAELTACHTA

Subhead D.—Scéimeanna Feabhsúcháin sa Ghaeltacht

40. The charge to the subhead comprises:—

	£
Roads	32,845
Water and Sewerage	13,517
Marine Works	7,832
Glasshouses	8,714
Sow Distribution	998
Agriculture	7,311
Secondary Schools	12,451
Recreation Halls	5,397
Miscellaneous Amenities	4,756
	£93,821

The expenditure under the head 'agriculture' consisted mainly of a payment of £6,459 to the Department of Agriculture in connexion with a grasslands improvement scheme which was introduced in 1962. Under the scheme the Department of Agriculture arranged for the soil-testing and fertilisation of grassland in approximately 1,000 farms—50 per cent. of the cost of the fertilisers and ground limestone used being recovered from the farmers.

VOTE 43.—AGRICULTURE

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

41. A grant-in-aid of £300,000 was provided by supplementary estimate to meet this country's contribution to the World Food Programme jointly administered by the United Nations and the Food and Agriculture Organisation. These moneys may be issued to the Organisation or utilised to purchase food in this country for dispatch abroad. The Programme will continue in operation for three years to 1965. £28,588 was contributed up to 31 March 1963. The account of the grant-in-aid is appended to the appropriation account.

Subhead K.6.—Farm Buildings Scheme and Water Supplies

42. The expenditure is made up as follows:—

	£
Grants for the construction and improvement of farm buildings, etc.	1,078,858
Water Supplies scheme	148,695
Administrative expenses	79,648
	<hr/>
	£1,307,201
	<hr/>

Subhead K.7.—Land Project

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

	£
Salaries, wages and allowances	337,683
Travelling expenses	75,338
Lime and fertilisers	108,669
Grants to farmers	1,528,196
Payments to contractors	25,882
Advertising and publicity	2,464
District offices and stores—rents, etc.	11,828
Payments to Office of Public Works	17,774
Miscellaneous expenses	798
	<hr/>
	£2,108,632
	<hr/>

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 of the estimated cost subject to a maximum of £30 per statute acre.

The payments to the Office of Public Works are in respect of salaries and travelling expenses in connexion with drainage surveys and works.

Subhead K.8.—Lime and Fertilisers Subsidies

44. The expenditure from this subhead is made up as follows:—

	£
Subsidy to meet the delivery cost of ground limestone and other suitable forms of lime	635,854
Subsidy to enable phosphatic fertilisers to be sold by firms at reduced prices	2,382,185
Subsidy to enable potassic fertilisers to be sold by firms at reduced prices	629,515
	<hr/>
	£3,647,554
	<hr/>

The reports of officers of the Department who inspected the records of the manufacturers and importers to verify subsidy claims were examined by my officers with satisfactory results.

45. From 1 September 1961 the phosphate subsidy scheme and the subsidy scheme for home produced superphosphate were amalgamated as indicated in paragraph 45 of my previous report. In order to ensure that the full benefit of the fertiliser subsidy would reach the farming community, it was decided that the Department of Industry and Commerce should carry out an annual examination of the accounts of the home manufacturers with a view to advising the Department of Agriculture of any significant change in the cost of producing superphosphate. The results of the examination of accounts for the 1961-62 fertiliser season are expected to be available shortly.

Subhead K.11.—Bovine Tuberculosis Eradication Scheme

46. The expenditure is made up as follows:—

	£
Compensation for reactor cattle ..	4,930,515
Fees to veterinary surgeons ..	1,624,105
Headage grants for cow reactors sold to canning factories under the Special Southern Scheme	1,192,585
Bonus payments under the Special Southern Scheme to owners of clear herds	669,812
Compensation in respect of condemned carcasses, etc.	108,011
Supplementary byre and water supply grants	148,751
Travelling, etc., expenses	122,364
Tuberculin supplies	52,697
Miscellaneous	123,239
	£8,972,079

Receipts from the sale of cattle slaughtered under the scheme amounted to £2,515,709 for the year and were credited as appropriations in aid.

47. Where reactor cows were purchased by the Department under the scheme it was the practice to dispose of them to canning firms on the basis of quarterly competitive tenders. But for the quarter ended 31 March 1963 joint venture bids by two or more firms were submitted for the various tendering areas of the Six Southern Counties. The Department, however, did not regard the prices quoted as competitive but following discussions with the firms an increased offer was accepted.

48. The gross cost of the scheme from its inception in September 1954 to 31 March 1963, including expenditure under the scheme of Guarantee Payments in respect of exports of fat cattle and carcass beef, was £39,714,651 and receipts from the disposal of cattle for slaughter were £11,618,542. The net cost was therefore £28,096,109.

Subhead K.12.—Grants for Pasteurisation of Separated Milk, etc.

49. Grants to creameries towards the cost of approved pasteurising plant and can-washing equipment amounted to £21,489 in the year. This amount was recouped to the Department from the American Grant Counterpart Special Account and credited as appropriations in aid (*See* paragraph 56).

Subhead K.14.—Payments to Pigs and Bacon Commission

50. The payments are as follows:—

	£
In connexion with the operation of a scheme of support prices for exports of Grade A bacon	2,750,000
Grant-in-aid, not being a grant under section 28 of the Pigs and Bacon (Amendment) Act, 1961, for the development of export markets for pigmeat and pigmeat products ..	75,000
	£2,825,000

These payments are accounted for in the accounts of the Commission.

51. It was decided to utilise £75,000 out of the balance in the Marketing of Agricultural Produce Account for the development by the Commission of export markets for pigmeat and pigmeat products. The Department was advised, however, that such a grant would come within the scope of section 28 of the 1961 Act which provided that grants paid under that section shall be used to defray any loss incurred by the Commission in relation to the export of bacon and shall not be used for any other purpose. To enable the grant to be used for its intended purpose payment was authorised from this subhead through the medium of a supplementary estimate with an offsetting appropriation in aid to the vote by way of transfer from the Produce Account.

Subhead K.15.—Losses on Disposal of Wheat, etc.

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

	£
Recoupments to An Bord Gráin :	
in respect of losses arising from purchase and resale of the 1960 wheat crop, etc. (£1,950,000 paid on account in 1960-61 and 1961-62)	39,448
on account of losses arising from purchase and resale, for animal feed, of unmillable wheat of the 1962 crop, etc.	500,000
on account of <i>ex-gratia</i> payments to growers (1962 wheat crop) ..	1,000,000
	£1,539,448

53. Reference was made in previous reports to the arrangement under which An Bord Gráin would purchase and dispose of so much of the 1960 wheat crop as was not utilisable for milling into flour. The net losses involved, according to the accounts of the Board, amounted to £1,989,448 including £3,416 being expense of refunding levies on the 1961 wheat crop.

54. It was decided to make *ex-gratia* payments of 12s. 6d. per barrel to growers whose wheat of the 1962 crop was declared unmillable and who sold it at the animal feed price.

Subhead N.—Marketing, etc., of Dairy Produce

55. The expenditure is made up as follows:—

	£
Payments to An Bord Bainne:	
Balance in respect of export loss content of butter stocks held by the Butter Marketing Committee and creameries on 1 August 1961 (£2,430,000 paid on account in 1961-62—see paragraph 59 of my previous report)	72,031
Grant under section 32 of the Dairy Produce Marketing Act, 1961	2,100,000
Payments to creameries :	
Creamery milk price allowances	995,783
	£3,167,814

The payments to An Bord Bainne are accounted for in the accounts of An Bord.

To enable the price of creamery milk to be increased by one penny per gallon as from 1 June 1962 arrangements were made to pay from the Exchequer to each creamery a creamery milk price allowance of one penny per gallon on the quantity of milk received in the creamery as from that date. The allowances paid to 31 March 1963 amounted to £995,783.

Subhead P.—Appropriations in Aid

Recoupment from American Grant Counterpart Special Account in respect of grants to certain rural organisations, pasteurisation of separated milk and technical assistance

56. The amounts allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1963 on projects sponsored by the Department of Agriculture are shown in the following statement. The amounts recouped were credited to appropriations in aid.

Project	Amount Allocated	Recoupments		
		To 31 March 1962	1962-63	Total
	£	£	£	£
Ground Limestone Delivery	1,750,000	1,750,000	—	1,750,000
Bovine T.B. Eradication ..	700,000	700,000	—	700,000
Pasteurisation of Separated Milk	580,000	488,687	21,489	510,176
Grants to certain Rural Organisations ..	42,000	34,109	3,247	37,356
Technical Assistance ..	161,500	123,067	31,486	154,553
Agricultural Institute ..	1,840,000	—	—	—

The allocation to the Agricultural Institute is accounted for in the accounts of An Foras Talúntais.

General Cattle Diseases Fund

57. The General Cattle Diseases Fund, established by the Contagious Diseases (Animals) Act, 1878 was wound up on 31 March 1963 in accordance with the provisions of section 3 of the Diseases of Animals Act, 1960. The balance standing to the credit of the Fund on the winding up date was £6,307 16s. 11d. and this amount falls to be appropriated in aid of the vote for 1963-64.

VOTE 44.—INDUSTRY AND COMMERCE

Córas Tráchtála

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

58. Grants to Córas Tráchtála, which under the provisions of section 16 of the Export Promotion Act, 1959 may not exceed £1,000,000, amounted to £849,885 at 31 March 1963, including £245,000 issued in the year under review.

An Foras Tionscal

Subhead J.1.—Grant under Undeveloped Areas Act, 1952 (Grant-in-Aid)

Subhead J.2.—Grant under Industrial Grants Act, 1959 (Grant-in-Aid)

59. As explained in previous reports, the Industrial Grants Act, 1959 extended the functions of An Foras Tionscal to enable it by means of grants and guarantees to aid industrial development outside the undeveloped areas. The aggregate amount that may be issued, including grants issued prior to the passing of the 1959 Act, has been increased by section 7 (2) of the Industrial Grants

(Amendment) Act, 1963 from £15,000,000 to £20,000,000. Grants issued to 31 March 1963 were as follows:—

	£
(1) Undeveloped Areas	4,054,040
(2) Areas outside the Undeveloped Areas	1,654,200
TOTAL	£5,708,240

Subhead N.—Repayable Advances to Nitrigín Éireann Teoranta (Grant-in-Aid)

60. Advances amounting to £744,000, including £720,000 in the year under review, were made to Nitrigín Éireann Teoranta from the vote prior to the passing of the Nitrigín Éireann Teoranta Act, 1963. Advances to the company from the Central Fund under section 5 of the Act and sums previously advanced from the vote are limited to £6,000,000. At 31 March 1963 advances from the Central Fund amounted to £400,000. Section 5 (2) of the Act provides for determination by the Minister for Finance of the terms of repayment of the advances. The terms of repayment have not yet been decided.

Subhead Q.—Repayment of Advances under the Trade Loans (Guarantee) Acts

61. This subhead provides for the repayment to the Central Fund, in accordance with the provisions of section 10 of the Trade Loans (Guarantee) Act, 1939, of the amount £22,000 which remained outstanding after the expiration of two years from the date on which an advance of £30,218 was made from the Fund on foot of a guarantee given by the Minister for Industry and Commerce for Slaney Cabinet Works, Ltd. The company failed to meet its obligations under the debenture guaranteed by the Minister and a receiver was appointed in February 1959. The total amount realised by the receiver was £20,688 of which £1,307 was required for preferential creditors and £11,161 for the expenses of the receiver in maintaining the business for sale as a going concern including £3,430 for his fees and outlay. The balance £8,220 was paid to the Minister. The receivership is completed.

62. A loan of £15,000 was raised by the Hollypark Mining Co. Ltd. on a guarantee given by the Minister in 1957. In 1958 a receiver was appointed when the company did not resume production after the occurrence of an unofficial strike. On foot of the Minister's guarantee £15,305 was issued from the Central Fund in 1959 and this sum was made good to the Fund from voted moneys in 1961–62. A sum of £1,719, representing the net proceeds of the sale of certain assets, was paid to the Minister

by the receiver in the year under review and credited as miscellaneous appropriations in aid. The balance of the assets realised £8,355, which was used to meet in part the claims of preferred creditors mainly workmen's compensation. The terms of the trade loan agreement provided, inter alia, that the company should effect and maintain such insurance against employers' liability as the Minister required. In reply to my inquiry as to the circumstances in which workmen's compensation became a charge on the company's assets I am informed that the Department had difficulty in the first instance in ascertaining the company's proposals for insurance against employers' liability and that eventually it learned that the company intended to carry its own risks, which apparently is the practice of other local collieries. The strike referred to above, however, occurred before the company had furnished details of its proposals.

63. Miscellaneous appropriations in aid also include receipts of £663 and £363 from the receivers for West Park Estates Limited and Monaghan Leather Co. Ltd.

St. Patrick's Copper Mines, Limited

*Subhead R.—General Mining, Development and Testing Operations
(Grant-in-Aid)*

64. Including £206,000 charged to the subhead the total grants-in-aid issued to 31 March 1963 was £376,000. Of this amount £66,000 was issued to the receiver who was appointed in July 1962.

£1,970,473, including £52,053 interest, was paid by the Minister for Finance out of the Central Fund in July 1962 on foot of guarantees given on behalf of the company under the State Guarantees Act, 1954.

The State mining lease granted to the company provides, inter alia, for the repayment by the company to the Minister for Industry and Commerce of sums of approximately £540,000 expended on exploration at Avoca prior to the leasing of the mines to the company.

Subhead S.—Appropriations in Aid

65. The amount allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1963 on agreed projects sponsored by the

Department of Industry and Commerce are shown in the following statement.

	Technical Assistance	Provision of additional laboratories and equipment for Institute for Industrial Research and Standards
	£	£
Amount allocated	230,000	130,000
Expenditure	201,579	96,061
Recoupments	201,579	96,061

VOTE 45.—TRANSPORT AND POWER

Córas Iompair Éireann

Subhead D.2.—Redundancy Compensation

66. Section 15 of the Transport Act, 1958 authorised the payment of grants from voted moneys to the Board of *Córas Iompair Éireann* to meet the cost of compensation paid by the Board to employees, including those of the former Great Northern Railway Board, whose services are dispensed with or conditions worsened in the five year period from 16 July 1958. Including £238,310 charged to the subhead the grants issued to the Board under this section amounted to £902,062 at 31 March 1963. The certificates of the amounts expended on compensation furnished by the Board's auditors have been accepted by me.

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)

67. Grants issued to *Bord Fáilte Éireann* under section 2 of the Tourist Traffic Act, 1961 and subsections 2 (1) (a) and (b) of the Tourist Traffic Act, 1959 are limited to £5,000,000, £1,000,000 and £500,000, respectively. Grants under section 2 (1) of the 1959 Act may not be paid after the expiration of ten years commencing on the date of the passing of the Act, 6 August 1959. Grants issued to 31 March 1963 are shown in the following statement:—

	£
(1) Administration and general expenses of <i>Bord Fáilte Éireann</i> (section 2 of the 1961 Act)	1,326,956
(2) For resort development (section 2 (1) (a) of the 1959 Act)	189,417
(3) For development of holiday accommodation (section 2 (1) (b) of the 1959 Act)	491,000

In addition to the sums shown at (2) and (3) sums amounting to £23,300 and £9,000 were issued under section 7 of the Tourist Traffic Act, 1955 for "Resort Development" and "Additional Bedroom Accommodation" prior to the passing of the 1959 Act.

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

68. Grants to the company under the Shannon Free Airport Development Company Limited Acts, 1959 and 1961 may not exceed £1,250,000. Grants issued to 31 March 1963, including £261,000 charged to this subhead, amounted to £875,500.

£2,476,000, including £898,000 in the year under review, was issued from the Central Fund to enable the Minister for Finance to take up shares in the company. The amount which the Minister may subscribe for shares is limited by section 2 of the 1961 Act to £3,000,000.

An advance of £90,000 was made from the Central Fund during the year to the company towards the cost of providing dwellings for workers employed on the industrial estate. The maximum amount of advances (£400,000) authorised for this purpose by section 4 of the 1961 Act has thereby been reached. The Minister for Finance has decided on the terms and conditions under which the advances shall be repaid.

Operation of Shannon, Dublin and Cork Airports

69. I have been furnished with statements giving particulars of the cost of operating Shannon, Dublin and Cork Airports. Shannon and Cork Airports are managed directly by the Department and Dublin Airport is managed by Aer Rianta, Teoranta, on behalf of the Department.

The expenses and receipts under their main heads are as follows (the figures for the previous year being shown in brackets):—

Shannon Airport

	£	£	£	£
<i>Expenses:</i>				
Air navigation services ..	371,586	(350,444)		
Airport management ..	368,400	(343,517)		
Interest and depreciation charges	458,867	(436,665)		
TOTAL	1,198,853	(1,130,626)		
<i>Receipts:</i>				
Landing Fees	599,880	(586,458)		
Catering, etc.	30,103	(99,794)		
Air traffic communications	60,932	(70,473)		
Passenger service charge ..	21,300	(—)		
Rents and other receipts ..	103,791	(88,565)		
TOTAL	816,006	(845,290)		
Efficiency of revenue ..			382,847	(285,336)

Dublin Airport

	£	£	£	£
<i>Expenses:</i>				
Air navigation services ..	145,457	(132,504)		
Airport management ..	302,370	(289,429)		
Interest and depreciation charges	273,777	(241,249)		
TOTAL	721,604	(663,182)		
<i>Receipts:</i>				
Landing fees	281,991	(266,606)		
Catering, etc.	15,007	(36,292)		
Passenger service charge ..	133,870	(—)		
Rent and other receipts ..	107,997	(92,583)		
TOTAL	538,865	(395,481)		
Deficiency of revenue ..			182,739	(267,701)

Cork Airport

	£	£		
<i>Expenses:</i>				
Air navigation services ..	41,406	(17,768)		
Airport management ..	80,016	(23,155)		
Interest and depreciation charges	107,461	(60,747)		
TOTAL	228,883	(101,670)		
<i>Receipts:</i>				
Landing Fees	17,539	(2,455)		
Passenger service charge ..	10,462	(—)		
Rent and other receipts ..	13,549	(560)		
TOTAL	41,550	(3,015)		
Deficiency of revenue ..			187,333	(98,655)
TOTAL DEFICIENCY ..			£752,919	£(651,692)

Passenger service charge was introduced on 1 April 1962.

VOTE 46.—POSTS AND TELEGRAPHS

Subhead F.—Engineering Stores and Equipment

70. As indicated in the statement of receipts and issues of engineering stores appended to the account (Appendix II) stores to the value of £558,469, of the total purchases amounting to £2,083,534, taken into stock during the year, had not been paid for at 31 March 1963. I have asked the Accounting Officer for an explanation.

Subhead I.—Losses

71. The charge to the vote under this heading for the year ended 31 March 1963 amounted to £5,888. A classified schedule of the losses is set out at page 129. The sum of £498 shown as

due to burglary, fraud, misappropriations, etc., represents the net amount involved after allowing for £526 recovered and £26 made good by officers held negligent.

A classified schedule is given at page 129 of cases of misappropriation, theft, etc., amounting to £1,566, which came to light. The amount involved was made good in each case and no charge to public funds was necessary.

Subhead K.1.—Grant equivalent to net receipts from Broadcasting Licence Fees (Grant-in-Aid)

72. Section 22 (1) (a) of the Broadcasting Authority Act, 1960 empowers the Minister for Posts and Telegraphs to pay to the Authority in respect of each of the five financial years beginning with that in which the Authority was established the amount of the total receipts in that year from broadcasting licence fees less the expenses certified by the Minister as having been incurred by him in collecting the fees and in the performance of certain functions under the Wireless Telegraphy Act, 1926. In view of the terms of section 22 (1) (a) of the Act I have asked for information regarding the basis on which the grant paid was calculated and whether the certificates of expenses are available for inspection.

Stores

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

In addition to the engineering stores shown in Appendix No. II as valued at £2,068,741 on 31 March 1963, engineering stores to the value of £20,019 were held on behalf of other government departments. Stores other than engineering stores were valued at £478,370 including £205,648 in respect of stores held for other government departments.

Including works in progress on 31 March 1963 the expenditure on manufacturing jobs in the factory during the year amounted to £55,725, expenditure on repair work (other than repairs to mechanical transport) to £69,421, and expenditure on mechanical transport repairs to £14,330.

Particulars of losses of stores are set out at page 129. The loss of £138 shown under "Engineering apparatus destroyed, etc., and written off" refers to a quantity of copper wire stolen from a Dublin branch stores depot.

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 1962-63 and 1961-62 is shown in the following statement:—

	1962-63	1961-62
	£	£
Postal Service	5,278,295	4,774,701
Telegraph Service	418,481	430,878
Telephone Service	5,743,302	5,068,545
	<hr/>	<hr/>
	£11,440,078	£10,274,124
	<hr/>	<hr/>

£11,440,000 was paid into the Exchequer during the year leaving a balance of £586,971 at 31 March 1963.

Sums amounting to £3,675 due for telephonic services provided in prior years were written off during the year as irrecoverable.

Post Office Savings Bank

75. The accounts of the Post Office Savings Bank for the year ended 31 December 1962 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £114,615,404 (including £17,398,820 in respect of the liability to Trustee Savings Banks) on 31 December 1962, as compared with £107,484,344 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 £4,524,277. Of this sum £2,798,065 was applied as interest paid and credited to depositors, management expenses absorbed £270,805 and the balance, £1,455,407, was set aside towards provision against depreciation in the value of securities.

VOTE 47.—DEFENCE

Subhead K.—Provisions and Allowances in lieu

76. 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:—

	1962-63	1961-62
	pence per lb.	pence per lb.
Bread		
Cost of production	7.0	6.4
Cost delivered Dublin	7.5	6.9
Meat		
Dublin	30.7	31.0
Curragh	31.7	33.4

The average price of cattle purchased for both the Dublin and Curragh areas was £74 per head, the same as in the previous year, while the average production of beef per head was 715 lbs. and 689 lbs., respectively, as compared with 702 lbs. and 686 lbs.

Subhead Z.—Appropriations in Aid

77. The Department of Defence has undertaken the training of pilots for Aer Lingus, Teoranta. Training commenced in December 1962. Under the arrangement made between the Department and the company the full cost of training will be repaid to the Department.

VOTE 50.—INTERNATIONAL CO-OPERATION

Subhead C.10.—Repayable Advance to the United Nations

78. Provision was made by means of a supplementary estimate to enable a subscription of \$300,000 to be made to the United Nations Bond issue. The Bonds, which have been registered in the name of the Minister for Finance, bear interest at 2 per cent. per annum and are repayable in twenty-five annual instalments by the United Nations. As noted in the account, the first instalment (\$12,833.33) was received during the year and has been brought to credit as an exchequer extra receipt.

VOTE 52.—SOCIAL INSURANCE

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

79. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £7,611,000. These payments are subject to adjustment when the audited accounts of the Fund are available.

VOTE 53.—SOCIAL ASSISTANCE

80. Sums recovered in respect of overpayments charged in prior years' accounts were:—£30,641 in cash credited to appropriations in aid and £5,817 withheld from current entitlements. Overpayments amounting to £7,166 were treated as irrecoverable. The total amount of overpayments not disposed of at 31 March 1963 was £65,114 as compared with £57,043 at 31 March 1962. During the year 60 individuals were prosecuted for irregularly obtaining or attempting to obtain social assistance and convictions were secured in 57 cases.

VOTE 56.—INCREASES IN PENSIONS

81. Pensioners who retired from the Public Service, without the benefit of the pay revision of 1 November 1955, have had their pensions increased to the level of the pensions awarded to their colleagues who retired with the benefit of this pay revision. £460,000 was provided, in advance of legislation, for the payment of the increases which were paid from 1 August 1962. A Bill providing for these increases has been introduced in Dail Éireann.

LIAM Ó CADHLA,

Ard-Reachtair Cuntas agus Ciste
(*Comptroller and Auditor General*).

17 September, 1963.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1962-63

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Surplus of Gross Estimate over Expenditure	Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
									More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT ...	12,660	—	12,660	11,907	—	11,907	753	—	—	753	—	—	1
2	HOUSES OF THE OIREACHTAS ...	355,680	—	355,680	354,716	—	354,716	964	—	—	964	—	—	2
3	DEPARTMENT OF THE TAOISEACH ...	36,690	—	36,690	34,882	—	34,882	1,808	—	—	1,808	—	—	3
4	CENTRAL STATISTICS OFFICE ...	212,600	1,000	211,600	175,037	1,717	173,320	37,563	717	—	38,280	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL ...	54,290	6,300	47,990	48,383	6,134	42,249	5,907	—	166	5,741	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ...	352,975	1,505	351,470	335,938	1,518	334,420	17,037	13	—	17,050	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS ...	2,774,075	86,755	2,687,320	2,723,188	102,242	2,620,946	50,887	15,487	—	66,374	—	—	7
8	OFFICE OF PUBLIC WORKS ...	785,900	125,000	660,900	762,447	134,174	628,273	23,453	9,174	—	32,627	—	—	8
9	PUBLIC WORKS AND BUILDINGS ...	6,342,157	280,157	6,062,000	6,164,107	313,938	5,850,169	178,050	33,781	—	211,831	—	—	9
10	EMPLOYMENT AND EMERGENCY SCHEMES ...	868,930	41,000	827,930	857,670	45,929	811,741	11,260	4,929	—	16,189	—	—	10
11	STATE LABORATORY ...	34,260	1,160	33,100	30,371	1,627	28,744	3,889	467	—	4,356	—	—	11
12	CIVIL SERVICE COMMISSION ...	70,320	18,280	52,040	63,790	18,196	45,594	6,530	—	84	6,446	—	—	12
13	AN CHOMHAIRLE EALAÍON ...	30,010	—	30,010	30,000	—	30,000	10	—	—	10	—	—	13
14	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,555,955	152,125	1,403,830	1,382,308	155,086	1,227,222	173,647	2,961	—	176,608	—	—	14
15	SECRET SERVICE ...	7,500	—	7,500	5,394	—	5,394	2,106	—	—	2,106	—	—	15
16	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	21,000	—	21,000	20,783	—	20,783	217	—	—	217	—	—	16
17	AGRICULTURAL GRANTS ...	8,595,000	—	8,595,000	8,530,145	—	8,530,145	64,855	—	—	64,855	—	—	17
18	LAW CHARGES ...	193,840	6,500	187,340	191,241	7,076	184,165	2,599	576	—	3,175	—	—	18
19	MISCELLANEOUS EXPENSES ...	21,480	—	21,480	21,003	—	21,003	477	—	—	477	—	—	19
20	STATIONERY OFFICE ...	781,120	123,420	657,700	779,659	126,612	653,047	1,461	3,192	—	4,653	—	—	20
21	VALUATION AND ORDNANCE SURVEY ...	254,860	22,000	232,860	248,212	26,735	221,477	6,648	4,735	—	11,383	—	—	21
22	RATES ON GOVERNMENT PROPERTY ...	613,400	12,400	601,000	600,689	13,201	587,488	12,711	801	—	13,512	—	—	22
23	OFFICE OF THE MINISTER FOR JUSTICE ...	155,055	525	154,530	149,350	38	149,312	5,705	—	487	5,218	600	1,546	23
24	GARDA SÍOCHÁNA ...	6,657,980	198,690	6,459,290	6,538,933	215,008	6,323,925	119,047	16,318	—	135,365	1,500	1,859	24
25	PRISONS ...	320,616	37,376	283,240	292,252	30,939	261,313	28,364	—	6,437	21,927	—	—	25
26	COURTS OF JUSTICE ...	446,210	33,550	412,660	431,554	34,376	397,178	14,656	826	—	15,482	28,400	28,417	26
27	LAND REGISTRY AND REGISTRY OF DEEDS ...	143,960	—	143,960	142,899	—	142,899	1,061	—	—	1,061	—	2	27
28	CHARITABLE DONATIONS AND BEQUESTS ...	8,068	38	8,030	7,858	37	7,821	210	—	1	209	5	—	28
29	LOCAL GOVERNMENT ...	6,151,710	90,360	6,061,350	6,149,683	91,514	6,058,169	2,027	1,154	—	3,181	—	—	29
30	OFFICE OF THE MINISTER FOR EDUCATION ...	529,100	5,500	523,600	516,739	5,628	511,111	12,361	—	—	12,489	—	—	30
31	PRIMARY EDUCATION ...	12,438,600	139,600	12,299,000	12,389,394	141,466	12,247,928	49,206	1,866	—	51,072	—	—	31
32	SECONDARY EDUCATION ...	3,531,360	30,610	3,500,750	3,494,426	33,154	3,461,272	36,934	2,544	—	39,478	—	—	32
33	TECHNICAL INSTRUCTION ...	2,146,665	43,275	2,103,390	2,122,694	44,466	2,078,228	23,971	1,191	—	25,162	—	—	33
34	SCIENCE AND ART ...	307,670	11,500	296,170	298,002	12,080	285,922	9,668	—	—	10,248	—	—	34
35	REFORMATORY AND INDUSTRIAL SCHOOLS ...	241,910	4,370	237,540	224,351	4,979	219,372	17,559	609	—	18,168	—	—	35
36	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	94,630	—	94,630	92,844	—	92,844	1,786	—	—	1,786	—	—	36
37	UNIVERSITIES AND COLLEGES ...	1,780,830	—	1,780,830	1,684,380	—	1,684,380	96,450	—	—	96,450	—	—	37
38	NATIONAL GALLERY ...	15,250	120	15,130	14,203	118	14,085	1,047	—	2	1,045	—	—	38
39	LANDS ...	2,730,050	206,500	2,523,550	2,729,590	209,414	2,520,176	460	2,914	—	3,374	—	—	39
40	FORESTRY ...	3,458,810	603,000	2,855,810	3,228,478	563,678	2,664,800	230,332	—	39,322	191,010	—	—	40
41	FISHERIES ...	409,710	28,980	380,730	399,453	29,269	370,184	10,257	289	—	10,546	10	—	41
42	ROINN NA GAELTACHTA ...	573,960	3,010	570,950	520,585	4,838	515,747	53,375	1,828	—	55,203	—	1,325	42
43	AGRICULTURE ...	28,195,696	3,631,786	24,563,910	27,602,353	3,105,801	24,496,552	593,343	—	525,985	67,358	46,376	48,964	43
44	INDUSTRY AND COMMERCE ...	4,441,050	181,590	4,259,460	3,627,865	141,989	3,485,876	813,185	—	39,601	773,584	—	189	44
45	TRANSPORT AND POWER ...	6,166,040	1,108,860	5,057,180	5,487,602	1,200,506	4,287,096	678,438	91,646	—	770,084	—	1,230	45
46	POSTS AND TELEGRAPHS ...	17,587,651	4,549,571	13,038,080	17,572,068	4,605,194	12,966,874	15,583	55,623	—	71,206	1,020,000	967,221	46
47	DEFENCE ...	9,051,164	203,064	8,848,100	8,400,137	335,445	8,064,692	651,027	132,381	—	783,408	—	—	47
48	ARMY PENSIONS ...	1,867,053	1,593	1,865,460	1,858,620	2,824	1,855,796	8,433	—	—	9,664	—	58,370	48
49	EXTERNAL AFFAIRS ...	599,750	5,100	594,650	532,553	7,047	525,506	67,197	1,947	—	69,144	—	—	49
50	INTERNATIONAL CO-OPERATION ...	230,780	1,000	229,780	223,550	1,700	221,850	7,230	700	—	7,930	—	4,569	50
51	OFFICE OF THE MINISTER FOR SOCIAL WELFARE ...	1,648,350	1,115,740	532,610	1,599,971	1,083,303	516,668	48,379	—	32,437	15,942	—	—	51
52	SOCIAL INSURANCE ...	7,649,000	—	7,649,000	7,648,169	—	7,648,169	831	—	—	831	—	—	52
53	SOCIAL ASSISTANCE ...	20,248,000	364,000	19,884,000	20,096,750	372,784	19,723,966	151,250	8,784	—	160,034	—	—	53
54	HEALTH ...	10,702,460	26,460	10,676,000	10,690,714	26,022	10,664,692	11,746	—	438	11,308	—	—	54
55	CENTRAL MENTAL HOSPITAL ...	64,000	3,100	60,900	63,973	3,200	60,773	27	100	—	127	—	—	55
56	INCREASES IN PENSIONS ...	460,000	—	460,000	422,362	—	422,362	37,638	—	—	37,638	—	—	56
57	REPAYMENTS TO CONTINGENCY FUND ...	114	—	114	114	—	114	—	—	—	—	—	—	57
	TOTAL ... £	175,027,954	13,506,470	161,521,484	170,626,339	13,261,002	157,365,337	4,401,615	399,492	644,960	1,096,891	1,113,692		

TOTAL AMOUNT TO BE SURRENDERED ... £ **4,156,147**

ACCOUNT of the said expenditure in the year ended 31st March, 1963, compared with the amount granted for the said year and for certain other purposes of the President's Establishment (No. 24 of 1958) including a Grant-in-Aid.

