





ÉIRE.

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APPROPRIATION ACCOUNTS,  
1944-45.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31st MARCH, 1945, TOGETHER  
WITH THE REPORT OF THE COMPTROLLER  
AND AUDITOR-GENERAL THEREON, AND HIS  
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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## ÉIRE.

## ACCOUNTS OF THE PUBLIC SERVICES, 1944-45.

## REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

## GENERAL.

*Out-turn of the Year.*

1. The gross estimates for public services for the financial year 1944-45, as shown by the summary on page xli., amounted to £48,563,220, and the gross expenditure to £45,992,172 2s. 6d. Appropriations in aid were estimated at £2,432,531, and the amount realized was £2,570,599 19s. 0d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,387,135 0s. 11d., the balance falling to be surrendered.

The total amount to be surrendered is £2,709,116 16s. 6d., which is arrived at as follows:—

	£	s.	d.
Receipts realized £2,570,599 19s. 0d., of which £2,387,135 0s. 11d. was applied in aid of expenditure, leaving surplus receipts for surrender amounting to ...	183,464	18	1
Expenditure was £45,992,172 2s. 6d., falling short of the estimate by £2,571,047 17s. 6d.; the latter figure is reduced by deficiencies of appropriations in aid on certain votes amounting to £45,395 19s. 1d., leaving a net saving of ...	2,525,651	18	5

Total amount to be surrendered £2,709,116 16 6

In no case has the provision made by Dáil Éireann been exceeded, nor is an excess vote necessary.

*Stock and Store Accounts.*

2. The stock and store accounts of the Departments have been examined. The results are satisfactory, with some exceptions which are referred to in the paragraphs relating to the votes of the Departments concerned.



*Surrender of Balances on 1943-44 Votes.*

3. The balances to be surrendered out of votes for the public services for 1943-44 amounted to £1,972,087 11s. 8d. I hereby certify that these balances have been duly surrendered to the Exchequer. I further certify that the excess of £2,650 16s. 9d. on the grant for Superannuation and Retired Allowances, referred to in paragraph 3 of my last report, has been made good by a vote of the Oireachtas.

*Foreign Exchange Account.*

4. The Foreign Exchange Account established under the provisions of section 49 of the Finance Act, 1941, has been examined for the year ended 31st March, 1945. I certify that, in my opinion, the operations and transactions coming within the purview of such examination have been conducted and effected in accordance with the statutory provisions.

## VOTE 6.—OFFICE OF THE REVENUE COMMISSIONERS.

*Revenue Account.*

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

*Extra Statutory Repayments of Customs and Excise Duties.*

6. Extra statutory repayments of Customs duties and of Excise duties amounting to £4,181 0s. 8d. and £1,230 5s. 7d., respectively, were made during the year.

*Remissions.*

7. I have been furnished with a schedule of the several cases involving a loss of £50 and upwards in which claims for duty or interest receivable under the Revenue Acts were remitted during the year ended 31st March, 1945, without statutory authority, from motives of compassion or equity arising out of particular circumstances in individual cases. The reasons given for remission appear to be satisfactory. The total amount shown in the schedule is £6,917 4s. 8d., as compared with £8,024 18s. 4d. in the previous year. Of the total, £5,848 14s. 2d. has been remitted in respect of Income Tax. £3,448 4s. 6d. related to eight cases in which the assessed parties died insolvent or were destitute and recovery was impossible; £1,702 14s. 8d. related to eight cases in which assessments were raised but subsequent evidence revealed no real liability, and £697 15s. 0d. related to four cases of bankruptcy or liquidation in which there were no assets to meet the claims. The remissions also include sums in respect of interest on Estate, Legacy and Succession duties amounting to £1,068 10s. 6d.



The above figures do not include amounts passed as irrecoverable for various reasons and amounts written off under composition settlements.

## VOTE 9.—OFFICE OF PUBLIC WORKS.

### *Insurance of Workmen.*

8. As stated in a note to the account, sums amounting to £15,380 4s. 10d. expended in prior years on compensation, etc., in respect of claims arising out of accident risks which had been covered by policies of insurance with the Irish Employers' Mutual Insurance Association, Limited, now in liquidation, remain charged to suspense. In addition, a sum of £6,017 4s. 0d., being portion of the premium paid for the year 1938-39, also remains charged to a suspense account pending settlement of the Commissioners' claim against the Liquidator. Sums amounting to £1,908 18s. 0d. which would otherwise have been payable to the Association under the policies have been retained by the Commissioners as a set-off against their claim. I have been informed that further progress has been made in the liquidation proceedings since the date of my last report.

## VOTE 10.—PUBLIC WORKS AND BUILDINGS.

### *Subhead B.—New Works, Alterations and Additions. Shannon Airport.*

9. The expenditure on works at the Shannon Airport up to 31st March, 1945, including the sum of £140,650 13s. 0d. charged in this account, amounted to £725,932 0s. 2d. With a view to expediting the completion of certain urgent works in connection with which the time factor was of paramount importance, proposals were approved which involved a departure from the settled procedure of open competitive tendering for major construction works at firm prices. A contract for the extension of the terminal building, which under normal contract procedure it was estimated would take 18 months to complete at a cost of £45,000, was placed on a cost plus profit basis, a contractor having been selected after competition among a small number of approved contractors. It was computed that a saving of seven months would be effected by following this procedure but that the work would cost £52,000. With the concurrence of the Department of Finance, it was agreed that the Department of Industry and Commerce would accept responsibility for all matters arising out of this contract, but that the expenditure should be borne on vote No. 10, Public Works and Buildings, in which provision for it had been made. The work was due for completion in accordance with the terms of the contract in November, 1944,



but owing to circumstances stated to be outside the contractor's control the time for completion was extended by supplementary agreements to 31st July, 1945. The charge to this subhead in respect of expenditure incurred to 31st March, 1945, is £38,883 9s. 9d. I am in communication with the Department of Industry and Commerce regarding the certification of certain charges included in this amount.

Exceptional procedure was also approved for the construction of extensions to the concrete runways which were urgently required and which were estimated to cost £90,000. Contracts for portion of the work estimated to cost £71,500 were negotiated with two firms on a measurement basis at rates and prices quoted by them in tenders received a short time earlier for a similar type of work. It is understood that these contracts were completed within the time allowed and that the final cost will be within the estimate. The expenditure to 31st March, 1945, amounted to £64,994 3s. 0d. and is included in the charge to this subhead.

A contract for the construction of a concrete apron was placed at £9,860 4s. 6d. In this instance it was not considered necessary to have Bills of Quantities exhibited with the invitation to tender and the obligation to measure the quantities rested with the tenderers. It appears that the contractor based his tender on an outline schedule of bulk quantities which had been prepared for official use and which had been shown to the tenderers for their guidance. This outline schedule did not include a small section of the work specified in the contract and valued at £342 16s. 10d., and, in consequence, the contractor claimed payment for this work in addition to the amount of the contract. The Commissioners were advised that they were under no legal obligation to discharge this additional claim, but on grounds of equity the sanction of the Department of Finance was obtained for an *ex-gratia* payment of £171 8s. 5d., which is noted in the account.

#### *Urgent and Unforeseen Works.*

10. Owing to the occupation of the preparatory college premises in Galway for military purposes alternative accommodation was provided for the staff and students of the preparatory college in St. Patrick's Training College, Dublin. Expenditure amounting to £919 15s. 2d. was authorized for adaptations at the latter building and the transfer of furniture, etc., to Dublin. As shown in the statement appended to the account, expenditure amounting to £553 8s. 8d. was incurred in the year. No rent was paid to the college authorities for the use of the training college, but fuel and light were provided free of charge by the Office of Public Works for that portion of the premises still occupied by the training college staff. The cost of this service is included in the charge to Subhead F.—Fuel, light, water, cleaning, etc.,



*Subhead L.—Appropriations in Aid.*

11. Statements showing the results of tillage operations at the Phoenix Park, the Bourn Vincent Memorial Park and the Shannon Airport have been furnished to me. The full yields of the cereal and root crops sown in the Phoenix Park and at the Shannon Airport during the 1944 season were sold and the proceeds amounting to £1,439 12s. 4d. and £741 2s. 5d., respectively, have been credited to this subhead. The greater portion of the produce of the Bourn Vincent Memorial Park, estimated at £2,660, was retained for feeding and seeding purposes, the amount credited to this subhead in respect of sales being £245 7s. 11d.

I am in communication with the Accounting Officer regarding receipts from grazing lettings for the 1944 season.

*Rents Receivable.*

12. Arrears of rents due to the Commissioners on 31st March, 1945, amounted to £4,331 19s. 7d. compared with £4,442 10s. 3d. on 31st March, 1944. From statements furnished to me with the appropriation account it appears that of these arrears sums amounting to £2,568 have been recovered subsequent to 31st March, 1945, and £53 was considered bad or doubtful.

The Committee of Public Accounts in paragraph 3 of its report on the appropriation accounts for 1936-37 expressed a wish to be informed in due course of the progress made towards the compilation of complete registers and rentals of all State lands and buildings by the Departments charged with their administration and of the arrangements made for the perambulation of State properties. In reply to an inquiry regarding lands and buildings administered by the Commissioners I have been informed that the compilation of registers and rentals was commenced in 1939 on an experimental basis, that in the light of the experience thus gained staff proposals were made which have only recently been fully implemented, and that with the limited staff available the compilation of the rental has progressed as rapidly as possible. Completion of the special survey maps which are a prerequisite of the detailed perambulations will it is thought take a considerable time. In the meantime, comprehensive lists of properties have been prepared and arrangements are being made for the systematic perambulation of all properties, whether surveyed or not, in as full a manner as circumstances permit.

*Stores.*

13. The question of suitable arrangements for the control of surplus or salvaged articles accumulated at district workshops has been under examination for some time. In response to a recent inquiry as to the progress made I was informed that a



survey of the various workshops, which it was hoped to complete at an early date, had been undertaken. Decisions regarding articles to be disposed of and to be retained to meet future needs await the result of this survey.

#### VOTE 28.—EMERGENCY SCIENTIFIC RESEARCH BUREAU.

##### *Subhead B.—Investigation and Research (Grant-in-Aid).*

14. An account of the expenditure by the Bureau of issues out of the Grant-in-Aid has been furnished to me and has been examined with satisfactory results. Expenditure during the year amounted to £5,466 2s. 2d. and the unexpended balance of issues at 31st March, 1945, was £5,066 14s. 11d. The Bureau ceased to function on the 31st March, 1945. I understand that a final account showing the disposal of the unexpended balance and the residual plant, equipment, and materials will be prepared in due course.

#### VOTE 29.—AGRICULTURE.

##### *Subhead F. 1.—Agricultural Schools and Farms.*

15. In January, 1944, an offer of Johnstown Castle and Demesne, County Wexford, as a gift to the Nation for the purposes of a lay agricultural college, was accepted by the Government. Acceptance of the offer was subject to the enactment of any necessary consequential legislation, and the Johnstown Castle Agricultural College Act, 1945, which became law on 17th October, 1945, formally accepted the gift and authorized the necessary arrangements for carrying out its terms, and for the transfer of the property to the Minister for Agriculture. Pending the making of internal alterations, ordinary farming operations were carried out on the property. Expenditure incurred during the year under review and charged to this subhead amounted to £10,824 12s. 11d., comprising £3,422 15s. 9d. for remuneration of staff, including allowances and gratuities to ex-employees of the estate, and £7,401 17s. 2d. for general expenses of management. The disbursements included £710 17s. 3d. in recoupment of the expenses of the donors on the maintenance and working of the property during the period from January, 1944, until formal possession was taken by the Department in April, 1944, and £3,504 18s. 0d. for the purchase of live stock and outdoor effects on the estate. Sums amounting to £3,269 3s. 9d. were received from the sale of live stock, farm produce, etc., and are included in the appropriations in aid.

##### *Subhead G. 3.—Fertilisers Subsidies.*

16. The charge to this subhead relates to a payment of subsidy made to Comhlucht Lorgtha agus Forbartha Mianraí,



Teoranta, in respect of Avoca pyrites supplied to a fertiliser manufacturer in the period April to October, 1943. The subsidy authorized was of such amount as would enable the company to deliver Avoca pyrites at the same price per unit of available sulphur content as imported pyrites, subject to a maximum subsidy of 9d. per unit, and under this arrangement the company became entitled to payment at the maximum rate on approximately 639 tons of pyrites supplied.

No subsidy was paid during the year on imported phosphates and pyrites. As indicated in paragraph 18 of my previous report, the payments on account in respect of the 1942-43 and 1943-44 seasons amounted, at 31st March, 1944, to £354,398 10s. 11d. and £228,254 0s. 1d., respectively.

*Subhead H.—Grants to County Committees of Agriculture.*

17. The charge to this subhead comprises normal grant amounting to £114,249 5s. 0d., special temporary grant totalling £2,000, and payments amounting to £58,111 17s. 9d. for the purpose of supplementing committees' expenditure on the provision of lime for agricultural purposes.

The normal grant of £114,249 5s. 0d. includes a sum of £72,989, approximately equivalent to the proceeds of the agricultural rate of 2d. in the £ levied under the Agriculture Act, 1931, and extra grants, amounting to £41,260 5s. 0d., equivalent to the amount of the income of committees from rates in excess of the statutory minimum 2d. rate.

*Subhead J.—National Stud.*

18. In paragraph 20 of my previous report I mentioned that the property known as The National Stud Farm, Tully, County Kildare, was transferred to the Government from the British Government on 1st January, 1944, and that, pending the enactment of legislation providing for the establishment of a State Stud farm, ordinary farming operations were conducted on the property. The legislation referred to was embodied in the National Stud Act, 1945, which, however, did not become law until 4th August, 1945, and, accordingly, ordinary farming operations continued to be carried on during the year under review. The expenditure totalled £21,497 2s. 3d., of which the principal items were £3,338 13s. 3d. for wages and allowances, and £15,552 12s. 4d. for the purchase of live stock. Receipts, which are brought to account as appropriations in aid, amounted to £20,868 0s. 2d., and were mainly derived from the sale of live stock.

A net amount of £21,300 was received from the British Government in connection with the transfer of the property and is included in the exchequer extra receipts. This sum represents £28,260 9s. 3d. for user in lieu of rent for the period December,



1922, to 31st December, 1943, less £6,960 9s. 3d., being the agreed value of live stock and machinery taken over with the farm.

*Subhead M. 5.—Improvement of the Creamery Industry.*

19. The arrangement under which certain administrative expenses of the Dairy Disposal Company, Limited, formerly paid from voted moneys, are defrayed from the funds of the company, continued in operation and no expenditure was incurred under this subhead during the year.

Receipts in connection with the disposal of creamery properties amounted to £2,572 18s. 7d., and, in addition, the company repaid £56,000 on foot of an advance of £112,000 made in March, 1933, to cover trading losses incurred up to 31st December, 1931. The sums paid over by the company, which are brought to account as exchequer extra receipts, amounted, therefore, to £58,572 18s. 7d. The total vote expenditure to 31st March, 1945, from moneys provided for the improvement of the Creamery Industry amounted to £1,197,847 5s. 6d., and receipts were £310,445 8s. 10d., leaving a net charge on public funds of £887,401 16s. 8d.

*Subhead M. 10.—Potato Reserve Scheme.*

20. In order to avert a shortage of potatoes of the 1943 crop in the Dublin area, it was arranged that the Dublin and District Potato Committee, a body representative of the Dublin wholesale potato trade, should purchase approximately 4,000 tons of potatoes from growers in County Donegal for delivery as required, that the purchase price should include a bonus varying according to the month of delivery, and that the net cost of the scheme should be borne by the Exchequer. It was subsequently decided that, in order to meet requirements of the Department of Defence and the Turf Development Board, Limited, an additional quantity of about 1,000 tons should be purchased from merchants, mainly in County Monaghan.

Under the foregoing arrangements, approximately 4,600 tons of potatoes were purchased. Of this quantity, it was possible to sell only 360 tons to Dublin merchants, the loss sustained amounting to £1,411 15s. 1d.; the Department of Defence and the Turf Development Board, Limited, were supplied, at cost, with 840 tons, and the balance, 3,400 tons, was sold to Monarchana Alcóil na hÉireann, Teoranta, at a loss of £21,326 16s. 8d. The total loss on sales amounted, therefore, to £22,738 11s. 9d. Expenses totalled £1,001 6s. 4d., bringing the cost of the scheme to £23,739 18s. 1d., of which £23,719 2s. 0d. is charged to this subhead and £20 16s. 1d. was paid in the succeeding financial year.



*Subhead O. 10.—Emergency Powers (Tillage) Orders.*

21. The Tillage Orders made by the Government under the Emergency Powers Act, 1939, required the occupiers of arable lands to till a specified proportion of their holdings, and the Minister for Agriculture was empowered to enter on and take possession of those holdings whose occupiers failed to comply with the provisions of the Orders, and to cultivate such holdings or make conacre lettings. The charge to this subhead comprises £46,429 9s. 1d. for salaries, wages and allowances, £19,932 16s. 2d. for travelling and miscellaneous expenses, and £8,713 5s. 9d. representing the cost of seeds, manures, implements and fencing materials, together with the cost of the erection of fencing and of other operations incidental to the cultivation of entered holdings. The expenditure includes a payment of £1,005 11s. 11d. made to the Department of Defence in recoupment of the cost of work performed by the Army Construction Corps.

The disposal of sums realized from sales of crops and from conacre rents in connection with holdings of which possession had been taken by the Minister for Agriculture is also regulated by Emergency Powers Orders. The receipts may be applied towards defraying expenses incurred by the Minister in discharge of the powers conferred on him, towards paying debts due to a State authority by the occupiers of entered holdings, or towards the payment of any rates due to a local authority by such occupiers. The total receipts to 31st March, 1945, amounted to £15,793 18s. 4d. of which £11,907 14s. 8d. was appropriated towards expenses, including £6,063 17s. 6d. brought to account as appropriations in aid in the year under review. The sums disbursed in the period ended 31st March, 1945, totalled £2,756 15s. 1d., comprising £2,347 13s. 8d. to State and local authorities and £409 1s. 5d. to the occupiers of the holdings concerned.

*Subhead P.—Appropriations in Aid.**Levy on the slaughter of cattle and sheep.*

22. As stated in previous reports, the provisions of the Slaughter of Cattle and Sheep Acts relating to the collection of levy in respect of cattle and sheep slaughtered for human consumption ceased to be in force as from 1st August, 1936. The amount received in the year under review in respect of levy due but uncollected at the date mentioned was £1,146 10s. 9d., and the amount of levy outstanding at 31st March, 1945, was £6,156 15s. 8d. As noted in the account, a sum of £126 10s. 0d. was written off with the sanction of the Minister for Finance.

*Extra Receipts payable to Exchequer.*

23. As will be seen from the account, fees amounting to £355 were received in respect of licences granted under the



Emergency Powers Act, 1939, and Orders made thereunder. These comprised £40, being £10 for each licence issued under the Emergency Powers (No. 254) Order, 1943 (Statutory Rules and Orders, No. 37 of 1943), which related to the licensing of persons engaged in the business of producing, processing and selling specified classes of agricultural seeds, and £315, representing £1 for each licence issued under the Emergency Powers (Export of Dead Poultry and Rabbits) Order, 1941 (Statutory Rules and Orders, No. 536 of 1941).

### VOTE 30.—AGRICULTURAL PRODUCE SUBSIDIES.

#### *Subsidies, Allowances, etc., for Dairy Produce.*

24. The expenditure under this heading includes £819,151 16s. 3d. for allowances on the production of creamery butter, the authorized rates being of such amount as enabled the price of milk supplied to creameries to be maintained at 10½d. per gallon for the period 1st April to 30th November, 1944, and at 1s. per gallon for the period 1st December, 1944, to 31st March, 1945. Allowances were also payable to butter factory proprietors and non-manufacturing exporters on non-creamery butter acquired from producers, the sums disbursed totalling £7,374 8s. 7d. The balance of the charge to this vote, amounting to £25,473 15s. 2d., represents part of a payment of £40,000 on account, made to the Butter Marketing Committee in respect of the estimated cost of cold storing creamery butter in 1944 for winter use. As in the previous year, the vote provision was insufficient to meet the commitments involved, and allowances on the production of creamery butter and the acquisition of non-creamery butter, to the amount of £17,382 16s. 5d., were paid from the Dairy Produce (Price Stabilisation) Fund, together with a sum of £14,526 4s. 10d., being the balance of the advance of £40,000 made to the Butter Marketing Committee. The supplementary payments made from the Fund are referred to in the succeeding paragraph.

*Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, and  
Emergency Powers (No. 270) Order, 1943.*

#### *Dairy Produce (Price Stabilisation) Fund.*

25. In connection with an increase in the price of creamery butter on and from 29th November, 1943, levies were imposed on stocks of butter in hand at the commencement of business on that date, and on creamery butter produced on 29th and 30th November, 1943. The income of the Fund, which amounted to £101,669 15s. 9d. as compared with £297,924 in the previous year, was derived mainly from these sources, but receipts also



accrued from levies, at considerably lower rates, on creamery butter produced on and after 1st December, 1943.

In addition to expenditure of £729,097 11s. 5d. from the vote for Agricultural Produce Subsidies and from the Dairy Produce (Price Stabilisation) Fund in the year 1943-44 on allowances in respect of creamery butter produced and non-creamery butter acquired during that year, payments amounting to £87,827 17s. 11d. were also made from the Fund in the year under review, bringing the total cost of these allowances for the year 1943-44 to £816,925 9s. 4d. As indicated in paragraph 24, the Fund was also utilized to supplement the vote expenditure on production and acquisition allowances for the year 1944-45, the disbursements totalling £17,382 16s. 5d. Sums amounting to £48,241 3s. 1d. were paid to creameries in connection with the Department's scheme for the cold storage of creamery butter for winter requirements in 1943-44, and the balance of the expenditure from the Fund, £69,295 12s. 7d., related to payments made to the Butter Marketing Committee. Of the last mentioned item, £4,776 represented issues made to meet administrative expenses. In addition, the Committee was recouped trading losses for the years 1942-43 and 1943-44 amounting to £49,993 7s. 9d. and relating mainly to cold storage operations in the latter period. As stated in the previous paragraph, £14,526 4s. 10d., part of a payment of £40,000 on account made to the Committee in respect of the estimated cost of cold storing creamery butter in 1944 for winter use, was charged to the Fund.

I am in communication with the Accounting Officer regarding the method of calculating the allowances paid to certain creameries in connection with the Department's scheme for the cold storage of creamery butter for winter use in 1943-44.

### VOTE 31.—FISHERIES.

#### *Subhead G. 2.—Advances for Boats and Gear.*

26. No advances were made to the Sea Fisheries Association from this subhead during the year under review. The total of advances for boats and gear to 31st March, 1945, amounted to £138,750. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1945, amounted to £93,587 11s. 3d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £94,146 10s. 3d., including £10,058 10s. 7d. repaid in the year under review and credited to appropriations in aid. At 31st March, 1945, therefore, the repayments were in advance to the extent of £558 19s. 0d.

#### *Subhead G. 3.—Advances for General Development.*

27. No advances were made to the Sea Fisheries Association for general development during the year under review. The



amount of the advances made in previous years and in course of redemption at 31st March, 1944, was £1,522 14s. 3d., and these advances were repayable over a period of twenty years by half-yearly instalments, covering principal and interest. The Association decided, however, to discharge its liability forthwith, and during the year a sum of £1,242 19s. 1d., representing the value, at the date of repayment, of all outstanding instalments, was received and is included in the appropriations in aid. There were, therefore, no advances for general development in course of redemption at 31st March, 1945.

*Fishery Loans.*

28. Repayments of fishery loans, which are accounted for as appropriations in aid, amounted to £4 13s. 0d., and the balance outstanding on these loans at 31st March, 1945, was £20,246 4s. 9d., including arrears of £20,208 14s. 5d. There were no remissions during the year under the Fisheries (Revision of Loans) Act, 1931.

VOTE 33.—GÁRDA SÍOCHÁNA.

*Subhead A.—Salaries, Wages and Pay.*

29. The scales of pay of members of the Force as set out in part III of the estimate were increased by the Garda Síochána Pay Order, 1945 (Statutory Rules and Orders, No. 25 of 1945), with effect as from the 1st January, 1945, resulting in expenditure of £29,175 11s. 6d. in excess of the amount provided under this subhead. This excess has been met out of savings on other subheads. The revised rates of pay are set out in part III of the estimate for the year 1945-46.

*Subhead O.—Local Security Force : Expenses.*

*Subhead P.—Local Security Force : Capitation Grants  
(Grants-in-Aid).*

30. A capitation grant of £1 a year in respect of every active member of the Force is provided for under subhead P., and in accordance with departmental arrangement the grants would normally have been payable in the month of January in respect of most of the members. It was decided, however, to suspend the activities of the Force as from the 8th January, 1945, but to maintain the staff organization. In consequence, the payment of capitation grant ceased with a resulting saving of £49,667 5s. 0d. out of the sum of £64,000 provided in the subhead.

With reference to the clothing and equipment for which provision is made under subhead O., I understand that it has been decided to permit the members of the Force to retain certain



articles which have been on issue to them, and that the question of disposal of unissued stocks and articles surrendered is under consideration.

#### VOTE 34.—PRISONS.

31. The statement of the manufacturing and farm accounts appended to the appropriation account has been examined, and local test examinations of the conversion books and other records dealing with manufacturing operations have been carried out, with satisfactory results.

#### VOTE 36.—CIRCUIT COURT.

##### *Subhead F.—Losses.*

32. The amount charged to this subhead was required to make good sums which had been lost in previous years through misappropriation of public moneys and funds in court. One of these losses is referred to in a note to the appropriation account for the year 1934-35, and particulars of the remaining three were given in the reports on the accounts for the years 1936-37, 1937-38 and 1940-41, respectively. Legal proceedings were taken against the officials responsible for the defalcations except in one case in which the individual concerned was not apprehended.

#### VOTE 41.—LOCAL GOVERNMENT AND PUBLIC HEALTH.

*Subhead J.6.—Grants towards provision of Supplemental Allowances to certain Old Age Pensioners, to certain Blind Pensioners and their dependent children and to certain recipients of Disablement Benefit under the National Health Insurance Acts and their dependent children.*

33. The scheme under which supplemental allowances are payable came into operation on 1st April, 1944, and applies to residents in areas to which the scheme of food allowances provided for in vote No. 71 does not extend. The total recoupment to public assistance authorities in respect of the year under review will be the equivalent of 75 per cent. of the expenditure incurred by them in the payment of the supplemental allowances. With one exception, in which the full grant for the year was paid, the sums charged to the subhead, amounting to £130,074 19s. 6d., represent payments on account of grant pending the receipt of



certificates from Local Government Auditors showing the amounts proper to be recouped.

*Extra Receipts payable to Exchequer.*

34. The expenditure on the provision of equipment for emergency cooked food centres charged to subhead L.3. of the vote for Local Government and Public Health in the four years ended 31st March, 1945, amounted to £6,741 13s. 1d. During the year under review portion of this equipment was disposed of, with Department of Finance approval, at prices deemed sufficient to cover the original cost, and the amount realized, £1,318 8s. 7d., was brought to account as an exchequer extra receipt.

*Motor Tax Account.*

35. A test examination has been applied to the Motor Tax Account with generally satisfactory results. The certificates and reports of the Local Government Auditors who examine the motor tax transactions of local authorities were scrutinized, in so far as they were available, but in seven cases this audit had not been completed at the date of my test examination.

The gross proceeds of Motor Vehicle, etc., duties in 1944-45, including £8,263 9s. 1d. attributable to fines collected by the Department of Justice, amounted to £628,805 5s. 1d. This amount also includes fees amounting to £3,576 16s. 0d. received on behalf of the Commissioner of the *Gárda Síochána* under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937 (Statutory Rules and Orders, No. 92 of 1937). A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on pages 6 and 7 of the Finance Accounts, 1944-45.

VOTE 46.—PRIMARY EDUCATION.

*Subhead A.1.—Training Colleges.*

36. In my report on the accounts for the previous year reference was made to the reduction, with a view to alleviating unemployment among national school teachers, in the number of students admitted to training. With the same object it was decided to close down temporarily the principal training college for men. No additional pupils were admitted in the school year 1943-44 and the college was closed during the school year 1944-45. Though it is not under State management, the sole function of the college is to train teachers to meet the needs of the Department, and most of its income is derived from voted moneys. It was decided to retain the services of the trained teaching staff, and in view of the expenditure involved in this decision and in the maintenance of the college during the period it was closed,



the approval of the Department of Finance was obtained for payment of that part of the annual grant which is determined by reference to the number of students for which the college is licensed, the licensed number being fixed at 120 for the school year 1944-45. The total payments to this college in the year under review, including £200 in respect of ground rent, amounted to £8,663 6s. 9d.

*Subhead A. 3.—Preparatory Colleges, etc.*

37. The average boarding cost per head for the school year 1944-45 ranged from 11s. 1d. to 15s. 10d. per week, showing decreases in four and increases in two of the colleges as compared with the previous year.

The average fee paid by the students for the same school year was £14 16s. 7d.

Accounts have been furnished to me showing the receipts and expenditure for the school year 1944-45 in connection with the farms and gardens attached to four of the colleges. Receipts exceeded expenditure in each case.

The major portion of the premises of one of the preparatory colleges had been used for military purposes since 1942, free of rent, and in the year under review the Department of Defence found it necessary to take over the entire premises. Alternative accommodation for the college was made available in a training college for teachers, reference to the closing of which is contained in paragraph 36 of this report. Expenditure arising out of the military occupation of the preparatory college premises includes payments to the staff of the college of removal expenses and subsistence allowances, which are charged to this subhead, and the cost of removing furniture and of adapting the training college premises for preparatory college purposes, which is borne on vote No. 10, Public Works and Buildings, and which is referred to in paragraph 10 of this report.