Particulars	1962-63	1958-59	1957-58
A—Salaries, Wages and Allowances	9,185	8,833	8,833
B—Travelling and Incidental Expenses	1,132	1,212	1,212
C—Motor Cars—Repairs (Grant-in-Aid)	100	100	100
D—Fuel (Grant-in-Aid)	100	100	100
E—Telephone (Grant-in-Aid)	100	100	100
F—Postage (Grant-in-Aid)	100	100	100
G—Printing (Grant-in-Aid)	100	100	100
H—Stationery (Grant-in-Aid)	100	100	100
I—Light and Power (Grant-in-Aid)	100	100	100
J—Repairs (Grant-in-Aid)	100	100	100
K—Miscellaneous (Grant-in-Aid)	100	100	100
TOTAL	12,860	11,907	11,907

APPROPRIATION ACCOUNTS— PUBLIC SERVICES,

1962-63

NOTE

The Account of another Vote includes expenditure of Rs. 258 in respect of all other items without repayment to the Government.

A—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

B—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

C—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

D—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

E—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

F—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

G—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

H—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

I—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

J—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

K—Having due to a vacancy for 7 months and to the provision for increase in remuneration being indexed to what was actually received.

JAM O GADIA,
Comptroller and Auditor General.

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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 (No. 24 of 1938) including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	9,485	8,853	632	—
B.—Travelling and Incidental Expenses	1,425	1,373	52	—
B.B.—Travelling Expenses, etc., in connection with Visit to Rome by the President ...	1,000	931	69	—
C.—Motor Cars — Replacement (Grant-in-Aid)	750	750	—	—
TOTAL	12,660	11,907		—
Surplus to be surrendered ... £			753	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to a vacancy for Clerk-Typist and to the provision for increases in remuneration being in excess of what was actually required.

NOTE

The Account of another Vote includes expenditure of £88 in respect of an officer lent, without repayment, to this Office.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

HOUSES OF THE OIREACHTAS

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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 ...	146,850	146,683	167	—
B.—Travelling Expenses of Comhaltai <i>Original</i> ... £49,000 <i>Supplementary</i> 8,000	57,000	56,656	344	—
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóiri ...	46,750	46,741	9	—
D.—Travelling Expenses of Seanadóiri <i>Original</i> ... £13,000 <i>Supplementary</i> 500	13,500	13,761	—	261
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...	83,500	82,513	987	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	2,180	2,575	—	395
G.—Inter-Parliamentary Activities (Grant-in-Aid) ...	2,000	2,000	—	—
H.—Expenses of the Restaurant (Grant-in-Aid) ...	2,300	2,300	—	—
I.—Allowances to certain Former Members of the Houses of the Oireachtas ...	1,500	1,468	32	—
J.—Witnesses' Expenses ...	100	19	81	—
TOTAL <i>Original</i> ... £347,180 <i>Supplementary</i> 8,500	£ 355,680	354,716	1,620	656

Surplus to be surrendered ... £964

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

F.—Excess due to an unanticipated journey abroad, to increased cost of uniforms, telephones and laundry and to advertising in connection with the Select Committee on Health Services.

EXTRA REMUNERATION (exceeding £50)

A Reporter received an allowance of £103 for special duties. A Stationery Clerk, a Clerk-Typist and four Messengers received sums ranging from £56 to £70 for overtime.

NOTE

Fees (stamps) amounting to £50 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Department of the Taoiseach.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> ...	£32,940			
<i>Supplementary</i> ...	10			
	32,950	32,101	849	—
B.—Travelling and Incidental Expenses ...	1,850	1,717	133	—
AN COIMISIÚN UM ATH-BHEOCHAN NA GAELIGE				
C.—Tuarastail agus Costais Taistil, 7rl. ...	1,100	553	547	—
COMMISSION ON ITINERANCY				
D.—Travelling and Incidental Expenses ...	790	511	279	—
TOTAL				
<i>Original</i> ...	£36,680			
<i>Supplementary</i> ...	10			
	£ 36,690	34,882		—
Surplus to be surrendered ...£			1,808	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The saving was mainly on the provision for travelling which is difficult to forecast accurately.
- C.—Níor ghé oiread cruinnithe den Choimisiún a thionóladh i rith na bliana agus a measadh a bheadh riachtanach nuair a ullmhaíodh an meastachán.
- D.—Due to illness of the Chairman the number of meetings held was fewer than anticipated.

NOTE

The Accounts of other Votes include expenditure of £2,726 and £570, approximately, in respect of staff lent, without repayment to An Coimisiún Um Athbheochan na Gaelige and the Commission on Itinerancy, respectively.

Total expenditure (including remuneration of staff borne on other Votes) in respect of Commissions on account of which payments were made in the year 1962-63.

Commission	Year of Appointment	Total Expenditure to 31st March, 1963
An Coimisiún um Athbheochan na Gaeilge ...	1958-59	£ 14,403
Commission on Itinerancy	1960-61	4,152

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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	202,920	165,180	37,740	—
B.—Travelling and Incidental Expenses	5,580	5,721	—	141
C.—Collection of Statistics	4,100	4,136	—	36
GROSS TOTAL ...£	212,600	175,037	37,740	177
			Surplus of Gross Estimate over Expenditure £37,563	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid	1,000	1,717	£717	
			Total Surplus to be surrendered £38,280	
NET TOTAL ...£	211,600	173,320		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—As revised salary scales for all grades had not been settled before the end of the year, the provision made for increases in remuneration was not utilised to any great extent. There were also savings due principally to vacancies in the normal staff being unfilled; to unforeseen reductions in the staff employed on the Census of Population and to the postponement of the Household Budget Inquiry.

APPROPRIATIONS IN AID

A sum of £476 was received in respect of loss of services of an officer injured in an accident. The remaining receipts were in respect of statistical information supplied.

EXTRA REMUNERATION (exceeding £50)

An Assistant Principal Officer received an allowance of £150 for special duties. Two Higher Executive Officers and ten Clerical Officers received sums ranging from £55 to £72 in respect of allowances for supervisory duties and for taskwork.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
4th June, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor General (No. 1 of 1923).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	52,955	47,309	5,646	—
B.—Travelling and Incidental Expenses	1,335	1,074	261	—
GROSS TOTAL ...£	54,290	48,383	5,907	—
			Surplus of Gross Estimate over Expenditure £5,907	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— C.—Appropriations in Aid ...	6,300	6,134	£166	
NET TOTAL ...£	47,990	42,249	Net Surplus to be surrendered £5,741	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies, £4,500, and overestimation in the provisions for salary revisions, marriage and children's allowances, £1,146.

B.—Saving due to travelling not being carried out to the extent anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Audit Fees—State-sponsored Companies	2,400	2,345
<i>Less</i> Professional Assistance	2,000	1,466
	400	879
Other Audit Fees	5,900	5,255
	£6,300	£6,134

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer received the sum of £106 from the Department of Posts and Telegraphs for services as a temporary part-time male night telephonist.

NOTE

This Account includes expenditure of £1,795 in respect of remuneration of an officer on loan, without repayment, to An Coimisiún um Athbheochan na Gaeilge.

E. F. SUTTLE,
Accounting Officer.

31st May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Finance, including the Paymaster-General's Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> ... £258,055				
<i>Supplementary</i> ... 10				
	258,065	240,475	17,590	—
B.—Remuneration of Banks for the Management of Government Stocks inscribed or registered in their Books ...	82,920	82,919	1	—
C.—Travelling and Incidental Expenses ...	11,040	11,351	—	311
CIVIL SERVICE ARBITRATION BOARD				
D.—Fees and Incidental Expenses	750	1,090	—	340
SAVINGS COMMITTEE				
E.—Travelling and Incidental Expenses ...	200	103	97	—
GROSS TOTAL				
<i>Original</i> ... £352,965				
<i>Supplementary</i> ... 10				
	£ 352,975	335,938	17,688	651
			Surplus of Gross Estimate over Expenditure £17,037	
			Surplus of Appropriations in Aid realised	
Deduct—			£13	
F.—Appropriations in Aid ...	1,505	1,518		
NET TOTAL				
<i>Original</i> ... £351,460				
<i>Supplementary</i> ... 10				
	£ 351,470	334,420	£17,050	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings due to vacancies, to staff changes and to the provisions for industrial surveys, additional assistance and increases in remuneration not being fully required.

D.—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 ...	1,500	1,500
2. Miscellaneous	5	18
	£1,505	£1,518

EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received £750 as a director of the Central Bank. An Assistant Secretary received £250 as a director of Ceimici Teoranta. A Principal Officer received £200 as a director of Nitrigin Eireann Teoranta. An Executive Officer, whose salary was borne on Vote 8, and a Staff Officer received gratuities of £81 and £56 for higher duties and for extra attendance, respectively. A Clerical Officer, a Clerk-Typist and a Paperkeeper received sums of £85, £61 and £53, respectively, for overtime.

NOTES

Sums of £24 and £1,239 are charged to Subhead A in respect of staff lent to the Commission on Income Taxation and to the Savings Committee, respectively.

Subhead C expenditure includes £56 for travelling and incidental expenses in respect of the Commission on Income Taxation.

This Account includes expenditure of £109 and £875 in respect of staff lent, without repayment, to another Office and to An Coimisiún Um Athbheochan na Gaeilge, respectively.

The Accounts of other Votes include expenditure of £5,713, £2,184 and £275 in respect of the remuneration of staff lent, without repayment, to this Department, to the Savings Committee and to the Commission on Income Taxation, respectively.

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 1962-63

Commission or Committee	Year of Appointment	Total Expenditure to 31st March, 1963
		£
Civil Service Arbitration Board	1950-51	4,904
Savings Committee	1955-56	17,833
Commission on Income Taxation	1956-57	19,445

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
4th June, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General,

OFFICE OF THE REVENUE COMMISSIONERS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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, etc.	2,556,485	2,500,896	55,589	—
AA.—Contribution to Cost of Common Staff in Income Tax Conjoint Office, Great Britain	3,000	3,046	—	46
B.—Travelling and Incidental Expenses	71,850	71,986	—	136
C.—Poundage to Distributor of Stamps	720	641	79	—
D.—Remuneration, etc., to Collectors and Assessors of Taxes, etc.	95,500	108,199	—	12,699
E.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc.	15,160	7,858	7,302	—
F.—Uniform Clothing	6,000	5,161	839	—
G.—Motor Vehicles for Frontier Patrols, etc.	11,600	8,772	2,828	—
H.—Revenue Instruments, etc.	1,400	1,096	304	—
I.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc.	10,850	14,170	—	3,320
J.—Compensation	5	—	5	—
K.—Losses by Default, Fraud and Accident	5	9	—	4
L.—Customs Co-operation Council	1,500	1,354	146	—
GROSS TOTAL ...£	2,774,075	2,723,188	67,092	16,205
			Surplus of Gross Estimate over Expenditure £50,887	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> M.—Appropriations in Aid ...	86,755	102,242	£15,487	
NET TOTAL ...£	2,687,320	2,620,946	Total Surplus to be surrendered £66,374	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies and to staff changes involving appointments at lower points on salary scales.
- C.—Sales of stamps did not reach expectations.
- D.—Excess due to increase in remuneration of Collectors of Taxes (E.3/5/34).
- E.—Estimate provided for the issue of three special stamps. Only two were printed, one being a minor issue. Provision for designs (£400) was not utilised and there was also a saving on repairs.
- F.—Owing to late delivery of certain uniforms, payment therefor was not made within the year.
- G.—Provision was made for the purchase of 5 vehicles but only 2 were in fact purchased. There was also a saving on the maintenance of vehicles, offset by an excess on the purchase of radio equipment.
- H.—Saving was due to the replacement of certain instruments by those of a less costly type.
- I.—Expenditure on costs exceeded the provision by £2,624. The provision for Counsels' fees and for rewards also proved inadequate.
- K.—Statement of losses charged to this subhead—
£9—Minor cash discrepancies not involving fraud or culpable negligence.
- L.—Saving on travelling and subsistence (£325) offset by increase (£179) in the contribution towards the expenses of the Council.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952 (sec. 40))	3,890	3,890
2. Clerical services and incidental expenses on account of General Lighthouse Fund	275	275
3. Moneys received from merchants, etc., for special attendance of officers	47,500	53,500
4. Fines, forfeitures, law costs recovered, etc.	25,000	31,820
5. Registry of Business Names	300	353
6. Proceeds of customs sales (seizures, etc.)	4,500	4,809
7. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	1,215	1,215
8. Miscellaneous items	4,075	6,380
	£86,755	£102,242

3. Receipts vary with volume of trade and tourist traffic.
4. Receipts vary with the number and importance of the cases involved.
6. Receipts vary with the quantity of seizures sold and the prices realised.

8. Miscellaneous items comprised the following :—	£
Bill of Entry receipts	1,916
Rent of official premises	813
Compensation for loss of services of officers injured in accidents	361
Sale of official cars	44
Recovery of salary of officers on loan	1,891
Fees under the Merchant Shipping Acts	141
Minor unclassified items, e.g., scrivenerly fees, surpluses in cash, telephone calls, etc.	814
	£6,180

EXTRA REMUNERATION (exceeding £50)

Sixteen members of the Customs and Excise staff received allowances varying from £66 to £148 while engaged on Special Inquiry duty.

Five hundred and sixty-four members of the Customs and Excise staff, one hundred and eighty-six of the Taxes staff, one hundred and fifty-four of the General Service staff and thirty-six of the Stamping Branch staff received amounts varying from £51 to £136 in respect of overtime, rewards for detection of smuggling or other Revenue evasions, etc.

An Inspector of Taxes, Higher Grade, received a gratuity of £400 from Vote 6 for duties in connection with the Commission on Income Taxation.

NOTES

Fees (stamps) were received as follows :—

Companies Registration	£12,873
------------------------	---------

This Account includes expenditure of £4,454 in respect of staff temporarily lent, without repayment, to other Departments.

Claims for £101 and £93 for loss of services of two officers injured in accidents were abandoned (E.112/10/40).

S. REAMONN,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
31 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Office of Public Works (1 & 2 Will. 4, c. 33, secs. 5 & 6 ; 5 & 6 Vict., c. 89, secs. 1 and 2 ; 9 & 10 Vict., c. 86, secs. 2, 7 and 9 ; etc.).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	718,900	692,600	26,300	—
B.—Travelling and Incidental Expenses	67,000	69,847	—	2,847
GROSS TOTAL ...£	785,900	762,447	26,300	2,847
			Surplus of Gross Estimate over Expenditure £23,453	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> C.—Appropriations in Aid ...	125,000	134,174	£9,174	
NET TOTAL ...£	660,900	628,273	Total Surplus to be surrendered £32,627	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to unfilled vacancies.

B.—Excess due to increased travelling by technical officers, to greater requirements of technical equipment, and to increased use of telephones.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Penal interest on overdue loan repayments ...	250	263
2. Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946	14,000	22,817
3. Amount recoverable as administration expenses in connection with agency services	17,500	19,631
4. Amount recoverable from Vote 9 (Subheads B.B, J.2 and J.5) in respect of salaries and travelling expenses in connection with coast protection and arterial drainage construction and maintenance works ...	40,000	46,155

	Estimated	Realised
	£	£
5. Amount recoverable from Vote 10 in respect of salaries and travelling expenses in connection with employment schemes, etc.	1,700	3,264
6. Amount recoverable from Vote 43 in respect of salaries and travelling expenses in connection with drainage surveys and works	23,000	17,771
7. Amount recoverable from Vote 42 as administrative expenses in connection with Gaeltacht improvement schemes	3,200	2,691
8. Amount recoverable from Vote 45 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works ...	2,300	1,578
9. Amount recoverable from National Development Fund in respect of salaries and travelling expenses in connection with agricultural schools, etc.	3,000	794
10. Amount recoverable as expenses of management of the Local Loans Fund	18,000	14,965
11. Miscellaneous	2,050	4,245
	£125,000	£134,174

1. Casual variation.
2. Loans transactions were more than expected.
3. The receipts represent a percentage charge to cover overhead expenses based on the actual expenditure incurred by the Commissioners as agents for the parties concerned. The expenditure so incurred was generally greater than had been expected when estimates were framed.
4. There were increased activities on major schemes.
5. It was found possible to undertake a greater volume of work than had been provided for in the estimate.
6. The deficit was mainly due to unfilled vacancies for Junior Engineers.
7. Some receipts could not be brought to credit before expiration of the year.
8. Certain harbour works did not progress as expected.
9. The work undertaken was less than expected.
10. The receipt represents the previous year's cost of management of the Local Loans Fund by the Commissioners, offset by the sums brought to account in that year as penal interest and as fees under the Local Loans Fund Regulations.
11. The amount recovered from the Shannon Navigation and Marine Works Maintenance Funds was more than had been provided for in the estimate.

EXTRA REMUNERATION (exceeding £50)

The Principal Architect received a fee of £60 from Vote 9.

Ten Assistant Architects were paid a total of £2,663 as fees for professional services (E.8/3/46). An Architect was paid a gratuity of £400 for abnormal attendance (E.109/25/59).

NOTES

1. A claim for £213 for loss of services of an officer injured while on holidays abroad was abandoned (E.112/6/40). Subhead A.

2. A level and tripod valued at £18 were lost from stores and written off (S.59/2/53). Subhead B.
3. *Ex-gratia* payments amounting to £18 were made to three officers in respect of articles of personal clothing lost from official premises (E.46/18/7). Subhead B.
4. This Account includes expenditure of approximately £6,240 in respect of remuneration of staff lent, without repayment, to other Offices.
5. Services rendered to other Departments without repayment amounted in value to £671.

H. J. MUNDOW,
Oifigeach Cuntasaíochta.

OIFIG NA NOIBREACHA POIBLÍ,
15 Meitheamh, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDERMENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST MARCH, 1963

SERVICE	Balances, 1st April, 1962	Receipts, 1962-63	Payments, 1962-63	Balances, 31st March, 1963
	£	£	£	£
Shannon Navigation ...	1,189	16,474	19,529	<i>Dr.</i> 1,866 (a)
Irish Church Fund, Loans Re- payments ...	—	10	—	10
Marine Works Act, 1902, Main- tenance Fund ...	1,826	679	4,090	<i>Dr.</i> 1,585 (b)

(a) Within the year of account the Commissioners completed payments on foot of awards, costs and expenses in connection with five claims for compensation in respect of damage to property caused in 1959 and 1960 by flooding from portion of the River Blackwater within their jurisdiction; the consequential net charges to the Navigation Fund amount to £534 (S.50/2/46).

(b) The following stock is held to the credit of the Fund :—
£8,300 3½ per cent. Exchequer Bonds, 1965/70.

H. J. MUNDOW,
Oifigeach Cuntasaíochta.

OIFIG NA NOIBREACHA POIBLÍ,
15 Meitheamh, 1963.

PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Expenditure in respect of Public Buildings ; for the Maintenance of certain Parks and Public Works ; for the Execution and Maintenance of Drainage and other Engineering Works ; and for a Grant-in-Aid of the River Shannon Navigation.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Purchase of Sites and Buildings	38,000	83,158	—	45,158
B.—New Works, Alterations and Additions	3,320,000	2,947,155	372,845	—
BB.—Coast Protection	15,000	14,250	750	—
C.—Maintenance and Supplies	720,000	824,177	—	104,177
D.1.—Furniture, Fittings and Utensils	60,000	100,495	—	40,495
D.2.—Central Furniture Stores	3,000	4,429	—	1,429
E.—Rents, Rates, etc.	190,000	195,480	—	5,480
F.—Fuel, Light, Water, Cleaning, etc.	270,000	279,628	—	9,628
G.—Phoenix Park National School	240	223	17	—
H.1.—River Shannon Works	400	336	64	—
H.2.—River Shannon Navigation (Grant-in-Aid)	14,000	14,000	—	—
I.—Telegrams, Telephones and Postage	1,000	1,004	—	4
J.1.—Arterial Drainage—Surveys	25,000	17,417	7,583	—
J.2.—Arterial Drainage—Construction Works	1,080,000	1,033,913	46,087	—
J.3.—Barrow Drainage—Repayment of Advances	14,417	14,417	—	—
J.4.—River Fergus Drainage	100	—	100	—
J.5.—Arterial Drainage—Maintenance	73,000	71,453	1,547	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Purchase and Maintenance of Engineering Plant and Machinery, and Stores ...	518,000	562,572	—	44,572
GROSS TOTAL ...£	6,342,157	6,164,107	428,993	250,943
			Surplus of Gross Estimate over Expenditure £178,050	
	Estimated	Realised	Surplus of Appropriations in Aid realised £33,781	
<i>Deduct—</i> L.—Appropriations in Aid ...	280,157	313,938	Total Surplus to be surrendered £211,831	
NET TOTAL ...£	6,062,000	5,850,169		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Payments in the year were more than expected; they were:—

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
DEPARTMENT OF FINANCE—		
Dublin : Plot adjoining Beggars Bush Barracks (deposit) ...	57	S.2/6/60
Do. : 21 Parliament Street (balance) ...	10,402	S.2/1/61
Louth : Head rent of Dundalk former Military Barracks ...	791	S.55/23/32
Do. : Head rent of former Coastguard Station, Soldiers Point, Dundalk (balance) ...	172	S.55/36/33
DEPARTMENT OF EDUCATION—		
Dublin : 6A Merrion Square (balance) ...	6,600	S.2/10/46
9/10 Burlington Road ...	28,278	S.2/5/62
DEPARTMENT OF JUSTICE—		
Dublin : 26/27 Pembroke Street ...	31,720	S.2/8/62
Garda Síochána—		
Co. Cavan : Bailieboro ...	1,060	S.14/14/34
Co. Cork : Ballydesmond ...	1,189	S.14/1/60
Do. : Innishannon—head-rent (deposit) ...	57	S.14/45/25
Co. Galway : Kinvara—site ...	213	S.14/5/52
Co. Leitrim : Keshcarrigan—wayleaves, etc. ...	29	S.14/5/52
Co. Laois : Abbeyleix—site (balance) ...	244	S.14/5/52
Do. : Ballickmoyler—site ...	140	S.14/5/52
Co. Mayo : Kilkelly—site ...	250	S.14/5/52
Co. Meath : Dunboyne—site (balance) ...	217	S.14/5/52
Co. Tipperary : Emly—site ...	150	S.14/5/52
Do. : Kilshealon ...	500	S.14/5/52
Co. Waterford : Ardmore—site (balance) ...	388	S.14/5/52
Co. Wexford : Enniscorthy—site ...	701	S.14/39/28
	£83,158	

- B.—Expenditure under this subhead was affected by factors outside the control of the Office of Public Works. A statement of expenditure, Department by Department, is at page 23.
- BB.—Work at Rosslare proceeded less rapidly than had been expected; the consequential saving was partially offset by unforeseen expenditure on protection work at Wicklow.
- C.—This subhead, dependent on circumstances difficult to predict, consists of a large number of provisions for requirements which proved generally greater than expected. A statement of expenditure, Department by Department, is at page 24.
- D.1.—The excess was caused by the unexpectedly large requirements of Government establishments. A statement of expenditure, Department by Department, is at page 24.
- D.2.—The expenditure under this subhead is a net figure and represents the cost of stocks of standard supplies purchased during the year but not issued before 31st March, 1963. The total value of stocks held in the Central Furniture Stores on 31st March, 1963, was £13,800 approximately.
- E.—A casual variation. A statement of expenditure, Department by Department, is at page 24.
- F.—This subhead consists of a large number of provisions to meet the requirements of various Government establishments. Excesses on certain of the provisions were partially offset by savings on others. A statement of expenditure, Department by Department, is at page 24.
- G.—A casual variation.
- H.1.—A casual variation.
- I.—A casual variation.
- J.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 £5,353.
- J.2.—The volume of work was somewhat restricted by adverse weather conditions in the latter part of the year.

In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery as follows:—

DRAINAGE SCHEME							VALUE £
Corrib-Clare	...	...	...	...	...	...	46,435
Maine	...	...	...	...	...	...	36,346
Inny	...	...	...	...	...	...	136,222
Moy	...	...	...	...	...	...	150,807
Deel	...	...	...	...	...	...	4,877
Broadmeadow	...	...	...	...	...	...	26,108
Killimor	...	...	...	...	...	...	19,975
Ballyteige and Kilmore	...	...	...	...	...	...	254
Fergus Embankments	...	...	...	...	...	...	16,078
Swilly Embankments	...	...	...	...	...	...	17,713
Shannon Estuary Embankments	...	...	...	...	...	...	72,883

Spare parts, stores, etc., to the values shown were transferred from Feale, £27, and Nenagh, £66.

- J.4.—The expenditure for which provision had been made did not arise.
- J.5.—A casual variation.
- K.—The excess arose mainly because engineering plant and stores were delivered more expeditiously than expected. The value of stores held at 31st March, 1963, was £324,000 approximately.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting, fishing rights, etc.)	42,000	39,557
2. Harbour tolls, dues, etc.	46,000	47,662
3. Sale of surplus and obsolete stores, old materials, etc. ...	14,000	8,674
4. Hire of plant	10,000	10,860
5. Sales of farm and garden produce	8,000	8,166
6. Admission tickets at parks, piers, etc.	5,500	5,082
7. Recoveries from County Councils in respect of arterial drainage maintenance (Nos. 3 of 1945 and 23 of 1955) ...	84,500	69,233
8. Recoveries from other Departments, etc., for services carried out on repayment terms	55,000	95,642
9. Sales of property	8,000	8,045
10. Miscellaneous	7,157	21,017
	£280,157	£313,938

1. Receipts from lettings of sporting, fishing rights, etc., were £505.

2. A casual variation.

3. Deficit due mainly to receipts from sale, by tender, of surplus stores not coming to account within the year.

4. A casual variation.

5. The receipts were as follows:—Bourn Vincent Memorial Park, £7,611; Phoenix Park, £355; sundry, £200.

6. The sales of admission tickets were less than expected.

7. Certain recoveries could not be effected before the close of the year.

8. Department of Social Welfare, £52,217; Córas Iompair Éireann, £20,994; College of Science, etc., £6,438; Department of Local Government and Post Office Savings Bank, £4,719; in respect of services rendered by the Central Engineering Workshop and Stores, £9,407; by Dún Laoghaire Harbour Workshops, £844; and by Central Furniture Stores, £808. Sundry other receipts amounted to £215. The greater part of the surplus is attributable to recoveries, mainly in respect of prior years, for which provision had not been made.

9. A casual variation.

10. Realisation of assets of Trust Funds, £10,971; work done for other parties, £1,351; contributions to cost of works at national schools, £665; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £500; licences, football pavilions, etc., Phoenix Park, £566; in respect of electricity, gas, water and heating, £1,332; recoupment of rates, £2,596; sundry other receipts, £3,036.

NOTES

1. A site for a Garda Station, in respect of which £113 was paid in 1950-51, became surplus on the purchase of premises suitable for adaptation and was transferred to the Department of Lands (Forestry Division) free of charge. Subhead A (S.86/8/38).

2. This Account includes £2,460 expended on premises which were handed over to An Foras Talúntais during the year 1959/60. Subhead B.

3. A total of £23 was paid as compensation and costs in discharge of a claim by a member of the public injured by an accidental fall in State premises. Subhead C (S.102/3/62).

4. A sum of £80 was paid as compensation and costs in respect of flood damage caused by the effluent from a sewerage tank appurtenant to official premises. Subhead C (S.2/21/34).

5. Damage which cost £48 to repair was caused to State premises by a motor truck the property of another Department. Subhead C.

6. A total of £414 was spent on the maintenance of St. Enda's College (Pearse Bequest). Subheads C and F (S.22/9/41 and S.22/2/53).

7. In seven cases malicious damage to a total extent of £19 was caused to State property. (Suheads C and J.2).

8. Sums amounting to £161 were paid as compensation and costs in seven cases of accidental damage to property arising from drainage and other activities. Subheads C, J.2 and K (S.102/7/49 and S.102/10/62).

9. Payments made in two cases of road accidents involving State vehicles amounted to £390; in a third case, which was settled on a knock-for-knock basis, the State vehicle was damaged to the extent of approximately £20. Subheads J.2 and K (S.48/3/37).

10. Articles to a total value of £8 lost in six cases of theft were written off (S.59/2/53).

11. Losses of stores valued at £99 were written off.

12. Articles surplus to requirements and valued at £521 were transferred to the Department of Defence (S.8/27/42).

13. During the year the following losses by fire not covered by insurance were sustained:—

	£
31 Upper Merrion Street, Dublin (Irish Land Commission)	33
Detective Branch, Dublin Castle	24
Bruff Garda Station, Co. Limerick	26
Carrickmacross Garda Station, Co. Monaghan	28
Dún Laoghaire Garda Station, Co. Dublin	35

14. Within the year restoration of damage by fire gave rise to the following expenditure:—

	£
Department of Finance	18
Department of Justice	78

15. The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £71,384.

16. In addition to the expenditure shown in this Account, further expenditure was incurred from advances from the National Development Fund (*See* appended Statement)

H. J. MUNDOW,
Oifigeach Cúntasachta.

OIFIG NA NÓIBREACHA POIBLÍ,
19 Meitheamh, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

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

Departments, etc.	Vote	Expenditure
	£	£
President's Establishment	5,000	2,924
Houses of the Oireachtas	90,000	49,035
Department of the Taoiseach	1,000	104
Finance	362,550	157,694
Justice	399,050	422,278
Education	1,908,550	1,832,724
Lands	194,000	83,252
Agriculture	173,500	129,881
Transport and Power	1,200	2,603
Posts and Telegraphs	249,850	139,196
Defence	45,000	5,179
External Affairs	500	—
Social Welfare	42,500	28,904
Health	5,900	6,957
Minor New Works not exceeding £2,000 each	20,000	31,989
Urgent and Unforeseen Works	5,000	38,041
Minor Balances of Expenditure (not provided for above) on Works of prior years	15,000	16,394
TOTAL	<u>£3,518,600</u>	<u>£2,947,155</u>
<i>Deduct</i> (1) for Works which might not have been carried out during the year (£173,600);		
(2) adjustment for expenditure previously borne on Vote 9 (£25,000)	198,600	
NET TOTAL	<u>£3,320,000</u>	<u>£2,947,155</u>

C, D.1, E, F.—MAINTENANCE, REPAIRS AND OTHER CURRENT CHARGES

DEPARTMENT	C Maintenance and Supplies		D.1 Furniture, Fittings and Utensils		E Rents, Rates, etc.		F Fuel, Light, Water, Cleaning, etc.	
	Vote	Expenditure	Vote	Expenditure	Vote	Expenditure	Vote	Expenditure
	£	£	£	£	£	£	£	£
President ...	19,650	18,268	1,000	1,334	—	—	5,000	4,129
Oireachtas ...	7,500	8,160	1,450	2,040	—	—	5,700	6,748
Taoiseach ...	3,400	8,936	600	1,576	200	294	3,750	4,240
Comptroller and Auditor General	100	292	60	32	25	25	280	275
Finance ...	327,885	350,909	10,240	17,304	51,180	53,700	53,000	59,085
Justice ...	119,140	134,780	6,680	8,958	28,645	25,612	38,500	38,819
Local Government	1,960	7,178	500	918	1,800	1,547	3,150	3,065
Education ...	45,520	46,697	3,980	6,064	1,560	1,539	25,000	20,069
Lands ...	10,620	20,914	2,502	3,680	7,670	6,387	15,250	16,333
Gaeltacht ...	320	512	150	189	1,580	1,097	400	212
Agriculture ...	32,430	41,589	3,127	7,120	8,400	9,621	28,300	33,224
Industry and Com- merce ...	5,350	7,692	1,335	2,684	3,105	5,380	5,570	3,617
Transport and Power	4,720	8,642	976	1,273	1,910	1,738	4,550	5,778
Posts and Telegraphs	55,500	79,637	9,250	17,806	150	137	20,500	26,474
Defence ...	8,410	12,864	1,110	2,222	4,020	2,615	9,550	7,310
External Affairs ...	46,975	31,564	13,580	20,633	66,600	73,294	18,500	17,790
Social Welfare ...	21,300	27,293	2,100	3,970	13,070	12,411	23,000	21,928
Health ...	9,220	18,250	1,360	2,692	85	83	10,000	10,532
TOTAL ...	£ 720,000	824,177	60,000	100,495	190,000	195,480	270,000	279,628

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS
IN THE YEAR ENDED 31ST MARCH, 1963

SERVICE	Balance at 1st April, 1962	Receipts	Total	Payments	Balance at 31st March, 1963
	£	£	£	£	£
Gaeltacht Project— Inishere Pier ...	<i>Dr.</i> 85	—	<i>Dr.</i> 85	—	<i>Dr.</i> 85
Drainage Works— Owenogarney River Embankments Scheme ...	<i>Dr.</i> 349	—	<i>Dr.</i> 349	30	<i>Dr.</i> 379
Deele and Swillyburn Rivers Scheme ...	4,755	1,111*	5,866	1,016	4,850
TOTAL ... £	4,321	1,111	5,432	1,046	4,386

*Includes £1,105 representing value of materials, etc., transferred.

H. J. MUNDOW,
*Oifigeach Cuntasatóchta.*OIFIG NA NOIBREACHA POIBLÍ,
BAILE ATHA CLIATH,
19 Meitheamh, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

EMPLOYMENT AND EMERGENCY SCHEMES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Employment and Emergency Schemes (including Relief of Distress).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> ...	£87,430			
<i>Supplementary</i> ...	10			
	87,440	88,780	—	1,340
B.—Travelling and Incidental Expenses ...	14,490	12,445	2,045	—
C.—Urban Employment Schemes	200,000	182,000	18,000	—
D.—Rural Employment Schemes	35,000	35,621	—	621
E.—Minor Employment Schemes	130,000	135,540	—	5,540
F.—Development Works in Bogs used by Landholders and other Private Producers	160,000	156,097	3,903	—
G.—Rural Improvements Scheme	225,000	231,097	—	6,097
H.—Miscellaneous Schemes ...	17,000	16,090	910	—
GROSS TOTAL				
<i>Original</i> ...	£868,920			
<i>Supplementary</i> ...	10			
	£ 868,930	857,670	24,858	13,598
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £11,260	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
I.—Appropriations in Aid ...	41,000	45,929	£4,929	
NET TOTAL			Total Surplus to be surrendered £16,189	
<i>Original</i> ...	£827,920			
<i>Supplementary</i> ...	10			
	£ 827,930	811,741		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Saving due mainly to vacancies in the Inspectorate.

C.—Saving due mainly to delay by some of the local authorities in submitting suitable schemes to absorb the money available.

E, F, G and H.—Some thousands of schemes are involved and there is bound to be a small saving or excess on each grant.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions by beneficiaries and others towards the cost of schemes carried out under Subheads E, F, G and H ...	40,000	44,837
2. Miscellaneous receipts	1,000	1,092
	£41,000	£45,929

1. Inspections of rural improvement schemes were more numerous than expected and it was therefore possible to issue more offers of grants.

2. Casual variation.

NOTE

Certain items of bedding, etc., were made available to this Office by the Department of Defence for use on an archaeological excavation at Creewood, Co. Meath (S.4/77/43).

RISTEARD Ó HEIGEARTUIGH,

Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
1st June, 1963.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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	32,610	28,918	3,692	—
B.—Travelling and Incidental Expenses	500	418	82	—
C.—Apparatus and Chemical Equipment	1,150	1,035	115	—
GROSS TOTAL ...£	34,260	30,371	3,889	—
			Surplus of Gross Estimate over Expenditure £3,889	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ...	1,160	1,627	£467	
NET TOTAL ...£	33,100	28,744	Total Surplus to be surrendered £4,356	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies remaining unfilled.
 B.—Saving was mainly on travelling which is difficult to estimate.
 C.—Accounts for certain apparatus, etc., purchased during the year were not furnished until after the close of the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc. ...	1,000	1,476
2. Recovery from Road Fund in respect of analysis of road-making materials	150	150
3. Miscellaneous	10	1
	£1,160	£1,627

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Civil Service Commission (No. 45 of 1956 and No. 38 of 1959) and of the Local Appointments Commission (No. 39 of 1926, No. 15 of 1940 and No. 9 of 1946).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances	54,120	48,890	5,230	—
A.2.—Examiners, etc.	7,670	6,947	723	—
B.—Travelling and Incidental Expenses	3,925	4,053	—	128
C.—Examinations	4,605	3,900	705	—
GROSS TOTAL ...£	70,320	63,790	6,658	128
			Surplus of Gross Estimate over Expenditure £6,530	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— D.—Appropriations in Aid ...	18,280	18,196	£84	
NET TOTAL ...£	52,040	45,594	Net Surplus to be surrendered £6,446	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to vacancies remaining unfilled; to staff changes and to the provision for increases in remuneration being in excess of what was actually required.
A.2.—Provision for an increase in examiners' fees was not utilised to the extent anticipated.
C.—Certain accounts for advertising were not received in time for payment within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	18,280	18,196

NOTE

Fees (stamps) amounting to £16,668 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for a Grant (Grant-in-Aid) to An Chomhairle Ealaíon (No. 9 of 1951).

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)				
<i>Original</i> ...	£30,000			
<i>Supplementary</i> ...	10			
	30,010	30,000	10	—

Surplus to be surrendered £10

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
13th May, 1963.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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 1956, 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 ...	864,000	821,481	42,519	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	485,000	377,783	107,217	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	42,000	41,225	775	—
D.—Agency Payments in respect of Compensation Allowances	36,500	32,460	4,040	—
E.—Gratuities in respect of Un-established Officers ...	37,000	24,750	12,250	—
F.—Injury Grants ...	32,500	28,599	3,901	—
G.—Fees to Medical Referees and Occasional Fees to Doctors	355	307	48	—
H.—Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ...	2,900	2,130	770	—
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	55,700	53,573	2,127	—
GROSS TOTAL ...£	1,555,955	1,382,308	173,647	—
			Surplus of Gross Estimate over Expenditure £173,647	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
J.—Appropriations in Aid ...	152,125	155,086	£2,961	
NET TOTAL ...£	1,403,830	1,227,222	Total Surplus to be surrendered £176,608	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A and B.—The number of retirements and the average amounts of the awards (pension and lump sum) were less than expected. Also, additional provision was made for redundancy which did not materialise.
- D, H and I.—The number of deaths was greater than allowed for in the estimates.
- E.—Experience of the operation of modified conditions for the grant of awards is required to enable closer estimation to be made.
- F.—Expenditure fluctuates with the number of accident claims and cannot be closely estimated.

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) ...	36,500	33,143
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 ...	735	1,999
3. Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40)) ...	101,700	101,700
4. Pension liability in respect of officers on loan, etc. ...	13,150	19,100
5. Miscellaneous ...	40	44
	£152,125	£155,986

EXTRA REMUNERATION (exceeding £50)

Thirty-three pensioners received from public funds sums ranging from £70 to £966 as remuneration for services rendered.

NOTE

In addition to the expenditure charged to Subheads A and I in this Account, sums of £40,000 and £7,500, respectively, were charged to the Vote for Increases in Pensions (No. 56) in respect of increases in certain pensions, etc.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
31st May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service	7,500	5,394	2,106	—

Surplus to be surrendered ... £2,106

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
20th May, 1963.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Expenses under the Electoral Act, 1923, and the Juries Act, 1927 (No. 12 of 1923 and No. 23 of 1927).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	21,000	20,783	217	—

Surplus to be surrendered ... £217

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

AGRICULTURAL GRANTS

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Grants to Local Authorities in Relief of Rates on Agricultural Land (61 & 62 Vict., c. 37 ; No. 35 of 1925 ; No. 28 of 1931 ; No. 23 of 1939 ; No. 36 of 1946 ; No. 36 of 1953 ; No. 18 of 1956 ; No. 11 of 1959 ; and No. 23 of 1962).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Agricultural Grant under the Local Government (Ireland) Act, 1898 (as amended)	599,011	599,011	—	—
B.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925	150,989	150,989	—	—
C.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ...	750,000	750,000	—	—
D.—Further Increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939	370,000	370,000	—	—
E.—Additional Grant under the Rates on Agricultural Land (Relief) Acts, 1946, 1953, 1956, 1959 and 1962 Original £4,180,000 Supplementary 2,545,000	6,725,000	6,660,145	64,855	—
TOTAL Original £6,050,000 Supplementary 2,545,000	£ 8,595,000	8,530,145		
Surplus to be surrendered		£	64,855	

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
13th May, 1963.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

LAW CHARGES

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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				
<i>Original</i> ... £120,330				
<i>Supplementary</i> 10				
	120,340	122,304	—	1,964
B.—Witnesses' Expenses, etc.				
<i>Original</i> ... £12,000				
<i>Supplementary</i> 5,000				
	17,000	17,143	—	143
C.—Fees to Counsel ...	25,000	21,461	3,539	—
D.—General Law Expenses				
<i>Original</i> ... £20,000				
<i>Supplementary</i> 11,000				
	31,000	30,238	762	—
E.—Defence of Public Servants ...	500	95	405	—
GROSS TOTAL				
<i>Original</i> ... £177,830				
<i>Supplementary</i> 10				
<i>Do.</i> 16,000				
	£ 193,840	191,241	4,706	2,107
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,599	
			Surplus of Appropriations in Aid realised	
Deduct—				
F.—Appropriations in Aid ...	6,500	7,076	£576	
NET TOTAL				
<i>Original</i> ... £171 330				
<i>Supplementary</i> 10				
<i>Do.</i> 16 000				
	£ 187,340	184,165	Total Surplus to be surrendered <u>£3,175</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C. and E.—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.	4,550	4,857
2. Local Loans Fund, expenses of management ...	1,950	2,219
	<u>£6,500</u>	<u>£7,076</u>

NOTE

The sum of £19, portion of costs awarded against a defaulting executor in legal proceedings taken on behalf of the Attorney General in consequence of a complaint by the Commissioners of Charitable Donations and Bequests, proved to be irrecoverable and was written off (F.14/67/42).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
4 Meitheamh, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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) ...	18,000	18,000	—	—
B.—Property Values (Arbitrations and Appeals) ...	3,330	2,904	426	—
C.—Bounties (Triplets and Centenarians) ...	150	99	51	—
TOTAL ...£	21,480	21,003		
		Surplus to be surrendered ... £	477	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The amount of travelling done by the Property Arbitrator was less than anticipated.

NOTE

Fees (stamps) amounting to £578 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
31 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATIONERY OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Stationery Office ; for Printing and Binding, and the provision of Stationery, Paper, Books, Office Machinery and other Office Supplies for the 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				
<i>Original</i> ... £99,720				
<i>Less Supplementary</i> 6,000				
	93,720	93,453	267	—
B.—Carriage and Transport ...	2,600	2,521	79	—
C.—Travelling and Incidental Expenses ...	3,700	4,002	—	302
D.—Printing and Binding				
<i>Original</i> ... £285,000				
<i>Supplementary</i> 15,000				
	300,000	299,771	229	—
E.—Paper				
<i>Original</i> ... £215,000				
<i>Supplementary</i> 22,000				
	237,000	236,443	557	—
F.—Books, Periodicals and Maps				
<i>Original</i> ... £16,100				
<i>Supplementary</i> 3,000				
	19,100	19,042	58	—
G.—Office Machinery and other Office Supplies				
<i>Original</i> ... £110,000				
<i>Supplementary</i> 15,000				
	125,000	124,427	573	—
GROSS TOTAL				
<i>Original</i> ... £732,120				
<i>Supplementary</i> 49,000				
	£ 781,120	779,659	1,763	302
			Surplus of Gross Estimate over Expenditure £1,461	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£ Estimated	£ Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
H.—Appropriations in Aid				
<i>Original</i> ...	£116,220			
<i>Supplementary</i> ...	7,200			
	123,420	126,612	£3,192	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> ...	£615,900			
<i>Supplementary</i> ...	41,800			
	£ 657,700	653,047	£4,653	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C—The subhead provides for a number of small charges and accurate estimation is difficult.

APPROPRIATIONS IN AID.

				Estimated	Realised
				£	£
1. Sales of					
(i) Publications, including Oireachtas Debates and Oireachtas Papers	<i>Original</i> ...	£26,000			
	<i>Supplementary</i> ...	4,000		30,000	33,054
(ii) Ordnance Survey Maps	<i>Original</i> ...	£3,000			
	<i>Supplementary</i> ...	500		3,500	3,569
2. Sales of waste paper, old typewriters, old duplicators and other old stores ...	...	...	...	5,700	5,923
3. Advertisements and notices in Government publications	...	...	...	6,600	6,887
4. Recovery from local authorities of four-sevenths of the cost of printing and paper required under the Electoral and Juries Acts ...	...	...	...	30,000	29,551
5. Supplies and services on repayment terms, including commission thereon ...	...	...	...	24,500	24,428
6. Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952 (sec. 40)) ...	<i>Original</i> ...	£20,410			
	<i>Supplementary</i> ...	2,700		23,110	23,165
7. Miscellaneous ...	...	...	...	10	35
TOTAL					
	<i>Original</i> ...	£116,220			
	<i>Supplementary</i> ...	7,200		£123,420	£126,612

1. (i) Receipts from sales towards the close of the year were exceptionally high.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1963

	£
Paper	102,830
Miscellaneous stores	16,668
	£119,498

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 £50)

Sums varying from £52 to £175 were paid to eighteen officers of different grades for overtime.

NOTES

An Army truck and driver were lent in October and November, 1962, by the Department of Defence to deal with urgent deliveries of stationery. The pay of the driver was borne on the Vote for Defence (S.4/77/43).

Free copies of official publications were issued to—

International Labour Office	£18 (S.46/2/35)
Library of the Council of Europe	£12 (S.46/13/50)
The Editor of the <i>Irish Law Times and Solicitors' Journal</i>	£7 (S.46/3/50)
Food and Agriculture Organisation	£11 (S.71/14/46)

BRIAN Ó BROLCHAIN,
Accounting Officer.

STATIONERY OFFICE,
31st May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

VALUATION AND ORDNANCE SURVEY

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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	210,000	201,698	8,302	—
B.—Travelling and Incidental Expenses	32,610	32,227	383	—
C.—Stores, etc.	7,900	7,626	274	—
D.1.—Photographic and Printing Equipment	3,100	2,046	1,054	—
D.2.—Retriangulation Equipment, etc.	1,250	4,615	—	3,365
GROSS TOTAL ...£	254,860	248,212	10,013	3,365
			Surplus of Gross Estimate over Expenditure £6,648	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid	22,000	26,735	£4,735	
NET TOTAL ...£	232,860	221,477	Total Surplus to be surrendered £11,383	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings were due to delay in filling vacant posts (£3,096), transfers (£2,497), resignations (£2,645), and over-provision for overtime and additional assistance (£1,074), sick absences, deaths, etc. (£946), which were partly offset by pay scale revisions (£1,956).
- D.1.—Some accounts for goods received were not furnished within the financial year 1962–63.
- D.2.—Some accounts for goods delivered within the financial year 1961–62 were not received until 1962–63.

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
1. Contributions by rating authorities pursuant to 37 & 38 Vict., c. 70 in respect of the expenses of the annual revision of valuations	6,295	6,295
2. Fees payable pursuant to 23 Vict., c. 4 (sec. 9)	1,500	1,469
3. Sales of maps	13,500	17,977
4. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts	5	—
5. Miscellaneous	700	994
	<u>£22,000</u>	<u>£26,735</u>

3. The demand for maps proved greater than anticipated.

EXTRA REMUNERATION (exceeding £50)

Nine Clerical Officers, three Technical Assistants, Grade I, and three Map Examiners received sums ranging from £51 to £84, approximately, in respect of overtime.

NOTES

The Account of the Department of Posts and Telegraphs includes expenditure of £1,261 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

This Account includes expenditure of £486 in respect of remuneration of an officer on loan, without repayment, to another Office.

Damage to official vehicles involved in two road accidents amounted to £27. Arising out of one of these accidents a payment of £2 was made to a third party (S.48/1/57).

A deficiency of £79 following a burglary is under investigation.

J. MOONEY,

Accounting Officer.

VALUATION OFFICE,
19th June, 1963.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO AND SPECIAL WORK DONE FOR OTHER DEPARTMENTS
AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1963, WITHOUT REPAYMENT

Number of Vote	Service	Face Value of Maps	Cost of Special Services	Total
		£	£	£
3	Department of the Taoiseach ...	2	—	2
4	Central Statistics Office ...	1	—	1
6	Office of the Minister for Finance ...	2	—	2
7	Revenue Commissioners ...	11	—	11
8	Office of Public Works ...	1,247	—	1,247
10	Employment and Emergency Schemes ...	443	—	443
18	Law Charges ...	10	—	10
24	Garda Síochána ...	992	—	992
27	Land Registry ...	5,355	—	5,355
29	Local Government ...	225	4	229
30	Education ...	43	10	53
39	Lands ...	3,900	10	3,910
40	Forestry ...	3,726	146	3,872
41	Fisheries ...	75	—	75
43	Agriculture ...	1,955	1	1,956
44	Industry and Commerce ...	152	—	152
45	Transport and Power ...	23	—	23
46	Posts and Telegraphs ...	788	—	788
47	Defence ...	5,132	80	5,212
49	External Affairs ...	1	621	622
51	Social Welfare ...	8	—	8
54	Health ...	2	—	2
	TOTAL ...f	24,093	872	24,965

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1963, TO VARIOUS INSTITUTIONS

National Library	...	...	..	...	...	...	£	43
Bodleian Library, Oxford	...	...	...	...	...	...		42
Department of State, Washington, U.S.A.	...	...	...	...	...	...		43
University College, Galway	...	...	...	...	...	...		1
National University, Dublin	...	..	...	...	...	...		1
Trinity College, Dublin	...	...	...	...	...	...		1
British Museum, London	...	...	...	...	...	...		43
Royal Geographical Society, London	...	...	...	...	...	...		2
Queen's University, Belfast	...	...	...	...	...	...		2
Magee University College, Derry	...	...	...	...	...	...		2
Cambridge University Library	...	...	...	...	...	...		41
British House of Commons	...	..	...	...	...	...		2
National Library of Wales	...	...	...	...	...	...		2
National Library of Scotland	...	...	...	...	...	...		2
University College, Cork	...	...	...	...	...	...		1
							TOTAL	£228

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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. ...	593,400	590,501	2,899	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	20,000	10,188	9,812	—
GROSS TOTAL ...£	613,400	600,689	12,711	—
			Surplus of Gross Estimate over Expenditure £12,711	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—			£801	
C.—Appropriations in Aid ...	12,400	13,201	Total Surplus to be surrendered	
NET TOTAL ...£	601,000	587,488	£13,512	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Of £15,000 provided for payment of the non-beneficial element of rates, including arrears, due in respect of premises occupied by representatives of the U.S.A. Government, only £8,106 was expended. Final agreement has not yet been reached on the elements in the rate to be defined as “beneficial” and “non-beneficial”.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40)) ...	11,600	12,344
2. Receipts from Post Office Savings Bank for premises occupied in connection therewith ...	730	791
3. Payment by local authorities for premises occupied by Local Accounts and Supply Staff, Department of Local Government (No. 20 of 1925 (sec. 10)) ...	70	66
	£12,400	£13,201

J. MOONEY,
Accounting Officer.

VALUATION OFFICE,
15th June, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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 certain Grants-in-Aid; and of the Public Record Office, and of the Keeper of State Papers, Dublin (30 and 31 Vict., c. 70; 38 & 39 Vict., c. 59; and 39 & 40 Vict., c. 58), and for the purchase of Historical Documents, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> ...	£142,415			
<i>Supplementary</i> ...	10			
	142,425	140,816	1,609	—
B.—Travelling and Incidental Expenses ...	6,600	7,061	—	461
C.—Expenses in connection with Awards for Acts of Bravery	30	13	17	—
D.1.—Payments to the Incorporated Council of Law Reporting for Ireland ...	3,975	500	3,475	—
D.2.—Committee on Irish and Comparative Law (Grant-in-Aid) ...	25	25	—	—
E.—Commissions and Special Inquiries ...	2,000	935	1,065	—
GROSS TOTAL				
<i>Original</i> ...	£155,045			
<i>Supplementary</i> ...	10			
	£155,055	149,350	6,166	461
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £5,705	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
F.—Appropriations in Aid ...	525	38	£487	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> ...	£154,520			
<i>Supplementary</i> ...	10			
	£154,530	149,312	£5,218	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ...	600	1,546

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Excess due to greater expenditure than anticipated on travelling abroad on official business.

D.1.—No expenditure was incurred on publication of legal text books.

E.—Fewer meetings of Commissions and less travelling by members than anticipated.

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
1. Refunds of payments made under Subhead D.1 (2) ...	500	—
2. Miscellaneous	25	38
	£525	£38
1. No sale of legal text books in year.		

EXTRA REMUNERATION (exceeding £50)

Two officers received allowances of £225 and £180 while engaged on higher duties.
Three Clerical Officers received sums varying from £63 to £139 in respect of overtime.

NOTES

£6,867 was received in respect of fees (stamps) for film censorship (No. 23 of 1923).
£567 was received in respect of fees (stamps) for searches, copies, etc., in the Public Record Office.

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
19th June, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána including Pensions, etc. (9 & 10 Geo. 5, c. 68 ; No. 25 of 1924 ; No. 7 of 1925 ; No. 10 of 1926 ; No. 32 of 1933 ; No. 5 of 1937 ; No. 19 of 1941 ; Nos. 1 and 17 of 1945 ; No. 41 of 1947 ; No. 44 of 1956 ; No. 43 of 1959 and No. 1 of 1962) and for payments of compensation and other expenses arising out of service in the Local Security Force (No. 19 of 1946 and No. 15 of 1949).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Pay ...	4,433,421	4,369,308	64,113	—
B.—Allowances ...	114,111	111,089	3,022	—
C.—Subsistence Allowances ...	45,872	37,794	8,078	—
D.—Travelling and Incidental Expenses ...	173,426	197,778	—	24,352
E.—Clothing and Equipment ...	122,845	125,516	—	2,671
F.—Furniture, Bedding, etc. ...	20,307	15,805	4,502	—
G.—Station Maintenance ...	18,820	19,774	—	954
H.—Transport and Carriage ...	250,063	198,470	51,593	—
I.—Fuel, Light and Water ...	23,180	26,179	—	2,999
J.—Medical Expenses ...	12,615	12,029	586	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	900	1,212	—	312
L.—Local Security Force: Compensation for Death or Personal Injuries and Medical and other Expenses in connection therewith ...	568	535	33	—
M.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children and Dependents of such Members ...	1,441,852	1,423,444	18,408	—
GROSS TOTAL ...£	6,657,980	6,538,933	150,335	31,288
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £119,047	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
N.—Appropriations in Aid ...	198,690	215,008	£16,318	
NET TOTAL ...£	6,459,290	6,323,925	Total Surplus to be surrendered £135,365	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Centage charge for collection of insurance premiums ...	1,500	1,859

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Saving due to cessation of Border activities.
- D.—The excess is mainly attributable to the re-allocation of members from Border Stations and, also, to the purchase of radio equipment for Garda cars.
- F.—Items of furniture ordered were not delivered within the financial year.
- H.—New cars not required to the extent provided for due to cessation of Border activities and consequential saving on transport maintenance.
- I.—The excess is due to increased cost of fuel.
- K.—Estimate is conjectural.
- M.—A sum of £82,000 was received from Vote 56 to meet increases granted in pensions.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayments of sums advanced to Officers and Inspectors under Subhead H	11,500	10,629
2. Payments for services rendered by the Garda Síochána ...	9,000	7,655
3. Recovery in respect of loss of property or damage to stores, etc.	350	761
4. Proceeds of sale of old stores and cast uniforms and forfeited and unclaimed property	17,000	20,239
5. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1961	150,000	161,298
6. Fees for accident reports	8,000	9,175
7. Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945	340	240
8. Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.	2,000	4,649
9. Miscellaneous receipts	500	362
	<u>£198,690</u>	<u>£215,008</u>

1. Deficiency due to an error in estimation.
2. Bad weather restricted sporting activities with a consequent reduction on demands for services of the Garda Síochána.
- 3, 6, 7, 8, 9. Receipts under these headings depend on factors which cannot be predicted closely.
4. Surplus due mainly to higher prices prevailing at auctions.
5. The receipts are determined as a percentage of the Road Fund which increased substantially over the previous year.

STATEMENT OF LOSSES (Stores, etc.)

In 20 accidents involving Garda Síochána vehicles the damage amounting to £361 was attributable to Garda personnel (S.16/1/58).

In 93 accidents involving Garda Síochána vehicles the damage amounting to £1,829 was not attributable to Garda personnel. On foot of eight of these cases sums totalling £214 were recovered under halving agreements and in five other cases sums amounting to £38 were received in settlement (S.16/1/58).

A waterproof coat valued at £5 which was issued to a member of the Force was damaged beyond repair. Nobody could be made amenable and the amount was written off (S.17/2/28).

NOTES

Expenditure under Subhead H includes £115 for third-party insurance in respect of the use of Garda Síochána cars in Northern Ireland.

£662 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts.

Surplus motor car spare parts to a total value of £32 were transferred to the Department of Defence (S.13/3/63).

Ex-gratia payments amounting to £162 were made to civilians who suffered loss and injury assisting the Gardaí in a disturbance with itinerants (S.13/12/62).

GARDA SÍOCHÁNA REWARD FUND, 1962-1963

The appended statement shows the total receipts proper to the Fund for the year 1962-1963; the amount of payments in that period, and the balance of the Fund at 31st March, 1963.

Balance from previous year ...	£	2,695	Payments during the year ended 31st March, 1963 ...	£	6,283
Total amount credited in the year 1st April, 1962 to 31st March, 1963 ...		11,758	Balance on 31st March, 1963 ...		8,170*
		<u>£14,453</u>			<u>£14,453</u>

* In addition there were, on 31st March, 1963, sums held in suspense accounts payable to the Reward Fund amounting to £2,321.

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
21st June, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

PRISONS

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Expenses of Prisons, St. Patrick's, and the Maintenance of Prisoners confined in District Mental Hospitals (17 & 18 Vict., c. 76 ; 34 & 35 Vict., c. 112, sec. 6 ; 40 & 41 Vict., c. 49 ; 47 & 48 Vict., c. 36 ; 61 & 62 Vict., c. 60 ; 1 Edw. 7, c. 17, sec. 3 ; 8 Edw. 7, c. 59 ; 4 & 5 Geo. 5, c. 58 ; and No. 9 of 1956).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Pay and Allowances of Officers, including Uniform	172,963	160,373	12,590	—
B.—Victualling	20,400	20,495	—	95
C.—Clothing, Bedding, Furniture, etc.	12,000	8,989	3,011	—
D.—Medicines, Surgical Instruments, etc.	750	1,429	—	679
E.—Fuel, Light, Cleaning Articles, etc.	16,220	17,190	—	970
F.—Rent, etc.	11	8	3	—
G.—Escort and Conveyance ...	11,000	11,358	—	358
H.—Maintenance of Buildings and Equipment	22,910	13,926	8,984	—
I.—Fine Fund	10	—	10	—
J.—Travelling and Incidental Expenses	3,250	3,444	—	194
K.—Maintenance of Prisoners confined in District Mental Hospitals	23,000	24,290	—	1,290
L.—Gratuities to Prisoners ...	4,200	3,534	666	—
M.—Contributions to Discharged Prisoners' Aid Societies ...	1,125	1,125	—	—
N.—Manufacturing Department and Farm	32,777	26,091	6,686	—
GROSS TOTAL ...£	320,616	292,252	31,950	3,586
			Surplus of Gross Estimate over Expenditure £28,364	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	Deficiency of Appropriations in Aid realised	
	Estimated	Realised		
<i>Deduct—</i>				
O.—Appropriations in Aid ...	37,376	30,939	£6,437	
NET TOTAL ...£	283,240	261,313	Net Surplus to be surrendered £21,927	

Estimated daily average number of prisoners ...	...	480
Actual daily average number of prisoners ...	...	491

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due mainly to staff changes and to non-filling of vacancies.
 C.—The turn-over in the tailoring department was not as great as estimated due to lack of an instructor in Portlaoise Prison.
 D.—The excess is due to increase in cost of medical supplies and to the increase in the number of prisoners.
 E.—Greater fuel consumption due to exceptionally bad weather.
 H.—There was less progress than anticipated on building and reconstruction works.
 I.—No payment made from Fund during year.
 J.—Excess due mainly to increase in telephone rental charges.
 K.—The estimate for this subhead is supplied by the Mental Hospital authorities.
 L.—Expenditure under this subhead is difficult to estimate accurately.
 N.—There was a decrease in the number of contracts for mailbag making and a reduction of work in the tailoring department.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ...	35,589	29,113
2. Receipts from farm (including value of produce used in the prisons) ...	1,475	1,396
3. Rents ...	115	139
4. Sales of old stores and miscellaneous receipts ...	197	291
	<u>£37,376</u>	<u>£30,939</u>

1. Deficiency in receipts is attributable to the reduced contracts with the Post Office and to fall in receipts from tailoring.
 3. £21 rent proper to the previous year was received in the year 1962-63.
 4. Stores available for sale were greater than expected.

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
 21st June, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31ST MARCH, 1963

Dr.

Cr.

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
			£	£			
Stock in hand, 1st April, 1962	1,444	16,769	18,213	...	1,244	28,645	29,889
Purchases, 1962-63	716	24,395	25,111	...	1,360	15,036	16,396
Profit	444	2,517	2,961	...	2,604	43,681	46,285
	£	43,681	46,285	£	2,604	43,681	46,285

* Manufactory materials, £13,163; manufactured goods, £521; tools, etc., £2,712.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amount due in respect of purchases as at 1st April, 1962	£	3,532	Amount due in respect of sales as at 1st April, 1962	£	6,499
Purchases during year to 31st March, 1963	...	25,111	Sales during year to 31st March, 1963	...	29,889
* Amount due in respect of purchases as at 31st March, 1963	...	28,643	† Amount due in respect of sales as at 31st March, 1963	...	36,388
Expenditure from Subhead N as per Appropriation Account	...	2,552	Receipts under Subhead O (1 and 2) as per Appropriation Account	...	5,879
* Viz.—Public Departments, £1,281; other persons, £1,271.	...	£26,091	† Viz.—Public Departments, £5,625; other persons £254.	...	£30,509

P. BERRY,

Accounting Officer

COURTS OF JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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, and for the Expenses of the Special Criminal Court.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	406,670	390,169	16,501	—
B.—Travelling and Incidental Expenses	39,540	41,385	—	1,845
GROSS TOTAL ...£	446,210	431,554	16,501	1,845
			Surplus of Gross Estimate over Expenditure £14,656	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>			£826	
C.—Appropriations in Aid ...	33,550	34,376	Total Surplus to be surrendered £15,482	
NET TOTAL ...£	412,660	397,178		

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
1. Fines	25,000	24,200
2. Lunacy Percentages	3,400	4,217
	£28,400	£28,417

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving was mainly due to over-estimation of salaries for Circuit Court and District Court staff.