*Subhead E.—Appropriations in Aid.*

38. Unemployment insurance contributions amounting to £116 6s. 4d. were paid during the years 1937 to 1944 in respect of certain employees of preparatory colleges who, it was subsequently ascertained, were not insurable under the provisions of the Unemployment Insurance Acts. In accordance with the Unemployment Insurance Regulations which limit refunds in such cases to three years' contributions, a refund was obtained of £42 5s. 6d., of which £20 0s. 6d. was repaid to the employees concerned and £22 5s. 0d. brought to credit of this subhead. The unrecovered balance of £74 0s. 10d. includes £39 1s. 1d. in respect of employers' contributions, which was charged to the votes of previous years.

A considerable quantity of equipment which had been in use in a training college became surplus to the requirements of the



Department on the closing of the college in 1921. During recent years some of this equipment has been disposed of by sale, and some has been transferred without repayment to other Government Departments. Notes have been appended to the appropriation accounts of this and previous years giving particulars of a number of these transfers. I have made inquiries regarding the general arrangements for the disposal of this equipment, and the verification of the residual stocks.

*The Michael Joseph McEnery Memorial Scholarship Fund.*

39. During the year under review a sum of £1,500 was donated to the Minister for Education for the purpose of founding a scholarship in memory of the late Michael Joseph McEnery, the scholarship to be confined, in accordance with the conditions attaching to the donation, to the pupils of certain Co. Limerick schools. An account of this fund is appended to the appropriation account in accordance with the direction of the Department of Finance.

VOTE 47.—SECONDARY EDUCATION.

*Subhead B.—Incremental Salary Grant.*

40. The rules relating to the payment of incremental salary were amended with effect as from 1st April, 1944, to admit of monthly payments of salary, and, accordingly, monthly advances were made in the year under review to all teachers who claimed the benefit of this concession. Previously salary had been paid quarterly.

The increments payable to secondary teachers are determined by reference to the number of years of approved teaching service. It was noted in one case that the teacher had been paid increments which appeared to be in excess of the number to which he was entitled under the rules, and I am in communication with the Accounting Officer on the matter.

VOTE 49.—SCIENCE AND ART.

*Subhead B. 1.—Publications in Irish.*

41. It was observed that a number of works, acquired in connection with the scheme for the preparation and publication of translations and original works in Irish, for which fees to authors and translators were paid in 1931 and subsequent years, have not yet been published, and also that a relatively large stock of books published in the earlier years of the scheme remains unsold. I have inquired whether any decisions have yet been taken on these matters.



## VOTE 50.—REFORMATORY AND INDUSTRIAL SCHOOLS.

*Subhead B.—Industrial Schools.*

42. Capitation grant, which had hitherto been restricted to the number of children for which schools were certified, was paid as from 1st July, 1944, in respect of the number of committed children under detention up to the limits of the accommodation provided in the schools, the increased charge having been provided for by supplementary estimate. For administrative convenience, the quarterly payment of grant is now determined by reference to the number of children detained on the last day of the preceding quarter instead of being calculated on a day to day basis, but it is not anticipated that this change in the method of assessment will affect the charge to the subhead to any appreciable extent.

As stated in part III of the estimate, provision is made under this subhead for the payment of a reduced grant of five shillings per week for children under six years of age. As from 1st July, 1944, this rate was increased with the approval of the Department of Finance to seven shillings and sixpence per week, the normal rate payable in respect of children over six years of age. The grants payable by local authorities were similarly increased with effect as from 1st October, 1944, in accordance with the Children Act, 1941 (Section 21) Regulations, 1944 (Statutory Rules and Orders, No. 260 of 1944).

## VOTE 52.—LANDS.

*Subhead I.—Improvement of Estates, etc.*

43. In connection with the scheme whereby certain lands in Co. Meath, available for the relief of congestion, are reserved for allottees from the Gaeltacht, sums amounting to £91 4s. 3d. expended in providing necessary general improvements are charged to this subhead. The total expenditure borne on the vote for Lands in connection with the scheme from its inception in 1934-35 to 31st March, 1945, amounts to £103,434 1s. 2d., which includes £382 in respect of expenditure omitted from previous years' returns. In addition, expenditure amounting to £2,050 9s. 10d., which was subsequently recouped to the Land Commission by the Office of Public Works, was incurred in the erection of a schoolhouse.

Under the scheme for the provision of holdings in certain counties in Leinster for migrants from districts where there is acute congestion, the expenditure, apart from the cost of general improvements (roads, drains, fences, etc.) borne on the vote for Lands during the year amounts to £7,309 9s. 10d. The expenditure on this scheme from its inception in 1937-38 to 31st



March, 1945, amounts to £107,651 16s. 4d. made up as follows :—

Buildings :—	£	s.	d.
Advances	14,040	0	0
Free grants	67,096	5	7
Stock and poultry	7,377	12	2
Grants for fencing	2,945	0	0
Fuel and fodder	3,366	2	11
Removal expenses	6,369	1	10
Tillage, etc.	895	0	6
Implements	5,562	13	4
	£107,651	16	4

Until the scheme is completed it is not possible to apportion the expenditure on general improvements in respect of migrants' holdings on the estates.

#### VOTE 54.—GAELTACHT SERVICES.

*Subhead H. 3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939.*

44. Under the Housing (Gaeltacht) Acts, 1929 to 1939, the aggregate amount of grants and loans which may be made is not to exceed £750,000.

During the year the sanction given for certain grants and loans was cancelled as the applicants were unable or unwilling to comply with the conditions attached to the grants or loans.

At 31st March, 1945, the position regarding such grants and loans was as follows :—

	£
(i) Total amount of grants sanctioned	472,013
Total amount of actual payments	457,791
(ii) Total amount of loans sanctioned	174,539
Total amount of loans for which certificates have been issued to the Commissioners of Public Works	170,858

#### *Industrial Loans.*

45. I have been furnished with a schedule concerning the industrial loans from which it appears that there were no advances made during the year ended 31st March, 1945. Arrears, including interest accrued, due at that date amounted to £10,396 18s. 11d., as compared with £10,277 0s. 6d. on 31st March, 1944. Included in the arrears is a sum of £10,342 13s. 1d. due by a company which ceased to exist in 1925. As stated in previous reports, the realization of such security as is held by the State was the subject of negotiations, but owing to certain legal difficulties realization cannot be effected.



## VOTE 55.—INDUSTRY AND COMMERCE.

*Minerals Development.*

46. The charge of £12,171 0s. 9d. to subhead K.1. represents advances made under section 9 of the Slievardagh Coalfield Development Act, 1941, to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta, bringing the total of such advances at 31st March, 1945, to £80,122 0s. 9d. The Minister for Industry and Commerce, with the consent of the Minister for Finance, agreed, pursuant to sections 10(2) and 11(3) of the Act, to the further postponement to 1st January, 1946, of the payment of interest on the advances and of the repayment of the instalments of advances which fell due on the 1st July, 1944, and 1st January, 1945. In accordance with sections 10(3) and 11(4) of the Act, the company became liable for interest on the deferred payments and the Minister for Finance has directed that this interest should also be paid on 1st January, 1946.

The expenditure of £46,135 4s. 9d. against subhead K.3. represents advances made during the year to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta, under section 10 of the Minerals Exploration and Development Company Act, 1941, as amended by Emergency Powers (No. 334) Order, 1944 (Statutory Rules and Orders, No. 245 of 1944). The total advances to the company to 31st March, 1945, amounted to £180,528 6s. 3d. In exercise of the powers conferred by sections 11(2) and 12(3) of the Act, the Minister for Industry and Commerce has, with the consent of the Minister for Finance, agreed to the postponement to 1st January, 1946, of the payment by the company of interest on advances and of the repayment of instalments of advances which fell due on 1st July, 1944, and 1st January, 1945. In accordance with sections 11(3) and 12(4) of the Act, the company became liable for interest on the deferred payments and the Minister for Finance has directed that this interest should also be paid on 1st January, 1946.

Amounts of £38 2s. 11d. and £48 2s. 10d. were received from Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta, and Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta, respectively, in repayment, with interest, of loans advanced to these companies under section 7 of the Slievardagh Coalfield Development Act, 1941, and section 9 of the Minerals Exploration and Development Company Act, 1941. These amounts are accounted for as exchequer extra receipts.

## VOTE 56.—TRANSPORT AND METEOROLOGICAL SERVICES.

*Subhead A.—Payments in respect of Steamer Services.*

47. As the annual subsidy payable in accordance with the provisions of the Aran Islands (Transport) Act, 1936, to the company operating the Galway-Aran steamer service was found



in the year under review to be insufficient to ensure the continuance of the service, the Minister for Industry and Commerce was empowered by Emergency Powers (No. 331) Order, 1944 (Statutory Rules and Orders, No. 244 of 1944), to pay to the company during any year, with the consent of the Minister for Finance, such subsidies as he thinks proper. Under this authority a subsidy of £700 additional to the normal annual subsidy of £300 was paid, provision having been made by means of a supplementary estimate.

*Subhead A.A.—Grants to Harbour Authorities.*

48. This subhead provided for the payment of grants to certain harbour authorities which, owing to the effect of Emergency conditions on their normal sources of revenue, were unable to meet the cost of the essential maintenance of their undertakings. The amount charged in the year under review represents payments on account to each of two authorities, calculated at thirty-seven and a half per cent. of the estimated deficit on working arising in the local accounting year. The full amount to be paid in these cases is fifty per cent. of the actual deficit on working, subject to an over-riding maximum in each case, and the balances of the grants will be payable when the actual deficits have been ascertained from the audited accounts of the harbour authorities.

*Subhead B. 8.—Catering Service—Shannon Airport.*

49. The catering service at the Shannon Airport is carried on under an arrangement with the catering controller which provides, *inter alia*, for the recoupment to him of the actual loss incurred each year in operating the service as shown by the audited accounts. Pending ascertainment of the actual loss incurred sums amounting to £6,000 were paid to the controller during the year and are charged to this subhead.

*Subhead C.—Subsidy in respect of Air Services.*

50. The charge to this subhead represents payments to Aer Rianta, Teoranta, under the Subsidy (Aer Rianta, Teoranta) Order, 1944 (Statutory Rules and Orders, No. 110 of 1944), and the Subsidy (Aer Rianta, Teoranta) Order, 1945 (Statutory Rules and Orders, No. 41 of 1945), to meet the estimated losses of the company and the subsidiary company (Aer Lingus, Teoranta) in the operation of air services. The actual loss was determined by the Minister for Finance and the Minister for Industry and Commerce to be £29,764 8s. 6d., and the sum of £2,735 11s. 6d., being the excess of the estimated over the actual loss, has been repaid and will be accounted for as an exchequer extra receipt in the year 1945-46.



## VOTE 58.—MARINE SERVICE.

*Subhead I. 3.—Pensions and Allowances in respect of Disablement or Death.*

51. Regulations governing the payment of pensions and allowances in respect of crews of Irish ships are contained in Emergency Powers (No. 263) Order, 1943 (Statutory Rules and Orders, No. 86 of 1943), the rates being the same as those payable in Great Britain in similar circumstances. In the year under review the rates payable were increased in Great Britain, and the Department of Finance approved of similar increases, with effect as from May, 1944, in the amounts payable in respect of seamen serving in Irish ships.

## VOTE 59.—UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

*Subhead L.—Appropriations in Aid.*

*Amount received from the Unemployment Fund under section 12(3) of the Unemployment Insurance Act, 1920, as amended by section 8 of the Unemployment Insurance Act, 1922, section 3 of the Unemployment Insurance Act, 1930, and section 3 of the Unemployment Insurance Act, 1933.*

52. I referred in paragraph 56 of my last report to the basis of calculation of the amount to be paid, in accordance with the provisions of the Unemployment Insurance Acts, from the Unemployment Insurance Fund and credited to appropriations in aid of the vote for Unemployment Insurance and Unemployment Assistance. I understand that the matter is still under consideration by the Department of Finance.

*Receipts 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.*

53. In paragraph 55 of the report on the accounts for the year 1942-43 reference was made to a legal opinion which had been obtained to the effect that where the rateable value of Electricity Supply Board hereditaments is greater than the amount on which, under the Electricity (Supply) (Amendment) Act, 1930, the rates payable are calculated, the higher figure was correctly included in the certificates furnished by the Commissioner of Valuation in accordance with section 5(1) of the Act of 1940. The Department has sought to collect contributions on the basis of this opinion but two local authorities have based their payments on the lower figure. The total amount so withheld up to 31st March, 1945, was over £4,000.



## VOTE 61.—POSTS AND TELEGRAPHS.

*Subhead E. 1.—Conveyance of Mails by Rail.*

54. Reference was made in paragraph 56 of the report on the accounts for the year 1942-43 to a reduction in the payment made to the Great Southern Railways Company (now Córas Iompair Éireann) for the conveyance of letter mails by rail, in view of restrictions in train services which came into operation on 8th October, 1941. The revised annual payment of £130,000 was to operate during the continuance of the Emergency, subject to the maintenance of the restricted services then being afforded by the company. The services were further curtailed as from 24th April, 1944, and following negotiations with the company the annual payment was reduced to £120,000 from that date, subject to review in the event of any further material change by way of increase or decrease in the services being rendered to the Department.

*Subhead E. 4.—Packet Services—British and Foreign.*

55. As stated in paragraph 57 of the report on the accounts for the year 1940-41, the contribution payable towards the cost of the conveyance of mails between this country and Great Britain by the Dun Laoghaire-Holyhead route was reduced provisionally to £20,000 per annum with effect as from the 1st January, 1941. During the period 25th April, 1944, to 20th August, 1944, the sailings were curtailed by an order made by the British Ministry of War Transport but, with the concurrence of the Department of Finance, the annual contribution was paid without adjustment in respect of this period.

*Losses by Default, etc.*

56. The losses borne on the vote for the year ended 31st March, 1945, amounted to £4,142 2s. 3d., of which £2,355 3s. 0d. was charged to subhead H.2. and £1,786 19s. 3d. to subhead O.6. Classified schedules of these losses are set out at pages 209 and 212. At pages 210 and 212 particulars are given of 28 cases in which cash shortages or misappropriations amounting to £567 5s. 6½d. were discovered; the sums in question were made good and no charge to public funds was necessary.

*Subhead T.—Appropriations in Aid.**Void Postal Orders.*

57. Postal orders which are uncashed after three years from date of issue are treated as void and their value is appropriated in aid of the vote.

In the report on the accounts for the year 1942-43 it was mentioned that, on grounds of economy, it had been decided to discontinue the sorting of paid postal orders of certain denominations and that, as a consequence, the amount credited



to appropriations in aid in respect of the denominations affected had to be estimated. With the approval of the Department of Finance it was further decided, in the year under review, that the amount to be credited in respect of the value of void orders of all denominations should be estimated on a basis determined by scrutiny of the postal order account in the light of the experience of previous years.

#### *Stores.*

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

Difficulties arising out of the Emergency continued to affect purchases. As in previous years, the normal procedure had to be departed from in order to secure supplies and in many cases contracts were either allocated without competition or divided between a number of contractors on the basis of output. In some instances, where the quoted prices appeared excessive, reductions in prices were obtained by negotiation or after investigation of costs.

In addition to the engineering stores shown in Appendix II as valued at £224,345 on the 31st March, 1945, engineering stores to the value of £502 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £317,990, included in this amount being a sum of £137,893 in respect of stores held for other Government Departments.

#### *Revenue.*

59. A test examination of the accounts of the Postal, Telegraph and Telephone services was carried out with satisfactory results.

Sums due for telephone services amounting in all to £136 8s. 8d. were written off during the year as irrecoverable.

#### *Post Office Savings Bank Accounts.*

60. The accounts of the Post Office Savings Bank for the year ended 31st December, 1944, were submitted to a test examination with satisfactory results.

#### *Post Office Factory.*

61. A test examination was applied to the accounts of the Post Office Factory with satisfactory results.

Including works in progress on 31st March, 1945, the expenditure on manufacturing jobs during the year amounted to £12,318, expenditure on repair work (other than repairs to mechanical transport) amounted to £11,119, and expenditure on mechanical transport repairs amounted to £2,518.



*Telephone Capital Account.*

62. In 1942 the sanction of the Department of Finance was obtained for laying approximately 70 miles of concrete pipes on main trunk telephone routes at a total cost of £40,000. The work has not yet been completed but considerable expenditure on materials, etc., was incurred and charged to the vote in the years 1942-43, 1943-44 and 1944-45. As the Department of Finance directed that the cost of materials and administrative charges should be met directly from telephone capital funds, I have addressed an inquiry to the Accounting Officer on the matter.

## VOTE 63.—ARMY.

63. The appropriation account, in conformity with the estimate presented to Dáil Éireann, shows only the total expenditure, details of the distribution of the grant amongst the several heads of expenditure being omitted. Particulars showing the allocation of the grant against the various headings, as approved by the Department of Finance, have been furnished to me, and the sanction of that Department has been sought for the application of savings on certain heads of expenditure to meet excesses under other heads. The normal method of accounting has been restored for the year 1945-46.

The account shows that, including a surplus of appropriations in aid of £78,994 7s. 10d., the total surplus remaining to be surrendered is £553,476 1s. 11d., or 6.4 per cent. of the net estimate.

*Stores.*

64. Application has been made to the Department of Finance for authority to write off the sum of £23 15s. 1½d., being the assessed value of certain articles of clothing and necessities which were deficient in a certain unit. The total value of the deficiencies was assessed at £97 5s. 0d., of which £73 9s. 10½d. was recovered from personnel of the unit concerned. It appears that, in order to adjust deficiencies in the stocks, the clothing accounts and vouchers for the years 1941 and 1942 had been altered, receipts having been obtained from men for articles which were not issued to them, and the figure of £97 5s. 0d. was arrived at after allowing credit for these items. It was considered that the original deficiencies arose through the non-recording of issues, that the fictitious entries were made with a view to adjusting the matter, and that there was no intention to defraud. It is not possible, however, to ascertain the extent of the deficiencies owing to the irregular manner in which the accounts were compiled.

A number of motor cycles which were delivered in January, 1944, and which were put into service, were subsequently found



to be defective and were withdrawn and returned to the suppliers. Expenditure amounting to £1,164 18s. 3d. was incurred in connection with their receipt and return, of which £715 10s. 5d. related to inward and outward shipping charges. I have been informed that representations have been made to the suppliers with a view to securing a refund of these charges and that it is not proposed to claim in respect of the balance of £449 7s. 10d., which was made up of assembly, transport, and other costs. The sanction of the Department of Finance is being sought for this procedure.

#### *Authority for Expenditure.*

65. Orders were placed in the year 1944 for medical stores for emergency reserve purposes, the sanction of the Department of Finance for the accumulation of such reserves having been obtained in April, 1942. Having regard to the general conditions laid down by the Department of Finance relating to the period during which sanctions for the purchase of stores may be acted upon, I represented to the Accounting Officer that the authority of April, 1942, must be regarded as having lapsed before the orders in question were issued. I have, therefore, requested that the covering sanction of the Department of Finance be sought for the expenditure involved.

General sanction is obtained annually from the Department of Finance for expenditure, within the limits of the amounts provided in the estimate, on items of stores required for normal maintenance in the various Corps and Services, subject to the condition that proposals for capital or non-recurring expenditure will be submitted for specific sanction. As certain stores which were purchased under the general authority appeared to be of a capital nature I have communicated with the Accounting Officer on the matter.

#### *Provisions.*

66. 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:—

Bread.	1944-45.	1943-44.
Cost of production	2.6 pence per lb.	2.4 pence per lb.
Cost delivered Dublin	2.8 „ „ „	2.6 „ „ „
Meat.		
Dublin	11.8 „ „ „	12.2 „ „ „
Curragh	12.0 „ „ „	12.7 „ „ „

The average price of cattle purchased for the Dublin and Curragh areas was £35 2s. 0d. and £34 0s. 4d. per head, respectively, as compared with £36 4s. 11d. and £35 6s. 5d. in the previous year, while the average production of beef per head was 710 lbs. and 667 lbs., respectively, as compared with 703 lbs. and 652 lbs.

In connection with the placing of contracts for the supply of



milk to a military post for the period June to October, 1944, it was estimated that a weekly supply of 875 gallons would be required, and in order to fill this demand it was found necessary to secure portion of the requirements from a contractor whose price was higher than that quoted by other suppliers. Owing to a re-allocation of the troops in the area the requirements were considerably reduced, and could then have been obtained in full at a lower price. As it appeared that a condition of these contracts provided for their termination on twenty-one days' notice given by either party, I have inquired whether consideration was given to the question of terminating the arrangements made with the contractor referred to.

#### *Transport on Repayment.*

67. With the sanction of the Department of Finance, a number of Army lorries was made available to the Department of Supplies for the transport of turf for use by the civilian population. The total mileage completed was 315,884 and payment of £15,794 4s. 0d., representing a mileage rate of 1s., was received from Fuel Importers (Éire), Limited, in May, 1945, and will be brought to account as appropriations in aid of the Army vote for the year 1945-46.

#### *Hospitalization.*

68. Reference was made in paragraph 72 of the report on the accounts for the year 1942-43 to expenditure which had been incurred on the provision of emergency equipment for hospitals, and to the question of securing contributions in respect of such expenditure from local authorities, or other bodies, in view of the fact that the services provided would be available equally for military and civilian casualties. The Government has since decided that the cost of treating all casualties should be borne by State funds and, in accordance with that decision, the sanction of the Department of Finance has been obtained for charging to the Army vote the sum of £4,047 16s. 3d. referred to in the report for 1942-43. In addition, expenditure amounting approximately to £21,000 on the adaptation and equipment of certain premises as base hospitals, which was charged to the votes of previous years and in respect of which it had been proposed to secure a contribution from a local authority, will remain charged against State funds.

#### *Warlike Stores.*

69. The sanction of the Department of Finance was obtained in 1943 for expenditure amounting to £19,220 on the purchase of eighty second-hand saloon cars and their conversion to towing vehicles for anti-tank guns. It appeared that thirty-one guns had been ordered in 1939, of which only six had been delivered at January, 1945, when it was decided that the order should be



regarded as satisfied by the deliveries then made. Information has been sought regarding the circumstances in which eighty towing vehicles were provided in view of the fact that only thirty-one guns had been ordered.

The sanction of the Department of Finance was obtained in August, 1943, for the manufacture of 20,000 anti-tank mines involving the provision of 20,000 casings and 76,000 batteries; the number of batteries being fixed on the basis of three per mine together with 16,000 for training purposes. Subsequently it was decided that only two batteries per mine should be provided, together with 4,000 for training, making a total of 44,000 batteries, but it appeared that purchase of the requisite materials proceeded on the basis of a provision of 64,000 batteries and I have asked for an explanation.

The proposal to have the batteries manufactured was abandoned in May, 1945, and I have inquired regarding the total expenditure incurred on the materials and the method of their disposal. Expenditure amounting to £22,500 was incurred on the manufacture of the mine casings.

#### *Petrol and Oils.*

70. Reserve petrol stocks amounting approximately to 756,000 gallons were held in September, 1944, and the question of their disposal arose for consideration. As it was not considered practicable to use the total quantity for Army purposes it was arranged that approximately 460,000 gallons, which had been purchased at an average price of 2s. 5d. per gallon, should be re-sold to the petrol companies at the rate of 2s. 4d. per gallon, the balance of the reserve to be drawn for Army use. This arrangement was approved by the Department of Finance subject to the condition that further purchases of petrol for Army purposes should not be made, except in the case of isolated posts, until the stocks retained had been exhausted. I observed that petrol was purchased at 2s. 9½d. per gallon for certain posts during a period in which reserve stocks were held and I have asked for information concerning the basis on which the decision of the Department of Finance was implemented.

#### *Marine Coast Watching Service.*

71. A vessel was destroyed as a result of a fire which occurred in May, 1943, and the sanction of the Department of Finance has been sought to write off the loss involved, £1,034 5s. 0d. The Court of Inquiry which investigated the matter was of the opinion that the fire-fighting apparatus on board was totally inadequate and that the provision of more suitable equipment would have prevented the fire from reaching such extensive proportions. As another vessel was damaged to the extent of £402 19s. 3d. as a result of a fire which occurred in



September, 1944, I have inquired whether it is considered that existing regulations are adequate to safeguard State vessels from loss by fire.

A motor boat was purchased for the Port Control service in July, 1943, for £250, with the sanction of the Department of Finance. I have inquired regarding the authority under which further expenditure amounting to £291 1s. 0d. was incurred on repairs and alterations required to fit the boat for service. The vessel has been out of commission for a considerable time owing to damage, and information has also been sought regarding the circumstances in which the damage arose.

#### *Accommodation.*

72. Premises were occupied during the period May, 1942, to January, 1945, at a rent of £15 per month together with rates. The sanction of the Department of Finance was obtained in September, 1942, for the installation of an electric lighting system at an estimated cost of £250, but this work had not been commenced in April, 1944. Expenditure amounting to £121 5s. 5d. was subsequently incurred on wiring the premises for electricity, and I have asked for information regarding this expenditure and also regarding the purchase of a lighting plant which appeared to have been obtained for the premises in July, 1944, at a cost of £130. Expenditure amounting to £991 5s. 11d. was incurred during the period of occupation on general repairs to the premises but it was not found possible to obtain any contribution from the owner in respect of the improvement to the premises which resulted.

Payment was made in July, 1944, in respect of rent of certain occupied premises for the period October, 1941, to May, 1943. It appeared that the Command Quartermaster had reported in June, 1942, that the premises were no longer required and that arrangements might be made to have them surrendered to the owner. Information has been sought regarding the circumstances in which possession was retained until May, 1943.

Judgment for £27,500, with costs, was given in the High Court in favour of the owners of premises which were occupied at a rent of £25 per month and which were damaged by fire in October, 1941, and an appeal to the Supreme Court was withdrawn on the condition of payment to the owners of £25,000 and costs. Payment of £25,000 was made accordingly in February, 1945, and the costs are borne on the vote for Law Charges. It appeared that the judgment followed on the finding of the Court that, in taking over the premises, the Department had undertaken to be responsible for any damage which might arise from fire. The premises in question were insured against fire risk by the owners who continued to pay the premiums during the period of military occupation. The position regarding



the Department's liability for damage by fire to occupied premises in respect of which policies of insurance were held in force by the owners is not clear, and I am in communication with the Accounting Officer on the matter.

Subsequent to the destruction by fire of the main portion of the premises, the troops continued in occupation of the remainder of the buildings and rent continued to be paid in full following legal advice that a reduction could not be obtained in the circumstances.

#### *Construction Corps.*

73. Reference was made in paragraph 73 of the report on the accounts for the year 1942-43 to the employment of personnel of the Construction Corps in connection with a development scheme which had been undertaken by the Irish Tourist Board. The arrangements provided for payment by the Board of a fixed sum of £17,274, being the agreed value of the labour content of the work, and as it appeared that the original scheme had been considerably varied I have inquired regarding the financial effect of such variation and on other matters in connection with the scheme.

Payment of £1,000 was received from the Board in January, 1945, in respect of work completed by the Corps in the period March, 1943, to March, 1944, and I have asked for information regarding the value of the work carried out in the year ended March, 1945, and whether any further payment has been received.

#### *Compensation.*

74. Payments amounting to £500 10s. 0d. were made in December, 1944, in settlement of claims for compensation arising out of the use of lands for the purposes of a rifle range in the years 1943 and 1944; payments amounting to £103 10s. 0d. had been made in a previous year in respect of similar user in the year 1942. When the lands were originally occupied it was considered that the payment of annual compensation would prove a more economical arrangement than permanent acquisition. It is understood, however, that negotiations are now in progress for the purchase from the Land Commission, at a cost of £547, of sixty-eight acres in the area to meet military requirements for a permanent rifle range and I have inquired whether these lands are identical with the lands in respect of which the payments of compensation were made.

#### *Local Defence Force.*

75. In the reports on the accounts for the years 1942-43 (paragraph 75) and 1943-44 (paragraph 74) reference was made



to payment of grants-in-aid to Unit funds in respect of persons who were not active members of the Force. In the course of a test examination of claims paid in March, 1945, and of the supporting attendance rolls, I observed that payment was made for persons who did not appear to have attended for several months prior to the qualifying date, 31st December, 1944, or of whom the attendance rolls contained no record, and I have inquired regarding the circumstances in which they were certified to have been active members at that date, and also on the position regarding the check of claims furnished by Units generally.

#### *Air-raid Precautions.*

76. Reference was made in paragraph 75 of my last report to the loss of stores which resulted from a fire at the Stores Dépôt in December, 1943. Information has been sought on the position regarding the reconstruction of the records and the determination of the loss involved. Certain stores which were in the custody of the local authority from whom the premises were rented were also destroyed, and payment of £20,250 was accepted by the local authority in settlement of a claim for £20,556 9s. 1d. under a policy of insurance. The stores in question were mainly State property which had been loaned under the Air-raid Precautions Act and the sum of £20,250 has been placed on deposit in the joint names of the local authority and the Minister for Defence, pending approval by the Department of Finance of proposals for apportionment.

Stores to the value of £1,041 13s. 4d., the property of a trading firm, were also destroyed in the fire and payment of that amount has been made to the firm, with the sanction of the Department of Finance, and has been charged to Balances Irrecoverable.

#### *Losses.*

77. Losses written off during the year were as follows:—

	£	s.	d.
Cash losses charged to " Balances Irrecoverable " ...	1,873	12	4
Deficiencies of stores and other losses not affecting the 1944-45 vote ..	26,915	8	2

The corresponding figures of losses in the previous year were £365 3s. 10d. and £9,782 2s. 9d.

Full particulars of the losses have been furnished to me and the sanction of the Department of Finance has been obtained for the write-off in each case.

The charge to Balances Irrecoverable includes a sum of £180 paid to a contractor in settlement of his claim for damages for



breach of contract. Owing to misunderstandings which arose in connection with the arrangements for scavenging work at a military post for the year 1944, two contractors were appointed for the work and the services of the contractor whose tender was less favourable were terminated with effect from the 16th January, 1944. The contract documents provided that the contract should run for one year, or for such shorter period as might be determined by the Minister for Defence, and also provided for the termination of the contract in certain stated circumstances. The Law Officers advised on the construction of the documents that the Minister was precluded from terminating the contract before the end of the year except in the specific circumstances laid down, and liability was accordingly admitted. I have been informed that the contract forms have been amended in consultation with the Law Officers and that future similar contracts will include a provision empowering the Minister to terminate on giving fourteen days' notice to the contractor.