APPROPRIATIONS IN AID

CIRCUIT COURT	Estimated	Realised
	£	£
1. Remuneration and expenses received by County Registrars on account of revision of Jurors Lists (40 & 41 Vict., c. 56 (sec. 21) and No. 27 of 1926 (sec. 39))	2,850	2,860

	Estimated	Realised
	£	£
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39) ...	9,000	8,955
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	20	1
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46 (sec. 16))	1,475	1,510
5. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants	20,000	20,794
6. Miscellaneous	5	47
SUPREME COURT AND HIGH COURT		
7. Bankruptcy percentages	200	209
	£33,550	£34,376

EXTRA REMUNERATION (exceeding £50)

An officer received a gratuity of £150 for performing higher duties.

NOTE

Fees (stamps) were received as follows:—

	£
District Court fees	67,779
Circuit Court fees	35,709
Judicature fees	118,802
Bankruptcy fees	2,457
Judgments Registry fees	373
Chief Justice fees	1,401

P. BERRY,

Accounting Officer.

DEPARTMENT OF JUSTICE,

19th June, 1963.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Land Registry (40 & 41 Vict., c. 57 ; 54 & 55 Vict., c. 66 ; No. 10 of 1924, sec. 102 ; and No. 26 of 1942, sec. 22) ; and of the Registry of Deeds (2 & 3 Will. 4, c. 87 ; 27 & 28 Vict., c. 76 ; 38 & 39 Vict., c. 5 ; and 46 & 47 Vict., c. 20).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	143,350	141,638	1,712	—
B.—Travelling and Incidental Expenses	600	1,261	—	661
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942	10	—	10	—
TOTAL	143,960	142,899	1,722	661

Surplus to be surrendered ... £1,061

Extra Receipts payable to Exchequer

Fees received from the Ministry of Finance, Northern Ireland, in respect of searches made by the Registry of Deeds	£	2
---	---	---

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Excess due mainly to increased cost of telephones, provision of additional telephone service (E.29/1/48) and cost of materials for Clearance Premium Scheme in Land Registry.

EXTRA REMUNERATION (exceeding £50)

Forty-one members of the Land Registry staff received additional remuneration of amounts ranging from £51 to £227 in connection with the Clearance Premium Scheme.

NOTE

The following fees (stamps) were received :—

	£
Land Registry	115,984
Registry of Deeds	49,868

P. BERRY,
Accounting Officer.

DEPARTMENT OF JUSTICE,
19th June, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Charitable Donations and Bequests Office (No. 17 of 1961).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries and Wages				
<i>Original</i> ...	£7,688			
<i>Supplementary</i>	300			
	7,988	7,781	207	—
B.—Law Costs ...	20	—	20	—
C.—Travelling and Incidental Expenses ...	60	77	—	17
GROSS TOTAL				
<i>Original</i> ...	£7,768			
<i>Supplementary</i>	300			
	£ 8,068	7,858	227	17
			Surplus of Gross Estimate over Expenditure £210	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £1	
D.—Appropriations in Aid ...	38	37	—	
NET TOTAL			Net Surplus to be surrendered £209	
<i>Original</i> ...	£7,730			
<i>Supplementary</i>	300			
	£ 8,030	7,821		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Solicitor's Bill of Costs not furnished.
C.—Incidentals (telephone) more than anticipated.

J. S. MARTIN,
Accounting Officer.

16th May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

LOCAL GOVERNMENT

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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 Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> ...	£340,995			
<i>Supplementary</i> ...	10			
	341,005	342,294	—	1,289
B.—Travelling and Incidental Expenses ...	34,985	48,575	—	13,590
C.—Expenses in connection with International and other Congresses ...	1,410	1,907	—	497
D.—Statutory Inquiries ...	750	1,138	—	388
E.1.—Contributions towards Housing Loan Charges of Local Authorities ...	2,345,000	2,345,000	—	—
E.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts ...	2,500,000	2,499,999	1	—
E.3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946 ...	1,000	700	300	—
F.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	3,000	2,313	687	—
G.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works ...	475,000	475,000	—	—
H.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947 ...	4,500	2,500	2,000	—
I.—Payment under Section 5 (3) of the Local Government Act, 1933 ...	60	56	4	—
J.—Grant to the Road Fund ...	400,000	400,000	—	—
K.—Grants for the Acquisition, Clearance and Improvement of Derelict Sites and for Works of Public Amenity ...	40,000	30,201	9,799	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Contributions towards Loan Charges of County Councils in respect of Seeds and Fertilisers Supply Schemes	5,000	—	5,000	—
GROSS TOTAL <i>Original</i> £6,151,700 <i>Supplementary</i> 10 £6,151,710	6,151,710	6,149,683	17,791	15,764
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,027	
Deduct—			Surplus of Appropriations in Aid realised	
M.—Appropriations in Aid ...	90,360	91,514	£1,154	
NET TOTAL <i>Original</i> £6,061,340 <i>Supplementary</i> 10 £6,061,350	6,061,350	6,058,169	Total Surplus to be surrendered £3,181	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Charges for telephone services and travelling expenses, particularly in connection with private housing grant inspections and the administration of the Road Traffic Act, were greater than expected. The expenditure included also items not provided for in the original estimate, viz., travelling expenses abroad, attendance of officers at special courses, the balance of cost of film on rural water supply schemes, publicity in connection with electors lists and the purchase of equipment for use by technical officers.
- C.—The cost of study tour to Ireland and Great Britain of delegates following E.C.E. Housing Committee meeting in Geneva was greater than estimated.
- D.—The number of public inquiries held was greater than expected.
- E.3.—The number of claims received from local authorities for recoupment in respect of grants made by them was less than expected.
- F.—There was a further decrease in the number of allotment schemes operated by local authorities and in the number of allotments tilled by unemployed persons.
- H.—Of the sum of £2,000 provided in the subhead to cover payments under section 16 of the Public Libraries Act, 1947, no subsidy became payable within the year as loan charges qualifying for such subsidy had not yet fallen due.
- K.—Abnormally severe weather conditions in the latter part of the year delayed the completion of schemes for which grants were allocated.
- L.—Claims for contributions towards interest charges on loans raised to finance the special schemes adopted by County Councils were not received in sufficient time to enable any payments to be made within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	29,000	29,495
2. Costs payable by local authorities in relation to inquiries ...	1,100	1,197
3. Expenses repayable out of Road Fund under section 8 (1) of the Road Traffic Act, 1961 (No. 24 of 1961)	38,450	41,400
4. Expenses repayable by County and County Borough Councils under section 17 of the Local Authorities (Combined Purchasing) Act, 1939 (No. 14 of 1939)	10,085	8,807
5. Fees payable by applicants for grants under the Housing Acts	5,000	5,317
6. Miscellaneous, including refunds of certain housing grants and salaries of officers on loan to outside bodies	6,725	5,298
	<u>£90,360</u>	<u>£91,514</u>

6. The miscellaneous receipts realised are comprised of refunds of private housing grants (£704), salaries of officers on loan to outside bodies (£4,555), charge for collection of personal insurance premiums (£4) and anonymous receipts (£35).

EXTRA REMUNERATION (exceeding £50)

An established Messenger received £128 in respect of overtime. A Housing Inspector received £325 being gratuity at the rate of £100 per annum for duties in connection with group water supply schemes from 1st January, 1960. An Administrative Officer received gratuity of £100 for writing script and assisting in the making of a film in connection with rural water supply schemes.

NOTES

An overpayment of £66 to a temporary Messenger in respect of a period of sick leave was written off with the sanction of the Minister for Finance on the grounds that recovery would inflict undue hardship (E.104/1/48).

In addition to the expenditure shown in this Account further expenditure was incurred from advances made to the Department from the National Development Fund. Details of the receipts and the disposal of these moneys are contained in the Statement appended to this Account.

J. GARVIN,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
10th May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LOCAL GOVERNMENT
IN THE YEAR ENDED 31ST MARCH, 1963

SERVICE	Balance at 1st April, 1962	Receipts	Total	Payments	Balance at 31st March, 1963
	£	£	£	£	£
Inishmore (Aran) Regional Water Supply Scheme ...	—	4,293	4,293	4,293	—
Carraroe Sewerage Scheme	Dr. 428	5,771	5,343	5,343	—
Glencolumbkille Water Supply Scheme ...	—	25	25	25	—
TOTAL ...£	Dr. 428	10,089	9,661	9,661	—

10th May, 1963.

J. GARVIN,
Accounting Officer.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Education and for Expenses connected with the Council of Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION				
A.—Salaries, Wages and Allowances	258,600	253,079	5,521	—
INSPECTION, ORGANISATION, Etc.				
B.—Salaries, etc.				
<i>Original</i> ... £199,800				
<i>Supplementary</i> 5,000				
	204,800	204,021	779	—
C.—Travelling and Incidental Expenses				
<i>Original</i> ... £42,950				
<i>Supplementary</i> 7,400				
	50,350	46,856	3,494	—
D.—Expenses in connection with the Council of Education	10	—	10	—
COMMISSION ON HIGHER EDUCATION				
E.—Travelling and Incidental Expenses, etc.	5,500	3,053	2,447	—
F.—Expenses in connection with Membership of UNESCO	9,840	9,730	110	—
GROSS TOTAL				
<i>Original</i> ... £516,700				
<i>Supplementary</i> 12,400				
	£ 529,100	516,739	12,361	—
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £12,361	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid				
<i>Original</i> ... £100				
<i>Supplementary</i> 5,400				
	5,500	5,628	£128	
NET TOTAL				
<i>Original</i> ... £516,600				
<i>Supplementary</i> 7,000				
	£ 523,600	511,111	Total Surplus to be surrendered £12,439	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Expenditure on Inspectors' travelling and subsistence in the final quarter of the year was less than anticipated.

E.—The Commission met less frequently than anticipated and expenditure on travelling and incidentals was less than estimated. Subhead A includes expenditure of £6,275, approximately, in respect of remuneration of staff engaged on work in connection with the Commission on Higher Education. The Commission was appointed in 1960-61 and the total expenditure to 31st March, 1963, was £19,828.

		APPROPRIATIONS IN AID	
		Estimated	Realised
		£	£
1.	Contribution from Registration Council Account in respect of salary of officer acting as secretary to the Council ...	65	65
2.	Miscellaneous	35	108
3.	Contributions from O.E.C.D. towards cost of Educational Pilot Survey		
	Original ... Nil		
	Supplementary £5,400	5,400	5,455
	TOTAL		
	Original ... £100		
	Supplementary 5,400	£5,500	£5,628

EXTRA REMUNERATION (exceeding £50)

Twenty-five Clerical Officers received sums varying from £51 to £150 in respect of overtime.

NOTE

The Account of the Department of Posts and Telegraphs includes expenditure of £344 in respect of staff temporarily lent, without repayment, to this Department.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Bealtaine, 1963.

I have examined the above Account, and the appended 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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

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

CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1963

	Securities		Securities
	£		£
Balances on 1st April, 1962	114,379	Securities sold	—
Securities bought ...	280	Balances on 31st March, 1963	114,659
	<u>£114,659</u>		<u>£114,659</u>

LIST OF SECURITIES HELD ON 31ST MARCH, 1963

	£
3½% Exchequer Bonds, 1965/70	73,278
6% Exchequer Stock, 1980/85	15,487
2¾% Guaranteed Stock	1,316
5% National Loan, 1962/72	660
6% National Loan, 1967	230
3% Exchequer Bonds, 1965/70	1,000
2½% Consolidated Stock	849
4½% National Loan, 1973/78	20,652
4¼% National Loan, 1975/80	257
4% Funding Loan, 1960/90	650
5¾% National Loan, 1982/87	280
	£114,659

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1963

FUND	Balance on 1st April, 1962	Income, 1962-63	Total	Expendi- ture, 1962-63	Balance on 31st March, 1963
	£	£	£	£	£
Killury or Nelan Fund ...	—	21	21	—	21
The Henry P. Mulock Charity	—	5	5	5	—
Carlisle and Blake Fund ...	8	90	98	—	98
Reid Bequest—Scheme A ...	—	99	99	99	—
—Scheme B ...	10	121	131	120	11
—Scheme C ...	210	191	401	178	223
The Father O'Halloran Memorial Fund ...	—	11	11	11	—
The Michael Joseph McEnery Memorial Scholarship Fund	50	53	103	40	63
The Lismore Endowment (Earl of Cork's Scholarships)	—	41	41	41	—
The Charleville Endowment	—	36	36	36	—
The Burke Memorial Fund ...	—	21	21	21	—
Ciste Shéamais A. Mhic Shuibhne	22	5	27	2	25
Erasmus Smith Endowment	—	2,608	2,608	2,608	—
The Mary A. Hardiman Bequest	187	940	1,127	986	141
Murphy Bequest	1,031	417	1,448	435	1,013
TOTAL ... £	1,518	4,659	6,177	4,582	1,595

PRIMARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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> ...	£130,000			
<i>Supplementary</i> ...	42,000			
	172,000	171,954	46	—
A.2.—Repayable Advances of Training College Fees to Students ...	23,000	23,081	—	81
A.3.—Preparatory College, etc., including Contributions to Pension Fund ...	38,000	42,085	—	4,085
A.4.—Special Course for Teachers of Physically and Mentally Handicapped Children ...	3,700	2,200	1,500	—
B.—Examinations ...	15,000	14,353	647	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools				
<i>Original</i> ...	£10,579,000			
<i>Supplementary</i> ...	27,000			
	10,606,000	10,578,779	27,221	—
C.2.—Model Schools — Miscellaneous Expenses ...	6,600	6,995	—	395
C.3.—Transport Services ...	36,500	34,240	2,260	—
C.4.—Incidental Expenses ...	1,000	1,626	—	626
C.5.—Free Grants of School Requisites ...	2,700	3,733	—	1,033
C.6.—Grants towards the Cost of Heating, Cleaning and Painting of Schools ...	215,000	194,972	20,028	—
C.7.—Grants towards the Cost of Free School Books for Necessitous Children ...	5,000	4,179	821	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.—Superannuation, etc., of Teachers	1,323,000	1,311,177	11,823	—
D.D.— <i>Ex-gratia</i> Payments to certain Retired Teachers ...	100	20	80	—
	12,447,600	12,389,394	64,426	6,220
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate)	9,000	—	9,000	—
GROSS TOTAL <i>Original</i> £12,378,600 <i>Supplementary</i> 60,000	£12,438,600	12,389,394	55,426	6,220
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £49,206	
<i>Deduct—</i> E.—Appropriations in Aid ...	139,600	141,466	Surplus of Appropriations in Aid realised £1,866	
NET TOTAL <i>Original</i> £12,239,000 <i>Supplementary</i> 60,000	£12,299,000	12,247,928	Total Surplus to be surrendered £51,072	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—Compensation for loss of office was paid during the year to an ex-Preparatory College Professor. New scales of salary were introduced with effect from 1st November, 1961.
- A.4.—Recoupment of salaries of teachers attending the course and incidental expenses in connection with it were less than anticipated.
- C.2.—A general increase in wages was granted to the employees subsequent to the preparation of the estimate.
- C.3.—Claims under certain revised conditions for the payment of grants towards the cost of conveying children to school did not mature within the financial year.
- C.4.—Expenditure on rent for temporary premises was greater than anticipated.
- C.5.—Excess due to increased expenditure on special equipment for handicapped children.
- C.6.—The number of claims received within the financial year in respect of expenditure on painting of schools under a scheme introduced as from 1st April, 1962, was less than anticipated.
- C.7.—The number of claims was less than anticipated.
- D.—£94,712 was received from the Vote for Increases in Pensions (No. 56).

APPROPRIATIONS IN AID					Estimated	Realised
					£	£
TRAINING OF TEACHERS						
1.	Training college entrance examination fees	...	...	...	300	313
2.	Refund of cost of training	...	...	...	3,000	2,877
3.	Recovery of training college fees advanced to necessitous students	...	...	...	16,000	17,134
PREPARATORY COLLEGES						
4.	Fees from students	...	...	...	8,240	9,534
5.	Book fees from students	...	...	...	180	166
6.	Miscellaneous	...	...	...	60	109
SUPERANNUATION, ETC., OF TEACHERS						
7.	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	...	66,530	66,534
8.	Receipts from Church Temporalities Fund	...	...	...	26,598	26,598
9.	Refunds of gratuities under National School Teachers' Superannuation Schemes, 1934 to 1958, etc.	...	...	...	14,000	13,024
MISCELLANEOUS						
10.	Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	...	...	...	4,692	5,177
					£139,600	£141,466

NOTE

In addition to recoveries accounted for under E.2 further sums amounting to £53 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
9	£ 330

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

SECONDARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Secondary Education, including the Teachers' Salaries Grant, Capitation Grant, Incremental Salary to Secondary Teachers and Grant to the Secondary Teachers' Pension Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Capitation Grant (including Teachers' Salaries Grant) ...	932,000	930,924	1,076	—
A.2.—Laboratory Grants ...	114,000	99,018	14,982	—
A.3.—Grant for Irish and Bilingual Schools ...	58,000	58,681	—	681
A.4.—Bonus for Choirs and Orchestras ...	2,900	2,660	240	—
B.1.—Incremental Salary Grant <i>Original</i> £1,950,000 <i>Supplementary</i> 360,000	2,310,000	2,291,060	18,940	—
B.2.—Allowances in Aid of Rent	14,000	14,118	—	118
C.—Examinations ...	68,500	70,400	—	1,900
D.—Scholarships and Prizes ...	29,250	26,477	2,773	—
E.—Publication of Irish Text Books	2,100	247	1,853	—
F.—Courses for Secondary Teachers	600	841	—	241
G.—Payment to the Secondary Teachers' Pension Fund ...	10	—	10	—
GROSS TOTAL <i>Original</i> £3,171,360 <i>Supplementary</i> 360,000	£3,531,360	3,494,426	39,874	2,940
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £36,934	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid ...	30,610	33,154	£2,544	
NET TOTAL <i>Original</i> £3,140,750 <i>Supplementary</i> 360,000	£3,500,750	3,461,272	Total Surplus to be surrendered £39,478	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The number of equipment grants paid was less than anticipated.
- A.4.—The number of choirs and orchestras qualifying for payment was less than expected.
- D.—Saving due mainly to the number of scholarships held at boarding schools being less than anticipated.
- E.—Progress with the publication of Irish text books was slower than anticipated. Expenditure under this subhead includes an *ex-gratia* payment of £161 to a Stationery Office contractor in respect of an unforeseen increase in wages costs during the printing of a text book (S.92/1/35).
- F.—Includes payments in respect of a course held in a previous year.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Examination fees of students	...	...	28,010	32,425
2. Sale of Irish text books	...	...	400	308
3. Miscellaneous receipts	...	...	2,200	421
			<u>£30,610</u>	<u>£33,154</u>

1. The increase in the number of candidates at the Certificate examinations was greater than anticipated.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
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, 1963, in respect of Capital and Income.

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1962 :—		Balance on 31st March, 1963 :—	
3½ per cent. Exchequer Bonds, 1965/70	3,200	3½ per cent. Exchequer Bonds, 1965/70	3,200
5 per cent. National Loan, 1962/72	200	5 per cent. National Loan, 1962/72	200
War Loan 3½ per cent. Stock ...	400	War Loan 3½ per cent. Stock ...	400
6 per cent. Exchequer Stock, 1980/85, "A" Stock ...	725	6 per cent. Exchequer Stock, 1980/85	725
	£4,525		£4,525

INCOME ACCOUNT

	£		£
Balance on 1st April, 1962 ...	515	Payments to retired registered teachers and to the legal personal representatives of deceased reg- istered teachers, out of surplus income under Regulation 6 of the Registration Council Reg- ulations	389
Registration fees	310	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council	65
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	112	Travelling and subsistence ex- penses of members of the Council	19
Dividends on 5 per cent. National Loan, 1962/72	10	Balance on 31st March, 1963 ...	528
Dividends on War Loan 3½ per cent. Stock	14		
Dividends on 6 per cent. Exchequer Stock, 1980/85	40		
	£1,001		£1,001

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Bealtaine, 1963,

TECHNICAL INSTRUCTION

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Payments under the Vocational Education Acts, 1930 to 1953 (No. 29 of 1930 ; No. 50 of 1936 ; No. 9 of 1944 ; No. 1 of 1947 ; No. 33 of 1950 ; and No. 37 of 1953), and for other purposes connected with Technical Instruction and Continuation Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Scholarships	3,500	1,965	1,535	—
B.—Annual Grants to Vocational Education Committees				
<i>Original</i> £1,801,430				
<i>Supplementary</i> 102,000				
	1,903,430	1,903,212	218	—
C.—Training of Teachers ...	54,050	44,861	9,189	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	23,490	24,348	—	858
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	9,590	7,626	1,964	—
E.—Examinations	16,575	17,942	—	1,367
F.—Payments under Section 25 (3) of the Vocational Education Act, 1930, Section 4 (4) (a) of the Vocational Education (Amendment) Act, 1947, Section 5 (3) of the Local Government Act, 1933, Section 5 (8) of the Local Government Act, 1936, the Local Government (Superannuation) Act, 1948, and the Local Government (Superannuation) Act, 1956	64,700	55,616	9,084	—
G.—Payments under Section 51 (6) of the Vocational Education Act, 1930	71,330	67,124	4,206	—
GROSS TOTAL				
<i>Original</i> £2,044,665				
<i>Supplementary</i> 102,000				
	£2,146,665	2,122,694	26,196	2,225
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £23,971	
			Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ...	43,275	44,466	£1,191	
NET TOTAL				
<i>Original</i> £2,001,390				
<i>Supplementary</i> 102,000				
	£2,103,390	2,078,228	Total Surplus to be surrendered <u>£25,162</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Proposed revised arrangements for payment of allowances were not subsequently adopted.
- C.—A Woodwork Teachers' training course for which provision was made in the estimate was not held and some claims did not mature for payment within the financial year.
- D.1.—The number of attendance hours in respect of which grants were payable to residential schools of domestic training was greater than anticipated.
- D.2.—(1) Three of the courses for apprentices for which provision was made in the estimate were not held; and
(2) the grant to the Cork Day Trades Preparatory School was less than expected.
- E.—The increase in the number of candidates at the Department's examinations was greater than anticipated.
- F.—Claims from local authorities in respect of pensions and gratuities were less than expected.
- G.—The amount by way of loans from local authorities to vocational education committees was less than anticipated.

NOTE

Subhead D.2 includes expenditure of £296 in respect of the International Apprentices Competition, 1963 (S.18/3/62).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations (technical school examinations, £10,100; other examinations, £570) ...	10,670	12,805
2. Fees for courses	2,460	1,578
3. Receipts from Church Temporalities Fund	30,000	30,000
4. Miscellaneous	145	83
	£43,275	£44,466

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Bealtaine, 1963.

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,

LIAM Ó CADHLA,
Comptroller and Auditor General,

SCIENCE AND ART

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Institutions of Science and Art, for certain Miscellaneous Educational and Cultural Services, and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INSTITUTIONS OF SCIENCE AND ART				
A.1.—Salaries, Wages and Allowances	106,967	99,873	7,094	—
A.2.—Travelling and Incidental Expenses	2,042	2,630	—	588
NATIONAL MUSEUM				
A.3.—Purchase of Specimens (Grant-in-Aid)				
<i>Original</i> £1,500				
<i>Supplementary</i> 4,720				
	6,220	6,220	—	—
A.4.—Fittings, Materials, etc. ...	3,500	3,047	453	—
NATIONAL LIBRARY				
A.5.—Purchase of Books, etc. (Grant-in-Aid)	5,000	5,000	—	—
A.6.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	3,250	3,250	—	—
A.7.—Survey and Reproduction of Films of Irish Historical Interest (Grant-in-Aid) ...	10	10	—	—
A.8.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications	740	656	84	—
NATIONAL COLLEGE OF ART				
A.9.—Models, Accessories and Materials	2,058	2,706	—	648
A.10.—Scholarships and Prizes	933	811	122	—
B.1.—Publications in Irish ...	24,200	16,536	7,664	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B2.—Dramatic Productions in Irish (Grants-in-Aid) ...	5,000	5,000	—	—
B3.—University Scholarships ...	20,450	18,749	1,701	—
B4.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid) <i>Original</i> ... £17,500 <i>Supplementary</i> 2,000	19,500	19,500	—	—
B5.—An tOireachtas (Grant-in-Aid) ...	2,250	2,250	—	—
B6.—Grants to Colleges providing Courses in Irish ...	33,500	36,617	—	3,117
B7.—Grants to Periodicals published in Irish and Newspapers publishing current News in Irish ...	21,650	21,247	403	—
B8.—The Irish Folklore Commission (Grant-in-Aid) ...	18,900	18,900	—	—
B9.—Grant towards Cost of Short Films in Irish ...	3,250	6,000	—	2,750
C1.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	200	200	—	—
C2.—The National Film Institute of Ireland (Grant-in-Aid) ...	2,750	2,750	—	—
C3.—Summer Courses in Music ...	10	—	10	—
C4.—Research Grants to Students	2,000	2,500	—	500
C5.—Aid to Arts and Crafts Exhibitions ...	10	—	10	—
C6.—Royal Irish Academy (Grants-in-Aid) ...	11,000	11,000	—	—
C7.—Royal Irish Academy of Music (Grant-in-Aid) <i>Original</i> ... £6,000 <i>Supplementary</i> 2,500	8,500	8,500	—	—
C8.—Royal Zoological Society of Ireland (Grant-in-Aid) ...	2,000	2,000	—	—
C9.—Catholic Workers' College (Grant-in-Aid) ...	2,000	1,960	40	—
C10.—Exchange Scholarships <i>Original</i> ... Nil <i>Supplementary</i> £180	180	90	90	—
	308,070	298,002	17,671	7,603

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate)	400	—	400	—
GROSS TOTAL <i>Original</i> ... £298,670 <i>Supplementary</i> 9,000	307,670	298,002	17,271	7,603
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £9,668	
<i>Deduct—</i> D.—Appropriations in Aid	11,500	12,080	Surplus of Appropriations in Aid realised £580	
NET TOTAL <i>Original</i> ... £287,170 <i>Supplementary</i> 9,000	296,170	285,922	Total Surplus to be surrendered £10,248	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving mainly due to vacancies in staffs of National Museum and National Library.
A.2.—Expenditure on travelling and miscellaneous items was greater than expected.
A.4.—Accounts in respect of some supplies did not come in course of payment during the year.
A.8.—The full amount of the estimated fees did not mature for payment within the year.
A.9.—Expenditure on class materials and equipment was greater than anticipated.
A.10.—Expenditure on scholarships was less than expected.
B.1.—Progress with the production of a number of publications was slower than had been expected.
B.3.—Some scholarships were not renewed.
B.6.—The number of students in respect of whom grants were payable was greater than anticipated.
B.9.—Expenditure on short films in Irish was greater than anticipated.
C.4.—The provision for research grants to students was increased subsequent to the preparation of the estimate.
C.10.—The scholarship awarded was availed of from a later date than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for tuition in National College of Art	4,000	4,388
2. Fees for genealogical researches, etc.	2,400	2,481
3. Sales of publications in Irish	4,000	3,511
4. Sales of photographic reproductions	800	1,176
5. Miscellaneous	300	524
	<u>£11,500</u>	<u>£12,080</u>

1. The number of enrolments at the National College of Art was greater than anticipated.
3. The number of new publications placed on sale during the year was less than had been expected.
4. Receipts from sales of photographic reproductions were greater than anticipated.
5. Casual variation.

EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture in the National College of Art received £98 for service as part-time Teacher of Pottery and £9 from Vote 33 for acting as examiner.

The Assistant Professor of Sculpture in the National College of Art received £141 in respect of lectures on History of Art and £20 from Vote 33 for acting as examiner.

Twenty-one Attendants received sums varying from £51 to £81 in respect of Christmas Day, Good Friday, Sunday and night duty.

NOTES

Subhead A.2 includes expenditure of £77 in respect of a facsimile copy of the Book of Durrow presented, on behalf of the Government of Ireland, to the Minister for Education and Commerce, Iceland, on the occasion of the centenary of the National Museum of Iceland.

Publications valued at £65 (all specially purchased) were sent to Harvard University Library and, in exchange, gifts of publications valued at 97.87 dollars were received (S. 18/2/48).

An *ex-gratia* payment of £5 was made to an officer in the National Library in respect of personal clothing accidentally destroyed by fire.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

GRANTS-IN-AID

STATEMENT OF EXPENDITURE, &C., OUT OF GRANTS-IN-AID, 1962-63

	Purchase of Specimens for National Museum	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, 1962 ...	1,603	185	452	1,126	329
Grants-in-Aid, 1962-63 ...	6,220	5,000	3,250	10	—
	7,823	5,185	3,702	1,136	329
Expenditure, 1962-63 ...	6,367	4,643	3,308	489	—
Balances on 31st March, 1963 £	1,456	542	394	647	329

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Bealtaine, 1963.

REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Expenses in connection with Reformatory and Industrial Schools, including Places of Detention (8 Edw. 7, c. 67 ; No. 17 of 1926 ; No. 12 of 1941 ; No. 6 of 1949 ; and No. 28 of 1957).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Reformatory Schools ...	15,970	13,564	2,406	—
B.—Industrial Schools ...	219,970	204,362	15,608	—
C.—Places of Detention ...	4,570	5,446	—	876
D.—Conveyance Expenses ...	800	425	375	—
E.—Parental Moneys—Collection Expenses ...	600	554	46	—
GROSS TOTAL ...£	241,910	224,351	18,435	876
			Surplus of Gross Estimate over Expenditure £17,559	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> F.—Appropriations in Aid ...	4,370	4,979	£609	
NET TOTAL ...£	237,540	219,372	Total Surplus to be surrendered £18,168	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The number of committals to reformatory schools was less than expected.
 B.—The number of children under detention was less than anticipated.
 C.—The number sent on remand or committed to places of detention was greater than expected.
 D.—Expenditure was lower than expected because of the smaller number of committals to reformatory schools.

APPROPRIATIONS IN AID

The amounts collected from parents in respect of children in certified schools were greater than expected.

NOTE

The average number under detention during the year 1962–63 at St. Anne's Reformatory for Girls, Kilmacud, was 9, but payment was made on the basis of a notional number of 40 offenders (S.68/4/44).

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

DUBLIN INSTITUTE FOR ADVANCED STUDIES

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Grants (Grants-in-Aid) to the Dublin Institute for Advanced Studies (No. 13 of 1940).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940 (Grants-in-Aid)				
<i>Original</i> ...	£91,510			
<i>Supplementary</i> ...	2,120			
	93,630	91,844	1,786	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 (Grant-in-Aid) ...	1,000	1,000	—	—
TOTAL				
<i>Original</i> ...	£92,510			
<i>Supplementary</i> ...	2,120			
	£ 94,630	92,844		
			1,786	
				Surplus to be surrendered £

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Bealtaine, 1963.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

UNIVERSITIES AND COLLEGES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Grants-in-Aid of Universities and Colleges.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GRANTS-IN-AID				
A.—National University ...	39,700	39,700	—	—
B.—University College, Dublin	1,039,000	942,550	96,450	—
C.—University College, Cork ...	209,000	209,000	—	—
D.—University College, Galway	193,380	193,380	—	—
E.—Maynooth College ...	20,000	20,000	—	—
F.—Trinity College ...	275,250	275,250	—	—
G.—College of Surgeons ...	4,500	4,500	—	—
TOTAL ...	£ 1,780,830	1,684,380		
Surplus to be surrendered			£	96,450

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure during the year on the erection of the new Science block at Belfield was less than anticipated.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Bealtaine, 1963.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the National Gallery, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries and Wages ...	£ 11,555	£ 10,805	£ 750	£ —
B.—Purchase and Repair of Pictures (Grant-in-Aid)	2,500	2,500	—	—
C.—Travelling and Incidental Expenses ...	1,195	898	297	—
GROSS TOTAL ...£	15,250	14,203	1,047	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,047	
<i>Deduct—</i> D.—Appropriations in Aid ...	120	118	Deficiency of Appropriations in Aid realised £2	
NET TOTAL ...£	15,130	14,085	Net Surplus to be surrendered £1,045	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling vacancies and to appointment of an officer on lower commencing salary.
- C.—Travelling and subsistence allowance not claimed by members of the Board ; official journeys abroad by the Director fewer than anticipated ; offset by increased expenditure on telephones, advertising, uniforms, etc.

EXTRA REMUNERATION (exceeding £50)

The Director received 75 guineas from Vote 49 for special services.

GRANT-IN-AID ACCOUNT

	£
Balance from 1961-62 ...	404
Grant-in-Aid, 1962-63 ...	2,500
	<hr/> 2,904
Expended, 1962-63 ...	1,664
Balance to 1963-64 ...	<hr/> £1,240

NATIONAL GALLERY,
26th June, 1963.

THOMAS MCGREEVY,
Accounting Officer.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

LANDS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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	804,620	776,274	28,346	—
B.—Travelling and Incidental Expenses	64,300	61,323	2,977	—
C.—Legal Expenses	13,500	11,731	1,769	—
D.—Statutory Contributions to Land Bond Fund and Local Loans Fund	933,600	928,614	4,986	—
E.—Deficiencies from Sales of Land Bonds allocated to Government Departments ...	2,000	623	1,377	—
F.—Deficiency of Income from Untenanted Land ...	5	—	5	—
G.—Purchase of Interests for Cash and Auctioneers' Commission <i>Original</i> ... £145,000 <i>Supplementary</i> 61,000	206,000	211,008	—	5,008
H.—Gratuities to ex-Employees ...	7,000	7,004	—	4
I.—Improvement of Estates, etc. <i>Original</i> ... £690,000 <i>Supplementary</i> 35,000	725,000	719,919	5,081	—
J.—Adjustment Advances ...	15	2	13	—
K.—Losses by Default, Accident, etc.	10	16	—	6
L.—Preservation and Improvement of Game Resources <i>Original</i> ... £10,000 <i>Supplementary</i> 3,000	13,000	13,076	—	76
	2,769,050	2,729,590	44,554	5,094
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	39,000	—	39,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£2,670,050			
Supplementary	60,000			
	£2,730,050	2,729,590	5,554	5,094
			Surplus of Gross Estimate over Expenditure £460	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
M.—Appropriations in Aid				
Original	... £180,000			
Supplementary	26,500			
	206,500	209,414		£2,914
NET TOTAL				
Original	£2,490,050			
Supplementary	33,500			
	£2,523,550	2,520,176		Total Surplus to be surrendered £3,374

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delays in filling vacancies.
- B.—Saving mainly due to vacancies remaining unfilled.
An *ex-gratia* payment of £15 was made to an officer in respect of expenses incurred by him as a result of an accident while on duty (E.109/3/43).
- C.—The incidence of costs in resumption of tenanted holdings was not as high as expected due to a falling off in the number of cases.
- D, H and L.—Estimated as closely as possible.
- E.—The charge to the subhead was small because State claims in the year related principally to series of bonds selling at and near par.
- F.—The income for the year from untenanted land exceeded the expenditure and there was no charge to the subhead. The surplus was paid over as an appropriation in aid of the Vote (item 4).
- G.—The excess arose out of successful negotiation for the purchase of a substantial holding during the last week of the year of account.
- I.—Estimated as closely as possible.
A sum of £25 was paid to a contractor in respect of extra work carried out (S.9/8/53). Payments of £26 and £15, respectively, were made to two contractors in respect of extra expenditure incurred by them following the abandonment of two building sites (S.9/8/53).
- J.—One case only matured for payment under Section 43 of the Land Act, 1939, the charge for which was sanctioned by Department of Finance minute F.63/66/39.
- Statement of Advances and Recoupments (No. 11 of 1931)
- | | £ |
|---|-----|
| Balance outstanding at 31st March, 1962 | 139 |
| Amount recovered in the year to 31st March, 1963 | 112 |
| Balance written off as irrecoverable (F.63/16/40) | £27 |

- K.—The charge to this subhead was due to the cost of replacing a barbed wire fence stolen from an estate (F.63/1/54).

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
1. Receipts from Church Temporalities Fund :—			
(i) Estimated cost of administration and management (44 & 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	22,400
2. Local Loans Fund—expenses of management	...	3,500	3,500
3. Fees and costs recovered	... ..	6,500	6,216
4. Surplus income of Rent and Interest Accounts			
Original	... £32,000		
Supplementary	16,000		
		48,000	49,699
5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) (ii))			
Original	... £96,000		
Supplementary	2,000		
		98,000	98,100
6. Contributions towards improvements expenditure			
Original	... £10,000		
Supplementary	6,000		
		16,000	15,959
7. Miscellaneous			
Original	... £4,000		
Supplementary	2,500		
		6,500	6,540
		£206,500	£209,414

EXTRA REMUNERATION (exceeding £50)

The Solicitor and an Assistant Solicitor received £150 and £100, respectively, for performance of additional duties (E.33/5/42).

A Principal Officer received £200 from the funds of Arramara Teoranta for acting as joint managing director.

An Executive Officer was paid a sum of £76 for performance of higher duties (E. 109/23/59).

Two Clerical Officers received £194 and £178, respectively, for overtime.

A Record Clerk received £155 from Vote 46 for services as a night telephonist.

NOTES

Fees (stamps) amounting to £3,433 in respect of this service were received during the year.

Balance of costs, £1, due in respect of a holding sold as a result of default was written off as irrecoverable (F.63/27/52).

Sums ranging from 6s. 0d. to £8 and amounting in all to £61 in respect of grazing, conacre and bog rents, etc., due by 39 tenants to the Rent and Interest Accounts were written off as irrecoverable (D.305/1/61).

Losses of engineering instruments, materials and tools to the value of £52 were written off (F.63/1/54).

This Account includes expenditure of £4,945 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

In addition to the expenditure shown on this Account, further expenditure was incurred from advances made to the Department from the National Development Fund. Details of the receipts and payments are shown in the Account appended.

T. O'BRIEN,
Accounting Officer.

31 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LANDS (LAND COMMISSION) IN THE YEAR ENDED 31ST MARCH, 1963

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1962 ...	1,503	Improvements Works—Shannon Flooding Relief Scheme ...	6,249
Advances from Department of Finance — Shannon Flooding Relief Scheme	6,000	Balance at 31st March, 1963 ...	1,345
Cash contributions	91		
	£7,594		£7,594

T. O'BRIEN,
Accounting Officer.

31 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

FORESTRY

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Salaries and Expenses in connection with Forestry (No. 13 of 1946 and No. 6 of 1956), 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				
<i>Original</i> ...	£456,000			
<i>Supplementary</i> ...	10			
	456,010	448,021	7,989	—
B.—Travelling and Incidental Expenses ...	106,400	100,476	5,924	—
C.1.—Acquisition of Land (Grant-in-Aid)				
<i>Original</i> ...	£135,000			
<i>Supplementary</i> ...	135,000			
	270,000	270,000	—	—
C.2.—Forest Development and Management				
<i>Original</i> ...	£2,430,250			
<i>Supplementary</i> ...	131,000			
	2,561,250	2,351,451	209,799	—
C.3.—Sawmilling ...	22,450	19,468	2,982	—
D.—Grants for Afforestation Purposes ...	25,000	15,045	9,955	—
E.—Forestry Education ...	26,500	23,086	3,414	—
F.—Agency, Advisory and Special Services ...	1,200	931	269	—
	3,468,810	3,228,478	240,332	—
Deduct— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	10,000	—	10,000	—
GROSS TOTAL				
<i>Original</i> ...	£3,202,800			
<i>Supplementary</i> ...	10			
<i>Do.</i> ...	256,000			
	£3,458,810	3,228,478	230,332	—
			Surplus of Gross Estimate over Expenditure £230,332	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— G.—Appropriations in Aid				
<i>Original</i> ...	£678,000			
<i>Less Supplementary</i> ...	75,000			
	603,000	563,678	£39,322	
NET TOTAL				
<i>Original</i> ...	£2,524,800			
<i>Supplementary</i> ...	10			
<i>Do.</i> ...	331,000			
	£2,855,810	2,664,800		Net Surplus to be surrendered £191,010

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Salary increases for which provision was made in the accounting year were paid before the close of the previous year.
- B.—Saving in travelling due to weather conditions was partly offset by increases in the cost of telegrams and telephones.
- C.2.—The main factor responsible for the substantial saving on this subhead was the interruption of normal forest work in very many areas which were almost persistently snow-bound during the exceptionally severe weather of the winter; expenditure on the purchase of machinery was also lower than anticipated.
- Miscellaneous expenditure under this subhead included the following :—
- (1) A sum of £56, including legal costs and veterinary surgeon's fee, was paid to an adjoining landowner in respect of the loss of a cow destroyed following injuries as a result of falling into a forest drain (S.86/5/60).
- (2) A sum of £27 including legal costs was paid to a car owner in respect of damage to his vehicle arising out of a collision with the Department's lowloader (S.48/2/51).
- (3) Sums of £5 and £8 together with £4 legal costs were paid to two adjoining land owners in respect of damage to their lands arising from protective burning undertaken by the Department (S.86/5/60).
- (4) A sum of £5 (the value of forest labour) was spent in repairing damage caused to fences of an adjoining landowner in the course of protective burning. Material to the value of £3 was also used (S.86/7/56).
- (5) Sums amounting to £32 were paid to twelve employees for damage to clothing and equipment arising from forest fires and sums amounting to £1 were paid to two officers for damage to clothing arising from other causes (E.109/41/41).
- C.3.—Provision made for wage increases and replacement of machinery was not required within the year.
- D.—Provision was made for a greater number of planting grant applications than were ultimately received.
- E.—Saving due to vacancies being unfilled.
- F.—The services of consultants were not utilised to the extent anticipated.

				APPROPRIATIONS IN AID	
				Estimated	Realised
				£	£
FOREST RECEIPTS :					
Sales of timber					
	Original	...	£625,000		
	Less Supplementary		75,000		
				550,000	511,883
Rents (grazing, shooting, etc.)	...	...		10,000	10,754
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials)	...	...		3,000	4,916
SAWMILL RECEIPTS :					
Receipts from sawmills (Subhead C.3)	...	...		40,000	36,125
TOTAL					
	Original	...	£678,000		
	Less Supplementary	...	75,000		
		...		£603,000	£563,678

Receipts from sales of timber were less than anticipated.

EXTRA REMUNERATION (exceeding £50)

Four officers received amounts varying between £50 and £107 in respect of overtime.

NOTES

A sum of £8,443 was written off in respect of losses incurred as a result of forest fires during the year (S.86/7/39).

A sum of £159, being the net amount of losses by theft during the year, was written off as irrecoverable (S.90/72/34 and S.86/9/57).

A sum of £4 was written off in respect of damage caused by unknown persons to tools and young trees at a State forest (S.86/6/42).

A sum of £10, the rent of a stone quarry at a State forest, was written off as irrecoverable. The rent was mistakenly paid by the quarry operator to the previous owner of the land on which the quarry was sited and it was not deemed practicable to press for return of the money (S.86/9/57).

A sum of £5, being rent due in respect of the balance of a sporting lease, was written off. The lessee could not be traced (S.86/9/57).

A sum of £32, being balance of rent due on foot of a sporting lease, was written off. The rights over portion of the shoot were erroneously leased to a second person and the original lessee claimed compensation for damages (S.55/6/41).

Two half acre housing sites, the property of the Office of Public Works, were transferred to the Forestry Division at a notional value of £100 per site (S.86/8/38 and S.55/18/48).

Timber valued at £575 was supplied without payment to the Kilmainham Gaol Restoration Committee (S.102/17/53).

Machinery and stores valued at £4,041 were supplied without repayment to the Department of Defence (S.86/1/56 and S.7/8/53).

The Accounts of other Departments include expenditure of £1,366 in respect of staff on loan to the Forestry Division.

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

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1963

						£
Balance on 1st April, 1962	...	...	...	...	...	54,722
Grant-in-Aid, 1962-63	...	...	...	...	...	270,000
Amounts received from various persons for the purchase of land, etc.	...				...	5,347
						<u>330,069</u>
Expenditure, 1962-63	...	...	...	...	...	174,718
Balance on 31st March, 1963	...	...	...	...	...	<u>£155,351</u>

T. O'BRIEN,
Accounting Officer.

31st May, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

FISHERIES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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
	£	£	£	£
ADMINISTRATION				
A.—Salaries, Wages and Allowances	79,800	73,421	6,379	—
B.—Travelling and Incidental Expenses	8,000	8,521	—	521
SEA FISHERIES				
C.1.—Scientific Investigations, etc.	2,300	1,571	729	—
C.2.—International Council for the Study of the Sea ...	1,700	1,682	18	—
C.3.—International Fisheries Convention, 1946—Permanent Commission	400	382	18	—
C.4.—Exploratory Fishing Vessel	14,000	11,982	2,018	—
C.5.—Training Schemes for Fishermen	14,000	9,203	4,797	—
INLAND FISHERIES				
D.1.—Payments to Boards of Conservators and Local Authorities, etc. ...	29,400	33,809	—	4,409
D.2.—Artificial Propagation of Fish	1,050	557	493	—
D.3.—State Fisheries	1,900	1,483	417	—
D.4.—Scientific and Technical Investigations, etc. ...	4,000	4,148	—	148
D.5.—Compensation, etc.	1,000	360	640	—
D.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid)	63,000	63,000	—	—
D.7.—Contribution to the Salmon Research Trust of Ireland Incorporated (Grant-in-Aid)	1,000	1,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.8.—Pond Fish Culture ...	1,000	1,057	—	57
D.9.—Contributions to the Salmon Conservancy Fund ...	25,000	25,000	—	—
D.10.—European Inland Fisheries Advisory Commission ...	160	289	—	129
AN BORD IASCAIGH MHARA				
E.—Grant-in-Aid of Administration and Development ...	160,000	160,000	—	—
MISCELLANEOUS				
F.—Technical Assistance ...	2,000	1,988	12	—
GROSS TOTAL ...£	409,710	399,453	15,521	5,264
			Surplus of Gross Estimate over Expenditure £10,257	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ...	28,980	29,269	£289	
NET TOTAL ...£	380,730	370,184	Total Surplus to be surrendered £10,546	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due to delay in filling vacancies.
- B.—Excess was mainly due to expansion of field activities.
- C.1.—Saving was due to postponement of investigations on shell fish.
- C.2, C.3, D.4, D.8 and F.—Estimated as closely as possible.
- C.4.—Operational expenses were less than anticipated.
- C.5.—The number of applicants for training did not come up to expectations.
- D.1.—Excess due to increased rates struck by local authorities.
- D.2.—Planned construction of fences was deferred.
- D.3.—It was not found possible to carry out all the improvement work planned.
- D.5.—Title difficulties prevented clearance of outstanding claims.
- D.10.—The excess was due to an unforeseen increase in incidental expenses.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Proceeds of fines and forfeitures incurred in respect of fishery offences	2,000	4,227
2. Lettings of fishing rights (Subhead D.3)	2,000	2,163
3. Repayment of advances made to the former Sea Fisheries Association	17,648	17,648
4. Receipts under Part VI of the Fisheries (Consolidation) Act, 1959	300	157
5. Receipts from salmon export licences	100	100
6. Repayment of advances made to the Salmon Conservancy Fund (Subhead D.9)	5	—
7. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subheads A and F)	2,000	883
8. Proceeds of sales of fish taken by exploratory vessel ...	1,500	150
9. Miscellaneous receipts	3,427	3,941
	<u>£28,980</u>	<u>£29,269</u>

1. Surplus arose from successful prosecutions involving forfeiture of fish and gear of foreign sea-fishing boats.

2, 4 and 9. Estimated as closely as possible.

7. Projects curtailed owing to concentration on those involving expenditure not eligible for recoupment.

8. Less time than anticipated was available for commercial fishing which is purely incidental to the normal work of the exploratory vessel.

NOTES

Losses of engineering instruments and equipment valued at £32 were written off (D.308/2/63).

The Account of the Vote for Lands includes expenditure of £1,917 in respect of staff temporarily lent, without repayment, to the Fisheries Division.

In addition to the expenditure shown in this Account further expenditure was incurred from the Salmon Conservancy Fund. Details of the receipts and payments are shown in the Account appended.

T. O'BRIEN,
Accounting Officer.

31 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

SALMON CONSERVANCY FUND

FISHERIES (AMENDMENT) ACT, 1958 AND FISHERIES (CONSOLIDATION) ACT, 1959

See also Report of Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE SALMON CONSERVANCY

FUND DURING THE YEAR ENDED 31ST MARCH, 1963

RECEIPTS	PAYMENTS
Balance on 1st April, 1962	Payments to Boards of Conservators
£ 9,103	£ 26,998
Levy on salmon exports	Contribution towards Cong hatchery project
10,551	5,716
Excess duty on salmon rod licences	Contributions towards cost of improvement of salmon rivers
2,682	6,674
Receipts to Fund from Subhead D.9 of the Vote for Fisheries... ..	Cost of administration
25,000	250
	Balance at 31st March, 1963
	7,698
	<u>£47,336</u>
	<u>£47,336</u>

31 Bealtaine, 1963.

T. O'BRIEN
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.

LIAM Ó CADHLA
Comptroller and Auditor General.

ROINN NA GAELTACHTA

Féach freisin Tuarascáil an Ard-Reachtair Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1963, i gcomparáid leis an suim a deonadh, le haghaidh Tuarastal agus Costas Roinn na Gaeltachta, maille le Deontais le haghaidh Tithe agus Ildeontais-i-gCabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.—Tuarastail, Pá agus Liúntais				
<i>Meastachán</i>				
<i>Bunaidh</i> ...	£57,000			
<i>Meastachán</i>				
<i>Forlíontach</i> ...	10			
	57,010	54,643	2,367	—
B.—Costais Taistil agus Costais Teagmhasacha ...	9,050	6,595	2,455	—
C.—Tithe Gaeltachta ...	185,050	181,111	3,939	—
D.—Scéimeanna Feabhsúcháin sa Ghaeiltacht ...	118,000	93,821	24,179	—
E.—Seirbhísí Cultúrtha ...	2,500	2,305	195	—
F.—Seirbhísí Tarchuir ...	850	976	—	126
G.—Deontais do Thuismitheoirí nó Caomhnóirí Leanaí áirithe sa Ghaeiltacht nó sa Bhreac-Ghaeltacht ...	48,000	45,790	2,210	—
H.—Deontais do Choláistí Gaeilge sa Ghaeiltacht ...	8,000	1,500	6,500	—
I.—Gaeiltarra Éireann (Deontas-i-gCabhair) ...	100,000	100,000	—	—
L.—Taispeántais Drámaíochta Gaeilge (Deontais-i-gCabhair)	3,500	3,273	227	—
M.—Scoláireachtaí Saoire agus Scoile sa Ghaeiltacht (Deontas-i-gCabhair) ...	42,000	30,571	11,429	—
MÓR-IOMLÁN				
<i>Meastachán</i>				
<i>Bunaidh</i> ...	£573,950			
<i>Meastachán</i>				
<i>Forlíontach</i> ...	10			
	£ 573,960	520,585	53,501	126
	<u>Measta</u>	<u>Mar a fuarthas</u>	Farasbarr ag an Meastachán Iomlán ar an gCaiteachas £53,375	
N.—Leithreasa-i-gCabhair ...	3,010	4,838	Farasbarr de Leithreasa-i-gCabhair a fuarthas £1,828	
			Farasbarr Iomlán atá le tabhairt suas £55,203	
GLAN-IOMLÁN				
<i>Meastachán</i>				
<i>Bunaidh</i> ...	£570,940			
<i>Meastachán</i>				
<i>Forlíontach</i> ...	10			
	£ 570,950	515,747		

Fáltais Bhreise is iniochta leis an Stát-Chiste

Airgead a fuarthas ar thithe oidí scoile a dhiol £ 1,325

MÍNIÚ AR CHÚISEANNA NA DIFRÍOCHTA IDIR AN CAITEACHAS AGUS AN DEONTAS

A agus B.—Sábhála de bharr post amháin mar Stiúrthóir Cúnta agus cúig phost mar Mhaor Tithe a bheith folamh an bhliain ar fad. Tá san áireamh sa chaiteachas faoi Fho-mhírcheann A aisce de £35 a hócadh le Cléireach-Chlóscriobhaí de bharr dualgais thar a grád a chomhlíonadh (E.109/23/59).

D.—B'é £136,000 an t-iomlán de na suimeanna a measadh a bheadh iníoctha ag an Roinn as na scéimeanna éagsúla a ndearnadh soláthar dóibh faoin bhfo-mhírcheann seo ach chun sábhála a tharlódh de thoradh moille i scéimeanna a chur i gcríoch, de dheasca droch-aimsire nó eile, a chur san áireamh islíodh an t-iomlán sin de réir £18,000 ins na meastacháin ag fágaínt glan-soláthair de £118,000. B'é an tsuim a sábháileadh ón iomlán de £136,000 a measadh do na scéimeanna ná £42,179 ar bhain an chuid ba mhó de le Bóithre (£7,155), Muir-oibreacha (£6,168), Tithe Gloine (£16,286), Meánscolaíocht (£7,549) agus Hallaí Siamsa (£4,603). Go hiondúil chuir an drochaimsir (sneachta) sa tréimhse Eanáir go Márta, 1963, moill ar na hoibreacha sin—go háirithe i gcás na mBóithre agus na Muir-oibreacha. Fairis sin bhí moill ar obair thógála i gcás na dtithe gloine mar a raibh sé riachtanach athshocrúithe a dhéanamh chun na tithe a ndearnadh damáiste stoirme dóibh i Meán Fómhair, 1961, a atógáil agus i gcás meánscóileanna agus hallaí siamsa níor cuireadh na sonraí iomchuí ar fáil don Roinn chomh luath is a bhíodhas ag súil leis.

E.—Braitheann an caiteachas ar na Seirbhísí Cultúrtha ar iarratais a fhaightear ó choistí áitiúla agus ní bhfuarthas an oiread iarratas sa bhliain agus a raibh súil leo.

F.—B'éigean níos mó oibreacha cothabhála a dhéanamh ná mar a bhíodhas ag súil leis i ndáil leis an suirbhéireacht bhliantúil a rinneadh ar an mbád tarchuir "Naomh Ciarán".

H.—Bhí réamh-fhiosrúcháin ar siúl mar gheall ar thrí choláiste ach níor cuireadh na sonraí iomchuí ar aghaidh go dtí an Roinn chomh luath agus a bhíodhas ag súil leis.

L.—Ní raibh an t-éileamh óna Cumainn Áitiúla chomh mór is a bhíodhas ag súil leis.

M.—Tháinig laghdú ar líon na bpáistí a bhain tairbhe as Scéim an Trí Mhí agus ní raibh an meadú a tháinig ar an éileamh i gcás na scéime chun páistí scoile a chur chun na Gaeltachta chomh mór agus a bhíodhas ag súil leis.

LEITHREASA-I-GCABHAIR

	Fo-mhírcheann Díolaíochta a bhaineann	Measte	Mar a fuarthas
		£	£
1. An fáltas ó chiosanna	C	5	144
2. Aisíocanna iasachtaí	D	400	200
3. Aisgnóthú tuarastal oifigeach ar iasacht ag Gaeltarra Éireann		2,600	4,489
4. Fáltais ilghnéitheacha		5	5
		<u>£3,010</u>	<u>£4,838</u>

1. Ciosanna a fuarthas as tithe oidí scoile. Tá na tithe sin á ndíol ag an Roinn agus fuarthas iomlán de £1,325 sa bhliain 1962-63 ar cheithre cinn de na tithe a bhí díolta roimh dheireadh na bliana sin. Feictear an iontráil thuas—Fáltais Bhreise is iníoctha leis an Stát-Chiste. Níor deineadh ach soláthar comharthach don bhfáltas ó chiosanna mar níorbh eol cathain a díolfaí na tithe.

2. Iasachtaí i ndáil leis na tithe gloine a tógtar le cabhair ón soláthar faoi Fho-mhircheann D. Íocann an Roinn an costas iomlán—cuid den chostas mar dheontas agus an chuid eile, nach mó ná £320 in aon chás ina tógtar teach le córas téite, mar iasacht atá le n-aisiúc ag an bhfásóir. Bhi obair sholáthair na dtithe gloine níos moille ná mar a bhí súil leis nuair a hullmhaíodh na meastacháin agus bhí an méid a bhí le n-aisiúc ag na fásóirí íseal dá réir. Aisiúcanna iasachtaí i ndáil le sean—tithe gloine ar chuir an Roinn córais téite iontu ab'ea an £200 a fuarthas.
3. Tugadh oifigeach eile ar iasacht do Ghaeltarra Éireann um thosach Márta, 1962, sé sin tar éis don mheastachán seo bheith ullmhaithe.

TUARASTAIL BHREISE (thar £50)

Fuair Príomhoifigeach liúntas de £298 mar stiúrthóir bainistí lán-aimsireach ar Ghaeltarra Éireann.

Fuair Príomhoifigeach Cúnta liúntas de £285 mar bhainisteoir ginearálta lán-aimsireach ar Ghaeltarra Éireann.

Fuair Ardoifigeach Feidhmiúcháin íocaíocht de £125 mar rúnaí d'Arramara, Teoranta.

Fuair Oifigeach Cléireachais liúntas de £437 mar Chléireach Grád I i nGhaeltarra Éireann.

SEÁN Ó BRAONÁIN,

Oifigeach Cuntasaiochta.

30 Bealtaine, 1963.

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

LIAM Ó CADHLA,

Ard-Reachtaire Cuntas agus Ciste.

AGRICULTURE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Agriculture, 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	739,575	748,822	—	9,247
B.—Travelling and Incidental Expenses	50,745	50,150	595	—
RESEARCH WORK				
C.1.—Seed Testing, Propagation and Certification, etc. ...	111,727	89,110	22,617	—
C.2.—Veterinary Research ...	97,953	90,338	7,615	—
C.3.—Subscriptions, etc., to International and other Research Organisations				
<i>Original</i> ...	£26,619			
<i>Supplementary</i> ...	10,000			
	36,619	35,591	1,028	—
C.C.3.—World Food Programme (Grant-in-Aid)				
<i>Original</i> ...	Nil			
<i>Supplementary</i> ...	£300,000			
	300,000	300,000	—	—
C.4.—Miscellaneous Investigations, Inquiries and Reports ...	1,265	1,207	58	—
C.5.—Live Stock Progeny Testing	26,369	22,659	3,710	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
D.1.—Agricultural Schools and Farms	178,741	166,816	11,925	—
D.2.—Grants to Private Agricultural Schools, etc. ...	89,050	85,566	3,484	—
D.3.—Veterinary College ...	61,089	47,518	13,571	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.4.—University College, Dublin ; Faculty of Veterinary Medicine	68,000	68,515	—	515
D.5.—Trinity College, Dublin ; School of Veterinary Medicine	31,500	35,682	—	4,182
D.6.—Scholarships in Agriculture, etc.	2,845	2,850	—	5
D.7.—University College, Dublin ; Faculty of General Agri- culture	24,984	24,984	—	—
D.8.—University College, Cork ; Faculty of Dairy Science ...	13,000	13,000	—	—
D.9.—Additional Grants to Uni- versity Colleges	100,800	95,750	5,050	—
D.10.—Educational Tours for Instructors in Agriculture, etc.	10	—	10	—
D.11.—Rural Groups Advisory Service	1,800	1,029	771	—
E.1.—Improvement of Milk Pro- duction	56,019	54,366	1,653	—
E.2.—Improvement of Live Stock	36,215	37,594	—	1,379
E.3.—Improvement of Poultry and Egg Production <i>Original</i> ... £140,017 <i>Less Supplementary</i> 58,985	81,032	82,399	—	1,367
E.4.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone area ...	1,052	941	111	—
F.—Grants to County Committees of Agriculture	367,500	355,472	12,028	—
G.—Special Agricultural, etc., Schemes	233,992	217,045	16,947	—
H.—National Stud	55	54	1	—
I.1.—Agricultural Societies and Shows, including Miscel- laneous Grants-in-Aid, etc.	5,287	6,490	—	1,203
I.2.—Contribution to Irish Agri- cultural Organisation Society (Grant-in-Aid) <i>Original</i> ... £11,000 <i>Supplementary</i> 1,000	12,000	12,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid)				
<i>Original</i> ...	£4,000			
<i>Supplementary</i> ...	2,000			
	6,000	5,951	49	—
I.4.—Contribution to Macra na Feirme (Grant-in-Aid) ...	4,000	4,000	—	—
I.5.—Grants to certain Rural Organisations ...	4,000	3,247	753	—
I.6.—An Foras Talúntais (Grant-in-Aid) ...	650,000	650,000	—	—
J.—Botanic Gardens, Glasnevin ...	45,821	44,729	1,092	—
K.1.—Miscellaneous Work ...	29,723	21,890	7,833	—
K.2.—Fees for Reports on Agricultural Conditions ...	9,743	5,842	3,901	—
K.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of Loans	1,200	952	248	—
K.4.—Improvement of the Creamery Industry				
<i>Original</i> ...	£5			
<i>Supplementary</i> ...	495			
	500	500	—	—
K.5.—Agricultural Production Council ...	10	—	10	—
K.6.—Farm Buildings Scheme and Water Supplies				
<i>Original</i> ...	£1,052,862			
<i>Supplementary</i> ...	200,000			
	1,252,862	1,307,201	—	54,339
K.7.—Land Project				
<i>Original</i> ...	£2,208,167			
<i>Less Supplementary</i> ...	100,000			
	2,108,167	2,108,632	—	465
K.8.—Lime and Fertilisers Subsidies				
<i>Original</i> ...	£3,570,000			
<i>Supplementary</i> ...	75,000			
	3,645,000	3,647,554	—	2,554

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.9.—Prevention of Contagious Abortion and other Diseases in Cattle	4,375	3,071	1,304	—
K.10.—Artificial Insemination of Live Stock	7,761	7,121	640	—
K.11.—Bovine Tuberculosis Eradication Scheme <i>Original</i> £10,725,500 <i>Less Supplementary</i> 1,268,000	9,457,500	8,972,079	485,421	—
K.K.11.—Bovine Tuberculosis Eradication Scheme — Guarantee Payments in respect of Export of Fat Cattle and Carcase Beef <i>Original</i> ... £200,000 <i>Less Supplementary</i> 46,000	154,000	136,681	17,319	—
K.12.—Grants for Pasteurisation of Separated Milk, etc. ...	40,000	21,489	18,511	—
K.13.—Grants to Bacon Factories <i>Original</i> ... £67,000 <i>Less Supplementary</i> 32,000	35,000	22,812	12,188	—
K.14.—Payments to Pigs and Bacon Commission <i>Original</i> £1,000,000 <i>Supplementary</i> 75,000 <i>Do.</i> 1,750,000	2,825,000	2,825,000	—	—
K.15.—Losses on Disposal of Wheat, etc. <i>Original</i> ... £10 <i>Supplementary</i> 1,542,990	1,543,000	1,539,448	3,552	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
L.1.—Diseases of Animals Acts, 1894 to 1960	31,516	31,678	—	162
L.2.—Bovine Tuberculosis Order, 1926, etc.	15,000	15,694	—	694
L.3.—Horse Breeding Act, 1934 ...	30	6	24	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.4.—Live Stock Breeding Act, 1925	5,010	5,083	—	73
M.1.—Agricultural Produce (Eggs) Acts, 1939 and 1955, etc. ...	35,261	32,572	2,689	—
M.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ...	38,566	40,288	—	1,722
M.3.—Agricultural Produce (Potatoes) Act, 1931, Flax Act, 1936 and Destructive Insects and Pests (Consolidation) Act, 1958, etc. ...	54,984	54,550	434	—
M.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Agricultural Produce (Meat) (Miscellaneous Provisions) Act, 1954, Pigs and Bacon Acts, 1935 to 1956, Slaughter of Cattle and Sheep Acts, 1934 to 1936 and Diseases of Animals (Bovine Tuberculosis) Act, 1957 <i>Original</i> ... £246,858 <i>Less Supplementary</i> 20,000	226,858	213,968	12,890	—
M.5.—Agricultural Produce (Cereals) Acts, 1933 to 1958 and Wheat Order, 1961, etc. ...	14,973	13,397	1,576	—
M.6.—Grain Storage (Loans) Act, 1951	5	—	5	—
M.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934	7,510	6,591	919	—
M.8.—Agricultural Wages, etc., Acts, 1936 to 1961 ...	15,301	13,605	1,696	—
M.9.—Sundry Statutes ...	765	1,474	—	709
N.—Marketing, etc., of Dairy Produce <i>Original</i> £1,872,031 <i>Supplementary</i> 1,000,000 <i>Do.</i> 300,000	3,172,031	3,167,814	4,217	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.—Technical Assistance ...	25,000	31,486	—	6,486
GROSS TOTAL				
Original	£24,464,196			
Supplementary	1,075,000			
Do.	2,656,500			
	£28,195,696	27,602,353	678,445	85,102
			Surplus of Gross Estimate over Expenditure £593,343	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
P.—Appropriations in Aid				
Original	£5,390,786			
Supplementary	75,000			
	5,465,786			
Less do.	1,834,000			
	3,631,786	3,105,801	£525,985	
NET TOTAL				
Original	£19,073,410			
Supplementary	1,000,000			
Do.	4,490,500			
	£24,563,910	24,496,552	Net Surplus to be surrendered £67,358	

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	11,300	13,888
	£46,376	£48,964

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.1—The principal savings were on general expenses—at Ballinacurra Cereal Station where equipment was ordered but not paid for within the year and owing to the bad harvest of 1962 seed purchases were restricted; on the seed certification schemes as, due to the high yield of foundation seed from the 1961 harvest the seed acreage was curtailed in 1962 resulting in reduced payments to growers; and at Backweston farm where a reclamation scheme on the recently acquired Bellbrook lands was postponed and accounts for machinery and other items of equipment were not received in time for payment within the year.