Reference was made in paragraph 64 of the report on the accounts for the year 1942-43 to deficiencies which had arisen in certain items of Barrack Service stores and to the method which had been adopted in assessing the amount of the loss; the matter was also referred to in paragraph 10 of the report, dated 26th April, 1945, of the Committee of Public Accounts. The value of the stores at the time of the loss has since been re-assessed and, with the consent of the Department of Finance, the amount to be written off, after recovery of the sum of £2,745 3s. 10d. from Army Welfare Funds, has been calculated at £10,883 3s. 11d. This amount is included in the figure £26,915 8s. 2d. referred to above.

The figure £26,915 8s. 2d. also includes a sum of £7,679 0s. 9d., being the assessed value of the denim uniforms which were unaccounted for and which were referred to in paragraph 75 of the report for the year 1942-43.

#### VOTE 64.—ARMY PENSIONS.

78. Allowances under the Army Pensions Acts were granted to the widows of the Marine Service personnel who lost their lives as a result of the collision to which reference was made in paragraph 71 of my last report. A claim for £1,117 10s. 0d. has been made against Irish Shipping, Limited, arising out of the loss of the Port Control Examination Launch which was involved in the collision, the claim being based on the cost of replacement of the vessel, less the salvage value. I have inquired whether the question of including in the claim the allowances granted to the widows was considered.

Subsequent to the grant of the allowances, awards to the



widows of compensation were made in the High Court as a result of proceedings instituted by them against Irish Shipping, Limited. Section 13(2) of the Army Pensions Act, 1923, gives discretionary power to take into account, in fixing the amount of a pension or allowance under the Act, any compensation received from other sources, and the Law Officers have advised that this discretion may be exercised only before the amount of a pension or allowance is fixed. The allowances in the present case accordingly remain unaffected by the subsequent awards of compensation.

#### VOTE 67.—EMPLOYMENT AND EMERGENCY SCHEMES.

79. Provision is made under subheads F. (Urban Employment Schemes) and G. (Rural Employment Schemes) for grants towards expenditure by local authorities on schemes for the provision of employment. The grants are paid in instalments, during the progress of the various works, by the Department of Local Government and Public Health acting on behalf of the Special Employment Schemes Office. Accounts of the expenditure are examined by Local Government Auditors who certify that the conditions specified have been fulfilled and their certificates are furnished to me in support of the charges to the vote.

Under subheads H. and I. provision is made for minor employment schemes in rural areas and for schemes for bog development designed to encourage the production of turf by private individuals. These schemes are administered by the Special Employment Schemes Office, and, in general, they are carried out on its behalf by county engineers, who receive imprests from the vote which are subsequently accounted for in detail.

The schemes for which provision is made under subheads K. (Farm Improvements Scheme), L. (Seed Distribution Scheme) and M. (Lime Distribution Scheme) are administered by the Department of Agriculture acting on behalf of the Special Employment Schemes Office. The charge to subhead K. includes grants to farmers for the improvement of their holdings, together with administrative expenses in connection therewith and with the schemes for the distribution of seed and lime, direct expenditure on which is charged to subheads L. and M., respectively. Provision was made for the payment, subject to certain conditions, of grants equivalent to one-half of the approved estimated cost of the labour required for improvement works carried out, the maximum grant payable to any one applicant under any seasonal scheme being £100 and the minimum grant £5, except in Congested Districts where the



minimum grant was £1. The grants paid amounted to £327,350 9s. 8d., made up as follows:—

	£	s.	d.
Land reclamation and field drainage	80,444	17	3
Construction or improvement of watercourses ...	68,639	10	8
Construction or improvement of farm roadways ...	61,014	8	1
Construction, improvement or removal of fences ...	38,906	17	9
Improvement of farmyards, laying of concrete floors in out-offices, etc.	54,054	8	7
Construction of water and liquid manure tanks, and silos, etc. ...	24,290	7	4
	£327,350	9	8

The administrative expenses referred to above, amounting to £66,166 6s. 11d., account for the remainder of the charge to subhead K.

#### *Subhead N.—Rural Improvements Scheme.*

80. The scheme for which provision is made under this subhead is administered by the Special Employment Schemes Office through the agency of the county engineers. Grants are made towards the cost of works, for the joint benefit of groups of two or more farmers, consisting of accommodation roads to houses, farms and bogs, small drainage works (excluding field drains), roads which connect two county roads, and the erection or reconstruction of small bridges. Only works which are estimated to cost not less than £40 are considered. In ordinary cases State grants of 75 per cent. of the estimated cost, excluding county engineers' fees, are approved, the balance being contributed by the beneficiaries. Local cash contributions are usually collected but contributions in kind either of materials or labour are also considered; in addition, the contributors or members of their families may be employed on the works, thus recouping themselves at least a portion of their cash contributions. The expenditure during the year on approved works amounted to £66,628 10s. 3d., against which has been credited £16,816 12s. 1d. in respect of local contributions, the balance amounting to £49,811 18s. 2d. being charged to this subhead.

#### *Subhead O.—Miscellaneous Schemes.*

81. A grant amounting to £4,066, subject to local contributions of £1,800, was sanctioned for the repair and improvement



of about 4 miles of road required in connection with mineral development. The county engineer estimated that the work could be carried out by normal employment schemes methods at a cost of £5,830, but it was decided, with the approval of the Department of Finance, that unskilled labour for the work should be supplied, without repayment, by the Army Construction Corps. The expenditure to the 31st March, 1945, as certified by the Local Government Auditor amounted to £5,478 7s. 2d., of which £3,383 was met out of State grant, including £2,856 charged in this account. In addition, as shown in notes to the account and to the account of the vote for the year ended 31st March, 1944, the value of the services rendered, without repayment, by the Army Construction Corps amounted to £29,554 10s. 5d. It is understood that the work continued during the year 1945-46.

#### VOTE 68.—CHILDREN'S ALLOWANCES.

##### *Subhead C.—Children's Allowances.*

82. In accordance with the provisions of the Children's Allowances Act, 1944, and the regulations made thereunder, children's allowances became payable as from 1st August, 1944, to claimants who fulfilled the statutory conditions on 1st May, 1944, which was fixed as the qualifying date for the first payment period. As shown in the account, the charge to the subhead in respect of payments to 31st March, 1945, amounted to £1,336,670 15s. 0d.

In the course of my examination of awards cases were noted in which the statutory conditions were not fulfilled; in some instances claims had not been signed by the claimants, in others the claims had not been received before the commencement of the appropriate payment period. I am in communication with the Accounting Officer regarding awards made in such cases and also regarding the exercise after the termination of the relevant payment period of the powers relating to admission and amendment of claims in certain circumstances.

In reply to an inquiry as to the inclusion of an employee in the claim of an employer to whom an award was made I was informed that for the purposes of the Act it was decided that the employed child was maintained by the employer, and that employed children cannot be excluded, *per se*, from the provisions of the Act.

The interpretation of the expressions "resident in that region" in section 3(1) and "normally resides" in section 3(3) of the Act appears to have occasioned some difficulty in administration, cases being observed in which awards were made in respect of the first payment period but were refused for subsequent periods although the circumstances were unaltered.



Cases came under notice in which claimants were accepted as the agents of fathers without investigation of the fathers' entitlement under section 3(1) of the Act. I was informed that in the earlier stages of the operation of the scheme it was not considered necessary, nor was it possible, to have all cases of this nature investigated, but that all such cases are now tested to see that the statutory conditions are fulfilled.

The regulations provide that a claim for an allowance shall be attested by a person duly qualified to certify such claims. No provision is made for attestation of half-yearly renewal claims and I was informed that it is not considered necessary or desirable to have such claims attested, and that no alternative method of verifying renewal claims is contemplated.

I was informed that the payment on 19th December, 1944, of children's allowance orders due on 26th December, 1944, was not considered inconsistent with the General Regulations already made, but to remove any doubt it is intended to have a suitable amendment incorporated with other amendments to the General Regulations rendered necessary by amending legislation.

In some instances legal proceedings were taken under section 12 of the Act owing to false or misleading representations as a result of which overpayments of allowances had been made. I have inquired as to the number of such cases, the total amount involved, and the amount which has been recovered.

#### VOTE 69.—SUPPLIES.

##### *Subhead F.—Food Subsidies.*

83. As in previous years, the price of flour was controlled and the earnings of the milling industry regulated by means of subsidy paid to Grain Importers (Éire), Limited. The profits of the industry were limited to a percentage of a specified figure representing capital employed, and, commencing with the cereal year 1942-43, the cost of any capital employed in excess of the specified figure was allowed to qualify for subsidy. Wheat was imported by Grain Importers (Éire), Limited, and allocated to millers at prices designed to enable the milling industry to earn the agreed remuneration, and the expenditure from this subhead related mainly to the discharge of the company's claims in respect of losses amounting to £2,279,774 10s. 3d. on the sale of imported wheat allocated to millers in the period 27th February, 1944, to 3rd March, 1945. In addition, £4,139 1s. 6d. was paid on foot of claims which had previously been disallowed pending investigation. Following examination of the millers' accounts by officers of the Department, additional subsidy was paid to the company in adjustment of the remuneration of, and in recoupment of the cost of additional capital employed in, the industry. The payments amounted to £310,005, and comprised £10,005, being the



balance of £34,380 due for the cereal year 1942-43, and £300,000 on account for the cereal year 1943-44. The subsidy payable to Grain Importers (Éire), Limited, amounted, therefore, to £2,593,918 11s. 9d., but a sum of £28,588 2s. 6d. was made available towards subsidy from the funds of the company, thereby reducing the charge to the vote to £2,565,330 9s. 3d.

Payments of subsidy to wheaten meal millers totalled £15,958 11s. 7d. and were made at varying rates fixed by reference to the cost of production, including a profit of 2s. per sack, and to the controlled selling price of wheaten meal. The subsidy was ordinarily paid on the total quantity of meal manufactured and sold by individual wheaten meal millers, but proportionate reductions in the quantities were made in cases where wheat was milled in excess of specified quotas. The charge to the vote was reduced to £15,936 17s. 5d. by the receipt from Grain Importers (Éire), Limited, of £21 14s. 2d., representing the net profit arising from adjustments in prices of imported wheat allocated to certain wheaten meal millers by the company.

Subsidy at the rate of  $\frac{1}{2}$ d. per 4 lb. loaf continued to be paid in respect of batch bread baked and sold by bakers licensed under the Emergency Powers (Bakers) Order, 1941 (Statutory Rules and Orders, No. 453 of 1941), the disbursements amounting to £152,299 16s. 1d.

The balance of the charge to this subhead, amounting to £27,000, relates to payments on account made to Tea Importers (Éire), Limited, in recoupment of estimated trading losses incurred during the year under review. Including £148,000 advanced in the previous year, the total of advances made to the company to 31st March, 1945, amounted to £175,000.

#### *Subhead G.—Fuel Subsidy.*

84. A note appended to the original and supplementary estimates for this service indicated that, by arrangement with Fuel Importers (Éire), Limited, the total loss incurred by the company in the sale of turf and timber fuel was borne by the company, and that issues would be made from this subhead in recoupment thereof. The estimates totalled £1,180,000 and, as will be seen from the account, this provision was utilized in full. The payments, which were on account, related to the loss incurred on sales of turf and timber fuel during the year ended 31st December, 1944. Including £830,000 disbursed in the previous year, the total payments to the company amounted, at 31st March, 1945, to £2,010,000.

#### *Subhead H.—Miscellaneous Fuel Production Schemes.*

85. The charge to this subhead includes payments amounting to £3,853 13s. 4d. made to certain county councils in



recoupment of losses incurred in connection with the experimental cutting of turf and with experiments in the carbonisation of turf. In the latter case, I observed that, in certifying the amounts due for recoupment, totalling £1,852 3s. 3d., the Department of Local Government and Public Health stated that the accounts of the county councils concerned had not been audited for the complete period covered by the expenditure. In reply to my inquiry whether any alterations fell to be made in the amounts already certified, I was informed that auditors' reports on the accounts had not yet been received.

*Operations of the Turf Development Board, Limited.*

86. Issues during the year to the Turf Development Board, Limited, made from Grants-in-Aid with the consent of the Minister for Finance, comprised £523,000 in connection with the production of turf for use in non-turf areas (subhead K.1.), £26,910 for administrative expenses (subhead K.2.), and £11,000 towards turf charcoal production and general peat fuel development (Subhead K.3.). Sums totalling £250,062 11s. 3d. were received in respect of sales of turf produced under the turf camps scheme and are included in the exchequer extra receipts.

In addition to the issues mentioned, sums amounting to £10,750 were advanced, with the consent of the Minister for Finance, for the preliminary development of certain bogs (subhead K.4.). Repayments by the Board, which are included in the exchequer extra receipts, amounted to £20,432 3s. 9d., and at 31st March, 1945, the amounts outstanding, including interest, in respect of repayable advances for the development of bogs were :—

	£	s.	d.
Clonsast	336,081	15	6
Lyracrompane	8,370	7	6
Lullymore	75,856	18	2
Kilberry	4,487	8	4
Glenties	8,950	0	0
Other bogs	44,900	0	0
	£478,646	9	6

A sum of £4,811 0s. 6d., representing the balance, including interest to 31st March, 1943, of repayable advances made to the Board for the production of hand-won turf, was written off as irrecoverable.

*Extra Receipts payable to Exchequer.*

87. As will be seen from the account, licence and other fees payable under section 8 of the Emergency Powers Act, 1939, amounted to £2,964 7s. 0d. The principal items



VOTE 71.—FOOD ALLOWANCES.

### VOTE 71.—FOOD ALLOWANCES.

J. MAHER,  
Comptroller and Auditor-General  
(Ard-Reachtairé Cuntas agus Ciste).

J. MAHER,

Comptroller and Auditor-General

(Ard-Reachtair Cuntas agus Ciste).

EXCHEQUER AND AUDIT DEPARTMENT.

DUBLIN, 20th February, 1946.



## PUBLIC SERVICES.

xli.

## APPROPRIATION ACCOUNTS, 1944-45.

## SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).		Appropriations in Aid Realized.		Net Expenditure.		Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
						£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		£	s. d.	
			£	£	£	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	£	s. d.	
2	1	PRESIDENT'S ESTABLISHMENT ...	3,877	—	3,877	3,847	13 3	—	—	3,847	13 3	29 6 9	—	—	—	29 6 9	—	—	1
4	2	HOUSES OF THE OIREACHTAS ...	126,704	—	126,704	124,242	4 4	—	—	124,242	4 4	2,461 15 8	—	—	—	2,461 15 8	—	40 0 0	2
6	3	DEPARTMENT OF THE TAOISEACH ...	15,571	—	15,571	15,451	7 7	—	—	15,451	7 7	119 12 5	—	—	—	119 12 5	184	116 10 6	3
7	4	COMPTROLLER AND AUDITOR-GENERAL ...	22,934	2,000	20,934	21,269	8 10	1,703 10 0	—	19,565	18 10	1,664 11 2	—	—	296 10 0	1,368 1 2	—	—	4
9	5	OFFICE OF THE MINISTER FOR FINANCE ...	80,265	1,255	79,010	77,164	15 5	9,154 3 0	—	68,010	12 5	3,100 4 7	—	7,899 3 0	—	10,999 7 7	—	—	5
11	6	OFFICE OF THE REVENUE COMMISSIONERS ...	1,033,700	43,100	990,600	1,030,601	6 6	47,986 16 8	—	982,614	9 10	3,098 13 6	—	4,886 16 8	—	7,985 10 2	—	—	6
16	7	OLD AGE PENSIONS ...	3,817,250	2,000	3,815,250	3,702,992	9 9	3,273 1 0	—	3,699,719	8 9	114,257 10 3	—	1,273 1 0	—	115,530 11 3	—	—	7
18	8	MANAGEMENT OF GOVERNMENT STOCKS ...	22,750	—	22,750	22,715	13 11	—	—	22,715	13 11	34 6 1	—	—	—	34 6 1	—	—	8
19	9	OFFICE OF PUBLIC WORKS ...	164,653	22,700	141,953	163,213	15 7	25,738 11 10	—	137,475	3 9	1,439 4 5	—	3,038 11 10	—	4,477 16 3	—	—	9
23	10	PUBLIC WORKS AND BUILDINGS ...	1,356,405	42,500	1,313,905	1,039,861	17 5	55,003 17 6	—	984,857	19 11	216,543 2 7	—	12,503 17 6	—	329,047 0 1	—	15 10 1	10
47	11	HAULBOWLINE DOCKYARD ...	3,530	—	3,530	2,885	2 10	—	—	2,885	2 10	644 17 2	—	—	—	644 17 2	3,000	3,483 3 6	11
49	12	STATE LABORATORY ...	10,652	—	10,652	10,449	8 0	—	—	10,449	8 0	202 12 0	—	—	—	202 12 0	450	673 12 1	12
51	13	CIVIL SERVICE COMMISSION ...	25,073	4,000	21,073	23,901	10 5	5,481 11 9	—	18,419	18 8	1,171 9 7	—	1,481 11 9	—	2,653 1 4	—	—	13
53	14	IRISH TOURIST BOARD ...	15,000	—	15,000	14,045	0 0	—	—	14,045	0 0	955 0 0	—	—	—	955 0 0	—	—	14
54	15	COMMISSIONS AND SPECIAL INQUIRIES ...	5,953	—	5,953	4,658	9 3	—	—	4,658	9 3	1,294 10 9	—	—	—	1,294 10 9	—	11 4 8	15
57	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	616,880	26,750	590,130	578,991	13 8	23,804 7 5	—	555,187	6 3	37,888 6 4	—	—	2,945 12 7	34,942 13 9	5,990	5,469 0 4	16
60	17	RATES ON GOVERNMENT PROPERTY ...	154,685	540	154,145	153,920	2 9	556 0 10	—	153,364	1 11	764 17 3	—	16 0 10	—	780 18 1	—	—	17
61	18	SECRET SERVICE ...	20,000	—	20,000	13,732	8 11	—	—	13,732	8 11	6,267 11 1	—	—	—	6,267 11 1	—	2 11 6	18
62	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	16,750	—	16,750	15,847	11 5	—	—	15,847	11 5	902 8 7	—	—	—	902 8 7	—	—	19
63	20	MISCELLANEOUS EXPENSES ...	12,570	—	12,570	11,363	9 8	—	—	11,363	9 8	1,206 10 4	—	—	—	1,206 10 4	—	—	20
65	21	STATIONERY AND PRINTING ...	229,544	33,305	196,239	224,518	16 10	45,090 5 9	—	179,428	11 1	5,025 3 2	—	11,785 5 9	—	16,810 8 11	—	—	21
70	22	VALUATION AND BOUNDARY SURVEY ...	41,572	6,595	34,977	40,581	9 5	6,701 3 1	—	33,880	6 4	990 10 7	—	106 3 1	—	1,096 13 8	—	—	22
72	23	ORDNANCE SURVEY ...	27,642	1,505	26,137	27,207	5 9	3,066 12 6	—	24,140	13 3	434 14 3	—	1,561 12 6	—	1,996 6 9	—	4 7 8	23
74	24	SUPPLEMENTARY AGRICULTURAL GRANTS ...	1,270,989	—	1,270,989	1,270,989	0 0	—	—	1,270,989	0 0	—	—	—	—	—	—	—	24
75	25	LAW CHARGES ...	81,985	5,770	76,215	81,197	7 10	5,805 7 3	—	75,392	0 7	787 12 2	—	35 7 3	—	822 19 5	—	193 0 5	25
78	26	UNIVERSITIES AND COLLEGES ...	162,130	—	162,130	161,639	7 6	—	—	161,639	7 6	490 12 6	—	—	—	490 12 6	—	—	26
79	27	WIDOWS' AND ORPHANS' PENSIONS ...	450,000	—	450,000	450,000	0 0	—	—	450,000	0 0	—	—	—	—	—	—	—	27
80	28	EMERGENCY SCIENTIFIC RESEARCH BUREAU ...	19,250	—	19,250	10,652	6 2	—	—	10,652	6 2	8,597 13 10	—	—	—	8,597 13 10	—	—	28
81	29	AGRICULTURE ...	1,530,478	263,238	1,267,240	1,036,018	7 10	270,058 2 3	—	765,960	5 7	494,459 12 2	—	6,820 2 3	—	501,279 14 5	6,150	80,984 19 0	29
96	30	AGRICULTURAL PRODUCE SUBSIDIES ...	870,000	—	870,000	852,000	0 0	—	—	852,000	0 0	18,000 0 0	—	—	—	18,000 0 0	—	13 3 10	30
98	31	FISHERIES ...	38,271	22,785	15,486	33,509	0 11	24,142 7 9	—	9,366	13 2	4,761 19 1	—	1,357 7 9	—	6,119 6 10	—	—	31
101	32	OFFICE OF THE MINISTER FOR JUSTICE ...	47,347	—	47,347	46,725	16 6	—	—	46,725	16 6	621 3 6	—	—	—	621 3 6	210	8,638 14 1	32
103	33	GÁRDA SIOCHÁNA ...	2,287,191	19,975	2,267,216	2,263,342	10 7	22,792 18 10	—	2,240,549	11 9	23,848 9 5	—	2,817 18 10	—	26,666 8 3	1,600	1,563 12 2	33
107	34	PRISONS ...	136,005	15,290	120,715	130,616	6 8	12,525 9 9	—	118,090	16 11	5,388 13 4	—	—	2,764 10 3	2,624 3 1	—	—	34
111	35	DISTRICT COURT ...	46,991	—	46,991	46,640	9 5	—	—	46,640	9 5	350 10 7	—	—	—	350 10 7	12,000	31,500 0 0	35
113	36	CIRCUIT COURT ...	93,114	28,630	64,484	91,604	7 0	30,273 6 6	—	61,331	0 6	1,509 13 0	—	—	—	3,152 19 6	—	1 16 7	36
116	37	SUPREME COURT AND HIGH COURT OF JUSTICE ...	57,471	630	56,841	57,169	1 9	696 11 6	—	56,472	10 3	301 18 3	—	66 11 6	—	368 9 9	2,750	3,398 15 9	37
118	38	LAND REGISTRY AND REGISTRY OF DEEDS ...	51,066	—	51,066	50,606	19 10	—	—	50,606	19 10								



PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended in the year ended 31st March 1945 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)

Service.	Grant.	Expenditure.	Comparison of Expenditure with Grant.	
			Less than Grant.	More than Grant.
A.—Salaries, Wages and Allowances	3,307	3,351 7 6	—	44 7 6
B.—Travelling Expenses	—	—	—	—
C.—Investment Expenses	—	—	—	—
D.—Telegrams and Postage	—	—	—	—
E.—Motor Cars—Replacement	—	—	—	—
F.—Grants	—	—	—	—
Total	3,307	3,351 7 6	83 14 3	44 7 6

APPROPRIATION ACCOUNTS—  
PUBLIC SERVICES,  
1944-45.

Surplus to be surrendered ... 133 8 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B, C, and D.—Expenditure cannot be accurately estimated.

EXTRA EXPLANATION (exceeding £50).

From Vote 63 a Higher Executive Officer received £23 15s. 7d. as an acting Assistant Principal and a gratuity of £22 7s. 3d. for special services.

This Account includes expenditure of approximately £17 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.



PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	3,307	3,361 7 6	—	54 7 6
B.—Travelling Expenses ...	20	—	20 0 0	—
C.—Incidental Expenses ...	30	18 11 1	11 8 11	—
D.—Telegrams and Telephones ...	220	167 14 8	52 5 4	—
E.—Motor Cars—Replacement Grant ...	300	300 0 0	—	—
TOTAL ...£	3,877	3,847 13 3	83 14 3	54 7 6

Surplus to be surrendered ... £29 6 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B., C. and D.—Expenditure cannot be accurately estimated.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 a Higher Executive Officer received £23 9s. 7d. as an acting Assistant Principal and a gratuity of £52 7s. 3d. for special services.

This Account includes expenditure of approximately £617 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.



The Accounts of other Departments include expenditure of approximately £56 in respect of remuneration of staff temporarily lent, without repayment, to the President's Establishment.

J. J. McELLIGOTT.

Accounting Officer.

ROINN AIRGEADAIS.

5th November, 1945.

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.

J. MAHER.

*Comptroller and Auditor-General.*



# HOUSES OF THE OIREACHTAS.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>DÁIL ÉIREANN.</b>						
A.—Salaries and Allowances of Teachtaí ... ..	60,780	59,807 5 10	972	14 2	—	
B.—Travelling Expenses of Teachtaí ... ..	6,500	6,368 6 7	131	13 5	—	
<b>SEANAD ÉIREANN.</b>						
C.—Salaries and Allowances of Seanadóirí ... ..	22,830	22,109 8 9	720	11 3	—	
D.—Travelling Expenses of Seanadóirí ... ..	1,500	1,168 10 11	331	9 1	—	
<b>HOUSES OF THE OIREACHTAS.</b>						
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ... ..	33,444	33,361 3 6	82	16 6	—	
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ... ..	345	299 0 8	45	19 4	—	
G.—Telegrams and Telephones	600	544 6 2	55	13 10	—	
H.—Witnesses' Expenses ...	5	—	5	0 0	—	
I.—Inter-Parliamentary Union (Irish Group) Grant-in-Aid ... ..	200	115 12 2	84	7 10	—	
J.—Restaurant—Contribution in respect of Catering Expenses ...	500	468 9 9	31	10 3	—	
<b>TOTAL ...£</b>	<b>126,704</b>	<b>124,242 4 4</b>				
Surplus to be surrendered ...£			2,461	15 8		



	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer :—		
Fees forfeited under Section 20 of the Seanad		
Electoral (Panel Members) Act, 1937	...	40

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- C.—Savings mainly due to vacancies.
- D.—The volume of travelling was below expectation. Part of the saving is due to vacancies.
- F., G., H. and J.—Expenditure cannot be accurately estimated.
- I.—No meeting of the Union was held during the year and expenditure was limited, therefore, to the contribution of the Irish Group to the Union for 1944.

EXTRA REMUNERATION (exceeding £30).

From Vote 15 a Senior Clerk received a gratuity of £150 as Secretary to the Commission on Vocational Organisation and from Vote 63 the Editor of Debates received £291 9s. 4d. as Chief Press Censor in the Office of the Minister for the Co-ordination of Defensive Measures (Censorship Service). From this Vote (Subhead E.) the Assistant Editor of Debates received £81 19s. 3d. for special services. From Votes 49 and 62 a Senior Translator received £18 9s. 0d. and £103, respectively, and from the last mentioned Vote a Junior Translator received £70, in each case on account of services rendered. From Vote 64 a Messenger and a Male Cleaner received £734 8s. 2d. (including arrears) and £32 8s. 4d., respectively, under the Military Service Pensions Acts and from this Vote (Subhead E.) £5 4s. 4d. and £6 15s. 10d., respectively, for overtime.

NOTES.

The expenditure under Subhead F. includes a payment of £9 18s. 10d. to a Reporter being the cost of retaining her rooms in Dublin during a period when, owing to an illness contracted while on detached duty, she was unable to return thereto (E. 105/14/44).

This Account includes expenditure of approximately £1,066 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
5th November, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Department of the Taoiseach (No. 16 of 1924 ; No. 40 of 1937 ; and No. 38 of 1938).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	14,551	14,631 7 4	—	80 7 4
B.—Travelling Expenses ...	200	22 1 0	177 19 0	—
C.—Incidental Expenses ...	120	108 5 7	11 14 5	—
D.—Telegrams and Telephones	350	339 13 8	10 6 4	—
E.—Allowance to Taoiseach for Motor Car ...	350	350 0 0	—	—
TOTAL ...£	15,571	15,451 7 7	199 19 9	80 7 4

Surplus to be surrendered ... £119 12 5

	Estimated.	Realized.
	£	£ s. d.

Extra Receipts payable to Exchequer :—

Contribution paid towards salaries of loaned officers	184	116 10 6
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## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—The estimate included provision for expenditure in connection with International Conferences and official State Visits abroad and was necessarily conjectural.

C. and D.—Expenditure cannot be accurately estimated.

## EXTRA REMUNERATION (exceeding £30).

From this Vote an Army Officer received £69 16s. 9d. as Aide-de-Camp to the Taoiseach.

This Account includes expenditure of approximately £1,198 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £38 16s. 5d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £1,396 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
5th November, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General.



COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor-General (No. 1 of 1923), including the National Insurance Audit Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
EXCHEQUER AND AUDIT.				
A.—Salaries, Wages and Allowances ... ..	20,386	18,927 3 3	1,458 16 9	—
B.—Travelling Expenses ... ..	150	69 10 1	80 9 11	—
C.—Incidental Expenses ... ..	90	81 0 10	8 19 2	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries ... ..	2,303	2,191 14 8	111 5 4	—
E.—Travelling and Incidental Expenses ... ..	5	—	5 0 0	—
GROSS TOTAL ...£	22,934	21,269 8 10	1,664 11 2	—
			Surplus of Gross Estimate over Expenditure. £1,664 11 2	
Deduct :—			Deficiency of Appropriations in Aid realized. £296 10 0	
F.—Appropriations in Aid ...	2,000	1,703 10 0	Net Surplus to be surrendered. £1,368 1 2	
NET TOTAL ... ..£	20,934	19,565 18 10		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in personnel, revision of scales of salary of certain posts and non-utilization of provision for additional clerical assistance ; partly offset by creation of additional temporary posts and payment of increased bonus.
- B.—Local audits involving travelling expenses were not carried out to the extent anticipated.



C.—Expenditure estimated as closely as possible.

D.—Saving due to vacancy remaining unfilled, offset by payment of increased bonus.

E.—It was not found necessary to undertake investigations or audits, under the National Health Insurance Acts, outside the Dublin area.

F.—Deficit due to a commercial audit, the fee for which had been anticipated, not being undertaken.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 an Assistant Auditor received £42 18s. 0d. for acting as Higher Executive Officer.

This Account includes expenditure of approximately £1,733 in respect of remuneration of officers temporarily lent, without repayment, to other Departments.

The Accounts of other Departments include expenditure of approximately £564 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

W. E. WANN,  
*Accounting Officer.*

EXCHEQUER AND AUDIT DEPARTMENT,  
19th November, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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.
	£	£ s. d.	£ s. d.	£ s. d.
OFFICE OF THE MINISTER FOR FINANCE.				
A.—Salaries, Wages and Allowances :—				
Original ...	£72,081			
Supplementary	10			
	72,091	69,034 15 2	3,056 4 10	—
A.A.—Actuary ...	100	—	100 0 0	—
B.—Travelling Expenses ...	100	69 14 3	30 5 9	—
C.—Incidental Expenses ...	250	220 18 10	29 1 2	—
D.—Telegrams and Telephones	800	743 5 6	56 14 6	—
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages and Allowances :—				
Original ...	£6,834			
Supplementary	210			
	7,044	7,009 1 10	34 18 2	—
F.—Travelling and Incidental Expenses ...	90	86 19 10	3 0 2	—
	80,475	77,164 15 5	3,310 4 7	—
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	210	—	210 0 0	—
GROSS TOTAL :—				
Original ...	£80,255			
Supplementary	10			
	80,265	77,164 15 5	3,100 4 7	—
Deduct :—				
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,100 4 7	
			Surplus of Appropriations in Aid realized. £7,899 3 0	
G.—Appropriations in Aid ...	1,255	9,154 3 0		
NET TOTAL :—				
Original ...	£79,000		Total Surplus to be surrendered.	
Supplementary	10		£10,999 7 7	
	79,010	68,010 12 5		



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

A.—Saving due to vacancies and changes in personnel involving new appointments at lower rates of pay, partially offset by increase in bonus.

A.A., B., C. and D.—The savings were earmarked in the Supplementary Estimate towards expenditure out of other subheads.

## G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Expenses of management of the Local Loans Fund	750	750 0 0
(2) Commission charged to sundry Departmental Funds on purchases of securities by the Government Stockbroker	500	8,399 6 0
(3) Miscellaneous... ..	5	4 17 0
TOTAL	£1,255	£9,154 3 0

(2) The sums falling to be invested during the year were much larger than was anticipated.

## EXTRA REMUNERATION (exceeding £30).

From the Central Bank the Secretary of the Department received £500 as a Director of the Bank. From Monarchana Alcóil na h-Éireann, Teo., two Principals received £100 each as Directors of that Company. From Vote 69 a Principal received £63 7s. 8d. as acting Assistant Secretary to the Department of Supplies and from Votes 21 and 62 another Principal received £3 12s. 0d. and £27, respectively, for services rendered. From Vote 69 an Assistant Principal and an acting Assistant Principal received £115 18s. 9d. and £172 17s. 9d., respectively, as acting Principals. From Votes 63 and 64 an Assistant Principal received £16 and £27, respectively, as a member of the Reserve of Officers and of the Military Service Pensions Advisory Committee. From Vote 69 three Junior Administrative Officers received, respectively, £37 6s. 5d., £205 and £201 9s. 5d. as acting Superintending Officers and in addition to the latter amount one officer received £25 from Vote 64 as a member of the Military Service Pensions Advisory Committee. From Vote 62 a Junior Administrative Officer received £82 for services rendered. From Vote 63 a Higher Executive Officer received £90 13s. 9d. as acting Assistant Principal. From this Vote two Junior Executive Officers whose salaries are borne on Votes 6 and 52 received £119 5s. 1d. and £157 18s. 10d., respectively, as acting Higher Executive Officers, a Junior Executive Officer received £75 for special services and an Assistant Auditor whose salary is borne on Vote 4 received £50 as Air Raid Precautions Co-ordinating and Inspecting Officer. From Vote 32 a Minor Staff Officer received £21 13s. 6d. and £41 12s. 11d., respectively, as an acting Junior Executive Officer and for special services and from Votes 32 and 64 a Clerical Officer received £27 0s. 4d. and £20 13s. 4d., respectively, as an acting Minor Staff Officer and on foot of a military service pension. From this Vote a Clerical Officer received £26 18s. 0d. and £20, respectively, for overtime and for special services. From Vote 64 an Unestablished Messenger received £94 on foot of a military service pension.

## NOTES.

This Account includes expenditure of approximately £6,900 in respect of remuneration of staff temporarily lent, without repayment, to other Departments, and £116 9s. 6d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £9,481 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

5th November, 1945.

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.

J. MAHER,

*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, 1945, 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.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances, etc. ...	929,615	921,969 4 0	7,645	16 0	—	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain ...	330	277 0 0	53	0 0	—	—
B.—Travelling Expenses ...	27,500	28,407 19 8	—	—	907	19 8
C.—Removal Expenses ...	1,800	1,811 0 0	—	—	11	0 0
D.—Poundage to Distributor of Stamps ...	335	401 14 9	—	—	66	14 9
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	51,920	52,503 8 2	—	—	583	8 2
F.—Carriage of Parcels, Advertisements, etc. ...	950	825 13 11	124	6 1	—	—
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	4,200	3,605 5 2	594	14 10	—	—
H.—Telegrams and Telephones ...	4,900	4,922 2 9	—	—	22	2 9
I.—Uniform Clothing ...	1,100	1,310 1 6	—	—	210	1 6
J.—Boat Hire, Cycles and other Conveyances ...	350	253 13 11	96	6 1	—	—
K.—Motor Cars for Frontier Patrols ...	3,425	3,606 6 2	—	—	181	6 2
L.—Revenue Instruments, etc. ...	420	208 12 1	211	7 11	—	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	6,250	9,968 7 3	—	—	3,718	7 3
N.—Incidental Expenses ...	340	264 0 2	75	19 10	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.—Provision of Rooms for Official Purposes ...	255	256 15 8	—		1 15 8	
P.—Compensation... ..	5	5 5 0	—		5 0	
Q.—Losses by Default, Fraud and Accident ...	5	4 16 4	3 8		—	
GROSS TOTAL ...£	1,033,700	1,030,601 6 6	8,801 14 5		5,703 0 11	
			Surplus of Gross Estimate over Expenditure. £3,098 13 6			
<i>Deduct :—</i>						
	Estimated.	Realized.				
R.—Appropriations in Aid ...	43,100	47,986 16 8	Surplus of Appropriations in Aid realized. £4,886 16 8			
NET TOTAL ...£	990,600	982,614 9 10	Total Surplus to be surrendered. £7,985 10 2			

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

- A.—Saving due largely to vacancies remaining unfilled ; offset by the increased cost-of-living bonus payable as from 1st January, 1945.
- AA.—Saving due to a reduction in the extra staff provided by the Commissioners of Inland Revenue, London, in the Income Tax Conjoint Office.
- B.—Excess due to increase in the costs of travelling and in the amount of travelling required.
- D.—The sales of stamps at the Dublin Stock Exchange were in excess of anticipations.
- E.—Excess due to the increased cost-of-living bonus payable to Collectors of Taxes and to an increase in the amount of payments made to certain bodies for assessment and collection of Income Tax in respect of their employees.
- F.—The effect of the increased rates of freight charges was less than had been expected.
- G.—Provision made for purchase of a new machine was not utilized ; the resultant saving was to a certain extent offset by increased expenditure in connection with the production of special commemorative postage stamps.
- H.—Excess due mainly to an increase in the proportionate share of the cost of telephonists' services at Dublin Castle.
- I.—Certain articles required were available in greater quantities than had been provided for.
- J.—New cycles were not available and the provision for their purchase was not utilized. Boat hireage was below expectations.
- K.—Excess due to the purchase of two second-hand cars for which provision had not been made ; counterbalanced to a certain extent by a saving on petrol.



- L.—Saving due to difficulty in obtaining supplies.
- M.—Excess due mainly to the payments of rewards in connection with the detection of attempted exportations of prohibited goods being greater than was expected.
- N.—Saving due to the fact that the provision for payments for copies of Poor Law Ratings was only partially utilized. The expenditure includes *ex-gratia* payments of £12 18s. 0d. in respect of medical, etc., expenses incurred by an official as a result of illness following on the performance of special duties (Department of Finance letter E. 104/6/43); £3 to an official in respect of medical expenses incurred as a result of an accident while on duty (Department of Finance letter E. 109/3/43); £7 to an official in compensation for the loss of his bicycle destroyed in the course of his duties (Department of Finance letter E. 109/41/41); £10 to an official in compensation for the loss of certain articles stolen from his office (Department of Finance letter E. 35/3/44), and £20 to an official in respect of medical expenses incurred as the result of illness from an infection which may have been contracted during the course of his duties (Department of Finance letter E. 3/4/44).
- P.—The sum of £5 5s. 0d. was paid in respect of damage to a gate pillar by an official car (Department of Finance letter S. 48/2/44).
- Q.—Statement of losses charged to the subhead :—
- £2 7s. 10d.—To make good an irrecoverable overpayment of wages for excess annual leave of an official who failed to resume duty (Department of Finance letter S.47/7/34).
  - £2 1s. 8d.—To make good the loss of duty on a quantity of seized sugar stolen while in official custody (Department of Finance letter S.47/7/34).
  - 6s. 10d.—To make good the interest accrued on Land Bonds overtransferred in payment of Income Tax (Department of Finance letter F.56/2/45).
- R.—The variations between the estimated and actual receipts are indicated below with the reasons therefor :—

SOURCE OF RECEIPT.	Estimated.	Realized.		
	£	£	s.	d.
1. Charge for manufacture of health and pensions stamps for Department of Local Government and Public Health (Vote 44) ... ..	195	195	0	0
2. Charge for manufacture of unemployment insurance stamps for Department of Industry and Commerce (Vote 59) ... ..	175	175	0	0
3. Clerical services and incidental expenses on account of General Lighthouse Fund ... ..	170	170	0	0
4. Moneys received from merchants, etc., for special attendance of Officers ... ..	5,500	5,508	16	0
5. Fines, forfeitures, law costs recovered, etc. ... ..	10,000	9,417	5	5
6. Registry of Business Names ... ..	200	228	7	6
7. Proceeds of Customs sales (seizures, etc.) ... ..	7,000	10,700	7	2
8. Charges for collecting local dues, etc. ... ..	50	28	16	0
9. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund) ... ..	170	170	0	0
10. Charge for administrative, etc., expenses in connection with Widows' and Orphans' Pensions ... ..	18,300	18,725	0	0
11. Repayment from Vote 67 on account of the salaries of Officers seconded to the Special Employment Schemes Office ... ..	300	873	0	7
12. Miscellaneous items ... ..	1,040	1,795	4	0
TOTAL ... ..	£43,100	£47,986	16	8



5. Receipts vary with the number and importance of the cases involved.
6. Receipts vary with the number of registrations, etc.
7. Receipts vary with the number and value of seizures sold. Owing to the number of seizures in connection with attempted illegal exportations the quantities of goods sold exceeded expectations.
8. Receipts vary with the volume of trade.
10. Increase in receipts due mainly to the added charge in respect of the increased cost-of-living bonus paid to the Investigation staff as from 1st January, 1945.
11. Increase in receipts was due to changes in the staff on loan.
12. The miscellaneous items comprised the following:—

	£	s.	d.
Fees under Merchant Shipping Acts ... ..	20	4	6
Bill of Entry receipts ... ..	165	11	4
Repayment of salaries of Officers seconded to the Emergency Scientific Research Bureau ... ..	985	2	5
Minor unclassified items, e.g., surpluses in cash, rents of official residences, rent of goods in State Warehouses, etc.	624	5	9
	£1,795	4	0

## EXTRA REMUNERATION (exceeding £30).

Four Officers of Customs and Excise, one Chief Preventive Officer, one Preventive Officer and one Assistant Preventive Officer received amounts varying from £50 to £100 while employed on Special Inquiry duty. One of the Officers of Customs and Excise received £50, in addition, for special services.

Thirty Officers of Customs and Excise; two Chief Preventive Officers; thirty-nine Preventive Officers; one hundred and twenty-five Assistant Preventive Officers; nine Temporary Assistant Preventive Officers; seven Watchers; two Tax Officers, Higher Grade; thirty Senior Tax Officers; seventeen Tax Officers; eight Clerical Officers; three Writing Clerks; one Superintendent of Printing; one Assistant Superintendent of Stamping; two Principal Stampers; two Stampers; seven Female Stampers and Tellers; five Printers; one Engineer, and one Storeman received amounts varying from £30 0s. 9d. to £470 3s. 10d. in respect of overtime, rewards for detection of smuggling or other revenue evasions, military service pensions, etc. Four Cleaners received amounts varying from £39 to £46 16s. 0d. from the Widows' and Orphans' Pensions Fund.

The following officers received the amounts indicated for special services, etc.:—one Assistant Secretary and one Junior Administrative Officer received £200 and £35, respectively, from the Vote for Industry and Commerce, one Assistant Principal Clerk received £40 from the Vote for Industry and Commerce and £8 16s. 6d. from the Vote for Technical Instruction, one Junior Executive Officer received £169 16s. 0d. from the Vote for Science and Art, one Clerical Officer received £148 5s. 0d. from the Vote for Science and Art and £57 from the Vote for Wireless Broadcasting, one Clerical Officer and one Printer received £41 and £90 15s. 0d., respectively, from the Vote for Wireless Broadcasting, one Officer of Customs and Excise received £73 19s. 3d. (£70 from the Vote for Wireless Broadcasting and £3 19s. 3d. in respect of overtime from this Office).

The following officers received amounts as stated for acting in grades higher than their substantive ranks, by way of allowance or for special services during their period of loan to other Departments:—one Junior Executive Officer received £119 5s. 1d. from the Vote for the Office of the Minister for Finance, one Officer of Customs and Excise received £100 from the Vote for Stationery and Printing, two Junior Executive Officers received £254 19s. 2d. and £165 16s. 7d., respectively, from the Vote for Industry and Commerce, one Investigation Officer received £42 12s. 10d. from the Vote for Local Government and Public Health, one Higher Executive Officer and one Clerical Officer received £88 8s. 4d. and £36 2s. 0d., respectively, from the Vote for the Army, one Junior Executive Officer received £81 0s. 9d. from the Vote for External Affairs, eighty-three Officers of Customs and Excise, one Higher Executive Officer, five Junior Executive Officers, one Examiner received amounts varying from £31 4s. 8d. to £320 3s. 4d. from the Vote for Supplies. (Four of the Officers of Customs and Excise received in addition £91 8s. 4d., £12, £1 6s. 8d., and 7s., respectively, in respect of overtime from this Office for the period during which they were not on loan).



## NOTES.

This Account includes expenditure of approximately £89,686 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £84 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Account of another Department includes expenditure of approximately £241 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

Defalcations amounting to £370 7s. 5d. were discovered in the accounts of a Collector of Taxes. His appointment was revoked. Proceedings were taken against him and he was discharged on entering into a recognisance, in his own bond for £50, to keep the peace for five years. The Collector was secured by Fidelity Guarantee Bond and the amount of £370 7s. 5d. was recovered from the sureties.

Sums totalling £4 5s. 10d. in respect of the unexpired value of official clothing not returned by two officers who failed to resume duty were written off as irrecoverable (Department of Finance letter S.47/7/34).

A sum of 15s. 4d. in respect of the unexpired value of official overalls retained by a Cleaner who was dismissed was written off as irrecoverable. Wages amounting to 7s. 2d. were withheld (Department of Finance letter S.47/1/45).

Empty wooden boxes of an estimated value of £2 10s. 0d. (the containers of seized goods disposed of by sale) were acquired for use as stores.

T. CLEARY,  
*Accounting Officer.*

OIFIG NA GCOIMISINÉIRÍ IONCAIM,  
CAISLEÁN BHAILE ÁTHA CLIATH,  
30 Samhain, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## OLD AGE PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Old Age Pensions (8 Edw. 7, c. 40; 1 & 2 Geo. 5, c. 16; 9 & 10 Geo. 5, c. 102; No. 19 of 1924; No. 1 of 1928; No. 18 of 1932; and No. 26 of 1938); for Pensions to Blind Persons (No. 18 of 1932 and No. 26 of 1938); and for certain Administrative Expenses in connection therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Pensions ... ..	3,810,000	3,695,605 2 0	114,394	18 0	—	—
B.—Expenses of Pension Committees ...	7,250	7,191 6 9	58	13 3	—	—
D.—Sums Irrecoverable ...	—	12 0 0	—	—	12	0 0
E.—Extra Statutory Grants	—	184 1 0	—	—	184	1 0
GROSS TOTAL ...£	3,817,250	3,702,992 9 9	114,453	11 3	196	1 0
			Surplus of Gross Estimate over Expenditure. £114,257 10 3			
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £1,273 1 0			
C.—Appropriations in Aid	2,000	3,273 1 0	Total Surplus to be surrendered. £115,530 11 3			
NET TOTAL ...£	3,815,250	3,699,719 8 9				

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

- A.—The saving is due to the number of pensioners being less than was anticipated.
- D.—To this subhead are charged payments made in error, or owing to the fact that notice of revocation or reduction of pension by a Pension Committee or the Central Pension Authority did not reach the Pension Officer in time to permit the stoppage of payment. In some cases the extreme poverty of the recipients rendered recovery impracticable; in others there was satisfactory evidence to show that the orders had been cashed in good faith. In all cases the authority of the Department of Finance was obtained before the amounts were written off as irrecoverable (Department of Finance letters S.88/2/43).
- E.—Grants made on grounds of equity in cases where, owing to causes beyond the pensioner's control, grant of pension was delayed or payment of pension was impracticable within the statutory period laid down by Section 5 (b) of the Old Age Pensions Act, 1911 (Department of Finance letters S.88/1/44, S.88/3/44 and S.88/2/43).
- C.—The realizations under this subhead depend upon the actual amounts recovered in cash during the year under Section 9 (2) of the Old Age Pensions Act, 1908. Receipts fluctuate considerably from year to year.



## NOTES.

(1) In addition to the cash recoveries under Subhead C. further recoveries amounting to £1,348 19s. 0d. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of pension orders.

(2) The undermentioned sums, repayable under Section 9 (2) of the Old Age Pensions Act, 1908, were written off as irrecoverable either finally or provisionally (Department of Finance letters S.88/2/43).

£	s.	d.	
1,114	15	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,700	14	0	Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners or failure of legal proceedings, or provisionally written off by reason of extreme poverty. Where the amounts have been provisionally written off, they have been noted for recovery under Section 7 (3) of the Old Age Pensions Act, 1911, in the event of fresh pensions being subsequently granted to the parties concerned.
515	12	0	Other cases of overpayments.
<u>£3,331</u>	<u>1</u>	<u>0</u>	

T. CLEARY,

*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCAIM,  
CAISLEÁN BHAILE ÁTHA CLIATH,  
30 Samhain, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the sum expended, in the year ended 31st March, 1945,  
compared with the sum granted, for Remuneration for the Manage-  
ment of Government Stocks.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Remuneration of Banks for the Management of Govern- ment Stocks inscribed in their Books ... ..	22,750	22,715 13 11	34 6 1	—
TOTAL ... ..£	22,750	22,715 13 11		—
Surplus to be surrendered ...£			34 6 1	

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
23 Iúil, 1945.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## OFFICE OF PUBLIC WORKS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Office of Public Works (1 & 2 Will. 4, c. 33, secs. 5 and 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.
	£	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION.				
A.—Salaries, Wages and Allowances ...	153,753	149,860 6 0	3,892 14 0	—
B.—Travelling Expenses ...	8,400	10,848 15 5	—	2,448 15 5
C.—Incidental Expenses ...	1,000	940 11 8	59 8 4	—
D.—Telegrams and Telephones	1,500	1,564 2 6	—	64 2 6
GROSS TOTAL ...£	164,653	163,213 15 7	3,952 2 4	2,512 17 11
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,439 4 5	
Deduct :—			Surplus of Appropriations in Aid realized. £3,038 11 10	
E.—Appropriations in Aid ...	22,700	25,738 11 10	Total Surplus to be surrendered. £4,477 16 3	
NET TOTAL ...£	141,953	137,475 3 9		

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

- A.—Savings due to vacancies unfilled in the establishment.
- B.—The amount of travelling required was greater than expected.
- C.—Purchases of equipment and supplies required for technical staff were less than anticipated.
- D.—Excess due to increased requirements.



## E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Penal interest on overdue loan repayments ...	1,000	873 10 5
(2) Amount recoverable as administrative expenses in connection with agency services ...	1,950	3,231 18 10
(3) Amount recoverable from Vote 67 as administrative expenses in connection with Employment Schemes, etc. ...	1,000	2,029 4 11
(4) Amount recoverable as expenses of management of the Local Loans Fund ...	18,000	18,210 0 0
(5) Miscellaneous ...	750	1,393 17 8
	<u>£22,700</u>	<u>£25,738 11 10</u>

(1) Deficit due to the decreased number of borrowers who became liable, through unpunctuality, for penal interest.

(2) 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.

(3) The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on Employment Schemes and Special Emergency Schemes.

(4) The receipts represent the ascertained cost of management of the Local Loans Fund by the Commissioners.

(5) Proportion of salaries and expenses of staff recovered as part of the cost of Fergus Drainage Works, £649 16s. 0d.; salaries of Engineers, etc., recovered from Shannon Navigation Fund, Marine Works Maintenance Fund and Emergency Scientific Research Bureau, £700 6s. 8d.; mapping charges, £13 17s. 0d.; transport charges, etc., £29 18s. 0d.

## EXTRA REMUNERATION (exceeding £30).

An Architect received a gratuity of £75 from the Office of the Minister for Supplies in respect of special duties performed in connection with the erection of turf camps in Co. Kildare, and an Engineer received a gratuity of £45 for services while on loan to the Emergency Scientific Research Bureau.

## NOTES.

(1) This Account includes expenditure of approximately £8,479 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £70 in respect of the balance of civil pay issued to staff serving with the Defence Forces. Subhead A.

(2) The Accounts of other Departments and Offices include approximately £1,259 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

(3) Copying of maps and plans was carried out, without repayment, for the Department of Agriculture and the Land Commission. The value of these services in the year was £11 11s. 4d.

(4) Losses of technical equipment valued at £21 9s. 9d. were written off during the year under the authority of the Commissioners.

(5) Sums amounting to £15,380 4s. 10d. expended in prior years on compensation, etc., in respect of claims arising out of accident risks which had been covered by policies of insurance with the Irish Employers' Mutual Insurance Association, Ltd., now being wound up under an Order made by the Court on the 4th July, 1938, remain charged to a suspense



account with a view to recovery from the Official Liquidator as a result of the liquidation proceedings. Pending the settlement of the Commissioners' claim against the Association a further sum of £6,017 4s. 0d. remains charged to a suspense account on foot of portion of the premium paid for the year 1938-39, and sums amounting to £1,908 18s. 0d. which would otherwise have been payable to the Association under the policies are retained by the Commissioners as a set-off against their claim.

J. CONNOLLY,

*Chairman and Accounting Officer.*

T. J. RYAN, *Accountant,*

OFFICE OF PUBLIC WORKS, DUBLIN,

30th November, 1945.

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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 Accounts are correct.

J. MAHER,

*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, 1945.

SERVICE.	Balances, 1st April, 1944.	Receipts, 1944-45.	Payments, 1944-45.	Balances, 31st March, 1945.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	8 5 5	8 5 5	—
Shannon Navigation ...	1,729 14 9	7,387 2 0	5,685 9 9	3,431 7 0 $\left\{ \begin{array}{l} (a) \\ (b) \end{array} \right.$
Linen Hall ...	—	145 14 10	145 14 10	— (c)
Letterkenny Railway ...	Dr. 6 1 9	11 10 9	5 9 0	—
Marine Works Act, 1902, Maintenance Fund ...	1,187 0 7	884 18 11	1,400 11 0	671 8 6 (d)

(a) In addition, there are held to the credit of the Fund £4,500 3½ per cent. National Security Loan, 1956-61; and £1,000 3½ per cent. Financial Agreement Loan, 1953-58.

(b) £156 was paid on foot of a Circuit Court Decree in respect of proceedings taken by a member of the public for injuries sustained at Saleen Pier on the Shannon Navigation (Department of Finance letter S.50/1/43).

(c) A deficiency of £21 15s. 10d. in this account during the year was met by transfer of that amount, which was charged to the Public Works and Buildings Vote No. 10 (Sub-head I.).

(d) In addition, there are held to the credit of the Fund the following stocks:—£7,106 5s. 11d. Irish Free State 5 per cent. Second National Loan, 1950-60; £975 10s. 3d. Irish Free State 4½ per cent. Third National Loan, 1950-70; £1,550 Irish Free State 3½ per cent. Fourth National Loan, 1950-70; £2,400 4 per cent. Exchequer Bonds, 1950-60; £1,000 3½ per cent. National Security Loan, 1956-61; and £1,100 4 per cent. Conversion Loan, 1950-70. The last mentioned stock was purchased during the year of account.

J. CONNOLLY,  
Chairman and Accounting Officer.

T. J. RYAN, Accountant,  
30th November, 1945.



## PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Expenditure in respect of Public Buildings ; for the Maintenance of certain Parks and Public Works ; and for the Execution and Maintenance of Drainage Works.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Purchase of Sites and Buildings ...	20,000	3,662 17 3	16,337 2 9	—
B.—New Works, Alterations and Additions ...	850,000	554,204 17 4	295,795 2 8	—
C.—Maintenance and Supplies	212,000	247,318 7 3	—	35,318 7 3
D.1.—Furniture, Fittings and Utensils ...	20,000	23,078 5 7	—	3,078 5 7
D.2.—Central Furniture Stores	1,000	1,155 18 0	—	155 18 0
E.—Rents, Rates, etc. ...	100,000	95,713 18 11	4,286 1 1	—
EE.—Compensation for Premises commandeered by the Army ...	100	—	100 0 0	—
F.—Fuel, Light, Water, Cleaning, etc. ...	100,000	77,744 13 10	22,255 6 2	—
FF.—Emergency Fuel Stores	—	9,879 4 2	—	9,879 4 2
G.—Phoenix Park National School ...	120	93 5 4	26 14 8	—
H.—River Shannon Works	140	71 5 11	68 14 1	—
I.—Linen Hall, Dublin ...	25	21 15 10	3 4 2	—
J.1.—River Fergus Drainage	13,500	11,135 13 6	2,364 6 6	—
J.2.—Arterial Drainage ...	10	—	10 0 0	—
J.3.—Barrow Drainage—Maintenance ...	3,520	3,497 4 4	22 15 8	—
J.4.—Arterial Drainage—Purchase of Machinery ...	12,000	—	12,000 0 0	—
J.5.—Arterial Drainage—Maintenance of Machinery ...	11,000	4,170 11 2	6,829 8 10	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
J.6.—Arterial Drainage— Central Repair Work- shop and Stores ...	7,800	4,886 13 2	2,913 6 10	—	—	—
J.7.—Arterial Drainage Sur- veys ...	4,800	2,837 11 0	1,962 9 0	—	—	—
J.8.—Lough and River Erne Drainage ...	40	27 7 10	12 12 2	—	—	—
K.—Telegrams and Tele- phones ...	350	362 7 0	—	—	12 7 0	—
GROSS TOTAL ...£	1,356,405	1,039,861 17 5	364,987 4 7	48,444 2 0	—	—
			Surplus of Gross Estimate over Expenditure. £316,543 2 7			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £12,503 17 6			
L.—Appropriations in Aid	42,500	55,003 17 6	Total Surplus to be surrendered. £329,047 0 1			
NET TOTAL ...£	1,313,905	984,857 19 11	Estimated.	Realized.	£	£ s. d.
Extra Receipts payable to Exchequer :—			£	£ s. d.	£	£ s. d.
Compensation for loss of services of officer injured in accident ...	...	...	—	15 10 1	—	15 10 1

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

A.—Certain of the proposals for which provision was made were deferred or abandoned and in other cases the negotiations or legal preliminaries in connection with the acquisition of properties were not completed within the year.

The payments made in the year were as follows :—

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
	£ s. d.	
DEPARTMENT OF AGRICULTURE :		
Ballsbridge Veterinary College ...	3,000 0 0	S.2/1/44.
DEPARTMENT OF JUSTICE :		
Gárda Síochána.		
Co. Cavan : Arva ...	105 0 0	S.14/16/39.
Co. Cork : Castletownshend ...	160 0 0	S.14/7/43.
Co. Galway : Ballygar ...	130 0 0	S.14/9/42.
Co. Louth : Hackballscross ...	3 8 1	S.14/20/30.
Co. Mayo : Ballycastle ...	100 0 0	S.14/2/39.
Bellacorick ...	80 0 0	S.14/1/43.
Co. Wicklow : Avoca ...	50 0 0	S.14/7/39.
DEPARTMENT OF DEFENCE :		
Mitchelstown Military Barracks ...	34 9 2	S.55/7/31.
TOTAL ...	£3,662 17 3	



B.—Saving mainly due to the fact that progress on certain works provided for was, generally, less than anticipated, being to a great extent dependent on factors which cannot be controlled by the Commissioners.

A detailed statement of the expenditure is given on pages 30 to 46.

C.—This subhead consists of a large number of provisions for requirements which are partly dependent on circumstances which cannot be accurately forecast. The excess was the net result of savings and excesses on these various items.

D.1.—Requisitions for furniture, etc., received from Government Departments were greater than anticipated.

D.2.—The value of stocks held in the Central Furniture Stores at 31st March, 1945, was £7,565 2s. 7d.

E.—Certain provisions made for contingencies were not required.

EE.—No claim matured for payment within the year.

F. and G.—Saving mainly due to requirements of fuel being met from general reserve stocks purchased in prior years.

FF.—Subhead re-opened with the sanction of the Minister for Finance to meet further purchases and continuing handling charges (Department of Finance letter S.60/4/42).

H.—Some maintenance work for which provision was made was not carried out during the year.