C.2—There were savings on salaries, travelling expenses and the purchase of laboratory equipment mainly due to staff vacancies and on the purchase of feeding stuffs as the reconstruction of buildings restricted the number of pigs kept. The savings

were modified by excesses arising from the purchase of Charollais heifers and other livestock.

The expenditure includes £7 in respect of the cost of repairs to a motor vehicle damaged as a result of a traffic accident in which an official truck located at Abbots-town was involved.

- C.5.—The main savings were on the Cattle Progeny Testing Scheme as only 28 of the 33 recorders provided for were employed during the year and certain equipment purchased was not delivered in time to have payment made within the year.
- D.1.—The saving was chiefly on the provision for general expenses at Ballyhaise Agricultural Station, due largely to the fact that a number of accounts for seeds, manures and feeding stuffs could not be paid within the year and that livestock was not purchased to the extent anticipated.
- D.3.—Equipment to the value of approximately £12,000 was either not ordered or received in time to have payment made within the year. There were also savings due to staff vacancies.
- D.5.—The excess resulted mainly from increased salary scales granted to the teaching staff.
- D.11.—The claims of Parish Agents for recoupment of the net cost of trials and demonstrations carried out by them were smaller than expected. The resignation of two of the Agents during the year also contributed to the saving.
- E.4.—The Agricultural Officer engaged on this scheme retired during the year and was replaced by an officer on a much lower point of the scale. In addition salary increases granted were not paid until after the close of the year. Travelling was more extensive than anticipated.
- G.—There were savings on salaries due to vacancies and to the fact that salary increases granted were not paid out in full within the year; on the seed distribution scheme as owing to the late delivery of seed some accounts could not be paid until 1963–64; on the purchase of livestock mainly because the demand for rams was less and prices were slightly lower than expected; and on demonstration plots where as a result of the development of the Gaeltacht Grassland Improvement Scheme the number of plots declined. The savings were partly offset by excess expenditure on the Gaeltacht Glasshouse Scheme as the proposed transfer of the units to co-operative societies did not materialise and this Department had to bear the running costs for the full year.
- I.1.—The excess was on the provision for the Department's educational exhibit for which it is difficult to estimate closely as the layout, etc., of the exhibit varies from year to year.
- I.5.—The provision is based on proposals submitted by the organisations concerned. Two of them spent less and one more than estimated.
- K.1.—A smaller amount of routine advertising proved adequate.
- K.2.—The number of completed farm record and account books submitted in connection with the Farm Management Survey was less than expected and there was a reduction in the number of reporters furnishing reports on agricultural conditions and crop yields. A pilot horticultural survey did not begin early enough in the year to allow of fees being paid in 1962–63.
- K.3.—The amount of storm damage loans in respect of which recoupment of interest by the Department fell due was less than expected. On the other hand there was an increased demand for loans for the purchase of fertilisers and ground limestone.
- The expenditure includes sums amounting to £116 recouped to the Corporation in respect of unpaid amounts due in connection with the schemes of loans for increased agricultural production, purchase of heifers, etc. The sums in question proved irrecoverable and were written off (D.306/40/62, D.306/12/62 and S.91/1/40).
- K.9.—Demand for vaccines for vaccinating calves against contagious abortion did not reach expectations. Advertising costs were less than anticipated.
- K.10.—The main saving was on salaries due to a vacancy. Less laboratory equipment was purchased and purchases of semen were very small.

- K.11.—The incidence of the disease in the attested areas was lower than anticipated and the bad weather conditions which affected the whole country towards the end of the year caused delays in valuation and collection of reactors. The result was that approximately 12,000 fewer animals were purchased and this was the main cause of the saving. There were excesses on some items of the subhead notably on the Clear Herd Bonus Scheme where the number of herd owners taking advantage of the scheme was very much greater than expected.
- K.K.11.—A number of claims under the guarantee payments scheme were under investigation and could not be paid.
- K.12.—The number of grants for pasteurisation plants which matured for payment during the year and the number of applications for grants for can-washing equipment were less than expected.
- K.13.—A number of projects for which provision was made were not completed by the factories concerned before the end of the financial year.
- M.1.—There were savings on salaries and on the expenses of the central egg store due to staff vacancies, and on incidental expenses. Travelling cost more than expected.
- M.4.—Salary increases were granted but could not be paid in full before the end of the year and the services of part-time veterinary examiners were not required to the extent anticipated. The savings were partly offset by an excess on the provision for travelling expenses.
- M.5.—A post of milling inspector which became vacant early in the year was not filled. There was increased expenditure on travelling and on the purchase of equipment.
- M.7.—The number of allotments decreased by 337.
- M.8.—It was not found possible to pay in full salary increases granted to certain officers near the close of the year and an account for advertising the 1962 Wages Order was not received in time for payment in 1962-63. Travelling cost more than expected.
- M.9.—A digital recorder costing £1,136 (item J) ordered for Johnstown Castle before the property was transferred to An Foras Talúntais was not delivered and paid for until 1962-63 (S.90/8/59). This excess was modified by savings on the other items of the subhead mainly items C and E where accounts for equipment were received too late for payment before 31st March, 1963 and on item I where the bulk of the provision for the travelling expenses of the Animal Remedies Consultative Committee was saved.
- O.—Expenditure under this subhead depends on the rate at which technical assistance projects are developed by this Department, the Universities, An Foras Talúntais and various rural and farming organisations.

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	55,205	57,469
2. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and Farm at Abbotstown	C.2	15,425	19,838
3. Receipts from sale of bacon pigs at Pig Progeny Testing Station	C.5	8,250	8,713

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
4. Receipts from students' fees, sale of live stock and farm produce, rents, etc.	D.1		
University College, Dublin, Faculty of General Agriculture and Experimental Farms		746	746
Athenry Agricultural Station		15,900	19,349
Ballyhaise Agricultural Station		23,250	20,201
Clonakilty Agricultural Station		15,500	21,178
Munster Institute		15,115	27,210
5. Receipts from clinique and other fees, etc.:			
Veterinary College	D.3	2,005	990
6. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees	E.1	12,600	15,484
7. Receipts from sale of colts, sale and leasing of bulls, etc.	E.2	12,310	14,634
8. Receipts from fees in respect of poultry hatchery licences, blood-testing fees, and from sale of white turkeys, poultry, eggs, etc.	E.3 & M.9	15,750	18,782
9. Receipts from sale of seeds, manure, live stock, etc.	G	12,200	11,938
10. Receipts from sale of fencing materials, including fencing loans	G	100	1
11. Refund of portion of the cost of certain schemes in North-West Cavan	G	660	723
12. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas	G	5,440	8,377
13. Receipts in respect of seed supplied to small-holders at reduced prices	G	49,500	45,330
14. Rent of lands and premises occupied by Comhlucht Groighe Naisiúnta na hÉireann, Teoranta		1,400	1,400
15. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibitors for space, etc., at Irish Exhibit Stands	K.1	5	—
16. Sums recoverable in respect of the salaries, etc., of officers seconded to outside bodies		17,972	20,104
17. 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	1,826	834
18. Recoupment from American Grant Counterpart Special Account in respect of grants to certain rural organisations, pasteurisation of separated milk, and technical assistance	I.5, K.12 & O	69,000	56,222

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
19. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc. ...	K.9	2,000	1,130
20. Receipts from sales of semen, etc. ...	K.10	5	—
21. Receipts from sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme	K.11		
<i>Original</i> ...			£4,892,400
<i>Less Supplementary</i> ...			1,834,000
		3,058,400	2,515,709
22. Horse Breeding Act, 1934: Receipts from licences, etc. ...	L.3	600	691
23. Live Stock Breeding Act, 1925: Receipts from licences, etc. ...	L.4	4,200	3,626
24. Agricultural Produce (Eggs) Acts: Receipts from fees, etc. ...	M.1	5,810	5,990
25. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc. ...	M.2	8,600	8,783
26. Receipts from fees for inspection of potatoes, etc. ...	M.3	3,000	4,344
27. Agricultural Produce (Fresh Meat) Acts, and Pigs and Bacon Acts; Agricultural and Fishery Products (Regulation of Export) Act, 1947 (No. 18 of 1947)	M.4		
(a) Receipts from licences, inspection fees, etc.			
(1) Fresh Meat Acts ...		25,000	24,929
(2) Pigs and Bacon Acts ...		30,000	32,535
(b) Fees for inspecting canned and open-pack meats ...		8,500	3,209
28. Agricultural Produce (Cereals) Acts and Wheat Order, 1960, etc.: Receipts from grain dealers' licences ...	M.5	1,100	1,075
29. Repayment of advances made under the Grain Storage (Loans) Act, 1951 ...	M.6	48,000	48,003
30. Fees for licences under the Milk and Dairies Act	M.9	310	326
31. Receipts from Church Temporalities Fund ...		10,000	10,000
32. Miscellaneous ...		1,102	928
33. Recoupment from the Marketing of Agricultural Produce Account of the amount provided as a Grant-in-Aid to the Pigs and Bacon Commission for the development of export markets for pigmeat and pigmeat products	K.14		
<i>Original</i> ...			Nil
<i>Supplementary</i> ...			£75,000
		75,000	75,000
TOTAL			
<i>Original</i> ...			£5,390,786
<i>Supplementary</i> ...			75,000
			5,465,786
<i>Less Supplementary</i> ...			1,834,000
		£3,631,786	£3,105,801

2. The surplus receipts were mainly from sales of livestock and farm produce. Sales of tuberculin for private testing however, continued to decline.

3. The number of bacon pigs available for sale was greater than anticipated.

4. There were increased receipts from sales of poultry and livestock at the Muister Institute, from sales of poultry at Ballyhaise Agricultural Station and from sales of livestock at Athenry and Clonakilty Agricultural Stations. Receipts from sales of livestock at Ballyhaise Agricultural Station fell short of the estimate.

5. Fewer litters of pigs were available for sale from the field station at Chantilly and clinic fees were lower than anticipated.

6 and 7. The number of leased bulls disposed of for slaughter on account of age, etc. was greater than expected and replacements were located at higher leasing fees.

8. The number of turkeys available for marketing and the prices realised were greater than expected.

10. There was virtually no demand for fencing. The scheme was terminated during the year.

11. More bulls and rams than expected were located in the area.

12. The anticipated take-over by co-operative societies of the Donegal and Connemara glasshouses did not take place and the additional receipts accrued from the recovery from the growers of the running expenses of the units for a whole year as compared with the estimated period of five months.

13. Sales of seed were less than anticipated.

16. Recoupment of the salary of one of the officers seconded was not provided for.

17. The Society was again unable to meet the principal portion (£992) of its repayment to the Department.

18. Recoupment is in respect of Subheads L.5, K.12 and O. Expenditure on Subheads L.5 and K.12 fell short of expectations but there was an excess on Subhead O.

19. The demand for vaccine for the treatment of cattle against contagious abortion was less than anticipated.

21. Due to the incidence of the disease in the attested areas being lower than anticipated and to the bad weather which affected the country as a whole towards the end of the year the number of reactors sold fell short of the estimate by approximately 12,000 animals. Prices were also somewhat less than expected.

22. Applications for stallion licences proved more numerous than expected.

23. There was a decrease in the estimated number of applications for bull licences.

26. There were large shipments of ware potatoes of the 1961 main crop to Britain in April and May, 1962 and exports of early and main crop 1962 season ware potatoes were well above average. Receipts from inspection fees increased accordingly.

27. (a) (2). Trade conditions resulted in the number of animals presented for examination under the Pigs and Bacon Acts being greater than anticipated.

(b) Inspection fees on exports were abolished as from 1st April, 1962. Receipts were confined to exports prior to that date.

32. Miscellaneous receipts are variable and a close estimate is not possible.

EXTRA REMUNERATION (exceeding £50)

A Principal Officer and a Higher Executive Officer received allowances of £592 and £88, respectively, from the funds of the Dairy Disposal Company, Limited, for acting as director/chairman and secretary of the company during the year.

A Principal Officer and a Senior Inspector received allowances of £300 and £150, respectively, during the year from An Bord Bainne for services rendered to the board.

The Deputy Secretary received an allowance of £250 during the year for acting as a member of the board of An Foras Tionscal.

An Assistant Secretary received an allowance of £250 during the year for acting as a member of the board of Coras Tráchtála.

A Principal Officer received an allowance of £200 during the year for acting as a director of Nitrigín Éireann Teo.

A Deputy Director of Veterinary Services, a Principal Officer and a Senior Inspector received allowances of £117, £139 and £100, respectively, from the Pigs and Bacon Commission for acting as chairman and ordinary members of the Commission during part of the year.

A Senior Inspector received £1,165 from the funds of An Foras Talúntais in respect of the difference between his salary as Director of An Foras and his salary as Senior Inspector.

A Higher Executive Officer received an allowance of £250 from the funds of Bord na gCon for acting as chief officer of the board during the year.

Eight officers received sums varying from £95 to £187 in respect of Army Reserve Pay.

An Assistant Principal Officer, an Agricultural Inspector, a Higher Executive Officer and an Executive Officer received gratuities varying from £51 to £159 for the performance of higher duties. A Higher Executive Officer and an Executive Officer received gratuities of £51 and £80, respectively, for acting as secretaries to survey teams.

Ninety-three officers of the Department's Veterinary staff received gratuities of £150 each in respect of additional work performed by them during the year ended 13th January, 1963. Eight members and one former member of the Veterinary staff received gratuities ranging from £51 to £140 in respect of varying periods during the year concerned.

In addition, a Superintending Veterinary Inspector received a gratuity of £107 for higher supervisory and co-ordinating duties in the Clearance Area of the Bovine Tuberculosis Eradication Scheme during part of the year.

Two Agricultural Officers in charge of the Gaeltacht Glasshouse Scheme in Connemara and Co. Donegal received gratuities of £80 and £60, respectively, for extra attendance given during the year ended 30th November, 1961. Six Agricultural officers received amounts ranging from £60 to £200 for extra services rendered in respect of varying periods between June 1957 and July 1962 and one Agricultural Officer received £90 for giving technical assistance and advice to farmers in the Carna, Connemara area.

An Agricultural Officer received £122 from Vote 46 for special services.

A Farm Foreman received gratuities totalling £250 in respect of extra attendance given by him in the years 1959, 1960, 1961 and 1962.

A Gardener received a gratuity of £72 as horticultural advisor to the Errigal Co-operative Society, Ltd., and a further sum of £75 for extra attendance during the year.

One hundred and ninety-seven employees received sums varying from £51 to £338 in respect of overtime, Sunday duty, etc.

NOTES

This Account includes expenditure of approximately £2,785 in respect of the remuneration of officers temporarily on loan, without repayment, to other Departments.

Equipment to the estimated value of £28 was transferred without repayment to the Department of Defence (D.306/25/62).

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

- £499 towards the cost incurred by two applicants under the Land Project of replacing by bridges, six culverts which were extensively damaged by floods following heavy rain. Subhead K.7 (S.90/10/55).
- £174 to 8 herd owners whose cattle failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme. In all the cases the animals died subsequent to valuation but before they could be collected for slaughter (S.90/11/60).
- £40 to a herd owner whose cow passed the test under the Bovine Tuberculosis Eradication Scheme but later died. A post mortem examination showed that the animal died as a result of bovine tuberculosis (S.90/11/60).

Subhead G (Seed Distribution Scheme) of this Account includes additional expenditure estimated at £394 in obtaining substitute supplies of seed potatoes as a result of the failure of a merchant to supply the seed required by his contract. This loss was partly offset by a sum of £51 received from the merchant concerned and the balance of £343 was written off (S.90/15/56).

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

Reference	Amount	
	£	
S.90/54/36	6	Two special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S.90/15/56	4	Four sums varying from 5s. 0d. to 2 guineas due to the Veterinary College for the keep of animals, etc.
S.90/15/56 and D.306/25/62	21	Amounts of £5 and £10 due in respect of boars sold and £6 in respect of the unearned portion of a premium paid to the owner of a boar which was unable to effect the full number of services.

Fines amounting to £202,878 incurred by holders of milling licences under Section 1) of the Agricultural Produce (Cereals) Act, 1935, for failure to meet the technical requirements of the Act to take into store specified monthly quantities of home-grown wheat in respect of the cereal year 1961–1962 were remitted (S.90/23/86).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 25 cases of registered dealers who had defaulted, and in 22 cases of former registered dealers whose premises were transferred, etc. The sum involved, viz., £47 was written off (S.90/14/41). An acquisition fee of £16 under Section 15 of the Act was also written off.

In addition to the expenditure shown in this Account further expenditure was incurred from advances made to the Department out of the National Development Fund. Details of the receipts and disposal of these moneys are given in the Statement appended to this Account.

J. C. NAGLE,
Accounting Officer.

19th July, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATEMENT OF LOAN SECURITIES AND AMOUNTS REPAYABLE TO THE
DEPARTMENT UNDER AGREEMENTS, ETC., ON 31st MARCH, 1963
(Capital Amounts only)

	£
For the erection and equipment of corn mills	20
Advances under the Grain Storage (Loans) Act, 1951	443,362
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable)	(a) 40,305
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	17,185
Miscellaneous	25
	<hr/>
	£501,097

(a) Reducible, if certain conditions are complied with, to £11,919.

J. C. NAGLE,
Accounting Officer.

19th July, 1963.

GENERAL CATTLE DISEASES FUND

See also Report of Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE GENERAL CATTLE DISEASES FUND IN THE YEAR ENDED 31st MARCH, 1963

RECEIPTS	PAYMENTS
Balance on 1st April, 1962	Recoupments to local authorities (57 & 58 Vict., c. 57, s. 72)
Assessments on local authorities (57 & 58 Vict., c. 57, s. 71)	Miscellaneous expenses
Fines	Balance on 31st March, 1963
Transfer from Oireachtas Vote 43, Subhead L.2, in respect of compensation for slaughter of tuberculous cattle	
<u>£35,308</u>	<u>£35,308</u>

J. C. NAGLE,
Accounting Officer.

19th July, 1963.

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, 1963

<u>RECEIPTS</u>	<u>PAYMENTS</u>
Balance on 1st April, 1962	£
... ..	Grant to An Bord Baine for development of export markets for milk products
... ..	Transfer to Oireachtas Vote 43, Subhead P (item 33) in recoupment of the amount provided as a grant-in-aid to the Pigs and Bacon Commission for the development of export markets for pigmeat and pigmeat products
... ..	Fees and expenses of consultants in connection with a survey of continental food markets
... ..	Turkey publicity campaign
... ..	Store cattle publicity campaign
... ..	Grants in respect of exports of A.F.D. processed carcase beef
... ..	Travelling, etc., expenses in connection with market investigation and development
... ..	Balance on 31st March, 1963
£226,732	£226,732

19th July, 1963.

J. C. NAULT,
Accounting Officer.

WORLD FOOD PROGRAMME (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE WORLD FOOD PROGRAMME ACCOUNT IN THE YEAR ENDED 31ST MARCH, 1963

RECEIPTS	PAYMENTS
Transfer from Oireachtas Vote 43 (Subhead C.C.3) ...	Contribution to World Food Programme ...
£ 300,000	£ 28,588
	Balance, 31st March, 1963 ...
	271,412
<u>£300,000</u>	<u>£300,000</u>

10th July, 1963. J. C. NAGLE, Accounting Officer.

DAIRY PRODUCE (PRICE STABILISATION) FUND

DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1956 AND DAIRY PRODUCE MARKETING ACT, 1961

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING THE YEAR ENDED 31ST MARCH, 1963

RECEIPTS	PAYMENTS
Balance on 1st April, 1962	£
Levies	Contributions towards approved schemes for the regulation of the sale of butter or any milk product, and allowances on butter or any milk product (No. 21 of 1935, section 41 (6); No. 9 of 1941, sections 7 and 9 (2) (a); No. 39 of 1956, section 8)
	Balance at 31st March, 1963
£ 32,080	£ 490,412
474,625	16,293
<u>£506,705</u>	<u>£506,705</u>

19th July, 1963.

J. C. NAGLE,
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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1963

SERVICE	Balance at 1st April, 1962	Advances from Department of Finance	Total	Payments	Balance at 31st March, 1963
Provision of storage facilities for seed and ware potatoes ...	£ 853	—	£ 853	£ —	£ 853
Provision of facilities for the production of foundation stocks of seeds	225	4,000	4,225	3,768	457
Provision of facilities for drying and storage of onions (Co. Kerry) ...	179	425	604	—	604
Provision of artificial insemination facilities in North-Western Area	(Dr.) 425	425	—	—	—
Buildings and equipment for Department's agricultural schools and farms	1,381	5,500	6,881	6,981	100 (Dr.)
Erection of Pig Progeny Testing Station	204	15,500	15,704	15,342	362
Orchard planting in the Dungarvan area	498	2,575	3,073	2,601	472
TOTAL	2,915	28,425	31,340	28,692	2,648

J. C. NAGLE,
Accounting Officer.

19th July, 1963.

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.

LIAM Ó CADHILA,
Comptroller and Auditor General.

INDUSTRY AND COMMERCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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	464,000	450,253	13,747	—
B.—Travelling and Incidental Expenses	47,000	46,345	655	—
C.—Advertising and Publicity ...	2,910	6,435	—	3,525
D.—Remission of Penalties ...	5	—	5	—
MINERALS DEVELOPMENT				
E.—Minerals Exploration and Compensation for Mineral Rights, etc., acquired ...	3,385	1,302	2,083	—
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
F.1.—Grant under Section 37 (1) of the Industrial Research and Standards Act, 1961 (Grant-in-Aid)	50,000	50,000	—	—
F.2.—Provision of Additional Laboratories and Equipment	53,000	18,213	34,787	—
INTERNATIONAL ORGANISATIONS, ETC.				
G.—Expenses in connection with International Organisations, Special Services, Enquiries, etc.	14,260	16,439	—	2,179
CORAS TRÁCHTÁLA				
H.—Coras Tráchtála (Grant-in-Aid)	245,000	245,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INDUSTRIAL DEVELOPMENT AUTHORITY				
I.—Remuneration and Expenses (Grant-in-Aid)	85,000	85,000	—	—
AN FORAS TIONSICAL				
J.1.—Grant under Undeveloped Areas Act, 1952 (Grant-in-Aid)	1,000,000	1,000,000	—	—
J.2.—Grant under Industrial Grants Act, 1959 (Grant-in-Aid)	1,000,000	617,500	382,500	—
K.—Export Guarantee Arrangements under the Insurance Act, 1953	10	—	10	—
L.—Technical Assistance	150,000	126,943	23,057	—
M.—Grant to An Cheard Chomhairle (Grant-in-Aid)	13,000	9,000	4,000	—
N.—Repayable Advances to Nitrigin Eireann Teoranta (Grant-in-Aid) <i>Original</i> ... £50,000 <i>Supplementary</i> 900,000	950,000	720,000	230,000	—
O.—Commissions, Committees and Special Inquiries	410	152	258	—
P.—Miscellaneous Services	1,070	570	500	—
Q.—Repayment of Advances under the Trade Loans (Guarantee) Acts	22,000	22,000	—	—
ST. PATRICK'S COPPER MINES, LIMITED				
R.—General Mining, Development and Testing Operations (Grant-in-Aid) <i>Original</i> ... £70,000 <i>Supplementary</i> 250,000	320,000	206,000	114,000	—
R.R.—New York World's Fair, 1964-65—Preliminary Expenses <i>Original</i> ... Nil <i>Supplementary</i> £20,000	20,000	6,713	13,287	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£3,271,050			
Supplementary	250,000			
Do.	20,000			
Do.	900,000			
	£ 4,441,050	3,627,865	818,889	5,704
			Surplus of Gross Estimate over Expenditure £813,185	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
S.—Appropriations in Aid ...	181,590	141,989	£39,601	
NET TOTAL				
Original	£3,089,460			
Supplementary	250,000			
Do.	20,000			
Do.	900,000			
	£ 4,259,460	3,485,876	Net Surplus to be surrendered £773,584	

Extra Receipts payable to Exchequer

Interest on repayable advances to Nitrigín Éireann Teoranta £ 189

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Unfilled vacancies.

C.—The excess was due to increased advertising arising from the large number of prospecting licences issued following the minerals discoveries at Tynagh, Co. Galway.

E.—There was no production of gypsum in the area covered by an award of the Mining Board and compensation payable was less than anticipated.

F.2.—Expenditure on the purchase of equipment was less than anticipated. Final decisions in regard to the purchase of some major items of equipment were not taken by the new Board before the end of the year.

G.—Excess was partly due to abnormal activity in connection with the 1962 Conference of the International Labour Organisation and partly to increase in the subscription to the Weights and Measures Bureau.

J.2.—Two large payments which it was anticipated would be made within the year did not mature for payment.

L.—Expenditure on minerals exploration was less than anticipated (saving £50,000), offset by an increase of £27,000, approximately, on expenditure on Industrial Consultancy and other projects.

M.—Expenditure on advertising by An Chomhairle was less than anticipated and the appointment of apprentice supervisors was unavoidably delayed until late in the financial year.

N.—The Nitrigín Éireann Teoranta Act, 1963 was signed on 19th February, 1963, and 10 further capital advances were required from voted moneys.

O.—Details of expenditure on the various Commissions, Committees and Special Inquiries, including expenditure from Subhead A in respect of remuneration of the Department's staff engaged on this service are as follows :—

Commission, Committee or Special Inquiry	Expenditure			
	Subhead A	Subhead O	Total for year ended 31st March, 1963	Total Expenditure to 31st March, 1963
	£	£	£	£
Committee on Industrial, Provident and Friendly Societies (1957-58) ...	445	13	458	2,688
Electricity Supply Board Commission (1961-62)	460	93	553	865
Committee on Industrial Organisation (1961-62)	5,900	46	5,946	8,754
	£ 6,805	152	6,957	12,307

P.—Pavilion was not used for the display of Irish goods at the Frankfurt Spring Fair in 1963. Since the end of the year arrangements have been made to dispose of the Pavilion.

R.—A Receiver was appointed over the affairs of St. Patrick's Copper Mines, Limited in July, 1962. The mine was subsequently closed down in mid-September 1962. The Receiver had sufficient funds to continue on a Care and Maintenance basis.

R.R.—Expenditure on preliminary work in connection with the Fair was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions and fees payable under the Weights and Measures Acts, 1878 to 1936	5,140	5,068
2. Repayment on account of salaries of officers on loan to outside bodies	5,770	6,205
3. Recoupment from American Grant Counterpart Special Account in respect of Technical Assistance, etc. (Subheads F.2, £53,000, and L, £56,000)	109,000	51,892
4. Fees under the Minerals Development Act, 1940	13,000	15,808
5. Export Guarantee premiums and fees under the Insurance Act, 1953	4,800	7,658
6. Receipts under the Industrial and Commercial Property (Protection) Acts, 1927-1958	43,000	50,584
7. Miscellaneous	880	4,774
	£181,590	£141,989

3. Recoupment of expenditure under Subheads F 2 (£18,213) and L (£33,679).

4. Number of prospecting licences issued was greater than anticipated.

5. The amount of guarantees given cannot be accurately estimated.

6. The amount of renewal fees received was greater than anticipated.

7. The main items were—receipts under the Friendly Societies Acts (£304); subletting of the Frankfurt Pavilion (£466); Trade Loan (Guarantee) Acts (£2,745); Agricultural Produce (Cereals) Acts (£379); sale of obsolete stores, St. Patrick's Copper Mines (£800).

EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received £350 as chairman of Ceimici Teo. An Assistant Secretary received £250 as a director of the Shannon Free Airport Development Co., Limited.

Another Assistant Secretary received £250 as a member of the Industrial Development Authority and £250 as Chairman of Nitrigin Éireann Teo.

Three Clerical Officers, two Clerk-Typists and a Paperkeeper received sums varying from £51 to £154 in respect of overtime.

NOTES

This Account includes expenditure of approximately £2,107 in respect of remuneration of staff on loan, without repayment, to other Departments and expenditure of approximately £236 in respect of remuneration of an Executive Officer on loan, without repayment, to C6ras Tr6cht6la (E.109/5/62).

The Accounts of other Departments include expenditure of approximately £3,113 in respect of remuneration of staff on loan, without repayment, to this Department.

An amount of £561 was expended in rendering safe nine abandoned mine shafts at Coosheen and Cappaghglass, Schull, Co. Cork. (Subhead B) (S.99/8/60).

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
17th July, 1963.

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.

LIAM 6 CADHLA,
Comptroller and Auditor General.