I.—The receipts on the property within the year were £123 19s. 0d. and the expenditure £145 14s. 10d., leaving a deficit of £21 15s. 10d., which was charged to this subhead.

J.1.—Certain commitments did not mature for payment within the year.

J.2.—No claim matured for payment within the year.

J.3.—The grant is contingent on the amount actually expended by the Barrow Drainage Board during the preceding year in the maintenance of the drainage works.

J.4.—No machines were purchased during the year.

J.5.—The overhaul of less machines than anticipated was undertaken during the year.

J.6.—Certain contemplated purchases of stores were not made owing to shortage of supplies. The value of stocks held at 31st March, 1945, was £13,000.

J.7.—The surveys undertaken during the year were less extensive than expected.

J.8.—The contribution is dependent upon the cost of the services undertaken.

K.—The requirements were greater than expected.

L.—Appropriations in Aid :—

					Estimated.	Realized.		
					£	£	s.	d.
1.	Rents and fines	...	...	...	20,000	23,175	6	1
2.	Harbour tolls, dues, etc.	...	...	...	8,000	6,978	2	11
3.	Sale of surplus and obsolete stores, old materials, etc.	...	...	...	2,000	6,381	11	8
4.	Hire of plant	...	...	...	2,260	4,409	10	8



	Estimated.	Realized.
	£	£ s. d.
5. Sales of farm and garden produce ...	6,000	6,117 15 11
6. Admission tickets at parks, piers, etc. ...	600	660 3 3
7. Lettings of sporting, fishing rights, etc. ...	650	533 12 8
8. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.I., E. and F.) ...	1,980	3,692 4 8
9. Recoveries from drainage districts, etc., in connection with Central Repair Workshop and Stores. (See Subhead J.6.) ...	10	—
10. Miscellaneous ...	1,000	3,055 9 8
	<u>£42,500</u>	<u>£55,003 17 6</u>

1. The receipts comprised :—Rents £23,170 6s. 1d., and a fine on leasing of surplus Government property £5. The yield from rents was greater than estimated.

2. Deficit due to decreased harbour receipts, etc., consequent upon the war Emergency.

3. Excess due to unexpected receipts.

4. Hirings were effected to a greater extent than anticipated.

5. Bourn Vincent Memorial Park, £2,643 19s. 2d.; Phoenix Park, etc., £1,996 18s. 5d.; Royal Hospital Gardens, etc., £1,308 12s. 6d.; sundry other sales, £168 5s. 10d.

6. Applications for admission to park and harbour enclosures were greater than anticipated.

7. Bourn Vincent Memorial Park :—Fishing, £408 12s. 8d.; rough shooting, £100; deerstalking, £25.

8. Widows' and Orphans' Pensions Fund, £1,774 14s. 1d.; Post Office Savings Bank, £1,040; Special Employment Schemes Office, £598 3s. 3d.; Department of Local Government and Public Health (Combined Purchasing Section), £204 7s. 4d.; College of Science, £75.

9. The expenditure on the Workshop and Stores exceeded receipts during the year. (See Subhead J.6.).

10. Sale of surplus Government property, £1,285; work done for other parties, £946 6s. 7d.; storage of yachts, Dun Laoghaire and Howth Harbours, £82 10s. 0d.; contractors' deposits unclaimed, £70; sundry other receipts, £671 13s. 1d.

#### NOTES.

(1) An *ex-gratia* payment of £171 8s. 5d. over the contract price was made to a firm of contractors in respect of works at the Shannon Airport. Subhead B. (Department of Finance letter S.99/24/39).

(2) An *ex-gratia* payment of £93 17s. 9d. was made to a contractor in respect of a genuine error in his tender for the erection of a national school at Ballinahinch, Co. Tipperary. Subhead B. (Department of Finance letter S.9/13/39).

(3) Sums amounting to £33 17s. 0d. were paid as compensation within the year in connection with interference, etc., with occupiers of adjoining premises during the erection of the new headquarters for the Department of Industry and Commerce at Kildare Street, Dublin. Subhead B. (Department of Finance letter S.2/7/44).



(4) A sum of £63 14s. 1d. representing the value of flare floats and accessories, lost through misadventure at the Shannon Airport, Foynes, was written off. Subhead B. (Department of Finance letter S.102/4/42).

(5) Owing to increased costs consequent upon the war Emergency, the following sums were paid *ex-gratia* to contractors, viz. :—

SERVICE.				Amount.	Reference.
				£ s. d.	
Cloonduff National School (Subhead B. No. 83)	...			17 15 0	S.9/4/43.
Finglas National School (Subhead B. No. 83)	...			175 16 8	S.9/3/43.
Geevagh National School (Subhead B. No. 83)	...			252 3 6	S.9/16/39.
Meteorological Services (Subhead B. No. 96)	...			226 2 8	S.9/3/43.
Baldonnell Aerodrome (Subhead B. No. 124)	...			167 0 2	S.9/3/43.
Kildare Military Barracks (Subhead B. No. 137)	...			201 4 7	S.9/16/39.
McKee Military Barracks (Subhead B. No. 149)	...			76 6 2	S.9/3/43.
Maintenance, etc. (Subhead C.)	...	...	...	246 5 10	S.9/16/39.

(6) A claim for £56 4s. 6d. representing the extra cost incurred owing to the failure of a contractor to complete his contracts was abandoned. Subhead C. (Department of Finance letter S.9/6/41).

(7) An *ex-gratia* payment of £3 14s. 0d. over his contract price was made to a contractor in connection with the installation of a range and boiler at Kildare Post Office. Subhead C. (Department of Finance letter S.9/16/39).

(8) £12 4s. 6d. was expended in making good damage maliciously done to a national monument. Subhead C. An award of £12 4s. 6d. with costs was made in respect of the Commissioners' claim for compensation under the Malicious Injuries Acts.

(9) Included under Subhead C. are sums amounting to £36 2s. 0d. paid under the terms of a decree by consent in respect of the landlord's claim for works of reinstatement, etc., on surrender of Ballintogher Garda Síochána Station, Co. Sligo.

(10) £5 was paid in settlement of a claim for compensation by a person injured as a result of an alleged defect in Government property. Subhead C. (Department of Finance letter S.102/16/44).

(11) With the authority of the Minister for Finance £39 10s. 0d. was expended on St. Enda's College (Pearse Bequest). Subhead C. (Department of Finance letter S.22/9/41).

(12) Claims amounting to £14 11s. 3d. for making good damage caused to Government property were waived with the approval of the Minister for Finance. Subhead C. (Department of Finance letters S.102/16/45 and S.31/1/45).

(13) An *ex-gratia* payment of £8 8s. 0d. was made to a contractor in respect of a loss due to abnormal weather conditions in the course of repair works at a river bridge at the former Gort Military Barracks. Subhead C. (Department of Finance letter S.55/59/30).

(14) A sum of £300 was paid to the owner of the former Ventry Coastguard Station in consideration of acceptance by him of a sublease cancelling all liabilities of the Commissioners under the original agreement. Subheads C. and E. (Department of Finance letter S.55/13/43).



(15) A sum of £25 was paid as compensation for encroachment on property adjoining a Garda Síochána station. Subheads C. and E. (Department of Finance letter S.14/22/31).

(16) Claims amounting to £6 17s. 2d. were waived under the authority of the Accounting Officer. Subheads C. and F. (Department of Finance letter S.102/9/37).

(17) Damage estimated at approximately £200 occurred during the occupation by the Army of the Custom House premises at Fenit, Co. Kerry. Of this amount, £16 2s. 6d. was recovered from the occupying personnel (Department of Finance letter S.4/85/43).

(18) On surrender of premises at Howth Harbour, Co. Dublin, claims against the former occupier for £25 19s. 0d. in respect of dilapidations and 13s. 0d. for rent were abandoned (Department of Finance letter S.55/43/34).

(19) A sum of £212 3s. 0d. was paid to the Dublin Corporation in respect of heating services at St. Anne's, Clontarf, Dublin. Subhead F. (Department of Finance letter S.2/13/41).

(20) A claim for £54 1s. 8d. for damage to a Departmental vehicle was abandoned on a mutual forbearance basis. Subhead J.7. (Department of Finance letter S.48/2/45).

(21) A table surplus to the requirements of the Commissioners and valued at £8 was transferred to the Army (Department of Finance letter S.7/35/36). See also Vote for Army, No. 63.

(22) A balustrade which was surplus to the Commissioners' requirements and valued at £100 was transferred to the National Museum, Dublin (Department of Finance letter S.2/21/42).

(23) Materials surplus to the requirements of the Special Employment Schemes Office and of the Department of Justice, and valued at £205 3s. 9d. and £10, respectively, were taken over by the Commissioners (Department of Finance letters S.102/10/44 and S.44/1/44).

(24) This Account includes approximately £136 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

(25) During the year the following losses by fire and not covered by insurance were sustained :—

	£
(1) Ballina Garda Síochána Barracks ... ..	215
(2) Arklow Garda Síochána Barracks ... ..	46
(3) Wicklow Garda Síochána Barracks ... ..	45
(4) Ballymote Garda Síochána Barracks ... ..	12
(5) Five minor outbreaks ... ..	9

(26) Expenditure on restoration of damage by fire was incurred within the year on buildings occupied by :—

- (1) Department of Posts and Telegraphs, £1,315 15s. 11d.
- (2) Department of Justice, £203 3s. 6d.

(27) Household linen valued at £36 was destroyed by fire during transit. £18 was recovered from the contractors concerned and the balance was written off as irrecoverable (Department of Finance letter S.90/24/44).

(28) Losses of stores, etc., from stock, valued at £40 7s. 4d., were written off during the year under the authority of the Commissioners.

(29) As the result of wastage by shrinkage, re-handling, and disintegration, 2,600 tons of turf were written off during the year (Department of Finance letter S.200/4/43).

(30) £27 2s. 0d., representing the value of articles lost through thefts, was written off. In one case, the offenders were prosecuted and convicted (Department of Finance letters S.102/13/44, S.102/19/44, S.38/2/44 and S.102/25/44).



(31) A claim for £34 2s. 9d. against the widow of a deceased officer for overholding of an official residence was waived (Department of Finance letter E.8/33/39).

(32) Arrears of rent, amounting to £23 7s. 8d., in respect of a letting of ex-military property were written off as irrecoverable. Subhead L. (Department of Finance letter S.102/2/31).

(33) Included under Subhead L. are the following sums for sales of surplus properties :—Former Central Drainage Repair Workshop and Stores at Athy, Co. Kildare, £1,000 ; former fishery store at Teelin, Co. Donegal, £260 ; portion of the site of the Garda Síochána station at Castlerea, Co. Roscommon, £25 (Department of Finance letters S.59/11/34, S.29/11/35 and S.14/12/27).

(34) A magazine, surplus to military requirements, was taken over by the Commissioners (Department of Finance letter S.4/43/43).

(35) *Telephone Capital Account*—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £1,151 1s. 1d.

(36) Out of funds provided under the Unemployment Relief Act, 1931, £48 5s. 0d. was expended during the year (making the total expenditure to 31st March, 1945, £39,930 6s. 1d.) on the conversion of the Inchicore and Longmeadows Estate into a park. In addition, a sum of £10,000 set aside out of the funds as the capitalised cost of the maintenance of the Irish National War Memorial, erected on portion of the Estate at a cost of £56,768 1s. 0d., was surrendered to the Exchequer in the year 1940-41. The Trustees of the Irish National War Memorial Trust have already contributed £56,140 towards the cost of the Memorial, the balance of £628 1s. 0d. being charged to a suspense account for recovery from them (Department of Finance letter S.43/4/30).

J. CONNOLLY,

*Chairman and Accounting Officer.*

T. J. RYAN, *Accountant,*

OFFICE OF PUBLIC WORKS,

30th November, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1944-45.

Service.	1944-45.		Total Estimate for Work.	Total Expenditure to 31 March, 1945.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
PRESIDENT OF IRELAND :					
1.—Erection of Official Residence (Revote) ...	10	—	—	—	—
HOUSES OF THE OIREACHTAS :					
2.—Improvement of Entrance (Revote) ...	10	—	—	—	—
3.—Preparation of Busts of Pádraig Pearse and other National Leaders (Revote)	10	—	1,500	1,183	18 7
4.—Central Heating Station : Improvements ...	10	—	5,870	2,410	12 11
DEPARTMENT OF FINANCE :					
5.—Dublin Castle : Additional Accommodation (Revote)	10	—	—	789	8 7
6.—Dublin Custom House : Re-erection of Railings (Revote) ...	10	—	420	—	—
7.—Dublin Custom House : Renewal of Statues (Revote) ...	10	—	1,400	3	6 1
8.—Galway Custom House : Rebuilding ...	950	2,159 3 11	19,100	19,490	15 9
9.—Ordnance Survey : Additional Accommodation for Printing Division (Revote) ...	10	—	10,000	6	10 6
10.—Ordnance Survey : Improved Sewerage System (Revote £3,050) ...	4,500	4,478 9 9	7,500	6,982	15 2

## OBSERVATIONS.

1 to 7 and 9. Postponed.

8. Authorized expenditure, £23,589 1s. 2d. (S.2/18/34). Completed. In addition, materials to the value of £439 6s. 6d. from reserve stocks purchased in prior years were used on this work.

10. In progress.



Service.	1944-45.		Total Estimate for Work.	Total Expenditure to 31 March, 1945.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF AGRICULTURE :					
11.—Kildare Place (West Block, Government Buildings): Central Heating (Revote) ...	10	—	700	—	
12.—Athenry Agricultural Station: New Buildings (Revote) ...	10	—	50,000	—	
13.—Ballyhaise Agricultural Station: Water Purification Plant and Fire-fighting Apparatus (Revote) ...	10	—	1,600	966	19 9
14.—Ballyhaise Agricultural Station: New Piggeries (Revote) ...	10	—	—	—	
15.—Botanic Gardens: Sanitary Accommodation (Revote £50) ...	650	1,291 13 0	1,300	1,323	16 8
16.—Clonakilty Agricultural Station: New Buildings (Revote) ...	10	—	50,000	—	
17.—Munster Institute: Introduction of Shannon Electric Power (Revote)	10	168 2 0	2,500	411	10 5
18.—Veterinary College: Improvements (Revote £9,000) ...	10,000	7,720 0 6	71,000	33,781	19 10
FISHERY HARBOURS.					
19.—Dredging Operations ...	400	—	400	—	
20.—Minor Works of Economic Development (Revote) Arranmore, Co. Donegal ...	280	265 1 4	670	692	16 8
DEPARTMENT OF JUSTICE :					
21.—Courts of Justice: Improvement of Ventilation in Law Library (Revote)	10	—	500	—	
22.—Film Censor: New Office	6,875	4,249 11 3	7,200	4,249	11 3

## OBSERVATIONS—continued.

11 to 14, 16, 19 and 21. Postponed.

15. Completed.

17, 18 and 20. In progress.

22. In progress. In addition, materials to the value of £300 from reserve stocks purchased in prior years were used on this work.



Service.	1944-45.		Total Estimate for Work.	Total Expenditure to 31 March, 1945.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF JUSTICE —continued.					
23.—Gárda Síochána Depôt : Heating of Transport Store and Workshop (Revote) ... ..	10	—	425	—	
24.—Gárda Síochána Depôt : Improvement of Ablution and Sanitary Arrange- ments ... ..	2,050	283 12 10	3,150	283 12 10	
25.—Gárda Síochána Depôt : Improvement of Cooking and Messing Facilities	1,120	959 0 5	1,720	1,515 17 5	
26.—Gárda Síochána Head- quarters (Kilmainham) : Fire Prevention Scheme	315	244 8 5	315	244 8 5	
27.—Public Record Office : Additional Accommoda- tion ... ..	1,000	—	19,000	—	
GÁRDA SÍOCHÁNA BARRACKS.					
Dublin Metropolitan Area.					
28.—Harcourt Terrace (Lad Lane) : New Barrack (Revote) ... ..	10	—	15,000	1 5 2	
29.—Stillorgan : New Barrack (Revote) ... ..	10	—	4,500	12 14 2	
Co. CAVAN.					
30.—Arva : New Barrack (Re- vote) ... ..	10	—	—	—	
31.—Blacklion : New Barrack (Revote) ... ..	10	—	2,100	—	
32.—Kilnaleck : New Barrack (Revote) ... ..	10	—	2,500	—	

## OBSERVATIONS—continued.

23 and 27 to 32. Postponed.

24 and 25. In progress. In addition, materials to the value of £54 from surplus stores were used for the joint benefit of these works.

26. In progress.



Service.	1944-45.		Total Estimate for Work.	Total Expenditure to 31 March, 1945.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE					
—continued.					
Co. CORK.					
33.—Castletownshend : New Barrack ... ..	10	3 1 7	2,700	3	1 7
34.—Knocknagree : New Barrack (Revote) ... ..	10	—	—	—	—
35.—Liscarroll : New Barrack (Revote) ... ..	10	—	1,850	—	—
36.—Whitegate : New Barrack (Revote) ... ..	10	—	1,800	—	—
Co. DONEGAL.					
37.—Carrigans : Adaptations (Revote) ... ..	10	—	750	—	—
38.—Castlefin : New Barrack (Revote) ... ..	1,000	—	3,000	—	—
39.—Clogher : Adaptations (Revote) ... ..	10	—	600	—	—
40.—Convoy : New Barrack (Revote) ... ..	10	—	1,800	—	—
41.—Dungloe : Adaptations (Revote) ... ..	10	—	500	—	—
42.—Glencolumbkille : Adaptations (Revote) ... ..	10	—	600	—	—
43.—Glenties : Adaptations (Revote) ... ..	10	—	400	—	—
44.—Milford : Adaptations (Revote) ... ..	10	—	950	—	—
Co. GALWAY.					
45.—Carraroe : New Barrack (Revote £1,000) ... ..	2,000	1,491 3 1	3,250	1,517	4 7
46.—Lettermore : Adaptations (Revote) ... ..	10	—	780	1	8 7
47.—Spiddal : New Barrack (Revote) ... ..	10	—	4,500	—	—
Co. KILKENNY.					
48.—Mullinavat : New Barrack (Revote £1,400) ... ..	2,300	2,750 0 0	4,000	2,754	17 3
LAOIGHIS.					
49.—Durrow : New Barrack (Revote) ... ..	150	369 11 10	2,500	2,656	11 3

## OBSERVATIONS—continued.

33. Preliminary work.

34 to 44, 46 and 47. Postponed.

45 and 48. In progress.

49. Completed.



Service.	1944-45.		Total Estimate for Work.	Total Expenditure to 31 March, 1945.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE —continued.					
Co. LIMERICK.					
50.—Caherconlish: New Barrack ...	1,850	8 3 8	2,500	8 3 8	
51.—Drumcollogher: New Barrack (Revote £10) ...	1,850	8 0 0	3,000	8 0 0	
52.—Murroe: New Barrack (Revote) ...	1,400	510 3 8	2,400	521 3 2	
53.—Shannon Airport (Foynes): Adaptations ...	4,000	4,788 13 5	5,600	4,788 13 5	
Co. LONGFORD.					
54.—Lanesboro': New Barrack (Revote) ...	10	—	1,800	—	
Co. LOUTH.					
55.—Carlingford: Adaptations (Revote £850) ...	1,050	993 11 2	1,200	1,002 4 6	
56.—Dundalk Prison: Adaptation as Gárda Síochána Barrack (Revote £1,000)	4,000	7,977 5 8	4,500	7,977 5 8	
Co. MAYO.					
57.—Achill Sound: New Barrack ...	10	—	2,500	—	
58.—Ballycastle: New Barrack (Revote) ...	10	—	—	—	
59.—Bellacorick: New Barrack	10	—	—	—	
60.—Kilkelly: New Barrack (Revote) ...	10	—	1,850	3 13 10	
61.—Kilmaine: New Barrack	10	—	—	—	
Co. MEATH.					
62.—Summerhill: New Barrack	1,500	—	2,700	—	
63.—Trim: Adaptations (Revote) ...	10	—	2,100	—	
OFFALY.					
64.—Clara: New Barrack (Revote) ...	1,500	209 4 4	3,000	209 4 4	
65.—Edenderry: New Barrack (Revote £10) ...	1,500	964 16 5	2,500	964 16 5	
Co. ROSCOMMON.					
66.—Ballygar: New Barrack	10	—	—	—	
67.—Roscommon: New Barrack (Revote) ...	1,500	—	—	5 9	

## OBSERVATIONS—continued.

50 and 51. Preliminary work.

52, 53, 55, 64 and 65. In progress.

54, 57 to 63, 66 and 67. Postponed.

56. Revised estimate, £9,400. (S.14/16/35). In progress.



Service.	1944-45.		Total Estimate for Work.	Total Expenditure to 31 March, 1945.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE					
—continued.					
Co. WESTMEATH.					
68.—Killucan: New Barrack (Revote) ...	1,000	5 2 6	2,600	5	2 6
69.—Rochfortbridge: New Barrack (Revote) ...	10	—	1,850	6	7
Co. WEXFORD.					
70.—Coolgreany: Adaptations (Revote) ...	10	—	700	6	5 9
71.—New Ross: New Barrack (Revote) ...	10	—	—	—	—
Co. WICKLOW.					
72.—Aughrim: New Barrack (Revote) ...	150	272 1 6	2,300	2,238	12 0
73.—Avoca: New Barrack ...	10	—	—	—	—
74.—Baltinglass: New Barrack (Revote) ...	10	—	—	—	—
75.—Redcross (Barndarrig): New Barrack (Revote £10)	1,500	4 11 4	2,500	4	11 4
76.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ...	2,000	1,267 4 11	2,000	17,777	9 1
77.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	1,000	261 15 3	1,000	350	0 1
78.—BOATHOUSES ...	10	—	—	—	—
DEPARTMENT OF EDUCATION:					
79.—National Education Buildings, 29 Marlboro' Street: Heating Installation (Revote) ...	10	—	600	—	—
80.—Technical Instruction Branch: Heating Installation (Revote) ...	10	—	1,800	—	—
81.—Central Model Schools: Heating Installation (First Section) (Revote)	10	—	1,000	5	15 6
82.—Central Model Schools: Reconstruction (Revote)	10	—	54,000	282	12 2

## OBSERVATIONS—continued.

68 and 75. Preliminary work.

69 to 71, 73, 74 and 78 to 82. Postponed.

72. In progress.

76. See details on page 41.

77. See details on page 41.



Service.	1944-45.		Total Estimate for Work.	Total Expenditure to 31 March, 1945.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF EDUCATION—continued.					
83.—National Schools: Grants for Building, Enlarging, Enclosing, etc. ...	250,000	227,683 18 7	250,000	227,683	18 7
INSTITUTIONS OF SCIENCE AND ART.					
84.—Kilmainham Jail: Adaptation as Historical Museum (Revote) ...	10	—	24,600	—	—
85.—National Gallery: Electric Installation (Revote)	10	—	5,300	77	10 8
86.—National Gallery: Extension (Revote)...	10	—	—	—	—
87.—National Library: Additional Accommodation (Revote) ...	10	—	—	—	—
88.—National Library and National Museum: Renewal of Defective Stonework (Revote) ...	10	—	—	—	—
89.—National Museum: Improved Lighting (Revote)	10	—	575	258	12 0
REFORMATORY AND INDUSTRIAL SCHOOLS.					
90.—Dublin House of Detention: Adaptation of New Premises ...	100	560 9 8	1,100	1,623	8 5
91.—Reformatory School, Dainegan: Adaptations (Revote £5,960) ...	7,500	5,163 1 3	45,000	9,207	2 4
DEPARTMENT OF LANDS:					
92.—Land Commission, 23 Upper Merrion Street: Storage Accommodation for Estate Maps (Revote) ...	10	—	1,300	45	16 1
GAELTACHT INDUSTRIES.					
93.—Elly Bay Toy Factory: Rebuilding (Revote) ...	550	155 0 0	4,300	3,178	6 2
94.—New Spinning Factory, Kilcar (Co. Donegal) (Revote £5,275) ...	8,000	4,137 11 11	17,300	13,535	1 2

## OBSERVATIONS—continued.

83. Expenditure represents grants which matured for payment. See Notes.

84 to 89 and 92. Postponed.

90. Authorized expenditure, £1,623 8s. 5d. (S.2/17/36). Completed. In addition, furniture to the value of £14 16s. 0d. from redundant stocks was supplied to this work.

91, 93 and 94. In progress.



Service.	1944-45.			Total Estimate for Work.	Total Expenditure to 31 March, 1945.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF INDUS- TRY AND COMMERCE:							
95.—New Headquarters, Kil- dare Street (Revote)	10	3,468	10 2	251,340	242,489	18 4	
96.—Meteorological Services : Adaptations at 44 Upper O'Connell Street, Dublin	550	1,068	16 11	15,000	15,560	7 11	
97.—Meteorological Services : Additional Telegraphic Weather Reporting Sta- tions ...	1,600			3,400			
(a) Claremorris ...		1	6 0		617	10 1	
(b) Clones ...		65	5 4		651	7 5	
(c) Mullingar ...		10	0 4		560	6 10	
98.—Meteorological Services : Fencing, etc., of Rainfall Gauges (Revote £150)	800	220	3 10	—	435	2 1	
99.—Meteorological Services : Valentia Observatory— Adaptations and Addi- tions ...	10,000	—		—	—		
100.—Meteorological Services : Valentia Observatory— Provision of Electric Power ...	1,050	950	8 5	1,950	1,889	7 6	
101.—Dublin Airport (Revote)	2,500	2,660	0 2	389,000	359,745	11 7	
102.—Foynes Flying-Boat An- chorage (Revote £34,000)	108,000	66,524	6 9	148,000	79,355	7 8	
103.—Shannon Airport (Rine- anna) (Revote £27,240)	400,000	140,650	13 0	1,792,000	725,932	0 2	
104.—Civil Airport (Revote)	10	—		—	53	1 5	
DEPARTMENT OF POSTS AND TELEGRAPHS:							
105.—Dublin, Amiens Street Parcel Office : Improved Accommodation ...	400	443	14 11	550	631	3 2	
106.—Dublin, New District Office, Drumcondra (Re- vote) ...	10	9	5 4	9,000	9	5 4	

## OBSERVATIONS—continued.

95. In progress.
96. Authorized expenditure, £15,559 12s. 9d. (S.2/19/36). Completed.
97. (a), (b) and (c). Authorized expenditure, £1,829 4s. 4d. (S.99/6/43). Completed.
98. Expenditure authorized. (S.200/5/39). In progress.
- 99 and 104. Postponed.
100. Authorized expenditure, £1,900. (S.99/44/42). Completed.
- 101, 102 and 103. In progress. Services rendered by loan and transfer of plant, etc., and not included above were valued as follows :— No. 101, £1,475 6s. 8d.; No. 102, £973 6s. 5d. and No. 103, £10,106 15s. 0d. Part of the total expenditure on No. 102 to the 31st March, 1943, is included under No. 103. See Notes.
105. Authorized expenditure, £617 8s. 3d. (S.38/8/44). Completed.
106. Preliminary work.



Service.	1944-45.		Total Estimate for Work.	Total Expenditure to 31 March, 1945.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS— <i>continued.</i>					
107.—Dublin, New Post Office, St. Andrew Street (Re- vote) ...	10	—	20,000	538	1 6
108.—Dublin, New Sorting Office, Pearse Street (Revote) ...	400	—	—	6,470	8 5
109.—Dublin, Post Office Fac- tory: Rebuilding ...	2,000	1,288 15 11	—	2,132	2 10
110.—Dublin, Post Office Stores: Fire Prevention Scheme ...	4,100	2,361 8 0	4,100	2,361	8 0
111.—Dublin, Telegraph De- livery Office: Additional Accommodation ...	1,750	—	1,750	—	
112.—Thurles Post Office: Adaptations (Revote £2,000) ...	5,000	4,679 7 3	7,000	6,447	6 3
113.—Waterford Post Office: Adaptations (Revote)	10	—	—	—	
114.—Dublin Broadcasting Transmitter Station: New Building ...	10	—	3,000	—	
115.—Athlone Broadcasting Station: Water Cooling Pond (Revote) ...	10	—	400	—	
DEPARTMENT OF DEFENCE:					
116.—Arbour Hill Barracks: New Married Quarters (Revote) ...	10	—	72,000	10	2 0
117.—Clancy Barracks: Re- construction of Upper Barracks (Revote) ...	3,000	3,000 0 0	100,000	61,850	14 7
118.—Griffith Barracks (Dublin): Electric Re-wiring (Re- vote) ...	10	—	3,000	1	0 0
119.—McKee Barracks: New Catholic Church ...	10	—	—	—	
120.—Portobello Barracks: New Married Quarters (Re- vote) ...	10	—	20,600	—	
121.—St. Bricin's Hospital: Laboratory Accommda- tion (Revote £200) ...	1,500	2,197 19 5	5,000	5,143	1 6

## OBSERVATIONS—continued.

107, 108, 111, 113 to 116 and 118 to 120. Postponed.

109. Expenditure authorized. (S.41/14/42). In progress.

110, 112 and 117. In progress.

121. Completed.



Service.	1944-45.		Total Estimate for Work.	Total Expenditure to 31 March, 1945.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF DEFENCE—continued.					
122.—St. Bricin's Hospital: New Wing (Revote) ...	10	—	—	—	
123.—Baldonnell Aerodrome: New Married Quarters (Revote) ...	10	—	—	13	8
124.—Baldonnell Aerodrome: Reconstruction of Upper Camp (Revote £23,265)	29,000	15,962 0 3	135,050	113,869	4 10
125.—Baldonnell Aerodrome: Technical Stores Extension (Revote £720) ...	1,000	796 12 4	3,550	3,082	5 11
126.—Cork, Michael Collins Barracks: Chaplain's House	2,000	—	2,500	—	
127.—Cork, Michael Collins Barracks: Junior Officers' Married Quarters (Revote) ...	10	—	7,500	12	8 3
128.—Cork, Michael Collins Barracks: Ordnance Stores (Revote) ...	10	—	12,000	5	16 4
129.—Cork, Michael Collins Barracks: Stores and Lecture Room (Revote £6,000) ...	7,625	7,274 14 11	8,000	7,274	14 11
130.—Curragh Camp: Dining Hall and Cookhouse in Connolly Barracks (Revote) ...	10	—	17,500	—	
131.—Curragh Camp: Dining Hall and Cookhouse in Plunkett Barracks ...	10	—	15,500	—	
132.—Curragh Camp: Lecture Hall in Military College	10	—	—	—	
133.—Curragh Camp: New Catholic Church ...	10	—	—	—	
134.—Curragh Camp: New Gymnasium (Revote) ...	10	—	56,000	30	13 5
135.—Curragh Camp: New Married Quarters (Revote) ...	10	—	59,900	11,943	11 9
136.—Curragh Camp: Swimming Pool—Improvements	225	54 13 0	1,265	1,179	4 4
137.—Kildare Barracks: Reconstruction of Men's Quarters and Messes ...	10	357 2 2	321,000	139,612	12 1
138.—Kilworth Rifle Range: Officers' Mess (Revote)	10	—	8,000	—	
139.—Air Raid Shelters for Government Offices (Revote £200) ...	1,000	32 12 9	54,400	53,132	1 9

## OBSERVATIONS—continued.

122, 123, 126 to 128, 130 to 135 and 138. Postponed.

124. In progress. In addition, materials to the value of £175 7s. 4d. from reserve stocks purchased in prior years were used on this work.

125, 129, 136 and 137. In progress.

139. Expenditure authorized, £53,015 1s. 8d. (S.200/11/41). Completed.



Service.	1944-45.		Total Estimate for Work.	Total Expenditure to 31 March, 1945.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
<b>DEPARTMENT OF EXTERNAL AFFAIRS :</b>					
140.—Rome, Quirinal Legation : Adaptations and Fur- nishing (Revote) ...	10	—	—	—	
<b>PHOENIX PARK.</b>					
141.—Fire-fighting Scheme (Re- vote) ...	200	54 14 9	3,000	2,825	16 8
142.—New Gateway : Parkgate Street (Revote) ...	10	—	—	—	
143.—Sanitary Accommodation (Revote £950) ...	1,140	552 10 6	1,140	555	12 5
<b>LEINSTER LAWN.</b>					
144.—Cenotaph (Revote) ...	10	—	2,700	—	
<b>ROTUNDA GARDENS.</b>					
145.—Garden of Remembrance (Revote) ...	10	—	—	296	0 0
<b>HARBOURS.</b>					
146.—Buncrana : Minor Im- provements (Revote) ...	10	—	—	—	
147.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	4,000	1,098 0 8	4,000	1,699	11 7
148.—URGENT AND UNFORE- SEEN WORKS ...	10,000	7,041 17 3	10,000	7,041	17 3
149.—MINOR BALANCES OF EX- PENDITURE (NOT PRO- VIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COM- PLETED ON 1ST APRIL, 1944 ...	5,000	9,976 1 10	5,000	9,976	1 10
£	930,250	554,204 17 4			
<i>Deduct for Works which may not be carried out during the year ...</i>	80,250	—			
£	850,000	554,204 17 4			
<b>NET SAVING ... £295,795 2 8</b>					

## OBSERVATIONS—continued.

140, 142 and 144 to 146. Postponed.

141 and 143. In progress.

147, 148 and 149. See details on pages 41 to 46.



## No. 76.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS.

METROPOLITAN AREA.		£	s.	d.
Fitzgibbon Street.—Provision of additional sanitary accommodation.				
Authorized expenditure, £500. (S.14/1/45). In progress	...	13	5	0
Kimmage.—New Barrack. No. 27 of 1943-44. Expenditure authorized, £13,027 16s. 10d. (S.14/22/35). Expended, £13,027 16s. 10d. Completed		...	...	...
	...	864	18	2
Co. CLARE.				
Quin.—New Barrack. No. 33 of 1943-44. Authorized expenditure, £2,072 2s. 10d. (S.14/13/36). Expended, £2,010 3s. 6d. Completed. Further payment to be made		...	...	...
	...	300	0	0
Co. LEITRIM.				
Kinlough.—New Barrack. No. 69 of 1943-44. Authorized expenditure, £2,280. (S. 14/76/26). Expended, £2,211 16s. 5d. Completed. Further payment to be made		...	...	...
	...	87	18	0
Co. MAYO.				
Carrowkennedy.—Improvements. Authorized expenditure, £483. (S.14/56/26). Expended, £514 7s. 4d. Completed		...	...	...
	...	1	3	9
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS		...	...	...
	...	£1,267	4	11

## No. 77.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

METROPOLITAN AREA.		£	s.	d.
College Station, Pearse Street.—Provision of bicycle accommodation.				
Expended, £118. Completed	...	118	0	0
Passport and Aliens Office, Palace Street.—Adaptations and improvements. Expended, £105 9s. 1d. Completed		...	...	...
	...	17	4	3
Co. GALWAY.				
Dunmore.—Installation of sanitary accommodation. Expended, £126 11s. 0d. Completed		...	...	...
	...	126	11	0
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS		£261	15	3

## No. 147.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

HOUSES OF THE OIREACHTAS.		£	s.	d.
Provision of waiting room. Expended, £176 16s. 8d. Completed		16	12	10

## DEPARTMENT OF THE TAOISEACH.

OFFICE OF THE TAOISEACH.—Modelling, casting in plaster and erection, etc., of Plaques. Expended, £151 6s. 11d. Completed		151	6	11
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## DEPARTMENT OF AGRICULTURE.

BOTANIC GARDENS.—Adaptation of old smithy as store. Expended, £191 18s. 4d. Completed		...	...	...
	...	2	13	10

## DEPARTMENT OF EDUCATION.

CENTRAL MODEL SCHOOLS.—Provision of relief pipe for heating installation. Expended, £116 10s. 1d. Completed		...	...	...
	...	100	18	6



## No. 147.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

	£	s.	d.
DEPARTMENT OF INDUSTRY AND COMMERCE.			
KILDARE STREET, DUBLIN.—Provision of two additional cubicles. Expended, £139 9s. 1d. Completed ... ..	139	9	1
EMPLOYMENT EXCHANGE, HOEY'S COURT, DUBLIN.—Provision of internal porch. In progress ... ..	15	11	6
FACILITY INSPECTION SECTION, NOS. 14 AND 15 ST. ANDREW STREET, DUBLIN.—Provision of accommodation and furniture. Expended, £138 11s. 4d. Completed. In addition, furniture to the value of £54 8s. 3d. from redundant stocks was supplied to this work ... ..	138	11	4
WEXFORD EMPLOYMENT EXCHANGE.—Adaptations, etc., at alternative quarters. In progress. In addition, furniture to the value of £23 4s. 1d. from redundant stocks was supplied to this work ... ..	20	5	0

## DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

CUSTOM HOUSE, DUBLIN.—Provision of accommodation for Chief Medical Officer and assistant. Expended, £122 7s. 8d. Completed ... ..	122	7	8
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## DEPARTMENT OF POSTS AND TELEGRAPHS.

MINISTER'S OFFICE.—Alteration and furnishing of suite of rooms occupied by Minister and his personal staff. In progress ...	123	2	10
DROGHEDA POST OFFICE.—Alterations to public office. Expended, £115 1s. 8d. In progress ... ..	45	1	8
LETTERKENNY POST OFFICE.—Alterations and improvements to the Sorting Office. Expended, £114 13s. 5d. Completed ...	114	13	5
WIRELESS BROADCASTING.—Provision of wooden panelling to improve acoustics at the Dublin Station. Authorized expenditure, £130. (S.104/2/37). In progress ... ..	37	19	7

## OTHER MINOR WORKS.

Expenditure on 4 other Minor New Works (cost not exceeding £100 in any case) ... ..	69	6	6
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TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH ... £1,098 0 8

## No. 148.—URGENT AND UNFORESEEN WORKS.

	£	s.	d.
ÁRUS AN UACHTARÁIN.			
Conversion of dining room into picture gallery. Authorized expenditure, £451 5s. 0d. (S.2/12/44). In progress ... ..	211	12	9

## HOUSES OF THE OIREACHTAS.

(a) Transfer to new position of house post office and provision of new telephone silence cabinets. Authorized expenditure, £205. (S.1/1/35). Completed ... ..	220	2	0
(b) Provision of lavatory and cloakroom accommodation. Authorized expenditure, £230. (S.1/1/35). In progress ... ..	8	7	0



## No. 148.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF FINANCE. £ s. d.

REVENUE DEPARTMENT, GOVERNMENT BUILDINGS, CORK.—Partitioning, etc., to provide separate rooms for Inspectors of Taxes. Authorized expenditure, £317 10s. 3d. (S.1/10/25). In progress ... 142 8 7

## DEPARTMENT OF AGRICULTURE.

JOHNSTOWN CASTLE, CO. WEXFORD.—Adaptations and renovations. Authorized expenditure, £5,350. (S.90/32/43 and S.90/13/44). In progress ... 1,467 17 0

TULLY STUD FARM, CO. KILDARE.—Renovations. Authorized expenditure, £3,800. (S.90/2/44 and S.102/17/44). In progress 566 4 0

THORNDALE VETERINARY RESEARCH LABORATORY.—Provision of benching, cupboards, sinks, electrical and gas fittings for new Bovine Mastitis Research Section. Authorized expenditure, £575. (S.90/28/43). In progress ... 158 3 11

No. 62 LANSDOWNE ROAD, DUBLIN.—Adaptation, etc., of premises as official residence for the Principal of the Veterinary College, Ballsbridge. Authorized expenditure, £220. (S.2/1/44). In progress ... 158 11 5

## DEPARTMENT OF EDUCATION.

COLÁISTE ÉINDE, GALWAY.—Adaptations and transfer of furniture consequent on provision of accommodation at St. Patrick's Training College, Dublin. Authorized expenditure, £919 15s. 2d. (S.22/5/44). In progress ... 553 8 8

## DEPARTMENT OF INDUSTRY AND COMMERCE.

DUBLIN CASTLE.—Provision of a luncheon club. Authorized expenditure, £240. (S.2/27/37). Completed. In addition, equipment, etc., valued at £36 12s. 3d. was supplied from surplus stores ... 242 2 0

## DEPARTMENT OF SUPPLIES.

Provision of additional bicycle accommodation at Ballsbridge, Dublin. Authorized expenditure, £240. (S.2/12/42). In progress ... 231 19 9

## DEPARTMENT OF POSTS AND TELEGRAPHS.

CHILDREN'S ALLOWANCES SECTION, GENERAL POST OFFICE, DUBLIN.—Provision of accommodation involving adaptations, furniture and fittings. Authorized expenditure, £1,670. (S.38/3/44). In progress. In addition, furniture to the value of £14 16s. 6d. from redundant stocks was supplied to this work ... 1,591 0 5

CLONMEL POST OFFICE.—Improved accommodation for members of the public and counter staff. Authorized expenditure, £250. (S.38/9/44). In progress ... 192 3 6

SAVINGS BANK, GENERAL POST OFFICE, DUBLIN.—Internal reconstruction to provide additional accommodation. Authorized expenditure, £670. (S. 38/6/44). Expended, £444 17s. 0d. Completed ... 444 17 0



## No. 148.—URGENT AND UNFORESEEN WORKS—continued.

## DEPARTMENT OF POSTS AND TELEGRAPHS—continued. £ s. d.

WATERFORD POST OFFICE.—Temporary alterations and improvements. Authorized expenditure, £280 1s. 6d. (S.2/2/29).  
 Expended, £252 17s. 10d. Completed ... .. 252 17 10

WIRELESS BROADCASTING.—Adaptations including the provision of additional racking and sound-proof gramophone booths for the Dublin Station. Authorized expenditure, £256. (S.104/2/37).  
 In progress ... .. 168 13 6

## DEPARTMENT OF DEFENCE.

CHURCH OF THE MOST HOLY TRINITY former CHAPEL ROYAL, DUBLIN CASTLE.—Adaptations and improvements. Authorized expenditure, £350. (S.2/5/43). In progress. In addition, materials to the value of £17 16s. 9d. purchased in prior years were supplied to this work ... .. 19 13 3

## HARBOURS.

DÚN LAOGHAIRE HARBOUR.—Additional accommodation for disinfection purposes for the Department of Agriculture on Mail Boat Pier. Authorized expenditure, £400. (S.2/15/44). In progress ... .. 383 6 6

## BUILDINGS, ETC., NOT APPROPRIATED TO GOVERNMENT DEPARTMENTS.

PHOENIX PARK, former PRIVATE SECRETARY'S LODGE.—Adaptations and improvements. Authorized expenditure, £242. (S.2/10/43).  
 In progress ... .. 28 8 2

TOTAL.—URGENT AND UNFORESEEN WORKS ... .. £7,041 17 3

## No. 149.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1944.

## DEPARTMENT OF FINANCE. £ s. d.

No. 143 of 1943-44 REVENUE DEPARTMENT.—(a) Stamping Branch Office, Dublin Castle. Provision of additional accommodation involving adaptations and overhaul of heating and lighting installations. Expenditure authorized, £1,773 13s. 5d. (S.2/40/35). Expended, £1,773 13s. 5d. Completed ... .. 1,751 13 7

9 of 1943-44 (b) Customs Frontier Post, Lifford, Co. Donegal. Provision of Married Quarters and Office Accommodation. Authorized expenditure, £1,000. (S.2/13/33). Expended, £1,034 4s. 1d. Completed ... .. 84 18 11

143 of 1943-44 (c) Dundalk Inland Revenue Office, Douglas Place. Installation of counter, shelving and additional lavatory accommodation, etc. Expenditure authorized, £425 12s. 10d. (S.2/6/39). Expended, £425 12s. 10d. Completed ... .. 348 6 9

10 of 1943-44 OFFICE OF PUBLIC WORKS.—Central Repair Workshop and Stores. Adaptations. Authorized expenditure, £3,360. (S.59/2/42). Expended, £2,762 6s. 1d. Completed. In addition, materials, valued at £100, salvaged from old buildings, and surplus materials, valued at £10, from Haulbowline Dockyard, were used on this work in prior years ... .. 46 11 0



No. 149.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1944—continued.

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

No.		£	s.	d.
144 of 1943-44	MINISTER'S OFFICE.—Adaptation and furnishing of alternative accommodation for Minister and Private Secretary. Authorized expenditure, £634. (S.2/9/42). Expended, £621 12s. 10d. Completed ... ..	15	6	

DEPARTMENT OF INDUSTRY AND COMMERCE.

143 of 1943-44	CHILDREN'S ALLOWANCES BRANCH, HOSPITALS TRUST PREMISES, BALLSBRIDGE.—Adaptation and furnishing. Authorized expenditure, £2,157 9s. 11d. (S.2/13/44). Expended, £2,164 5s. 9d. Completed. In addition, furniture to the value of £269 19s. 6d. from redundant stocks was supplied to this work ... ..	1,917	2	5
96 of 1943-44	KINGSLAND PARK EMPLOYMENT EXCHANGE, DUBLIN.—Adaptations. Authorized expenditure, £1,778 10s. 4d. (S.2/18/41). Expended, £1,778 10s. 4d. Completed ... ..	60	17	6
143 of 1943-44	NO. 3 LOWER ORMOND QUAY, DUBLIN.—Provision of sanitary and lavatory accommodation and a bicycle shed, also re-decoration of premises. Authorized expenditure, £600. (S.2/21/42). Expended, £579 8s. 11d. Completed ... ..	72	3	3

DEPARTMENT OF POSTS AND TELEGRAPHS.

143 of 1943-44	COOTEHILL POST OFFICE.—Adaptations. Authorized expenditure, £274. (S.38/4/25). Expended, £246 1s. 9d. Completed ... ..	80	17	10
101 of 1943-44	JAMES'S STREET POST OFFICE, DUBLIN.—Extension. Authorized expenditure, £6,205 0s. 10d. (S.38/11/37). Expended, £6,205 0s. 10d. Completed ... ..	36	19	7

DEPARTMENT OF DEFENCE.

143 of 1943-44	NOS. 13 AND 14 EARLSFORT TERRACE, DUBLIN.—Adaptation, furnishing and fitting of basements as Evacuation and A.R.P. Control Centres. Authorized expenditure, £393 8s. 7d. (S.4/61/39). Expended, £393 8s. 7d. Completed. In addition, materials to the value of £10 11s. 10d. purchased in prior years and furniture to the value of £1 from redundant stocks were supplied to this work ... ..	234	10	5
143 of 1943-44	NOS. 46-49 NORTH CLARENCE STREET, DUBLIN.—Adaptation, furnishing and fitting as a store for A.R.P. and Emergency supplies. Authorized expenditure, £350. (S.2/13/41). Expended, £287 6s. 5d. Completed ... ..	249	19	10
144 of 1943-44	COLÁISTE ÉINDE, GALWAY.—Conversion of portion of College for use as a temporary Military Hospital. Authorized expenditure, £2,000. (S.22/2/33). Expended, £1,973 1s. 7d. Completed ... ..	138	18	3
144 of 1943-44	CURRAGH CAMP.—(a) Introduction of Shannon electric power. Authorized expenditure, £10,500. (S.7/19/31). Expended, £10,505 0s. 7d. Completed ... ..	109	15	0
125 of 1943-44	(b) Dental Surgery in General Military Hospital. Authorized expenditure, £3,176 16s. 7d. (S.7/22/38). Expended, £3,176 16s. 7d. Completed ... ..	148	19	0



No. 149.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1944—continued.

## DEPARTMENT OF DEFENCE—continued.

No.					£	s.	d.
114 of	McKEE BARRACKS, DUBLIN.—Additional accommodation. Author-						
1943-44	rized expenditure, £42,000. (S.7/35/36). Expended,						
	£40,116 17s. 10d. In progress	...	...	...	4,004	13	6

## DEPARTMENT OF SUPPLIES.

157 of	Nos. 13 AND 14 EARLSFORT TERRACE, DUBLIN.—Adaptations,						
1940-41	etc. Authorized expenditure, £2,439 12s. 4d. (S.2/4/40).						
	Expended, £2,458 4s. 6d. Completed	...	...	...	19	2	2

## BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

143 of	ARDREIGH MILL, ATHY.—Demolition of Mill and provision of						
1943-44	supports for sluice gates. Authorized expenditure, £745.						
	(S.59/1/42). Expended, £724 8s. 3d. Completed	...			645	4	6

## HARBOURS.

144 of	DÚN LAOGHAIRE HARBOUR.—Improvement of fire-fighting						
1943-44	equipment on Mail Boat Pier. Authorized expenditure,						
	£700. (S. 31/4/41). Expended, £640 11s. 7d. Completed.						
	In addition, materials, etc., from Dún Laoghaire Harbour						
	stores, valued at £49 11s. 7d., were utilized on this work						
	in prior years	...	...	...	...	...	24 12 10

TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC. £9,976 1 10



## HAULBOWLINE DOCKYARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Expenses in connection with Haulbowline Dockyard.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Dockyard Maintenance ...	2,630	2,348 3 4	281 16 8	—
B.—Fuel, Light and Water ...	470	518 2 0	—	48 2 0
C.—Alterations to Plant and Buildings, etc. ...	100	—	100 0 0	—
D.—Rents and Rates ...	330	18 17 6	311 2 6	—
TOTAL ...£	3,530	2,885 2 10	692 19 2	48 2 0

Surplus to be surrendered ... £644 17 2

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,000	3,483 3 6

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

- A.—Certain works provided for were deferred.  
 B.—The requirements were greater than anticipated.  
 C.—The works provided for were deferred.  
 D.—The provision to meet payment of rates was not required.

## EXTRA RECEIPTS.

£3,124 6s. 4d. was received for rents; £172 1s. 0d. for sale of stores, etc.; £115 for hire of plant, etc.; £71 16s. 2d. for supplies of water.



## NOTES.

(1) Arrears of rent amounting to £120 12s. 7d. were written off as irrecoverable (Department of Finance letter S.55/10/32).

(2) Included under Subhead B. is an expenditure of £323 10s. 3d. undertaken on behalf of the Army.

J. CONNOLLY,

*Accounting Officer.*

OFFICE OF PUBLIC WORKS,

DUBLIN,

30th November, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## STATE LABORATORY.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ...	£9,672			
<i>Supplementary</i> ...	325			
	9,997	9,929 10 7	67 9 5	—
B.—Travelling and Incidental Expenses :—				
<i>Original</i> ...	£130			
<i>Less Supplementary</i> ...	25			
	105	105 11 11	—	11 11
C.—Apparatus and Chemical Equipment ...	550	414 5 6	135 14 6	—
TOTAL :—				
<i>Original</i> ...	£10,352			
<i>Supplementary</i> ...	300			
	£ 10,652	10,449 8 0	203 3 11	11 11

Surplus to be surrendered ... £202 12 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees for analyses, etc. ...	150	309 1 6
Recovery from Road Fund ...	200	243 9 6
Recovery from Turf Development Board, Ltd. ...	100	121 1 1
	£450	£673 12 1

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

C.—Saving due to delay in delivery of supplies.

EXTRA REMUNERATION (exceeding £30).

From Votes 28 and 62 the State Chemist received an honorarium of £400 and fees of £39, respectively, for services rendered.



## NOTES.

This Account includes expenditure of approximately £55 in respect of remuneration of staff temporarily lent, without repayment, to another Office, and £75 19s. 0d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Account of another Department includes the sum of approximately £159 in respect of remuneration of staff temporarily lent, without repayment, to the State Laboratory.

ROINN AIRGEADAIS,  
5th November, 1945.

J. J. McELLIGOTT,  
*Accounting Officer.*

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

J. MAHER,  
*Comptroller and Auditor-General.*



## CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Civil Service Commission (No. 5 of 1924 and No. 41 of 1926) and of the Local Appointments Commission (No. 39 of 1926 and No. 15 of 1940).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages and Allowances	17,861	17,296 14 3	564 5 9	—
A.2.—Examiners, etc. ...	4,362	3,542 15 2	819 4 10	—
B.—Travelling Expenses ...	530	642 14 9	—	112 14 9
C.—Examinations ...	1,805	1,886 6 7	—	81 6 7
D.—Incidental Expenses ...	515	532 19 8	—	17 19 8
GROSS TOTAL ...£	25,073	23,901 10 5	1,383 10 7	212 1 0
Deduct :—		Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,171 9 7
E.—Appropriations in Aid ...	4,000	5,481 11 9		Surplus of Appropriations in Aid realized. £1,481 11 9
NET TOTAL ...£	21,073	18,419 18 8		Total Surplus to be surrendered. £2,653 1 4

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

A.1.—Saving due to vacancies and staff changes involving new appointments at lower rates of pay, the saving being partly offset by the increase in bonus from 1st January, 1945.

A.2.—Saving mainly due to the number of candidates being less than anticipated.

B.—Excess due to the holding of certain Civil Service Interview Boards at centres other than Dublin, and to the services of persons not resident in Dublin being required to a greater extent than was expected for Interview Boards meeting there.



C.—There was an excess of about £230 on the advertising provision for the Civil Service Commission due to the number of Interview Board Competitions being greater than anticipated, and to the increased cost of accommodation. This excess was partly offset by a saving of about £150 on the provision for the Local Appointments Commission, mainly due to the fact that it was found practicable to group separate advertisement matters into the same advertisements.

D.—Expenditure cannot be accurately estimated.

E.—Receipts fluctuate greatly from year to year and cannot be estimated with any approach to accuracy.

#### EXTRA REMUNERATION (exceeding £30).

From this Vote the Chief Medical Officer, whose salary is borne on Vote 61, and a Superintending Officer received gratuities of £125 and £50, respectively, for special services.

#### NOTE.

The Accounts of other Departments include expenditure of approximately £378 in respect of remuneration of staff temporarily lent, without repayment, to the Civil Service Commission.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
5th November, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## IRISH TOURIST BOARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for a Grant-in-Aid of the Irish Tourist Board (No. 24 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Irish Tourist Board (Grant-in-Aid)	15,000	14,045	955	—
TOTAL ... ..£	15,000	14,045		—
Surplus to be surrendered ...£			955	

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

The requirements of the Board in respect of administrative and other expenses were less than anticipated.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
23 Iúl, 1945.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## COMMISSIONS AND SPECIAL INQUIRIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of Commissions, Committees and Special Inquiries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
IRISH MANUSCRIPTS COMMISSION.				
A.1.—Salaries, etc. ... ..	1,275	1,294 18 9	—	19 18 9
A.2.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ... ..	740	604 4 1	135 15 11	—
A.3.—Travelling and Incidental Expenses ... ..	154	130 14 10	23 5 2	—
£	2,169	2,029 17 8	159 1 1	19 18 9
COMMISSION ON IRISH IN THE CIVIL SERVICE.				
B.1.—Salaries, etc. ... ..	501	506 2 2	—	5 2 2
B.2.—Travelling and Incidental Expenses ... ..	5	—	5 0 0	—
£	506	506 2 2	5 0 0	5 2 2
COMMISSION ON VOCATIONAL ORGANISATION.				
C.1.—Salaries, etc. ... ..	423	675 6 10	—	252 6 10
C.2.—Travelling and Incidental Expenses ... ..	150	55 13 2	94 6 10	—
£	573	731 0 0	94 6 10	252 6 10
COMMITTEE ON POST-EMERGENCY AGRICULTURAL POLICY.				
D.1.—Salaries, etc. ... ..	125	44 13 2	80 6 10	—
D.2.—Travelling and Incidental Expenses ... ..	575	377 16 11	197 3 1	—
£	700	422 10 1	277 9 11	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COMMISSION ON YOUTH UNEMPLOYMENT.				
E.1.—Salaries, etc. ...	835	138 9 5	696 10 7	—
E.2.—Travelling and Incidental Expenses ...	170	47 17 6	122 2 6	—
	£ 1,005	186 6 11	818 13 1	—
F.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...	1,000	782 12 5	217 7 7	—
TOTAL ...	£ 5,953	4,658 9 3	1,571 18 6	277 7 9
Surplus to be surrendered		...	£1,294 10 9	

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Unclaimed cash, etc., balances of dissolved Savings Associations surrendered ...	—	11 4 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

General.—Expenditure under the various subheads of this Vote is not capable of accurate estimation as such expenditure depends on a number of uncertain factors such as the tempo of the work of the Commissions and Committees, the extent to which travelling of members and staff may be necessary, the number of witnesses examined, and the extra staff (including outside reporters) needed in addition to that seconded from public Departments.

A.2.—The progress of examination and editorial work was less rapid than anticipated.

A.3., B.2. and C.2.—See general explanation above.

C.1.—Excess due to the payment of gratuities for special services to the Secretary and other officers of the Commission, provision for which was not made in the Estimate.

D.1. and E.1.—Special reporters were not employed as much as was expected.

D.2.—The necessity for visits to model centres and the calling of witnesses did not arise to the extent provided for.

E.2.—The provision made for members of the Commission travelling to the country for the purpose of taking evidence was not required. The calling of witnesses did not proceed on the scale expected.

F.—This subhead provides a general margin for new Commissions and Committees appointed during the year and for remanets of expenditure on Commissions and Committees of previous years, and the amount required cannot be estimated with any approach to accuracy.

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.  
SUBHEAD F.—EXPENDITURE, 1944-45.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.	Travelling and Incidental Expenses.	Total.
	£ s. d.	£ s. d.	£ s. d.
Central Savings Committee ...	85 17 10	10 12 9	96 10 7
Tribunal of Inquiry re Great Southern Railways Stocks ...	570 4 0	115 17 10	686 1 10
	£ 656 1 10	126 10 7	782 12 5



## TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1944-45 on account of which payments were made in the year 1944-45.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1945.		
		£	s.	d.
Central Savings Committee ... ..	1923-24	107,534	8	1
Irish Manuscripts Commission ... ..	1928-29	24,657	10	4
Commission on Irish in the Civil Service ... ..	1936-37	4,015	18	5
Commission on Vocational Organisation ... ..	1938-39	7,645	3	11
Committee on Post-Emergency Agricultural Policy ...	1942-43	985	1	5
Commission on Youth Unemployment ... ..	1943-44	389	12	5
Tribunal of Inquiry <i>re</i> Great Southern Railways Stocks	1943-44	922	9	4

## . EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead C.1.) a Senior Clerk, whose salary is borne on Vote 2, received £150 as Secretary to the Commission on Vocational Organisation and a Junior Executive Officer, whose salary is borne on Vote 55, received £49 14s. 11d. as acting Higher Executive Officer and a gratuity of £20 for special services.