TRANSPORT AND POWER

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances				
<i>Original</i> ...	£920,000			
<i>Supplementary</i> ...	10			
	920,010	941,257	—	21,247
B.—Travelling and Incidental Expenses	116,900	126,971	—	10,071
C.—Equipment, Stores and Maintenance	44,860	30,481	14,379	—
CÓRAS IOMPAIR ÉIREANN				
D.1.—Grant to Córas Iompair Éireann	1,175,000	1,175,000	—	—
D.2.—Redundancy Compensation	293,100	238,310	54,790	—
HARBOURS				
E.—Grants for Harbours	150,000	43,918	106,082	—
TOURISM				
F.1.—Grant under Section 2 of the Tourist Traffic Act, 1961 (Grant-in-Aid)				
<i>Original</i> ...	£725,000			
<i>Supplementary</i> ...	30,456			
	755,456	755,456	—	—
F.2.—Resort Development (Grant-in-Aid)				
<i>Original</i> ...	£174,000			
<i>Less Supplementary</i> ...	81,025			
	92,975	88,000	4,975	—
F.3.—Development of Holiday Accommodation (Grant-in-Aid)				
<i>Original</i> ...	£160,000			
<i>Supplementary</i> ...	102,989			
	262,989	262,989	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
AIRPORTS				
G.1.—Acquisition of Land, Buildings, etc. ...	2,000	1,809	191	—
G.2.—Constructional Works including Furnishing of Buildings—Shannon Airport ...	385,000	288,008	96,992	—
G.3.—Constructional Works including Furnishing of Buildings—Dublin Airport ...	650,000	444,422	205,578	—
G.4.—Constructional Works including Furnishing of Buildings—Cork Airport ...	135,000	117,880	17,120	—
H.1.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc. ...	73,000	84,705	—	11,705
H.2.—Fuel, Water, Light and Cleaning—Shannon Airport, etc. ...	47,000	43,885	3,115	—
H.3.—Transport of Staff ...	24,000	21,999	2,001	—
I.—Catering and Sales Service Shannon Airport—Provision of Working Capital (Grant-in-Aid) ...	110,000	110,000	—	—
J.1.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Cork Airport ...	24,000	12,356	11,644	—
J.2.—Fuel, Water, Light and Cleaning—Cork Airport ...	17,000	17,948	—	948
K.—Radio Equipment ...	200,000	67,092	132,908	—
L.—Shannon Free Airport Development Company, Limited (Grant-in-Aid) ...	330,000	261,000	69,000	—
MARINE SERVICES				
M.1.—Wreck and Salvage, Relief of Distressed Seamen, etc.	200	181	19	—
M.2.—Protective Equipment for Irish Ships ...	10	32	—	22
M.3.—Pensions and Allowances to Seamen or their Dependants and Medical Expenses of Seamen (No. 19 of 1946) ...	10,500	10,285	215	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INTERNATIONAL ORGANISATIONS, ETC.				
N.—Expenses in connection with International Organisations	57,470	57,049	421	—
TECHNICAL ASSISTANCE				
O.—Technical Assistance ...	5,000	2,246	2,754	—
P.—Rural Electrification ...	284,540	280,988	3,552	—
Q.—Grants for Bottled Gas Installations				
<i>Original</i> ...	£10			
<i>Supplementary</i>	63,490			
	63,500	3,335	60,165	—
R.—Commissions, Committees and Special Inquiries ...	10	—	10	—
	6,229,520	5,487,602	785,911	43,993
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	63,480	—	63,480	—
GROSS TOTAL				
<i>Original</i>	£6,113,600			
<i>Supplementary</i>	10			
<i>Do.</i>	10			
<i>Do.</i>	52,420			
	£ 6,166,040	5,487,602	722,431	43,993
			Surplus of Gross Estimate over Expenditure £678,438	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i> S.—Appropriations in Aid ...	1,108,860	1,200,506	£91,646	
NET TOTAL				
<i>Original</i>	£5,004,740			
<i>Supplementary</i>	10			
<i>Do.</i>	10			
<i>Do.</i>	52,420			
	£ 5,057,180	4,287,096	Total Surplus to be surrendered <u>£770,084</u>	

Extra Receipts payable to Exchequer

Sale of obsolete furniture and equipment ...	...	...	£ 1,158
Surrender of unclaimed sums held in suspense ...	...	...	72
			£1,230

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Payments for extra attendance and for special duties mainly in the Meteorological, Aeronautical and Communication Services were considerably greater than anticipated.
- B.—Expenditure on telephones and advertising was greater than anticipated. In addition unforeseen expenditure arose in connection with an aircraft accident and with the hire of an aircraft for training purposes.
- C.—The saving was due to the non-delivery of certain meteorological equipment ordered and to the fact that accounts for other equipment received were not presented in time for clearance before the close of the year.
- D.2.—Redundancy did not occur to the extent anticipated when the estimate was prepared.
- E.—Works at five harbours and portion of the works at a sixth harbour for which provisions amounting to £127,000 had been made did not proceed during the year. These savings were partly offset by claims provided for in 1961/62 which did not come in course of payment until 1962–63.
- F.2.—Development works at various resorts did not progress as rapidly as was anticipated.
- G.2.—Certain projects for which £100,000 was provided were deferred pending reconsideration and works for which £45,000 was provided could not be undertaken in 1962–63. Unavoidable delay in the progress of certain other works resulted in a further saving of £55,000. These savings were offset by (a) expenditure of £56,000 in excess of the sum provided for certain works and (b) expenditure of £47,000 on works for which no provision was made.
- G.3.—It was not found possible owing to staffing difficulties to undertake works for which £146,700 had been provided and works which did not progress as rapidly as had been anticipated gave a further saving of £130,000. These savings were offset by expenditure of £46,000 on works for which no provision was made and £25,100 in excess of the provision in other cases.
- G.4.—Savings amounting to £58,000 were attributable to works which did not progress as rapidly as had been anticipated or in respect of which payments were less than anticipated. These savings were offset by expenditure of £41,000 on works for which no provision had been made, mainly extras on the contract for the construction of the airport buildings.
- H.1.—The excess was due to the fact that travel time allowances were granted to maintenance workers with retrospective effect after the estimate had been prepared and to a greater volume of maintenance work than had been anticipated.
- J.1.—Cork Airport had been in operation for only a year when the estimate was prepared and it was not possible to forecast accurately the volume of maintenance work that might arise or the size of the organisation required. These were less than anticipated.
- K.—The saving was mainly due to the fact that arrangements for the provision of Radar equipment for Dublin and Shannon Airports for which £150,000 was provided did not proceed as rapidly as had been anticipated.
- L.—The provision made for grants towards the setting up of industrial and trading enterprises is necessarily on a somewhat tentative basis and the amount paid under this head was less than anticipated.
- O.—Certain claims for approved grants did not mature for payment within the year.
- Q.—The estimate was on a necessarily conjectural basis that there would be some 6,000 applications. In fact, the number of claims which came in course of payment during the year was very small.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1.	Contributions and fees payable under the Gas Regulation Acts, 1920 to 1957	...	...	700	726
2.	Fees under the Road Transport Acts, 1932 to 1958 (excluding sums paid for the issue of vehicle plates by the Garda Síochána)	...	...	2,560	2,638
3.	Fees under the Air Navigation and Transport Acts, 1936 to 1959	...	...	2,950	3,569
4.	Receipts under the Merchant Shipping and Mercantile Marine Acts	...	...	2,950	2,922
5.	Foreshore rents and licence fees	...	...	600	733
6.	Passenger service charge at airports	...	...	150,000	164,545

SHANNON AIRPORT

7.	Landing fees, etc.	...	...	485,000	599,880
8.	Lettings of offices, stores, sites, surplus lands (including sale of crops), etc.	...	...	73,500	71,958
9.	Passenger hostels	...	...	4,000	—
10.	Staff hostels	...	...	700	637
11.	Concession fees	...	...	14,700	13,945
12.	Staff payments in respect of transport (Subhead H.3)	...	...	7,200	6,202
13.	Catering and Sales Service	...	...	75,000	101,906
14.	Class B communications traffic	...	...	3,000	1,692
15.	En-route communications between transatlantic aircraft and Shannon Aeronautical Radio Station	...	...	70,000	59,240

DUBLIN AIRPORT

		Estimated	Realised		
		£	£		
16.	Surplus on Dublin Airport Management Account	169,000	123,197		
<i>Deduct—</i>					
	Estimated amount of deficit on Aer Rianta Teoranta General Administration Account	10,000	12,051		
				159,000	111,146

CORK AIRPORT

17.	Landing fees, etc.	...	...	20,000	17,539
18.	Letting of offices, stores, sites, surplus lands (including sale of crops), etc.	...	...	11,500	11,663
19.	Concession fees	...	...	6,000	1,886

		TOURISM	
		Estimated	Realised
		£	£
20.	Fees under the Tourist Traffic Act, 1952	10,000	7,537
21.	Miscellaneous receipts (including Meteorological Service)	9,500	20,142
		<u>£1,108,860</u>	<u>£1,200,506</u>

7. The surplus was mainly due to the receipts from jet training operations being greater than anticipated.
9. Demand for accommodation fell so considerably concurrent with substantial increases in running costs that receipts were barely sufficient to cover expenditure.
13. The net profit in the year ended 31st January, 1962 was higher than anticipated. The receipts include £14,500, approximately, in respect of interest and depreciation charges.
15. Pending a revision of charges, a number of payments that fell due in 1962-63 were not paid until 1963-64.
16. An unexpected increase in expenditure generally and particularly on maintenance of buildings and grounds reduced the anticipated overall surplus. The Dublin Airport Management Account does not reflect the full cost of operating Dublin Airport since no account is taken of such factors as Meteorological and Radio Services, Air Traffic Control, Interest on Capital, etc.
19. Most of the concessions were in operation for part of the year only and in some cases payments were not made in time for inclusion in the 1962-63 Account.
20. An anticipated fee of £2,000 was not received in the year pending the completion of legal formalities.
21. Payments by airlines, the Catering Service and others at Shannon Airport for maintenance and other works carried out by the Department on a recoupment basis were greater than anticipated. Other receipts included recoupments in respect of salaries of officers on loan to outside bodies, payments for meteorological data, contributions towards the cost of certain telex and telephone services and other miscellaneous items.

EXTRA REMUNERATION (exceeding £50)

An Assistant Secretary received £250 as a director of Irish Steel Holdings, Ltd.

A Principal received £250 as a director of Shannon Free Airport Development Co., Ltd.

A Higher Executive Officer received £59 for higher duties.

Two Engineers received gratuities of £120 each for special duties.

The Station Officer at Cork Airport received a gratuity of £150 for special duties and extra attendance.

Two hundred and seventy-six employees, mainly in the Meteorological, Aviation Radio and Air Traffic Control services, received sums varying from £51 to £538 in respect of extra attendance and special duties.

NOTES

1. This Account includes expenditure of £132 in respect of staff on loan without repayment to other Departments.
2. The Accounts of other Departments include expenditure of £2,107 in respect of staff on loan without repayment to this Department.
3. Subhead H.3 includes expenditure on subsidised transport of immigration officials (£118), Customs and Excise staff (£685), Post Office staff (£1,717) and Department of Agriculture staff (£176) (S.99/63/42).

4. Sums of £3,000 and £250 were paid *ex-gratia* to contractors in settlement of claims for additional expenses arising out of, in one case, certain alterations in the specifications of contracts (Subhead B) and in the other the exceptional conditions under which the work was executed (Subhead G.2) (S.103/3/53 and S.9/4/55).
5. *Ex-gratia* payments to a total of £80 were made to the Captain and four members of a dredger crew employed by the Limerick Harbour Commissioners as compensation for damaged clothing and in acknowledgement of the abnormal hardship undergone during salvage operations on the occasion of an aircraft accident. Subhead B (D.106/11/62).

T. J. BEERE,
Accounting Officer.

DEPARTMENT OF TRANSPORT AND POWER,
17th July, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF TRANSPORT AND POWER IN THE YEAR ENDED 31ST MARCH, 1963

SERVICE	Balance at 1st April, 1962	Receipts	Total	Payments	Balance at 31st March, 1963
	£	£	£	£	£
Improvement works at Dublin Harbour	—	8,579	8,579	8,579	—
Improvement works at Limerick Harbour	—	6,201	6,201	6,201	—
Grant to Special Employment Schemes Office towards cost of repairs to roads to turf-burning generating stations	—	14,000	14,000	14,000	—
TOTAL £	—	28,780	28,780	28,780	—

T. J. BEERE,
Accounting Officer.

17th July, 1963.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

POSTS AND TELEGRAPHS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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 Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £8,960,300				
<i>Supplementary</i> 132,700				
	9,093,000	9,078,942	14,058	—
B.—Travelling and Incidental Expenses				
<i>Original</i> £197,000				
<i>Supplementary</i> 21,000				
	218,000	229,607	—	11,607
C.—Accommodation and Building Charges				
<i>Original</i> ... £327,100				
<i>Supplementary</i> 16,700				
	343,800	359,614	—	15,814
D.—Conveyance of Mails				
<i>Original</i> £1,047,100				
<i>Supplementary</i> 40,700				
	1,087,800	1,078,104	9,696	—
E.—Postal and General Stores ...	399,800	396,615	3,185	—
F.—Engineering Stores and Equipment				
<i>Original</i> £2,996,400				
<i>Supplementary</i> 116,600				
	3,113,000	3,120,171	—	7,171
G.—Telephone Capital Repayments	1,690,751	1,690,751	—	—
H.—International Conferences and Conventions	15,700	11,212	4,488	—
I.—Losses	7,000	5,888	1,112	—
J.—Superannuation and other Non-effective Payments ...	592,500	574,852	17,648	—
BROADCASTING				
K.1.—Grant equivalent to Net Receipts from Broadcasting Licence Fees (Grant-in-Aid)	875,000	875,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.2.—Additional Grant under Section 22 (1) (b) of the Broadcasting Authority Act, 1960 (Grant-in-Aid) ...	150,000	150,000	—	—
K.3.—Salaries, Wages and Allowances <i>Original</i> ... Nil <i>Supplementary</i> £1,300	1,300	1,312	—	12
GROSS TOTAL <i>Original</i> £17,258,651 <i>Supplementary</i> 329,000	£17,587,651	17,572,068	50,187	34,604
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £15,583	
Deduct— T.—Appropriations in Aid <i>Original</i> £4,353,571 <i>Supplementary</i> 196,000	4,549,571	4,605,194	Surplus of Appropriations in Aid realised £55,623	
NET TOTAL <i>Original</i> £12,905,080 <i>Supplementary</i> 133,000	£13,038,080	12,966,874	Total Surplus to be surrendered £71,206	

In addition to the amount accounted for in this vote a further sum of £27,000 in respect of increased superannuation allowances, etc. (Subhead J) was provided from Vote 56—Increases in Pensions.

Extra Receipts payable to Exchequer	...	...	...	Estimated	Realised
				£	£
Broadcasting Licence Fees	...	...	...	1,020,000	967,221

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Mainly due to extra travelling by engineering force to repair storm damage.
- F.—Extra expenditure of £118,000 on direct purchases of stores and equipment was largely offset by a saving of £111,000 on works done by contractors.
- H.—Mainly due to the postponement of the Quinquennial Universal Postal Union Convention which was to have been held at New Delhi.
- I.—Close estimation not practicable.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Recovery in respect of Telephone Capital expenditure					
<i>Original</i>	...	...	£3,500,000		
<i>Supplementary</i>	...	...	175,000	3,675,000	3,673,540
2. Receipts from Savings Bank Fund					
<i>Original</i>	...	...	£211,200		
<i>Supplementary</i>	...	...	4,200	215,400	214,851
3. Receipts from Social Insurance Fund					
<i>Original</i>	...	...	£186,000		
<i>Supplementary</i>	...	...	42,000	228,000	227,719
4. Stores purchased on behalf of other Government Departments					
<i>Original</i>	...	...	£178,100		
<i>Less Supplementary</i>	...	...	15,000	163,100	194,643
5. Sale of engineering stores					
<i>Original</i>	...	...	£70,000		
<i>Less Supplementary</i>	...	...	13,500	56,500	58,851
6. Sale of non-engineering stores				10,200	9,265
7. Receipts from other Governments for agency services and from British Government for excess parcel traffic				101,000	96,548
8. Repayment by the British Government in respect of compensation allowances (Subhead J)				18,500	18,188
9. Miscellaneous				78,571	107,835
10. Sums recoverable in respect of salaries, etc., of staff on loan to Radio Éireann					
<i>Original</i>	...	...	Nil		
<i>Supplementary</i>	...	...	£3,300	3,300	3,754
TOTAL					
<i>Original</i>	...	...	£4,353,571		
<i>Supplementary</i>	...	...	196,000	£4,549,571	£4,605,194

4. Receipts were higher than estimated.

6. Prices realised for sale of motor vehicles were lower than expected.

9. These cannot be accurately estimated. They include the following:—

	£
(a) Commission on repurchase of stamps	5,917
(b) Services rendered in respect of Prize Bonds	2,703
(c) Special leave at cost of substitution ; overpayment of wages, etc.	6,565
(d) Wireless examination fees and transmitting permits	10,084
(e) Carriage of newspapers by departmental vans	12,800
(f) Works carried out for and services rendered to outside bodies	17,237
(g) Renting of Post Office premises	27,356
(h) Void postal and money orders	9,300
(i) Staff on loan to outside bodies	3,420

I.—LOSSES BY DEFAULT, ACCIDENT, ETC.—CLASSIFIED SCHEDULE

				£
Fraudulent negotiation of telegraph money orders. An officer was dismissed and prosecuted. A balance of wages due, £6, was withheld and £30 made good by officers held to be negligent in paying the orders was appropriated in aid in 1961-62 (S.41/21/58)				225
Losses ranging from £1 to £75 due to burglary, fraud, misappropriation, etc. (57 cases)				498
Miscellaneous losses (mainly counter losses) not exceeding £20 and not involving suspicion of fraud or culpable negligence by Post Office servants				591
Compensation for loss of or damage to parcels and letters—				
		Loss	Damage	
		£	£	
Registered and insured parcels	...	200	1,252	
Other parcels	... ..	2,406	152	
Registered and insured letters	...	538	26	
		<u>£3,144</u>	<u>£1,430</u>	
				4,574
	TOTAL	...	...	<u>£5,888</u>

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

Misappropriation of Savings Bank moneys (2 cases)	£ 80
Fraudulent withdrawals from Savings Bank (2 cases)	8
Irregular issue and fraudulent negotiation of money orders (2 cases) ...	98
Abstraction from postal packets (5 cases)	50
Theft, burglary and misappropriation of cash, stamps, etc. (15 cases) ...	1,330
	<u>£1,566</u>

LOSSES OF STORES

Postal stores from stock during transit, etc.	£ 8
Engineering apparatus destroyed, etc., and written off (S.41/3/55) ...	138
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief, or Controller of Stores (111 cases)	645

Stores to the value of £249 were used in making good malicious damage.

Transactions during the year included 1,200,000 money orders amounting to £18,435,000; 8,711,000 postal orders amounting to £5,635,000; 2,426,000 Savings Bank deposits and withdrawals amounting to £39,455,000; Postmasters' and other remittances amounting to £115,953,000. A total of 7,409,000 parcels were dealt with and engineering stores to the value of £3,801,000 were handled. (Figures are approximate).

EXTRA REMUNERATION (exceeding £50)

Three thousand nine hundred and fifty-eight officers received sums ranging between £51 and £515 in respect of extra attendance and other duties.

NOTES

1. This Account includes expenditure of approximately £4,579 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

2. Three claims totalling £6 were abandoned as irrecoverable; forty-nine claims totalling £1,465, and sixteen claims totalling £111 in respect of damage to vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In forty-eight 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 £2,023. A total of £36 was recovered from the officers concerned in six cases.

3. Seven claims for repayment services amounting to £57 were abandoned. Four claims were reduced to £29 under a halving agreement. Reductions totalling £29 were made in seven other claims.

4. A claim for £506 for the loss of services of a Postal Sorter injured in an accident was not pursued (E.133/1 61).

5. Claims totalling £102 in respect of legal expenses, due mainly from telephone subscribers, were abandoned.

6. Fourteen amounts totalling £93 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.

7. Stores value £403 were stolen from telephone kiosks (467 cases) and the cost of labour in making good damage was £83. Two cases of damage to post boxes resulted in a loss of £14.

8. Free facilities were afforded to the Irish Red Cross Society for the display of slogans through the medium of stamp cancelling machines.

9. Stores value £16 surplus to the requirements of the Department of Transport and Power were transferred to this Department (S.99/19/50).

10. Uniform materials value £120, drawn from Department of Defence reserve stocks between the years 1957 and 1960, were replaced (S.41/2/58).

11. Commemoration, etc., stamps of the nominal value of £8,820 were presented to the United Nations Food and Agriculture Organisation, the Conference of European Postal and Telecommunications Administrations, etc. (F.101/6/61).

L. Ó BROIN,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,

31st May, 1963.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1963

RECEIPTS		ISSUES	
	£		£
Value of Stores in hand, 1st April, 1962—		Works and Maintenance	1,377,595
Stock at Rate Book prices on 31st		Repayment Services	4,620
March, 1962	1,378,327 (a)	Sales	36,048
Stores in transit on 31st March, 1962	26,417	Factory, for use in Manufacture, Plant, etc.	43,185
Engineering Materials purchased	1,849,691		1,461,448
<i>Add</i>			
Stores taken into stock in 1962-63 but		Value of stores in transit on 31st March, 1963	23,795
not paid for on 31st March, 1963	558,469	Value of stores in hand on 31st March, 1963	2,044,946 (b)
Stores paid for on 31st March, 1962		(including Stores, £284,478, awaiting	
but not taken into stock until		repair or condemnation; for sale,	
1962-63	4,202	£8,777; held for storm emergency	
		purposes, £14,753)	2,068,741
	2,412,362	Stocktaking adjustment	242
<i>Deduct</i>			
Stores taken into stock prior			
to 1st April, 1962, but not			
paid for on 31st March,			
1962	315,648		
Stores paid for on 31st March,			
1963, but not taken into			
stock in 1962-63	13,180		
	328,828		
Manufactured articles received from Factory	2,083,534		
at cost	41,878		
	275		
Profit on Rate Book prices	£3,530,431		

(a) Includes stores valued £683,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £1,008,000 charged to suspense head of the Telephone Capital Account

APPENDIX No. III

J.—STATEMENT OF SUPERANNUATION AND OTHER NON-EFFECTIVE
PAYMENTS FOR THE YEAR 1962-63

	£	£
1. Annual allowances and pensions (Superannuation Acts 1834 to 1956) and certain children's allowances		330,315
2. (a) Gratuities to officers retiring with less than 10 years' service (Section 6, Superannuation Act, 1859) ...	1,200	
(b) Additional Allowances (lump sums) (Sections 1, 3 and 6, Superannuation Act 1909, and Section 2, Superannuation Act, 1954)	121,326	
(c) Death Gratuities (Section 2, Superannuation Act, 1909; Section 2, Superannuation Act, 1914; and Section 2, Superannuation Act, 1954)	18,585	
(d) Marriage Gratuities	30,267	
		171,378
3. (a) Gratuities to or in respect of unestablished officers (Section 4, Superannuation Act, 1887, and Section 3, Superannuation Act, 1914, etc.)	6,657	
(b) Gratuities granted by the Minister for Posts and Telegraphs to unestablished officers not qualified for grants under the Superannuation Acts	18,286	
		24,943
4. Workmen's Compensation, etc. (Section 1, Superannuation Act, 1887; Workmen's Compensation Act, 1906; Workmen's Compensation Acts, 1934 to 1955)		16,905
5. Compensation allowances under Article 10 of the Treaty of 6th December, 1921		13,835
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		17,476
		17,476
TOTAL		£574,852

DEFENCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Defence Forces (including certain Grants-in-Aid) under the Defence Acts, 1954 and 1960 (No. 18 of 1954 and No. 44 of 1960), and for certain administrative Expenses in connection therewith ; for certain Expenses under the Offences against the State Acts, 1939 and 1940 (No. 13 of 1939 and No. 2 of 1940) and the Air-raid Precautions Acts, 1939 and 1946 (No. 21 of 1939 and No. 28 of 1946) ; for Expenses in connection with the issue of Medals, etc. ; and for a Grant-in-Aid of the Irish Red Cross Society (No. 32 of 1938).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Pay of Officers, Cadets, N.C.O's and Privates ...	3,350,847	3,236,123	114,724	—
A.1.—Military Educational Courses abroad ...	4,803	3,128	1,675	—
A.2.—Expenses of Equitation Teams at Horse Shows ...	12,000	8,987	3,013	—
A.3.—Bounties, Rewards and Gratuities ...	15,836	18,347	—	2,511
B.—Marriage Allowance ...	600,000	580,185	19,815	—
C.—Pay of Civilians attached to Units ...	835,447	812,923	22,524	—
D.—Pay of Chaplains and Officiating Clergymen ...	13,086	15,849	—	2,763
E.—Pay of Officers of Medical Corps, etc. ...	117,698	135,834	—	18,136
F.—Medicines and Instruments ...	13,772	14,940	—	1,168
G.—Subsistence and other Allowances ...	148,034	146,282	1,752	—
H.—Transport of Troops ...	83,710	91,770	—	8,060
I.—Conveyance of Stores, etc. ...	2,805	3,144	—	339
J.—Mechanical Transport ...	151,620	147,754	3,866	—
K.—Provisions and Allowances in lieu ...	573,491	534,877	38,614	—
L.—Petrol and Oils ...	94,099	89,003	5,096	—
M.—Clothing and Equipment ...	205,962	206,733	—	771

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Animals, Forage, etc. ...	13,645	9,473	4,172	—
O.—General Stores ...	222,096	168,074	54,022	—
O.1.—Assistance to Civil Aviation	5	—	5	—
P.—Defensive Equipment ...	450,000	337,138	112,862	—
P.1.—Civil Defence ...	250,396	89,722	160,674	—
P.2.—Naval Service ...	219,335	185,571	33,764	—
Q.—Engineer Stores ...	16,470	13,551	2,919	—
R.—Fuel, Light and Water in kind and Fuel Oils ...	189,518	191,473	—	1,955
S.—Barrack Maintenance and New Works ...	171,206	157,546	13,660	—
S.1.—Marine Transport Service (Vessels) ...	23,397	25,414	—	2,017
T.—Military Lands ...	13,970	8,408	5,562	—
U.—Compensation ...	19,650	8,726	10,924	—
V.—Barrack Services ...	86,630	74,458	12,172	—
W.—Insurance ...	107,741	93,910	13,831	—
X.—Travelling and Incidental Expenses ...	80,411	74,098	6,313	—
X.1.—Hospital Treatment of Soldiers' Dependants ...	1,250	2,183	—	933
X.2.—Irish Red Cross Society (Grant-in-Aid) ...	16,450	16,449	1	—
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances ...	378,000	367,766	10,234	—
Y.1.—The Reserve Defence Force	544,334	509,299	35,035	—
Y.2.—The Reserve Defence Force—An Fórsa Cosanta Áitiúil, An Slua Muiri and An Cór Breathnadóirí (Grants-in-Aid) ...	23,000	20,786	2,214	—
A.A.—Medals, etc. ...	450	169	281	—
Balances Irrecoverable ...	—	44	—	44
GROSS TOTAL ...£	9,051,164	8,400,137	689,724	38,697
			Surplus of Gross Estimate over Expenditure £651,027	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£		
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> Z.—Appropriations in Aid ...	203,064	335,445	£132,381	
NET TOTAL ...£	8,848,100	8,064,692	Total Surplus to be surrendered £783,408	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due to the average strength having been below that for which provision was made.
- A.1.—Vacancies on some of the courses, for which provision was made, were not obtained.
- A.2.—The cost of attendance at shows was less than expected.
- A.3.—The excess is due to payments of extension-of-service bounties having been greater than expected.
- B.—The saving is due to the numbers on the married establishment having been less than provided for.
- C.—The saving is due mainly to the numbers employed having been less than anticipated.
- D.—The excess is due to increases in pay.
- E.—The excess is due partly to increases in the pay of the Nursing Service and partly to the cost of employing civilian doctors to replace Medical Officers on duty in the Congo. The latter expenditure will be the subject of a claim for recoupment from the United Nations.
- F.—The excess is due to requirements having been greater than anticipated and to increased cost of drugs. Expenditure includes the sum of £6 paid to a contractor in respect of an error made when tendering (S.9/13/39).
- H.—The excess is due mainly to a retrospective increase in mileage rates payable to officers on duty with An Fórsa Cosanta Áitiúil.
- I.—The excess is due to the quantity of stores conveyed having been greater than anticipated.
- J.—Expenditure includes the sum of £15 paid to contractors in respect of clerical errors made when tendering (S.9/13/39).
- K.—A saving of £99,473 on the purchase of rations, due to the average strength having been below that for which provision was made, and to the absence of a greater number of personnel on duty in the Congo than was provided for, was partly offset by an excess of £59,708 due to an increase in the daily rate of ration allowance with effect from 1st July, 1962.
- L.—The saving is due to the consumption of petrol and aviation spirit having been lower than was anticipated.
- N.—The saving is due to the number of horses purchased having been less than anticipated.
- O.—The saving is due to deliveries of stores having been less than expected. Expenditure includes the sum of £106 paid to contractors in respect of errors made when tendering (S.9/13/39 and S.9/4/52).

- P.—The saving is due partly to stores ordered not having been delivered within the year and partly to the fact that it was not found possible to arrange for the supply of certain stores for which provision had been made. Expenditure includes the sum of £12 paid to contractors in respect of clerical errors made when tendering (S. 9/13/39 and S.9/4/52).
- P.1.—The saving is due to grants to local authorities having been less than expected and to the fact that some of the equipment ordered was not delivered within the year. In addition it was not found possible to arrange for the supply of certain stores for which provision had been made.
- P.2.—The saving is due mainly to the average strength having been below that for which provision was made.
- Q.—The saving is due to stores ordered not having been delivered within the year.
- S.—The saving is due to new works not having been proceeded with to the extent anticipated and materials ordered not having been delivered within the year. Expenditure includes the sum of £42 paid to contractors in respect of clerical errors made when tendering (S.9/13/39 and S.9/4/52).
- S.1.—The excess is due to pay increases.
- T.—The saving is due to the fact that the purchase of certain sites was not proceeded with and that expenditure on the maintenance of lands was less than anticipated.
- U.—It is not possible to estimate accurately the expenditure under this heading.
- V.—The saving is due to slow delivery of stores (£8,683) and to public laundry charges having been less than anticipated (£3,488).
- W.—The saving is due to the average strength having been below that for which provision was made.
- X.—The saving is due mainly to the publicity arranged in connection with recruiting not having been as extensive as anticipated.
- X.1.—Accurate estimation of expenditure under this heading is not possible.
- Y.1.—The saving is due to deliveries of uniforms not having been up to expectations and to expenditure on An Cór Breathnadóiri having been less than anticipated.
- Y.2.—There was a saving on the provision for An Cór Breathnadóiri which is still in process of formation.
- A.A.—Medals were not purchased to the extent expected.
- Balances Irrecoverable—Special subhead opened with Department of Finance authority. See Losses Statement.

APPROPRIATIONS IN AID

	Estimated		Realised
	£		£
1. Revenue from lands and premises	19,700		23,253
2. Sale of surplus land	3,000		645
3. Deductions from officers' pay in respect of occupation of official quarters	22,000		22,303
4. Sale of surplus stores and unserviceable clothing ...	10,000		2,684
5. Receipts from dental workshops	350		412
6. Receipts from clothing issued on repayment ...	5,000		8,492
7. Sale of manure, etc.	200		140
8. Sale of cast horses	500		39
9. Sale of hides and offals	3,000		2,090

				Estimated	Realised
				£	£
10. Sale of supplies on repayment	...	...	...	63,000	55,609
11. Revenue from bands	...	...	...	1,000	1,334
12. Receipts on discharge by purchase	...	...	...	1,000	3,230
13. Refunds in respect of treatment and maintenance of patients in military hospitals	...	...	...	30,000	31,840
14. Receipts in respect of barrack damages	...	...	...	750	1,406
15. Receipts for fuel, light and water and barrack services	...	...	...	9,000	7,510
16. Transport on repayment and refunds in respect of damaged vehicles	...	...	...	3,000	2,768
17. Refunds for warrants issued on repayment	...	...	...	5,700	4,745
18. Receipts from stores issued on repayment	...	...	...	2,000	4,093
19. Engineer services rendered on repayment	...	...	...	500	181
20. Show prizes	...	...	...	1,000	428
21. Refunds in respect of services of seconded officers	...	...	...	2,000	3,803
22. Receipts for X-ray and aerial photographs	...	...	...	100	1,384
23. Receipts for use of power for private wireless sets	...	...	...	59	313
24. Refunds in respect of telephones	...	...	...	2,000	2,143
25. Receipts from civil defence equipment sold to local authorities	...	...	...	100	39
26. Refunds for civil defence uniforms issued to local authorities	...	...	...	3,105	2,710
27. Miscellaneous	...	...	...	15,000	151,851
				<u>£203,064</u>	<u>£335,445</u>

1—9, 11—26. It was not possible to forecast with a greater degree of accuracy the receipts under these headings.

10. Supplies were not purchased to the extent anticipated.

27. Accurate estimation under this heading is not possible. Receipts include :—
- | | £ |
|--|---------|
| (a) Purchase of officers' cars—repayment of advances | 16,733 |
| (b) Recoveries in respect of payments charged in prior years | 909 |
| (c) Refund by the United Nations of £129,894 in respect of the under-mentioned expenses incurred in connection with the despatch of troops to the Congo :— | |
| Extra food issued prior to departure | 323 |
| Extra fuel issued for airlift | 188 |
| Clothing, equipment, etc., issued from stores | 122,023 |
| Medical supplies issued from stores | 442 |
| Transport of troops and stores prior to departure | 6,879 |
| Payments (including overtime) to civilian staff | 39 |

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1962-63 Vote	Cash Losses charged to Balances Irrecoverable, 1962-63
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Three cases of theft caused a gross loss of £15 (S.4/34/49)	15	—
2. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases. £86 was recovered against a gross loss of £826 (S.4/25/56 and S.6/1/58)	740	—
3. Three cases of damage to buildings (Government property) due to illegal entry resulted in a loss of £27 (S.4/34/49)	27	—
4. Seven cases of damage to buildings (Government property) arising out of accidents involving Army vehicles resulted in a net loss of £56 (S.4/25/56 and S.6/1/58)	56	—
II.—OTHER LOSSES		
5. Cases of damage to Army vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £2,439 of which sums amounting to £111 were recovered (S.6/13/53, S.4/25/56 and S.6/1/58)	2,328	—
6. Loss of or damage to stores for which negligence could not be attributed to any person (S.4/34/49, S.6/13/53 and S.4/25/56)	536	—
7. Debit balances on non-effective soldiers' accounts (S.4/25/56)	53	44
8. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56)	307	—
9. One ex-member of the Defence Forces failed to vacate married quarters within the prescribed period, and, after all available credits were appropriated, over-holding charges amounting to £33, together with a sum of £1 in respect of barrack services deficiencies, etc., were irrecoverable (S.4/25/56)	34	—
10. As the result of a fire in the home of an F.C.A. member, his service rifle was damaged to the extent of £2 (S.4/34/49)	2	—

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1962-63 Vote	Cash Losses charged to Balances Irrecoverable, 1962-63
	£	£
11. Waiver of claims :— A contractor who tendered for the supply of stores failed to effect delivery, resulting in a loss of £25. The contractor was unable to carry out the order within the stipulated period and the claim was waived (S. 9/12/40)	25	—
12. Work done in connection with the preparation of photographic reproductions of the 1916 Medal, the Service (1917-1921) Medal and the Emergency Service Medals resulted in a nugatory payment of £38 (S.4/21/61)	38	—
TOTAL ...£	4,161	44

EXTRA REMUNERATION (exceeding £50)

Three Army officers received allowances of £230, £230 and £63, respectively, from Vote 1 for performing the duties of Aides-de-Camp to the President.

An Army officer received an allowance of £154 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

An Army officer received an allowance of £155 from Vote 23 for technical services rendered in connection with the inspection of industrial explosives.

NOTES

This Account includes the sum of £5,260 in respect of pay and allowances of Army officers on loan to other Departments.

This Account includes the pay of three officers on loan to the United Nations (S. 4/16/58).

The Account of another Department includes the expenditure of £151 in respect of staff temporarily lent, without repayment, to this Department.

Stores valued at £521, £4,041, £32 and £28, which were surplus to the requirements of the Office of Public Works, Department of Lands, Department of Justice and Department of Agriculture, respectively, were taken over by this Department (S.8/27/42, S.7/8/53, S.86/1/56, S.13/3/63 and D.306/25/62).

Stocks to the value of £120 borrowed in previous years by other Departments from stocks, the property of this Department, held by the Department of Posts and Telegraphs, were returned (S.41/2/58).

Recovery was waived of the sum of £10 in respect of an overgrant of leave to a civilian employee who died (S.4/34/49).

Roadside fences—civilian property—damaged as a result of collisions by Army lorries were repaired by the Army at a cost of £14 (S.4/87/34).

Items of bedding were made available by this Department to the Special Employment Schemes Office during July, 1962, in connection with archaeological excavations carried out at Creewood, Slane, Co. Meath (S.4/77/43).

Assistance was rendered by military personnel to the Department of Transport and Power in connection with crashes of aircraft at Maynooth in August, 1961, and at Shannon Airport in September, 1961 (S.4/5/62).

An Army truck and driver were made available to the Stationery Office in connection with urgent deliveries of stationery during October and November, 1962 (S.4/77/43).

The following losses to buildings by fire not covered by insurance were sustained :—

	£
Dunne Hall, Pearse Barracks, Curragh Training Camp	263
Supply and Transport Office, Columb Barracks, Mullingar	131
Games Hall, Curragh Training Camp	21
Executive Officer's Office, Cathal Brugha Barracks, Dublin	7
Officers' Quarters, Sarsfield Barracks, Limerick	1

Ex-gratia payments were sanctioned by the Minister for Finance as follows :—

	£
61 to two ex-members of the Defence Forces in respect of damage to their motor cars as a result of an accident involving an Army horse and cart. Subhead U (S.6/1/58).	
25 to three civilians in respect of damage to their motor vehicles as a result of being struck by a side of the main entrance gate at a military barracks. Subhead U (S.6/1/58).	
60 to a civilian employee of the Department in respect of extra duties performed by him. Subhead C (S.5/4/51).	

A firm which made a genuine mistake in tendering £128 for one lot of unserviceable clothing under the impression that two lots were being tendered for, was allowed to purchase the single lot for £48 on an *ex-gratia* basis (S.9/1/62).

In twenty cases, amounts totalling £3,537 in respect of claims against third parties for loss of services arising from accidents to personnel were abandoned as irrecoverable. In seven cases involving sums of £698, £254, £248, £51, £47, £41 and £7, compromise payments of £400, £127, £100, £26, £25, £20 and £4 were accepted (S.4/14/54).

Sums of £30,400 and £432,372 were received from the United Nations in September 1962 and March 1963, respectively, in settlement of the fourth, fifth, sixth and seventh claims for extra expenditure incurred in sending of units to the Congo. The amounts were made up as follows :—

	£
Allowances to officers and men	276,849 (a)
Stores specially purchased	45,595 (b)
Freight charges, postage, telephones, telegrams, travelling, etc.	10,434 (c)
Items issued from stores, transport of troops and stores, overtime, etc.	129,894 (d)
	£462,772

(a), (b) and (c) These sums were credited to a suspense account to which the original expenditure had been charged.

(d) This sum was credited to Appropriations in Aid.

AN ROINN COSANTA,
31 Bealtaine, 1963.

AODH MAC BRÁDAIGH,
Oifigeach Cuntasaochta.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Wound and Disability Pensions, Further Pensions and Married Pensions, Allowances and Gratuities (No. 26 of 1923, No. 12 of 1927, No. 24 of 1932, No. 15 of 1937, No. 2 of 1941, No. 14 of 1943, No. 3 of 1946, Nos. 19 and 28 of 1949, No. 23 of 1953, No. 19 of 1957, No. 15 of 1959, Nos. 2 and 39 of 1960 and No. 6 of 1961); Military Service Pensions, Allowances and Gratuities (No. 48 of 1924, No. 26 of 1932, No. 43 of 1934, No. 33 of 1938, No. 5 of 1944, Nos. 11 and 34 of 1945, Nos. 7 and 29 of 1949, No. 5 of 1953, No. 12 of 1957 and Nos. 3 and 30 of 1960); Pensions, Allowances and Gratuities (No. 37 of 1936, No. 9 of 1948, No. 30 of 1950, No. 27 of 1952, No. 4 of 1953, No. 17 of 1957, Nos. 4, 5, 6, 31 and 33 of 1960 and No. 5 of 1961, etc.); Payments in respect of Compensation for Members of the Local Defence Force (No. 19 of 1946 and No. 15 of 1949); and for sundry Contributions and Expenses in respect thereof, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances	7,427	8,075	—	648
PENSIONS, ALLOWANCES, ETC.				
B.—Wound and Disability Pensions and Gratuities, etc.	171,600	170,470	1,130	—
C.—Allowances and Gratuities to Dependants, etc. ...	74,000	75,869	—	1,869
D.—Surgical and Medical Appliances	1,100	2,570	—	1,470
E.—Hospital Treatment ...	2,800	2,333	467	—
F.—Military Service Pensions ...	580,000	564,914	15,086	—
G.—Defence Forces (Pensions) Schemes, 1937 to 1960 ...	532,000	530,950	1,050	—
H.—Travelling and Incidental Expenses	3,600	4,456	—	856
I.—Medical Examination Expenses	1,200	960	240	—
J.—Connaught Rangers (Pensions) Acts, 1936 to 1961 ...	1,328	1,183	145	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	2,780	3,154	—	374
L.—Special Allowances to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions under the Conn-aught Rangers (Pensions) Acts ...	488,000	481,217	6,783	—
M.—MacSwiney (Pension) Acts, 1950 to 1960 ...	604	605	—	1
N.—Pensions Acts, 1952 to 1960 ...	604	164	440	—
O.—Special Compensation — United Nations Force in the Congo ...	10	11,700	—	11,690
GROSS TOTAL ...	£1,867,053	1,858,620	25,341	16,908
			Surplus of Gross Estimate over Expenditure £8,433	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
P.—Appropriations in Aid ...	1,593	2,824	£1,231	
NET TOTAL ...	£1,865,460	1,855,796	Total Surplus to be surrendered £9,664	

Extra Receipts payable to Exchequer

	£
Recovery from the United Nations of a disability pension (capital value), allowances (capital value) and <i>ex-gratia</i> payments in respect of personnel who died or suffered disability as a result of Congo Service ...	58,370

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess is due partly to payment of arrears to the Chairman and a member of the Board following an increase in their remuneration from 1st November, 1961, and partly to variations in certain staff gradings as compared with establishments.
- C.—The number of new awards and the cost of increases from 1st August, 1962, were greater than estimated.
- D.—The extent to which these appliances may require renewal or repair in a particular year cannot be accurately forecast.
- E.—The number of persons in receipt of temporary pensions who may be afforded treatment when undergoing periodic medical examination cannot be foreseen. This also applies to applicants for special allowances.
- F.—The saving is due mainly to a number of pensions remaining unpaid in the absence of evidence of life.

- H.—The estimate in respect of travelling by pensioners and applicants reporting for medical examination is largely conjectural.
- I.—The number of applicants required to undergo medical examination, particularly those for special allowances, was less than anticipated.
- J.—The saving is due to payments being withheld in the absence of evidence of life.
- K.—The excess is due to two former members of the Local Defence Force undergoing hospital treatment over an extended period, to an increase in the rate of basic compensation in one of these cases and to the resumption of payment, together with arrears, in another case.
- N.—The saving is due to the death of the pensioner.
- O.—A token sum only was provided. The expenditure represents the amount paid within the year in respect of lump sum payments. £9,400 of the amount paid has been refunded by the United Nations and the balance will be the subject of a further claim.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Refunds of overpayments	1,200	2,365
2. Recoveries in respect of pension liability	390	459
3. Miscellaneous	3	—
	<u>£1,593</u>	<u>£2,824</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—

Subhead	£
B	35
F	87
G	28
J	5
L	2,050

The undermentioned sum, made up of unrecovered balances of overpayments which were included in the Accounts of previous years, has been treated as irrecoverable (P. 19/264/50, P.19/6/62, P.19/535/52, P.18/21/61, P.19/149/52 and P.19/4/62)—

Subhead	£
L	1,072

The sum of £171,150 received from the Vote for Increases in Pensions (No. 56) was credited as follows:—

Subhead	£
B	20,236
C	8,494
F	58,500
G	31,400
J	150
L	52,300
M	70
	<u>£171,150</u>

AN ROINN COSANTA,
31 Bealtaine, 1963.

AODH MAC BRÁDAIGH,
Oifigeach Cúntasáíochta.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

EXTERNAL AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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 (No. 16 of 1924), including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	480,600	428,256	52,344	—
B.—Travelling and Incidental Expenses	58,700	63,828	—	5,128
C.—Repatriation and Maintenance of destitute Irish Persons abroad	100	74	26	—
D.—Cultural Relations with other Countries (Grant-in-Aid) ...	13,500	12,263	1,237	—
E.—Information Material ...	31,850	10,079	21,771	—
F.—Official Entertainment ...	15,000	18,053	—	3,053
GROSS TOTAL ...£	599,750	532,553	75,378	8,181
			Surplus of Gross Estimate over Expenditure £67,197	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— G.—Appropriations in Aid ...	5,100	7,047	£1,947	
NET TOTAL ...£	594,650	525,506	Total Surplus to be surrendered £69,144	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving is attributable to staff vacancies.
- B.—Excess is explained by the fact that it is not possible to estimate accurately for postage, telegram, telephone and incidental expenses arising under this subhead.
- C.—Accurate estimation for this subhead is not possible, having regard to the nature of the services provided.
- D.—Certain expenditure which was envisaged did not mature for payment from the subhead in the financial year.

E.—Certain major items of expenditure for which provision had been made did not mature for payment during the financial year.

F.—The demands on this subhead are difficult to forecast with precision.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Sum recoverable in respect of salaries, etc., of staff seconded to C6ras Tr6cht6la	...	...	...	2,324	3,452
2. Miscellaneous	...	...	...	2,776	3,595
				<u>£5,100</u>	<u>£7,047</u>

- The services of three officers were made available to C6ras Tr6cht6la for some months in connection with preparation of industry studies in Common Market countries, for the Committee on Industrial Organisation. This gave rise to a receipt of £1,211 which had not been foreseen.
- The amount realised included a sum of £1,257 for secretarial services recovered from An Bord Scol6ireachta6 C6malairte.

NOTES

The sum of £65,929 was paid to the Office of the Revenue Commissioners for fee stamps for use in connection with Consular Services provided by this Department.

Accounts of other Departments include expenditure of £307 in respect of staff lent, without repayment, to this Department.

Claims amounting to £97 for refund of expenditure on repatriation were abandoned as irrecoverable (S.71/9/53).

The Account includes a sum of £240 spent on the purchase of gifts presented officially to foreign dignitaries (F.200/11/54).

Expenditure amounting to £30, incurred in respect of four lectures held in Iveagh House in 1949 and 1950, has been written off (S.109/2/42).

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
13th July, 1963.

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.

LIAM 6 CADHLA,
Comptroller and Auditor General.

INTERNATIONAL CO-OPERATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for contributions to the Council of Europe, the Organisation 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 ...	13,150	13,047	103	—
A.2.—Travelling and Incidental Expenses ...	5,700	6,629	—	929
ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT				
B.1.—Contribution towards the Expenses of the Organisation	19,700	16,536	3,164	—
B.2.—Travelling and Incidental Expenses ...	3,800	3,124	676	—
UNITED NATIONS				
C.1.—Contribution to the United Nations ...	31,150	30,838	312	—
C.2.—Travelling and Incidental Expenses ...	12,800	10,272	2,528	—
C.3.—Contribution to the United Nations Children's Fund ...	3,600	3,571	29	—
C.4.—Contribution towards Technical Assistance Programme	5,400	5,344	56	—
C.5.—Contribution towards the United Nations Emergency Force ...	920	908	12	—
C.6.—Contribution to the United Nations Refugee Fund ...	1,800	1,781	19	—
C.7.—Contribution to the United Nations Relief and Works Agency ...	7,200	7,124	76	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.8.—Contribution to the United Nations Special Fund ...	9,000	8,906	94	—
C.9.—Organisation des Nations Unies au Congo ...	8,000	7,931	69	—
C.10.—Repayable Advance to the United Nations				
<i>Original</i> ... Nil				
<i>Supplementary</i> £107,900	107,900	106,838	1,062	—
INTERGOVERNMENTAL LEGAL BODIES				
D.1.—Subscriptions to Intergovernmental Legal Bodies	650	701	—	51
D.2.—Travelling and Incidental Expenses ...	10	—	10	—
GROSS TOTAL				
<i>Original</i> ... £122,880				
<i>Supplementary</i> 107,900	£ 230,780	223,550	8,210	980
			Surplus of Gross Estimate over Expenditure £7,230	
			Surplus of Appropriations in Aid Realised	
			£700	
NET TOTAL				
<i>Original</i> ... £121,880			Total Surplus to be surrendered	
<i>Supplementary</i> 107,900	£ 229,780	221,850	£7,930	

Extra Receipts payable to Exchequer

Interest and principal due on United Nations Bonds .. \$12,833 (£4,569).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Expenditure on attendances at extra-sessional meetings of Assembly Committees at the Council of Europe proved greater than expected.
- B.1.—The amount of the contribution had not been fixed when the estimate was prepared.
- B.2.—Expenses under this subhead cannot be accurately forecast.
- C.2.—Expenses on travel and entertainment falling under this subhead were less than anticipated. Provision was made for a resumed session and emergency session of the General Assembly which did not take place.
- D.1.—The amount of the subscription to the Hague Conference on Private International Law had not been fixed when the estimate was prepared.

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
Recovery of expenditure on O.E.C.D. productivity projects ...	1,000	1,700

Amounts recovered included some in respect of projects carried out prior to financial year.

HUGH McCANN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
13th July, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR SOCIAL WELFARE

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Social Welfare.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> £1,350,000				
<i>Supplementary</i> 10				
	1,350,010	1,306,481	43,529	—
B.—Travelling and Incidental Expenses	134,100	129,215	4,885	—
C.—Insured Persons' Medical Certificates	164,100	164,084	16	—
D.—Subscription, etc., to International Organisation ...	140	135	5	—
F.—Losses	—	56	—	56
GROSS TOTAL				
<i>Original</i> £1,648,340				
<i>Supplementary</i> 10				
	£ 1,648,350	1,599,971	48,435	56
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £48,379	
Deduct—			Deficiency of Appropriations in Aid realised	
E.—Appropriations in Aid ...	1,115,740	1,083,303	£32,437	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> ... £532,600			£15,942	
<i>Supplementary</i> 10				
	£ 532,610	516,668		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to the non-filling or delayed filling of vacancies.
- B.—Saving arose mainly because expenditure on postal expenses was less than expected.
- F.—The charge to the subhead comprises—
1. Cash shortages at local offices not exceeding £2 in any case (except one for the sum of £3) and not involving suspicion of fraud or culpable negligence on the part of officers of the Department (S.70/1/47 and S.73/3/54) £12
 2. Irrecoverable overpayment of salary for excess annual leave taken by the dismissed Agent referred to in the Account for 1960-61 (E 103/2/46) £14

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952 ...	1,113,230	1,080,345
2. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions and National Insurance	570	576
3. Repayment of salaries of officers on loan to outside bodies	940	1,093
4. Miscellaneous	1,000	1,289
	£1,115,740	£1,083,303

1. The deficiency in the amount of administration expenses recovered from the Social Insurance Fund is a consequential effect of the savings on the payment subheads.

3. Estimated as closely as practicable.

4. Receipts under this head cannot be accurately estimated.

EXTRA REMUNERATION (exceeding £50)

A Higher Executive Officer received a gratuity of £300 in respect of his services from December, 1955, to February, 1962, as secretary to the Commission of Inquiry on Workmen's Compensation.

An Inspector of Agents received £57 and two Agents £56 each for the performance of higher duties.

Thirty-four Clerical Officers and eight Clerk-Typists received sums varying from £52 to £192 in respect of overtime.

Seven officers of various grades received sums ranging from £68 to £130 for service in the Army Reserve.

NOTE

The charge to Subhead B includes payments amounting to £47 in respect of the cost of repairing damage to two departmental vehicles involved in accidents. One claim for £32 was abandoned on a mutual forbearance basis and a claim for £15 was abandoned as irrecoverable (S.48/1/51).

W. A. HONOHAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
31 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

SOCIAL INSURANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for payments to the Social Insurance Fund (No. 14 of 1950 and No. 11 of 1952).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £6,241,000				
<i>Supplementary</i> 1,370,000				
	7,611,000	7,611,000	—	—
B.—Investment Return ...	38,000	37,169	831	—
TOTAL				
<i>Original</i> £6,279,000				
<i>Supplementary</i> 1,370,000				
	£ 7,649,000	7,648,169		—
			831	
				Surplus to be surrendered ...£

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Estimated as closely as practicable.

NOTE

Payments out of Subhead A 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.

W. A. HONOHAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
31 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

SOCIAL ASSISTANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for Old Age Pensions and Pensions to Blind Persons, Children's Allowances, Unemployment Assistance, Widows' and Orphans' Non-contributory Pensions, and for Sundry Miscellaneous Social Welfare Services, including Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Old Age Pensions				
<i>Original</i> £9,182,000				
<i>Supplementary</i> 352,000				
	9,534,000	9,433,649	100,351	—
B.—Children's Allowances				
<i>Original</i> £7,109,000				
<i>Supplementary</i> 38,000				
	7,147,000	7,143,700	3,300	—
C.—Unemployment Assistance				
<i>Original</i> £1,100,000				
<i>Supplementary</i> 295,000				
	1,395,000	1,373,593	21,407	—
D.—Widows' and Orphans' Non-contributory Pensions				
<i>Original</i> £1,842,000				
<i>Supplementary</i> 66,000				
	1,908,000	1,885,156	22,844	—
E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930, as amended ...	80,000	76,534	3,466	—
F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	8,813	1,187	—
G.—Welfare of the Blind ...	20,500	20,305	195	—
H.—Grants towards the Supply of Fuel for Necessitous Families	147,000	129,003	17,997	—
I.—Grants towards the Supply of Footwear for Necessitous Children ...	37,500	23,189	14,311	—
K.—Assistance paid in Error and Irrecoverable ...	—	163	—	163
L.—Extra-Statutory Grants ...	—	2,645	—	2,645
	20,279,000	20,096,750	185,058	2,808
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	31,000	—	31,000	—
GROSS TOTAL				
<i>Original</i> £19,528,000				
<i>Supplementary</i> 720,000				
	£20,248,000	20,096,750	154,058	2,808
			Surplus of Gross Estimate over Expenditure £151,250	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	Surplus of Appropriations in Aid realised	
	Estimated	Realised		
<i>Deduct—</i>				
J.—Appropriations in Aid				
<i>Original</i> ...	£338,000			
<i>Supplementary</i> ...	26,000			
	364,000	372,784		£8,784
NET TOTAL				
<i>Original</i> ...	£19,190,000			Total Surplus to be
<i>Supplementary</i> ...	694,000			surrendered
	£19,884,000	19,723,966		£160,034

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A, C and D.—Estimated as closely as practicable.

B.—Casual variation.

E.—Expenditure by certain local authorities was less than anticipated.

F.—Saving due to the fact that recouplements to some local authorities had not matured for payment before the close of the financial year.

H.—Saving mainly due to the numbers of beneficiaries being less than anticipated.

I.—Expenditure by local authorities was less than sufficient to earn the full allocation of grant provided.

K.—Unrecovered balances of social assistance overpayments hitherto held in suspense and now treated as irrecoverable (F.46/3/54).

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. 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 ...	315,000	321,772
2. Recoveries under section 9 (2) of the Old Age Pensions Act, 1908, etc.		
<i>Original</i> ...	£13,500	
<i>Supplementary</i> ...	14,000	
	27,500	27,815
3. Recoveries of children's allowances overpaid ...	200	141
4. Recoveries of unemployment assistance overpaid ...	500	588
5. Recoveries of widows' and orphans' non-contributory pensions overpaid ...	790	2,097
6. Repayments from the Social Insurance Fund of interim payments of social assistance		
<i>Original</i> ...	£8,000	
<i>Supplementary</i> ...	12,000	
	20,000	19,446
7. Miscellaneous ...	10	925
TOTAL		
<i>Original</i> ...	£338,000	
<i>Supplementary</i> ...	26,000	
	£364,000	£372,784

1. Estimated as closely as practicable.

2, 3, 4, 5, 6 and 7. The realisations under these heads vary considerably and cannot be forecast with accuracy.

NOTES

In addition to cash recoveries of overpayments accounted for under Subhead J, 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	4,854
Children's Allowances	286
Unemployment Assistance	431
Widows' and Orphans' Non-contributory Pensions	246

The undermentioned sums made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years have been treated as irrecoverable (F.46/3/54)—

	£
Old Age Pensions	5,894
Children's Allowances	213
Unemployment Assistance	9
Widows' and Orphans' Non-contributory Pensions	1,050

W. A. HONOHAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
31 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

HEALTH

ACCOUNT of the sum expended, in the year ended 31st March, 1963, 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 and miscellaneous Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances	276,600	263,659	12,941	—
B.—Travelling and Incidental Expenses	11,400	10,958	442	—
C.—Superintendent and District Registrars	2,500	2,486	14	—
D.—Expenses in connection with International Congresses, etc.	12,550	12,856	—	306
E.—Statutory Inquiries ...	100	7	93	—
F.—Expenses in connection with Advisory and Consultative Bodies	4,600	3,147	1,453	—
GRANTS				
G.—Grants to Health Authorities <i>Original</i> £10,190,000 <i>Supplementary</i> 160,000	10,350,000	10,344,754	5,246	—
H.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	12,650	12,333	317	—
I.—Grants to Voluntary Agencies <i>Original</i> ... £11,200 <i>Supplementary</i> 1,800	13,000	13,397	—	397
J.—Grant to An Bord Altranais ...	2,850	326	2,524	—
MISCELLANEOUS				
K.—Dissemination of Information on Health and Health Services	11,500	5,437	6,063	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Vaccine Lymph Supply				
<i>Original</i> ...	£1,500			
<i>Supplementary</i>	10,100			
	11,600	11,542	58	—
M.—Technical Assistance ...	4,000	1,284	2,716	—
N.—Supplements to Pensions of certain District Medical Officers and Compensation on vacating Official Dispensary Residences ...	9,000	7,431	1,569	—
O.—Training Scheme for Health Inspectors				
<i>Original</i> ...	£10			
<i>Supplementary</i>	1,100			
	1,110	1,097	13	—
	10,723,460	10,690,714	33,449	70
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate) ...	21,000	—	21,000	—
GROSS TOTAL				
<i>Original</i> £10,550,460				
<i>Supplementary</i> 152,000	£10,702,460	10,690,714	12,449	70
	<u>Estimated</u>	<u>Realised</u>	Surplus of Gross Estimate over Expenditure £11,746	
			Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> P.—Appropriations in Aid ...	26,460	26,022	£438	
NET TOTAL				
<i>Original</i> £10,524,000				
<i>Supplementary</i> 152,000	£10,676,000	10,664,692	Net Surplus to be surrendered £11,308	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Account was taken of a saving of £10,000 under this subhead in arriving at the figure of £21,000 for savings on various subheads used in calculating the amount of the supplementary grant which it was necessary to seek during the year. The saving was due to vacancies which arose mainly in the Medical Inspectorate.
- F.—As the Cancer Consultative Council did not meet during the year, provision of £1,000 which had been included in respect of anticipated expenses of that body was not required. In addition, the number of meetings of the other bodies was somewhat smaller than expected. Account was taken of a saving of £1,000 under this subhead in arriving at the figure of £21,000 referred to in the note on Subhead A above.
- J.—Provision was included for the running of a Public Health Nurses course (£1,500) and the meeting of a deficit on the Board's operation in 1962 (£850). The holding of the nursing course was postponed, and, as a result of the revision of certain fees payable to An Bord Altranais, no deficit was incurred. Account was taken of a saving of £2,500 under this subhead in arriving at the figure of £21,000 referred to in the note on Subhead A above.

K.—Savings of £5,500 arose out of a decision to defer the publication and distribution of a booklet on the Health Services. Account was taken of a saving of £5,500 under this subhead in arriving at the figure of £21,000 referred to in the note on Subhead A above.

M.—The schemes on which these monies are being spent got under way only in the last quarter of the year. Account was taken of a saving of £2,000 under this subhead in arriving at the figure of £21,000 referred to in the note on Subhead A above.

N.—The saving is very largely attributable to the fact that no dispensary residence was vacated during the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs payable by local authorities in relation to inquiries ...	100	52
2. Fees for renewal of licences to private mental hospitals ...	290	290
3. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934	950	863
4. Recovery of salaries of officers on loan to outside bodies ...	2,350	4,805
5. Recovery from health authorities of cost of vaccine lymph supply	6,440	6,732
6. Sums repayable by health authorities under section 60 of the Nurses Act, 1950	870	871
7. Searches and certified copies of entries of births, deaths and marriages	11,450	11,119
8. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subhead M)	4,000	1,284
9. Miscellaneous	10	6
	<u>£26,460</u>	<u>£26,022</u>

4. During the course of the year two additional officers were seconded to outside bodies and the additional receipts amounted to £1,621. The continued secondment of another officer beyond the period anticipated resulted in the receipt of a further £845.

8. Recoupment depends on the expenditure incurred under Subhead M.

EXTRA REMUNERATION (exceeding £50)

An Executive Officer was paid a gratuity of £72 for the performance of higher duties.

NOTES

Included in the expenditure shown under Subhead F are sums of £923 and £1,426 in respect of the expenses of the Commissions of Inquiry on Mental Handicap and Mental Illness, respectively. The cost of secretarial assistance (included under Subhead A) amounted to £751 for each of the two Commissions mentioned, bringing the total cost to £1,674 and £2,177, respectively. The total expenditure to 31st March, 1963, amounted to £4,738 and £3,265, respectively.

Also included in the subhead is a sum of £94 in respect of the expenses of a Committee on Dental Caries and Fluorides.

P. S. Ó MUIREADHAIGH,
Accounting Officer.

AN ROINN SLAINTE,
29 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Account was taken of the saving to the extent of £600 in calculating the amount of the supplementary grant. The saving was due mainly to the number of patients being less than estimated.

E.—It was necessary to purchase capital equipment costing £137 which was not provided for, offset by a saving of £48 as a result of late delivery of certain Spring seeds.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1.	Receipts from staff for rations	...	...	520	513
2.	Receipts from farm and garden (including value of produce used in the Hospital)	...	...	820	666
3.	Receipts from leather work, rug and mat-making	...	...	235	279
4.	Miscellaneous	...	...	175	220
5.	Rents of official quarters				
	<i>Original</i>	...	Nil		
	<i>Supplementary</i>	...	£1,350	1,350	1,522
	TOTAL				
	<i>Original</i>	...	£1,750		
	<i>Supplementary</i>	...	1,350	£3,100	£3,200

W. J. COYNE,
Accounting Officer.

CENTRAL MENTAL HOSPITAL,
30 Bealtaine, 1963.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

INCREASES IN PENSIONS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for payment of Increases in certain Pensions, etc., in respect of public service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in certain Pensions, etc.	460,000	422,362	37,638	—
			Surplus to be surrendered	... <u>£37,638</u>

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service	75,000	67,000
National School Teachers	112,000	94,712
Garda Síochána (including widows and children)	82,000	82,000
Resigned and dismissed members of the Royal Irish Constabulary (including widows)	15,000	7,500
Defence Forces—		
Retired Pay and Pensions	43,000	31,400
Wound and Disability Pensions and Allowances	27,000	28,800
Military Service Pensions	51,000	58,500
Special Allowances	50,000	52,300
Connaught Rangers, Local Authorities, etc.	5,000	150
	<u>£460,000</u>	<u>£422,362</u>

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
15th May, 1963.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

REPAYMENTS TO CONTINGENCY FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1963, compared with the sum granted, for the repayment to the Contingency Fund of a certain Advance.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Repayments to the Contingency Fund	114	114	—	—

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
17th May, 1963.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

CONTINGENCY FUND DEPOSIT ACCOUNT
 AN ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST MARCH, 1963, IN CONNECTION
 WITH THE CONTINGENCY FUND

RECEIPTS	PAYMENTS
Balance at 1st April, 1962 Repayment of Advances : From Vote for Repayments to Contingency Fund— Expenses in connection with the installation of the President in June, 1959 President in June, 1959	Advances in Anticipation of— Vote for Repayments to Contingency Fund— Expenses in connection with the installation of the President in June, 1959 Balance of Fund at 31st March, 1963
£ 20,000 114 £20,114	£ 114 20,000 £20,114

DEPARTMENT OF FINANCE,
 27 Meitheamh, 1963.

T. K. WHITAKER,
Accounting Officer.

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