This Account includes expenditure of approximately £506 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments and Offices include expenditure of approximately £1,576 in respect of remuneration of staff temporarily lent, without repayment, to the Commission on Vocational Organisation.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
5th November, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Pensions, Superannuation, Compensation, and Additional and other Allowances and Gratuities under sundry Statutes (4 & 5 Will. 4, c. 24 ; 22 Vict., c. 26 ; 50 & 51 Vict., c. 67 ; 55 & 56 Vict., c. 40 ; 6 Edw. 7, c. 58 ; 9 Edw. 7, c. 10 ; 4 & 5 Geo. 5, c. 86 ; 9 & 10 Geo. 5, c. 67 and c. 68 ; 10 & 11 Geo. 5, c. 36 ; No. 1 of 1922 ; No. 34 of 1923 ; No. 7 of 1925 ; No. 27 of 1926 ; No. 11 and No. 36 of 1929 ; No. 32 of 1933 ; No. 9 of 1934 ; No. 39 of 1936 ; No. 29 of 1938 ; No. 16 and No. 21 of 1939 ; No. 24 of 1942 ; etc.) ; Extra-Statutory Pensions, Allowances, and Gratuities awarded by the Minister for Finance ; fees to Medical Referees and occasional fees to Doctors ; etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.		More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Superannuation Allowances, Compensation Allowances and certain Children's Allowances :— <i>Original</i> £166,000 <i>Supplementary</i> 3,000	169,000	165,272 9 8	3,727 10 4	—	—
B.—Additional Allowances and Gratuities in respect of Established Officers :— <i>Original</i> ... £100,000 <i>Supplementary</i> 10,000	110,000	90,776 18 2	19,223 1 10	—	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ... ..	177,000	167,279 8 7	9,720 11 5	—	—
D.—Agency Payments in respect of Compensation Allowances ... ..	26,500	24,647 0 10	1,852 19 2	—	—
E.—Gratuities in respect of Unestablished Officers	4,500	2,812 13 4	1,687 6 8	—	—
F.—Extra-Statutory Grants ...	5	50 0 0	—	45 0 0	—
G.—Injury Grants	7,000	5,471 19 0	1,528 1 0	—	—
H.—Fees to Medical Referees and Occasional Fees to Doctors ... ..	75	151 13 6	—	76 13 6	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ... ..	£ 52,000	£ s. d. 51,338 1 1	£ s. d. 661 18 11	£ s. d. —
J.—Pensions, Gratuities, etc., to Members of the <i>Gárda Síochána</i> (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children, and Dependants of such Members ... ..	71,000	69,953 12 8	1,046 7 4	—
K.—Compensation for Death or Personal Injuries sustained by Members of Air-Raid Precautions Services and of Auxiliary Fire Service, and Medical and other Expenses in connection therewith ... ..	1,800	1,237 16 10	562 3 2	—
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	618,880	578,991 13 8	40,009 19 10	121 13 6
<i>Deduct :—</i> Original ... £605,880 Supplementary 11,000	2,000	—	2,000 0 0	—
GROSS TOTAL :— Original ... £605,880 Supplementary 11,000	£ 616,880	578,991 13 8	38,009 19 10	121 13 6
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £37,888 6 4	
L.—Appropriations in Aid ...	26,750	23,804 7 5	Deficiency of Appropriations in Aid realized. £2,945 12 7	
NET TOTAL :— Original ... £579,130 Supplementary 11,000	£ 590,130	555,187 6 3	Net Surplus to be surrendered. £34,942 13 9	
Extra Receipts payable to Exchequer :—			Estimated.	Realized.
			£	£ s. d.
Pension liability in respect of officers on loan, etc.	...	...	5,641	4,741 16 9
Payments and refunds of teachers' contributions	...	...	349	482 8 3
Gratuities received by officers on cessation of employment in the British Civil Service surrendered pursuant to Section 4(1) of the Superannuation Act, 1942 ...	...	...	—	216 15 4
Refund of overpayment	...	...	—	28 0 0
			£5,990	£5,469 0 4



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

A. and B.—Expenditure on these subheads in the first three quarters of the financial year was of such dimensions that increased provision was felt to be necessary to meet requirements in the last quarter. It was anticipated that demands would be further inflated by the substitution in the last quarter of a cost-of-living figure of 110 for the figure of 85 on which the estimate had been framed. The rate of expenditure which obtained earlier in the year was not maintained and disbursements fell substantially below expectations.

C.—Expenditure on this subhead was less than was anticipated as a result of deaths of persons in receipt of compensation.

D., E., F., G., H., I., J. and K.—Expenditure was estimated on the basis of experience in previous years.

F.—A temporary Civil Servant transferred from the British Service on the taking over of the Genealogical Office was on her retirement ineligible for a Compassionate Gratuity computed by reference to her service with this Administration. There was, moreover, no statutory authority for dealing with her case on the basis of aggregate service though in fact her employment had been continuous. To meet the hardship which insistence on the operation of the statutory barrier would have entailed an extra-statutory award of £50 was made in her favour.

## L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
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	26,500	23,553 18 4
2. Repayment by the Government of Northern Ireland of its share of the pensions paid to former Officers of the Petty Sessions Clerks' Department who retired prior to 1st January, 1922	245	250 9 1
3. Miscellaneous	5	—
	<u>£26,750</u>	<u>£23,804 7 5</u>

## EXTRA REMUNERATION (exceeding £30).

In the following cases, pensions, additional to those issued out of this Vote, were paid during the year from public funds, viz. :—

	£	s.	d.
From the Central Fund to an ex-Officer of Customs as Judge of the Dáil Supreme Court (No. 13 of 1925)	...	...	500 0 0
From the Vote for Army Pensions (No. 64), in respect of military service pensions, to 5 ex-Civil Servants, 10 ex-members of the Garda Síochána and 6 ex-members of the Royal Irish Constabulary	...	...	1,831 6 1

As remuneration for services rendered, one pensioner received from public funds a sum of £795 and 36 other pensioners received sums ranging from £36 to £302.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
23 Samhain, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General.



# RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Rates and Contributions in lieu of Rates, etc. :— Original ... £149,860 Supplementary 3,940	153,800	153,419 11 8	380 8 4	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	885	500 11 1	384 8 11	—
GROSS TOTAL :— Original ... £150,745 Supplementary 3,940	£ 154,685	153,920 2 9	764 17 3	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £764 17 3	
Deduct :—	—	—	—	
C.—Appropriations in Aid ...	540	556 0 10	Surplus of Appropriations in Aid realized. £16 0 10	
NET TOTAL :— Original ... £150,205 Supplementary 3,940	£ 154,145	153,364 1 11	Total Surplus to be surrendered. £780 18 1	

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

B.—Claims were not received in respect of premises for which provision was made.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,  
5 Samhain, 1945.

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

J. MAHER,

*Comptroller and Auditor-General.*



## SECRET SERVICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1945,  
compared with the sum granted, for Secret Service.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Secret Service ... ..	20,000	13,732 8 11	6,267 11 1	—
TOTAL ...£	20,000	13,732 8 11		—
Surplus to be surrendered ... £			6,267 11 1	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	—	2 11 6

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

An Estimate of this nature is necessarily conjectural.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
23 Iúil, 1945.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927 ... ..	16,750	15,847 11 5	902 8 7	—	—	—
<b>TOTAL ... £</b>	<b>16,750</b>	<b>15,847 11 5</b>				
Surplus to be surrendered ... £			902 8 7			

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

Expenditure varies with fluctuations in the electorate and changes in the staffs of local authorities and an accurate forecast is not feasible.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
23 Iúl, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## MISCELLANEOUS EXPENSES.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for certain Miscellaneous Expenses, including certain Grants-in-Aid and payments of Compensation for Death or Personal Injuries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
GRANTS TO SOCIETIES, ETC.						
A.—The Incorporated Law Society of Ireland (Grant-in-Aid) ...	330	330 0 0	—		—	
B.—The Incorporated Council of Law Reporting for Ireland (Grant-in-Aid) ...	500	—	500	0 0	—	
C.—The National Theatre Society, Limited (Grant-in-Aid) ...	1,000	1,000 0 0	—		—	
CC.—Contribution towards cost of structural alterations in Abbey Theatre, Dublin ...	5	—	5	0 0	—	
D.—Cultural Institutions (Grants-in-Aid) ...	5,750	5,300 0 0	450	0 0	—	
E.—The Irish Plate ...	105	105 0 0	—		—	
F.—King's Inns Library (Grant-in-Aid) ...	3,000	3,000 0 0	—		—	
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, Etc.						
G.—Salaries, Wages and Allowances	1,400	1,303 5 0	96	15 0	—	
H.—Travelling and Incidental Expenses ...	150	63 2 8	86	17 4	—	
COMPENSATION.						
I.—Compensation for Death or Personal Injuries ...	330	262 2 0	67	18 0	—	
TOTAL ...	12,570	11,363 9 8			—	
Surplus to be surrendered ...£			1,206	10 4		



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

B.—On the information available as to the financial position of the Council, no issue on foot of the Grant-in-Aid was called for.

D.—Saving due to (1) progress in connection with the publication of Contributions to Lexicography of Early Irish being below expectation and (2) failure of the Royal Hibernian Academy of Arts to apply for its Grant-in-Aid.

G. and H.—It was not necessary to employ Temporary Arbitrators.

I.—Saving mainly due to the fact that no claim arose against a provision of £53 for the re-issue of uncashed payable orders of previous years.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
23 Iúil, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General.



STATIONERY AND PRINTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Stationery Office ; for Stationery, Printing, Paper, Binding, and Printed Books for the Public Service ; and for sundry Miscellaneous Services, including Reports of Oireachtas Debates.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	35,364	35,816 8 1	—	452 8 1
B.—Travelling Expenses ...	40	42 8 10	—	2 8 10
C.—Carriage and Transport ...	1,100	1,109 12 3	—	9 12 3
D.—Incidental Expenses ...	550	562 13 9	—	12 13 9
E.—Telegrams and Telephones	285	300 19 4	—	15 19 4
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas ... ..	8,500	7,540 0 4	959 19 8	—
F.2.—Oireachtas Debates ...	6,000	5,399 5 4	600 14 8	—
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	1,400	1,406 10 9	—	6 10 9
F.4.—Printing, etc., for Registration Officers under Electoral and Juries Acts ...	21,000	21,013 0 8	—	13 0 8
F.5.—Publication of Irish Translation of the New Testament (Revote) ... ..	400	—	400 0 0	—
F.6.—Preparation and Publication of Oireachtas Handbook	5	157 10 0	—	152 10 0
G.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ... ..	1,400	1,261 8 9	138 11 3	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
FOR PUBLIC DEPARTMENTS:						
H.—Printing ... ..	49,000	52,881 7 10	—		3,881 7 10	
I.—Paper ... ..	75,000	67,949 0 3	7,050 19 9		—	
J.—Miscellaneous Office Supplies ... ..	15,500	14,367 3 0	1,132 17 0		—	
K.—Binding ... ..	10,500	10,688 7 3	—		188 7 3	
L.—Books and Maps ... ..	3,500	4,023 0 5	—		523 0 5	
GROSS TOTAL ... ..£	229,544	224,518 16 10	10,283 2 4		5,257 19 2	
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £5,025 3 2			
			Surplus of Appropriations in Aid realized. £11,785 5 9			
M.—Appropriations in Aid ... ..	33,305	45,090 5 9	Total Surplus to be surrendered. £16,810 8 11			
NET TOTAL ... ..£	196,239	179,428 11 1				

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

A.—The excess is due principally to unanticipated payments of increased cost-of-living and Emergency bonuses and of gratuities to staff, modified by savings resulting from changes in personnel.

B. and C.—Casual variations.

D.—The excess arises from the charges incidental to the collection and disposal of waste paper, the value of which exceeded anticipations.

E.—The excess is due to an increase in telephone calls, including trunk calls, which, owing to Departmental activity, were much above the average.

F.1.—General expenditure was less than anticipated and certain retrospective allowances to printing contractors, arising out of Emergency Bonus Orders for which provision was made, were not paid in the financial year.

F.2.—Expenditure generally was less than anticipated. *See also preceding note under F.1. re retrospective allowances to contractors.*

F.3. and F.4.—Casual variations.

F.5.—The work of revision had not progressed sufficiently in the year to give rise to expenditure on printing.

F.6.—The estimate included only a nominal provision for the publication of the Oireachtas Handbook, a revised edition of which was undertaken at short notice. The expenditure shown represents the proportion of the cost which fell for payment during the financial year.

G.—Subsidies paid to periodicals and newspapers publishing current news in Irish proved to be less than anticipated.



H.—An increase in the volume of Departmental printing, as well as increases in printing rates, contributed to the excess on this subhead. The proportion of the cost of the second issue of the Ration Book charged to this financial year also exceeded the amount provided for the purpose. The excess is, however, modified by the amount provided to meet certain claims from printing contractors which were not paid within the year.

I.—Purchases of paper were reduced, for the reason that certain varieties were unobtainable and also that further additions to existing reserves of emergency qualities were not considered necessary.

J.—The acute shortage prevailing in respect of most items of office supplies, with consequential rigid economies imposed on Departments generally, is accountable for the saving on this subhead.

K.—Commitments in respect of binding slightly exceeded anticipations.

L.—Unforeseen expenditure on the purchase of books and maps and the payment of certain accounts outstanding at the close of the previous financial year contributed to the excess shown.

M.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Sale of Ordnance Survey maps ... ..	850	1,269	17	2
2. Sales of Stationery Office publications and Oireachtas Papers (including Debates) ...	5,240	6,946	2	1
3. Sales of reprinted Irish texts ... ..	20	36	3	6
4. Advertisements in official publications ...	3,450	4,059	11	4
5. Sales of waste ... ..	3,500	9,023	9	5
6. Sales of parchments and other Revenue forms	1,500	1,637	13	4
7. Miscellaneous sales (old typewriters, duplicators, and other old stores) ... ..	35	296	8	0
8. <i>Iris Oifigiúil</i> advertisements and sales ...	1,500	1,336	15	1
9. Supplies to repaying Departments, including commission thereon ... ..	4,900	7,500	14	10
10. Proportion recovered from local authorities of cost of printing and paper required under the Electoral and Juries Acts ... ..	12,300	12,980	8	6
11. Miscellaneous ... ..	10	3	2	6
	£33,305	£45,090	5	9

1. There was a marked recovery in the sales of Ordnance Survey maps during the financial year.

2. Contrary to expectations, sales were well maintained in this financial year.

3. Sales of texts were higher than anticipated.

4. Receipts from advertisements in the Telephone Directory were greater than anticipated.

5. The volume of waste paper released by Departments for disposal far exceeded the quantities which were expected to be available for collection.

6. The sales of Customs and Excise forms during the year slightly exceeded anticipations.



7. It was found necessary to "trade out" a larger number of old machines than was anticipated.

8. Receipts from the insertion of notices in *Iris Oifigiúil* showed a further decline compared with recent years.

9. Supplies to repaying Departments exceeded anticipations, and receipts were further enhanced by the cost of supplies issued from stock in connection with the General Election held in 1944.

10. Casual variation.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1945.

	£	s.	d.
Paper ... ..	98,327	7	2
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators) ...	5,419	11	5
	£103,746	18	7

NOTE.—This statement does not include the value of Oireachtas publications, Stationery Office publications, gazettes and Oireachtas records, or that of the stock in the hands of contractors for printing and binding.

NOTES.

This Account includes expenditure of approximately £458 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £167 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £357 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The value of a typewriter estimated at £5, damaged beyond economic repair by lightning on the 18th October, 1944, at the Office of the Superintendent, Gárda Síochána, Clogher, Glenties, Co. Donegal, was written off as a loss (Department of Finance minute S.49/3/45).

The cost of the stationery and office equipment lost in the fire which occurred at the Headquarters, Curragh Command, on the 6th October, 1943, amounting to £21 10s. 3d., was written off as a loss (Department of Finance minute S.49/2/44).

The cost of publications and stationery lost in the fire which occurred at the District Court Office, Town Hall, Edenderry, on the 24th January, 1945, amounting to £44 2s. 6d., was written off as a loss (Department of Finance minute S.49/2/45).

The cost of stationery and office machinery lost in the fires which occurred at the Headquarters, 2nd Division, Carton Hall, Maynooth, and at the Headquarters, 3rd Armoured Squadron, Rineanna, on the 14th October, 1941, and 25th February, 1944, respectively, amounting to £34 3s. 0d., was written off as a loss (Department of Finance minute S.49/1/45).

The cost of stationery, publications and office equipment, amounting to £57 1s. 5d., destroyed at the Irish Legation, Berlin, during an air-raid, was written off as irrecoverable (Department of Finance minute S.2/3/44).

The value of a typewriter, estimated at £5 10s. 0d., damaged beyond economic repair during field exercises whilst on charge to the Command Quartermaster, Curragh Camp, was written off as a loss (Department of Finance minute S.49/3/45).

The value of a typewriter, estimated at £6, accidentally damaged beyond economic repair at the Office of the Deputy Commissioner, Gárda Síochána, Dublin Metropolitan Division, was written off as a loss (Department of Finance minute S.49/3/45).

Arising out of an increase of wages in the Dublin printing trade, which came into operation on the 9th February, 1940, a retrospective increase of 2½ per cent. on contract prices was approved in respect of printing contracts with such firms (Department of Finance minute S.92/1/35).

Certain passport forms and regulations became obsolete and the net loss involved, amounting to £11 16s. 3d., was written off (Department of Finance minute S.46/16/38).

Two copies of a book published on behalf of the Irish Manuscripts Commission and valued at £1 6s. 8d. were presented to the Editor (Department of Finance minute S.46/54/31).



Following the conclusion of the work of a temporary Commission, two volumes of a book valued at £1 11s. 6d., which had been purchased for the use of the Commission, were presented to the former Chairman (Department of Finance minute S.49/4/39).

A parcel of stationery despatched by the Department of Defence was lost in transit. The value, amounting to £2 16s. 0d. was recovered from the carriers and brought to account as Appropriations in Aid.

EXTRA REMUNERATION (exceeding £30).

Payments of overtime amounting to £39 17s. 0d., £91 2s. 6d. and £65 4s. 6d., respectively, were made to three Printing and Binding Clerks in respect of miscellaneous duties arising out of a staff vacancy.

A Clerical Officer received a gratuity of £35 in respect of special duties in connection with the collection and disposal of waste paper.

A Technical Officer received a gratuity of £50 in respect of additional duties and responsibilities.

A Staff Officer and an Officer of Customs and Excise, the latter on loan from the Office of the Revenue Commissioners, received gratuities of £100 each in respect of special services performed in connection with the preparation of bound volumes of Statutory Rules and Orders, and Index (1922 to 1938).

S. B. Ó FAOILLEACHÁIN,  
*Accounting Officer.*

30th November, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the General Valuation and Boundary Survey (15 & 16 Vict., c. 63; 17 Vict., c. 8 and c. 17; 20 & 21 Vict., c. 45; 22 & 23 Vict., c. 8; 23 Vict., c. 4; 27 & 28 Vict., c. 52; 37 & 38 Vict., c. 70; 61 & 62 Vict., c. 37; No. 19 of 1923; No. 3 of 1927; No. 27 of 1930; Nos. 27, 47 and 55 of 1931; No. 19 of 1932; No. 28 of 1937; No. 21 of 1939; and No. 8 of 1940; Local Government (Application and Adaptation of Enactments) Order, 1925); including Estate Duty Valuation (10 Edw. 7, c. 8), etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	37,422	36,752 2 0	669 18 0	—
B.—Travelling Expenses ...	4,000	3,687 11 6	312 8 6	—
C.—Incidental Expenses ...	40	32 6 8	7 13 4	—
D.—Telegrams and Telephones	110	109 9 3	10 9	—
GROSS TOTAL ...£	41,572	40,581 9 5	990 10 7	—
			Surplus of Gross Estimate over Expenditure. £990 10 7	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £106 3 1	
E.—Appropriations in Aid ...	6,595	6,701 3 1	Total Surplus to be surrendered. £1,096 13 8	
NET TOTAL ...£	34,977	33,880 6 4		

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

- A.—The savings were due to a retirement (£631) and delay in filling vacancies (£792), partly offset by increases (£753) in overtime and bonus.
- B.—Expenditure depends mainly on the amount and location of revision work. Accurate estimation is impossible as the applications for revision reach the office after the beginning of the financial year.
- C.—The saving was mainly due to inability to purchase instruments,



E.—Appropriations in Aid. All amounts payable by counties and cities during the year were duly received. Receipts from fees for certified documents were greater than anticipated.

	Estimated.	Realized.		
	£	£	s.	d.
Proportion of cost of annual revision of valuations to be paid over by the several counties and cities under 37 & 38 Vict., c. 70, as adapted	6,295	6,295	0	0
Fees payable under 23 Vict., c. 4, sec. 9, and miscellaneous receipts ... ..	300	406	3	1
	£6,595	£6,701	3	1

This Account includes expenditure of approximately £1,470 in respect of remuneration of staff temporarily lent, without repayment, to other Offices.

The Account of the Ordnance Survey Office includes expenditure of approximately £87 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

C. C. McELLIGOTT,  
*Commissioner of Valuation and  
Chief Boundary Surveyor,  
Accounting Officer.*

VALUATION OFFICE, DUBLIN,  
3rd December, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## ORDNANCE SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Ordnance Survey and of Minor Services including the Facsimile Reproduction of Ancient Manuscripts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	25,708	25,366 11 8	341 8 4	—
B.—Travelling Expenses ...	1,376	1,298 1 4	77 18 8	—
C.—Stores, etc. ...	400	399 17 2	2 10	—
D.—Photographic and Printing Equipment ...	5	—	5 0 0	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	5	3 16 4	1 3 8	—
F.—Incidental Expenses ...	148	138 19 3	9 0 9	—
GROSS TOTAL ...£	27,642	27,207 5 9	434 14 3	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £434 14 3	
Deduct :—			Surplus of Appropriations in Aid realized. £1,561 12 6	
G.—Appropriations in Aid ...	1,505	3,066 12 6	Total Surplus to be surrendered. £1,996 6 9	
NET TOTAL ...£	26,137	24,140 13 3		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer :—				
Sale of old stores ...			—	1 19 0
Repayments by employees in respect of lost equipment ...			—	6 5
Refund of salary overpayment ...			—	2 2 3
				£4 7 8

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

A.—The savings are mainly due to three deaths (£570) and sick leave deductions (£339), partly offset by increase in bonus and retentions of staff (£568).



- B.—The savings are due to a reduction in the number of staff on field work.
- E.—Collotype reproduction was resumed during the year.
- F.—The savings are due to the cost of motor van repairs being less than anticipated.
- G.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Receipts from sales of maps ... ..	1,500	2,859	0	8
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts ...	5	207	11	10
	£1,505	£3,066	12	6

1. The demand for maps increased considerably. Restrictions on the sale of small scale maps were removed during the year.
2. Collotype reproduction was resumed during the year. The receipts are in respect of the reproduction of Stapleton's Catechismus and Manuscript 23.N.10.

EXTRA REMUNERATION (exceeding £30).

An inclusive allowance of £50 was paid to the Deputy Assistant Director in respect of additional duties performed by him during the absence of the Assistant Director prior to 1st November, 1942.

NOTES.

Stocks of Ordnance Survey maps were destroyed or irretrievably damaged by an air-raid at the premises of London agents. The value of the stocks, viz., £56 0s. 11½d. was written off (Department of Finance minute S.49/3/41).

Materials to a value of £75 12s. 0d. were transferred, free of charge, to the Ordnance Survey Office by the Emergency Scientific Research Bureau (Department of Finance minute S.58/1/45).

This Account includes expenditure of approximately £87 in respect of remuneration of staff temporarily lent, without repayment, to other Offices, and £1,460 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

Special work done for other Departments cost £1,645, while the face value of maps supplied to other Departments was £4,014, no repayment being made in either case. Copies of new or revised maps published during the year were supplied *gratis* to the National Library and the Library of University College, Cork. The face value of such free supplies was £56.

C. C. McELLIGOTT,  
Director,  
Accounting Officer.

VALUATION OFFICE, DUBLIN,  
3rd December, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General.



## SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the increase of the Grant to Local Authorities in Relief of Rates on Agricultural Land (No. 35 of 1925, No. 28 of 1931 and No. 23 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925 ...	150,989	150,989	—	—
B.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ...	750,000	750,000	—	—
C.—Further increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939 ...	370,000	370,000	—	—
TOTAL ...	1,270,989	1,270,989	—	—

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
23 Iúil, 1945.

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

J. MAHER,  
Comptroller and Auditor-General.



LAW CHARGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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.
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Attorney-General and Staff ...	12,569	12,033 18 8	535 1 4	—
A.2.—State Solicitors ...	33,166	32,698 2 0	467 18 0	—
B.—Witnesses' Expenses, etc.	10,250	10,576 5 5	—	326 5 5
C.—Fees to Counsel :— Original £11,000 Supplementary 5,500	16,500	16,155 11 0	344 9 0	—
D.—General Law Expenses :— Original ... £6,500 Supplementary 2,500	9,000	9,522 11 11	—	522 11 11
E.—Defence of Public Officials	500	210 18 10	289 1 2	—
GROSS TOTAL :— Original £73,985 Supplementary 8,000	£ 81,985	81,197 7 10	1,636 9 6	848 17 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £787 12 2	
Deduct :—			Surplus of Appropriations in Aid realized. £35 7 3	
F.—Appropriations in Aid ...	5,770	5,805 7 3	Total Surplus to be surrendered. £822 19 5	
NET TOTAL :— Original ... £68,215 Supplementary 8,000	£ 76,215	75,392 0 7		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayment from Vote 67 in respect of the salary of an officer seconded to the Special Employment Schemes Office ...	—	193 0 5



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

A.1.—Saving due to a vacancy in the Office of the Parliamentary Draftsman during part of the year and to the fact that additional drafting assistance was required only to a very limited extent.

B., D. and E.—Expenditure depends on the number and nature of cases coming before the Courts and cannot be closely estimated.

F.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
1. Costs and fees recovered by the Chief State Solicitor, etc. ... ..	3,500	4,049	7 3
2. Payment by Irish Sailors' and Soldiers' Land Trust for services rendered by the Finance Solicitor ...	500	320	0 0
3. Local Loans Fund, expenses of management ...	1,770	1,436	0 0
	<u>£5,770</u>	<u>£5,805</u>	<u>7 3</u>

## EXTRA REMUNERATION (exceeding £30).

A Draftsman in the Office of the Attorney-General received a gratuity of £50 for special work.

The First Assistant Solicitor in the Office of the Finance Solicitor received a gratuity of £100 for special services.

Four Assistant Solicitors in the Office of the Chief State Solicitor received, respectively, £49 12s. 3d., £50 8s. 6d., £50 8s. 6d. and £51 12s. 6d. for special services.

From Vote 63 a Clerical Officer received a sum of £30 18s. 9d. as an acting Junior Executive Officer.

## NOTES.

This Account includes expenditure of approximately £1,309 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £22 9s. 6d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £1,458 in respect of remuneration of staff temporarily lent, without repayment, to the Offices of the Chief State Solicitor and the Finance Solicitor.

The charge to Subhead D. includes a gratuity of £10 paid to a State Solicitor on foot of exceptional out-of-pocket expenses incurred by him in connection with the taking of depositions in a case of murder (E. 88/4/44).

By authority of the Minister for Finance costs (estimated at £40) awarded to the Minister in connection with a claim under the Neutrality (War Damage to Property) Act, 1941, were waived (411/1915 (5)).



By authority of the Minister for Finance taxed costs awarded in a case involving a declaration about foreshore rights were waived to the amount of £42 11s. 0d. (F. 14/53/43).

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
23 Samhain, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## UNIVERSITIES AND COLLEGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Grants to Universities and Colleges (8 Edw. 7, c. 38 ; No. 42 of 1923 ; No. 32 of 1926 ; No. 35 of 1929 ; and No. 27 of 1934), including certain Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Annual Grants under Sections 10 (1) and 11 (1) of the University Education (Agriculture and Dairy Science) Act, 1926, and Section 2 of the University College Galway Act, 1929 ...	152,000	152,000 0 0	—	—	—	—
B.—Additional Grants under Section 7 (7) of the Irish Universities Act, 1908 ...	380	380 0 0	—	—	—	—
C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923	3,000	3,000 0 0	—	—	—	—
D.—Annual Grant under Section 1 (1) of the University College Dublin Act, 1934	3,000	2,509 7 6	490	12 6	—	—
E.—Trinity College, Dublin (Grant-in-Aid) ...	2,250	2,250 0 0	—	—	—	—
F.—Royal College of Surgeons in Ireland (Grant-in-Aid) ...	1,500	1,500 0 0	—	—	—	—
TOTAL ...	£ 162,130	161,639 7 6				
Surplus to be surrendered		...£	490	12 6		

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

D.—Saving mainly due to the fact that an arrangement for the expansion of the Department of Modern Irish Language and Literature in University College, Dublin, has not been fully implemented.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
23 Iúil, 1945.

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

J. MAHER,  
Comptroller and Auditor-General.



WIDOWS' AND ORPHANS' PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for payment to the Pensions Investment Account (Widows' and Orphans' Pensions Acts, 1935 *et seq.*).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Widows' and Orphans' Pensions —Payment to Pensions Investment Account ...	450,000	450,000	—	—
TOTAL ... ..£	450,000	450,000	—	—

J. HURSON,  
*Accounting Officer.*

ÁRACHAS NAISIÚNTA AR SHLÁINTE,  
22 Samhain, 1945.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## EMERGENCY SCIENTIFIC RESEARCH BUREAU.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Emergency Scientific Research Bureau, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Honoraria and Incidental Expenses ...	2,250	2,152 6 2	97	13 10	—	
B.—Investigation and Research (Grant-in-Aid) ...	17,000	8,500 0 0	8,500	0 0	—	
TOTAL ...£	19,250	10,652 6 2			—	

Surplus to be surrendered ... £ 8,597 13 10

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

A. and B.—Expenditure on investigation and research was less than anticipated owing to a falling off in the activities of the Bureau, to which cause also a saving on the provision made for travelling and subsistence is due.

## EXTRA REMUNERATION (exceeding £30).

From this Vote the State Chemist, whose salary is borne on Vote 12, received an honorarium of £400 as a member of the Emergency Scientific Research Bureau, and from the funds of the Bureau the Secretary of the Industrial Research Council, whose salary is borne on Vote 55, received an allowance of £100 as Secretary of the Bureau.

## NOTE.

The Account of another Department includes expenditure of approximately £951 in respect of remuneration of staff temporarily lent, without repayment, to the Bureau.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGEADAIS,

5th November, 1945.

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.

J. MAHER,

Comptroller and Auditor-General.



AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Agriculture, and of certain Services administered by that Office, including sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	216,365	220,159 6 9	—	3,794 6 9
B.—Travelling Expenses ...	10,000	9,817 10 0	182 10 0	—
C.—Incidental Expenses ...	265	204 0 0	61 0 0	—
D.—Telegrams and Telephones	3,050	2,756 11 10	293 8 2	—
RESEARCH WORK.				
E.1.—Technical and Advisory Work in Agriculture ...	7,889	8,459 12 8	—	570 12 8
E.2.—Veterinary Research ...	7,064	6,978 8 8	85 11 4	—
E.3.—Subscriptions, etc., to International and other Research Organisations	1,754	1,312 14 9	441 5 3	—
E.4.—Miscellaneous Investigations, Inquiries and Reports ...	175	146 14 11	28 5 1	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.				
F.1.—Agricultural Schools and Farms :—				
Original ...	£39,188			
Supplementary	12,570			
	51,758	49,721 4 10	2,036 15 2	—
F.2.—Grants to Private Agricultural Schools, etc. ...	17,749	16,901 8 6	847 11 6	—
F.3.—Veterinary College ...	18,267	17,030 7 3	1,236 12 9	—
F.4.—Scholarships in Agriculture, etc. ...	1,425	1,366 19 9	58 0 3	—
F.5.—University College, Dublin: Faculty of General Agriculture ...	24,984	24,984 0 0	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	
F.6.—University College, Cork : Faculty of Dairy Science	13,000	13,000 0 0	—	—	
F.7.—Educational Tours for Agricultural Instructors	5	—	5 0 0	—	
F.8.—Training of Instructors in Horticulture ...	700	693 7 4	6 12 8	—	
G.1.—Improvement of Milk Production ...	25,903	28,748 15 1	—	2,845 15 1	
G.2.—Improvement of Live Stock ...	7,940	5,977 18 9	1,962 1 3	—	
G.3.—Fertilisers Subsidies	500,000	806 19 8	499,193 0 4	—	
G.4.—Improvement of Racing (Grant-in-Aid) ...	7,500	7,300 0 0	200 0 0	—	
H.—Grants to County Com- mittees of Agriculture ...	189,700	174,361 2 9	15,338 17 3	—	
I.1.—Special Agricultural, etc., Schemes in Congested Districts ...	48,054	46,509 19 10	1,544 0 2	—	
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ...	250	174 6 10	75 13 2	—	
I.3.—Instruction in connection with Special Land Settle- ment Schemes ...	420	449 15 8	—	29 15 8	
J.—National Stud :— Original ... £16,450 Supplementary 8,200	24,650	21,497 2 3	3,152 17 9	—	
K.1.—Agricultural Societies and Shows, including Miscel- laneous Grants-in-Aid ...	1,100	523 13 7	576 6 5	—	
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	8,000	8,000 0 0	—	—	
K.3.—Bloodstock Breeders' Association of Ireland (Grant-in-Aid) ...	250	250 0 0	—	—	
K.4.—Grant in respect of the Development of the Manufacture of Milk Powder ...	5	—	5 0 0	—	
L.—Botanic Gardens, Glasnevin	11,221	10,817 10 5	403 9 7	—	
M.1.—Miscellaneous Work ...	20,002	18,890 0 1	1,111 19 11	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.2.—Fees for Reports on Agricultural Conditions ...	840	803 2 6	36 17 6	—
M.3.—Printing of Special Departmental Publications	2,100	1,332 13 10	767 6 2	—
M.4.—Loans and Grants for Agricultural Purposes, etc. ...	24,240	20,403 16 6	3,836 3 6	—
M.5.—Improvement of the Creamery Industry ...	5	—	5 0 0	—
M.6.—Scheme of Loans for the Purchase of Heifers and Agricultural Implements	100	185 4 8	—	85 4 8
M.7.—Agricultural Production—Consultative Council	150	128 17 1	21 2 11	—
M.8.—Travelling Expenses of Trade Representatives ...	5	—	5 0 0	—
M.9.—Temporary Scheme in connection with Farm Improvements ...	52,560	56,443 6 6	—	3,883 6 6
M.10.—Potato Reserve Scheme :— Original £5 Supplementary 23,695	23,700	23,719 2 0	—	19 2 0
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1938 ...	9,037	8,336 13 9	700 6 3	—
N.2.—Bovine Tuberculosis Order, 1926 ...	3,000	2,991 1 9	8 18 3	—
N.3.—Horse Breeding Act, 1934	1,043	1,149 3 11	—	106 3 11
N.4.—Live Stock Breeding Act, 1925 ...	4,240	3,745 12 2	494 7 10	—
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	15,529	14,472 10 2	1,056 9 10	—
O.2.—Dairy Produce Acts, 1924 to 1941, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc.	17,909	18,657 8 6	—	748 8 6
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	16,371	16,517 9 10	—	146 9 10



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Pigs and Bacon Acts, 1935 to 1940, and Slaughter of Cattle and Sheep Acts, 1934 to 1936 ...	28,507	27,612 12 7	894 7 5	—
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc. ...	3,510	3,577 16 5	—	67 16 5
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	60,062	50,679 19 6	9,382 0 6	—
O.7.—Flax Act, 1936 ...	3,680	3,932 4 5	—	252 4 5
O.8.—Agricultural Wages Act, 1936 ...	9,311	8,317 17 6	993 2 6	—
O.9.—Sundry Statutes ...	300	96 11 1	203 8 11	—
O.10.—Emergency Powers (Tillage) Orders :— Original £61,484 Supplementary 17,989	79,473	75,075 11 0	4,397 9 0	—
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,575,117 44,639	1,036,018 7 10 —	551,647 18 7 44,639 0 0	12,549 6 5 —
GROSS TOTAL :— Original £1,512,663 Supplementary 17,815	£1,530,478	1,036,018 7 10	507,008 18 7	12,549 6 5
Deduct :— P.—Appropriations in Aid :— Original £245,433 Supplementary 17,805	Estimated. 263,238	Realized. 270,058 2 3	Surplus of Gross Estimate over Expenditure. £494,459 12 2 Surplus of Appropriations in Aid realized. £6,820 2 3	
NET TOTAL :— Original £1,267,230 Supplementary 10	£1,267,240	765,960 5 7	Total Surplus to be surrendered. £501,279 14 5	
Extra Receipts payable to Exchequer ...			Estimated. £ 6,150	Realized. £ s. d. 80,984 19 0



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

- A.—Excess due to payment of additional cost-of-living and Emergency bonuses granted during the year and to the appointment of additional administrative staff for tillage work and the Farm Improvements Scheme. Excess was partly offset by savings due to changes in personnel.
- C.—The number of messengers' uniforms, etc., which became unserviceable and had to be replaced was small and expenditure on office incidentals, carriage of parcels, etc., was also low.
- D.—Expenditure on trunk calls varies considerably from year to year and a closer estimate is not possible.
- E.1.—Excess due to (1) increases in cost-of-living and Emergency bonuses, (2) increased allowances for supervision and clerical work at Ballinacurra Cereal Station, (3) the increased cost of seeds, manures, etc., and (4) the working of additional overtime by the staff of the Seed Testing Station.
- E.3.—Saving due to war conditions.
- E.4.—Saving was due to the difficulty of obtaining material for trials.
- F.1.—Saving mainly due to smaller purchases of live stock and feeding stuffs than contemplated. General expenses at Munster Institute and Chantilly Stud Farm exceeded the provision.
- F.2.—A grant provided for the equipment of a science laboratory and a manual workshop at the new Agricultural College, Monaghan, could not be expended. The remainder of the saving on this subhead consisted of several small sums.
- F.3.—Chemicals and drugs were in short supply and feeding stuffs were not required to the extent anticipated.
- F.4.—The number of scholarships filled was one less than the number provided for and the setting and marking of examination papers cost less than expected.
- G.1.—The principal causes of the additional expenditure were the increased demand for dairy bulls and the increased number of cows entered for test under the Cow Testing Scheme.
- G.2.—Stock bulls and stock rams could not be imported.
- G.3.—No subsidy on imports of phosphates and pyrites was required in consequence of arrangements found possible for the shipment thereof at reduced freight charges.
- H.—The Lime Subsidy Scheme was not availed of by farmers to the extent anticipated. Part of the provision made for special temporary grants to Committees of Agriculture was not needed. Expenditure on normal grants totalled more than estimated.
- I.1.—The full number of bulls required could not be purchased before the close of the year; rams could not be imported; "extra" premiums to boars were less numerous; applications for grants for the erection and repair of lime kilns were fewer than anticipated. Saving was modified by additional expenditure on travelling and on salaries.
- I.2.—One bull and one ram less than the numbers allowed for in the estimate were placed.
- I.3.—Excess due to the grant of increased cost-of-living bonus and to additional travelling expenses.



- J.—Saving mainly due to the fact that contemplated purchases of cattle could not be completed before the close of the year.
- K.1.—A number of shows were not held. The Irish Dairy Shorthorn Breeders' Society was not in need of a grant this year.
- L.—Saving due to a vacancy in the post of Keeper for part of the year and to sick absences, etc., of garden employees.
- M.1.—Saving was mainly on general advertising, as a less extensive scale of advertising than had been provided for was considered adequate. Additional expenditure was incurred on travelling and more labour was required for the examination of consignments of poultry and rabbits for export.
- M.3.—An account in respect of an edition of the bound volume of leaflets did not come in course of payment before the close of the year. Expenditure in connection with the Department's Journal was lower than expected.
- M.4.—Saving was mainly due to the reduced demand for loans for the purchase of bulls. Additional advances were made for the purchase of agricultural implements as a result of increased supplies of implements becoming available during the year.
- M.6.—Excess due to recoupments made to the Agricultural Credit Corporation in respect of irrecoverable sums outstanding on loans advanced by the Corporation under the 1933–34 scheme of loans for the purchase of heifers. The following sums were written off with the approval of Department of Finance, viz. :—

Reference.			Amount.		
—			—		
			£	s.	d.
S. 91/6/32	...	...	59	1	1
S. 91/6/32	...	...	60	3	11
S. 91/6/32	...	...	6	11	4

- M.9.—The period of employment of the Farm Improvements Supervisors was longer than anticipated and they were paid bicycle allowance at an increased rate.
- M.10.—Casual excess.
- N.1.—The curtailment of shipping services was responsible for most of the saving.
- N.3.—Excess due to more extensive travelling by the Inspector and to the cost of hired cars.
- N.4.—Combing operations could not be carried out to the extent anticipated.
- O.1.—Saving due to vacancies in the Inspectorial staff and to the reduced amount of casual labour required for the inspection of eggs at ports and railway stations in consequence of restricted sailings.
- O.2.—Excess mainly due to increases in cost-of-living and Emergency bonuses and to the necessity for employing temporary assistance to a greater extent than contemplated.
- O.3.—Travelling expenses were more than expected in consequence of increased work. The excess on travelling expenses was partly offset by savings on other items.
- O.4.—Two posts of Veterinary Examiner were vacant for part of the year and the services of part-time Veterinary Examiners were not required to the extent anticipated. Two posts of Temporary Lay Inspector were vacant for the whole year and one for part of the year. Saving was modified by additional expenditure on travelling.



O.5.—Excess due to additional expenditure on travelling which was partly offset by savings on other items.

O.6.—The number of unemployed allotment holders was lower than expected.

O.7.—Additional expenditure on travelling consequent on a further increase in the area under flax was the main cause of the excess on this subhead.

O.8.—Saving was on advertising, due to the fact that no new Wages Order was made during the year.

O.9.—Expenditure in connection with the Sale of Food and Drugs Acts was curtailed by Emergency conditions. The suspension of sailings for part of the year caused a saving on labour for the ear-punching of cattle exported from Greenore.

O.10.—Travelling expenses were not as heavy as expected and the number of holdings which it was found necessary to enter on and cultivate in the 1945 tillage season was lower than in the previous season.

#### P.—APPROPRIATIONS IN AID.

	Corres- ponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
1. Receipts from seed testing fees, sale of pure line seed, etc. ... ..	E.1.	2,750	3,456 17 11
2. Receipts from sale of vaccines, live stock, etc., at Veterinary Research Laboratory ...	E.2.	1,700	2,029 6 8
3. Receipts from students' fees, sale of live stock and farm produce, rents, etc. :—	F.1.		
Albert Agricultural College ...		746	745 12 2
Athenry Agricultural Station ...		7,300	7,689 12 1
Ballyhaise Agricultural Station ...		4,200	4,339 7 6
Chantilly Stud Farm ... ..		650	810 1 10
Clonakilty Agricultural Station ...		4,200	5,357 4 0
Munster Institute ... ..		3,454	3,953 17 5
Johnstown Castle Agricultural College :—			
Original ... .. Nil			
Supplementary ... .. £1,960			
		1,960	3,269 3 9
4. Receipts from students' and other fees : Veterinary College ... ..	F.3.	7,200	6,580 12 9
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ... ..	G.1.	1,300	1,491 2 0
6. Receipts from sale of colts, sale and leasing of bulls, etc. ... ..	G.2.	1,000	779 18 4
7. Receipts from sale of seeds, manure, live stock, etc. ... ..	I.1.	5,100	5,286 2 8
8. Receipts from sale of fencing materials, including fencing loans ... ..	I.1.	300	133 11 0
9. Refund of portion of the cost of certain schemes in North-West Cavan ... ..	I.2.	150	130 3 7



		Corre- sponding Debit Subhead.	Estimated. £	Realized. £ s. d.
10. Receipts from sale of live stock, farm produce, etc., at National Stud :—		J.		
<i>Original</i> ...	£10,150			
<i>Supplementary</i> ...	9,780			
			19,930	20,868 0 2
11. Receipts from sale of agricultural products at exhibitions and fairs ...		M.1.	5	—
12. Sums recoverable in respect of the salaries of officers seconded to the Dairy Disposal Co., Ltd., the Dublin District Milk Board, the Sea Fisheries Association, the Pigs and Bacon Commission, etc. ...		A. & M.1.	6,210	6,252 7 10
13. Repayments of agricultural loans (excluding fencing loans) :—		M.4.		
<i>Original</i> ...	£28,100			
<i>Less Supplementary</i> ...	1,600			
			26,500	28,747 9 4
14. Repayments from Vote 67 in respect of the cost of administration of the temporary scheme in connection with farm improve- ments :—		A. & M.9.		
<i>Original</i> ...	£60,918			
<i>Supplementary</i> ...	5,365			
			66,283	65,733 18 7
15. Repayments of loans advanced to co-opera- tive creamery societies ...		—	60	70 0 0
16. Horse Breeding Act, 1934 : Receipts from licences, etc. ...		N.3.	1,400	1,414 0 2
17. Live Stock Breeding Act, 1925 : Receipts from licences, etc. ...		N.4.	3,600	4,229 15 6
18. Agricultural Produce (Eggs) Act : Receipts from fees, etc. ...		O.1.	12,850	12,940 14 9
19. Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts : Fees on production of butter and fees in respect of butter ex- ported, etc. ...		O.2.	5,130	4,882 15 6
20. Receipts from fees for inspection of potatoes, etc. ...		O.3.	1,100	953 6 10
21. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts :—		O.4.		
(a) Receipts from licences, inspection fees, etc. :—				
(1) Fresh Meat Acts ...			3,500	4,065 6 7
(2) Pigs and Bacon Acts ...			7,000	5,119 5 10
(3) Slaughter of Cattle and Sheep Acts ...			3,900	3,571 7 11
(b) Levy on the slaughter of cattle and sheep ...			750	1,146 10 9



	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
22. Agricultural Produce (Cereals) Acts and Emergency Powers (Cereals) Orders :—	O.5.		
(a) Receipts from registration fees, etc. ... ..		5	1 0 0
(b) Repayments of sums advanced to seed merchants ... ..		5	6 2 0
(c) Receipts from grain dealers' licences		1,200	1,372 0 0
(d) Receipts from threshing set licences		750	1,139 12 6
23. Emergency Powers (Tillage) Orders : Sums recoverable in respect of expenses inci- dental to entry on holdings and the making of lettings in conacre or the cultivation of such holdings :—	O.10.		
Original ... ..	£3,400		
Supplementary ... ..	2,300		
		5,700	6,063 17 6
24. Miscellaneous receipts ... ..	—	700	777 16 10
25. Local Taxation (Customs and Excise Duties) Grant ... ..	—	40,650	40,650 0 0
26. Receipts from Church Temporalities Fund	—	10,000	10,000 0 0
27. Estate Duty Grant ... ..	—	4,000	4,000 0 0
TOTAL :—			
Original	£245,433		
Supplementary	17,805		
		£263,238	£270,058 2 3

1. Seed testing fees and receipts from sales of pure line seed increased more than anticipated.

2. Surplus was due to the demand for vaccines.

3. Receipts from sales of live stock and farm produce are difficult to estimate, as the numbers and quantities available for disposal and the prices obtainable vary considerably from year to year.

4. A reduction in the number of students permitted to enter the Veterinary College was mainly responsible for the shortage in receipts.

5. Additional expenditure on the purchase of dairy bulls resulted in additional receipts from the sale and leasing thereof.

6. Receipts were lower than expected mainly because stock bulls and rams could not be imported.

8. The deficiency was due to the scarcity of supplies of fencing materials.

10. The increase in receipts was due to additional sales of cattle.



13. Repayments of agricultural loans amounted to more than expected.

17. A decrease in receipts from licences, etc., was anticipated but did not materialize.

19. The quantity of creamery butter produced during the year was less than the quantity on which the estimate was based.

20. Deficiency due to the decrease in exports of potatoes.

21. (a) (1) The number of animals presented for examination increased more than expected.

(2) The anticipated increase in receipts from licences, etc., did not materialize.

(3) A temporary shortage of containers adversely affected receipts from fees for the inspection of canned meat for export.

(b) Efforts to collect outstanding levy were more successful than expected.

22. (c) Surplus due to an increase in the number of grain dealers' licences issued.

(d) Applications for threshing set licences were more numerous than expected.

23. The estimate of recoverable expenses was as close as possible.

#### EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	£	s.	d.
Payment by British Government in lieu of rent in respect of user of Tully Stud Farm during period to 31st December, 1943 (£28,260 9s. 3d.), less the agreed value of live stock and farm machinery taken over by this Department (£6,960 9s. 3d.) ...	21,300	0	0
Repayment by Dairy Disposal Company, Ltd., on foot of advance made by this Department ...	56,000	0	0
Other receipts from Dairy Disposal Company, Ltd. :—			
Instalments in respect of transferred creameries and milk supplies ...	2,564	18	7
Proceeds of sale of creamery properties ...	8	0	0
Repayment (with interest) of advances to agricultural credit societies ...	360	0	0
Refunds on foot of <i>ex-gratia</i> payments made to proprietors of meat canning businesses on cessation thereof ...	260	0	0
Fees received for licences granted under Emergency Powers Act, 1939, and Orders made thereunder ...	355	0	0
Unclaimed balances on suspense accounts surrendered ...	94	14	11
Bank interest allowed on sub-accountant's balances ...	8	13	10



	£	s.	d.
Refunds of overpayments ... ..	24	6	10
Miscellaneous ... ..	9	4	10
	£80,984	19	0

## EXTRA REMUNERATION (exceeding £30).

Five officers received allowances of £200, £100, £100, £150 and £50 10s. 2d., respectively, from the funds of the Dairy Disposal Company, Limited, for services rendered to the Company as Directors, Secretary, etc. One of these officers also received £50 from the Condensed Milk Company of Ireland (1928) Limited, as Secretary of that Company.

A Principal Officer received an allowance at the rate of £100 per annum from the Dublin District Milk Board for acting as a member of the Board.

A Higher Executive Officer received £33 16s. 0d. for setting and marking examination papers and a Higher Executive Officer on loan to the Sea Fisheries Association, Limited, received an allowance at the rate of £200 per annum from the Association for acting as Manager.

A Junior Executive Officer on loan to the Dublin District Milk Board received an allowance of £50 from the Board for acting as Secretary and received £19 12s. 0d. in respect of military service pension.

A Clerical Officer received £16 7s. 3d. for overtime and £24 military service pension; two Clerical Officers received £50 each for acting as Clerks in Waiting at their residences; a Clerical Officer seconded to the Office of the High Commissioner, London, received an allowance of £39 15s. 9d. and £7 2s. 9d. for overtime from Vote 65, and a Clerical Officer received £31 4s. 3d. from Vote 61 and £3 0s. 6d. from this Vote in respect of overtime.

A Senior Inspector received an allowance of £100 from the Pigs and Bacon Commission for acting as a member of the Commission.

A Senior Inspector and an Agricultural Inspector received allowances of £100 and £75, respectively, from the Flax Development Board, Limited, for acting as Directors of the Board. A Supervising Flax Inspector received a gratuity of £75 and six Flax Inspectors received gratuities of £50 each from the Board for work done on its behalf.

Six Assistant Agricultural Overseers received gratuities of £40 each for supervisory duties.

The Literary Teacher at Clonakilty Agricultural Station received £30 for clerical work and £16 for teaching Irish.

Three Foremen and five garden hands at the Botanic Gardens received sums varying from £33 9s. 4d. to £75 15s. 8d. in respect of overtime, Sunday duty, etc.

Six farm hands at Athenry Agricultural Station and three at Ballyhaise Agricultural Station received sums varying from £30 16s. 2d. to £56 18s. 3d. in respect of overtime, Sunday duty, etc.

## NOTES.

This Account includes expenditure of approximately £10,200 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £28,972 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Laboratory apparatus of the estimated value of £110 4s. 4d., surplus to the requirements of another Department, was taken over by this Department, without repayment (Department of Finance minute S. 18/6/43).



A payment of £6 11s. 3d., representing 50 per cent. of the actual value of certain goods destroyed by fire, was accepted and the balance of £6 11s. 3d. was written off (Department of Finance authority S. 90/24/44).

A sum of £100 was accepted in full settlement of a debt of £226 10s. 0d. due in respect of levy under the Slaughter of Cattle and Sheep Acts, 1934 to 1936, and the balance of the debt was written off (Department of Finance authority S. 90/8/39).

A claim for £10 in respect of the balance of the purchase price of a crop on a holding entered on and cultivated under the Emergency Powers (Tillage) Order, 1942, was waived (Department of Finance authority F. 56/3/40).

A claim for £1 2s. 6d. in respect of the balance of the agreed purchase price of a crop on a holding entered on and cultivated under the Emergency Powers (Tillage) Order, 1943, was waived (Department of Finance authority F. 56/3/40).

Claims for £25, £2 5s. 0d. and £11 in respect of balances of rents due for conacre lettings on holdings entered on under the Emergency Powers (Tillage) Order, 1943, were waived (Department of Finance authorities F. 56/3/40 and S. 9/3/44).

Agreements for the purchase of crops on holdings entered on and cultivated under the Emergency Powers (Tillage) Order, 1943, were modified, with the consent of the Minister for Finance, as follows:—

Reference.	Amount Due.	Amount Accepted.
	£ s. d.	£ s. d.
S. 90/23/44	15 0 0	11 0 0
F. 56/3/40	6 0 0	3 0 0
S. 9/3/44	30 0 0	25 0 0
S. 9/3/44	20 18 9	12 0 0

This Account includes a charge of £3 15s. 4d. incurred in connection with fencing wire which was found to be unserviceable and was returned to the supplier (Department of Finance authority S. 90/12/45).

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

(a) £36 4s. 10d. to contractors in respect of increases in the contract prices of foodstuffs supplied to the Department's agricultural schools (Department of Finance authorities S. 9/13/43 and S. 9/8/30).

(b) £182 5s. 9d. by way of an increase of price to farmers who contracted to grow pedigree seed oats for the Department's Cereal Station at Ballinacurra, Co. Cork (Department of Finance authority S. 90/30/26).

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

Reference.	Amount.	
	£ s. d.	
S.90/4/44 ...	2 15 0 ...	Amount due for blackleg vaccine supplied to a veterinary surgeon from the Department's Veterinary Research Laboratory:
S.56/4/41 ...	3 10 10 ...	Twenty sums varying from 2d. to £2 5s. 5d. due to the Cereals Distribution Committee in respect of levies payable on allocations of grain made under the Emergency Powers (Cereals) Order, 1941.
S.90/54/36 ...	24 0 0 ...	Eight special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
F.55/7/32 ...	11 4 3 ...	Interest which the Agricultural Credit Corporation failed to recover from a borrower under the 1932-33 scheme of loans for the purchase of heifers.



Reference.	Amount.			
	£	s.	d.	
S.90/3/45	11	0		Sums of 3s. and 8s. due in respect of the keep of animals at the Veterinary College.
S. 9/3/44	60	1	5	Balance due under agreement for the purchase of a crop on a holding entered on and cultivated under the Emergency Powers (Tillage) Order, 1943.
S.91/3/30	33	6	8	Sums varying from £4 to £8 due by six persons in respect of bulls sold on special terms in congested districts and a balance of £1 6s. 8d. due for a boar sold.

Fines amounting to £12,564 14s. 11d. incurred by holders of milling licences under Section 10 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 were remitted (Department of Finance authorities S. 90/23/36).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 107 cases of registered dealers who had defaulted and payment of the acquisition fee required by Section 15 of the Act was waived in three cases. The sums involved, viz., £107 and £11 14s. 11d., respectively, were written off (Department of Finance authority S. 90/14/41).

D. TWOMEY,

Accounting Officer.

22nd November, 1945.

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

J. MAHER,

Comptroller and Auditor-General.



STATEMENT of Loan Securities and Amounts repayable to the  
Department under Agreements, etc., on 31st March, 1945  
(Capital amounts only).

	£	s.	d.
For the purchase of agricultural implements, etc. ... ..	23,311	14	4
For the purchase of bulls ... ..	24,410	11	4
For the purchase of stallions ... ..	1,197	6	8
For the purchase of poultry equipment ... ..	1	17	6
For the purchase or erection of poultry houses ... ..	21	16	9
For the erection of farm silos ... ..	10	0	0
For the erection of fencing in congested districts ... ..	77	14	0
For the erection of glasshouses for growing tomatoes in the Gaeltacht	578	0	0
Loans to co-operative creamery societies ... ..	267	17	2
For the erection and equipment of corn mills ... ..	294	5	0
For the improvement of flax scutch mills ... ..	146	8	0
Loans to agricultural credit societies ... ..	8,315	13	9
Transferred milk supplies and sales of creamery properties ... ..	24,720	0	0
Loans to co-operative creamery societies for special buildings and equipment, etc. ... ..	1,229	8	2
Advances to seed merchants in respect of seed supplied to farmers under scheme of credit for seed wheat ... ..	39	1	9
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) ... ..	19,183	9	10
Miscellaneous ... ..	25	0	0
	£103,830	4	3

(a) Repayments are treated as Exchequer Extra Receipts (Vote: Agriculture).

(b) Employment Schemes Vote.

(c) Reducible, if certain conditions are complied with, to £6,502 9s. 10d.

D. TWOMEY,

*Accounting Officer.*

22nd November, 1945.







# AGRICULTURAL PRODUCE SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Agricultural Produce Subsidies, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Subsidies, Allowances, etc., for Dairy Produce ...	870,000	852,000	18,000	—
TOTAL ...£	870,000	852,000		—
Surplus to be surrendered		... £	18,000	

	Estimated.	Realized.	
	£	£	s. d.
Extra Receipts payable to Exchequer :—			
Refunds of allowances on butter, overpaid in 1943-44 ...	—	13	3 10

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

The saving represents a sum earmarked for the contingency of a subsidy on exports of condensed milk which was not required.

D. TWOMEY,  
Accounting Officer.

5th November, 1945.

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

J. MAHER,  
Comptroller and Auditor-General.



DAIRY PRODUCE (PRICE STABILISATION) FUND.

(DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1941, AND EMERGENCY POWERS (No. 270) ORDER, 1943).

See also Report of Comptroller and Auditor-General.

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING THE YEAR ENDED 31ST MARCH, 1945.

		RECEIPTS.		PAYMENTS.	
		£	s. d.		£ s. d.
Balance on 1st April, 1944 ...	...	...	371,127 16 3	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); and Emergency Powers (No. 270) Order, 1943) ...	222,747 10 0
Levies ...	...	...	101,669 15 9	Balance at 31st March, 1945 ...	250,050 2 0
TOTAL	...	£472,797 12 0		TOTAL	£472,797 12 0

5th November, 1945.

D. TWOMEY, *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, subject to the observations in my Report.

J. MAHER,

*Comptroller and Auditor-General.*



## FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION.						
A.—Salaries, Wages and Allowances ...	11,246	10,684 10 0	561 10 0		—	
B.—Travelling Expenses ...	650	727 18 4	—		77 18 4	
C.—Incidental Expenses ...	205	140 11 9	64 8 3		—	
D.—Telegrams and Telephones	155	150 3 10	4 16 2		—	
SEA FISHERIES.						
E.1.—Scientific Investigations, etc. ...	160	151 3 4	8 16 8		—	
E.2.—International Council for the Study of the Sea ...	10	—	10 0 0		—	
E.3.—Sea Fisheries Protection...	50	—	50 0 0		—	
E.4.—Whale Fisheries Act, 1937 ...	5	—	5 0 0		—	
E.5.—Miscellaneous ...	10	2 18 0	7 2 0		—	
INLAND FISHERIES.						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	8,650	9,133 19 5	—		483 19 5	
F.2.—Fish Hatcheries ...	480	438 10 3	41 9 9		—	
F.3.—State Fisheries ...	1,050	1,128 4 5	—		78 4 5	
F.4.—Scientific Investigations, etc. ...	50	50 10 5	—		10 5	
F.5.—Miscellaneous ...	50	11 2	49 8 10		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
SEA FISHERIES ASSO- CIATION.				
G.1.—Grant-in-Aid of Admini- stration and Develop- ment of the Sea Fisheries Association ... ..	11,000	10,900 0 0	100 0 0	—
G.2.—Advances for Boats and Gear ... ..	4,000	—	4,000 0 0	—
G.3.—Advances for General Development ... ..	500	—	500 0 0	—
GROSS TOTAL ...£	38,271	33,509 0 11	5,402 11 8	640 12 7
			Surplus of Gross Estimate over Expenditure. £4,761 19 1	
Deduct :—	Estimated.	Realized.		
H.—Appropriations in Aid ...	22,785	24,142 7 9	Surplus of Appropria- tions in Aid realized. £1,357 7 9	
NET TOTAL ...£	15,486	9,366 13 2	Total Surplus to be surrendered. £6,119 6 10	

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

- A.—Saving due to vacancies remaining unfilled. Payment of additional cost-of-living and Emergency bonuses granted during the year modified the saving.
- B.—The technical staff found it necessary to travel more than expected.
- C.—Advertising of fishery inquiries and bye-laws was less extensive than anticipated.
- E.3.—No claim for expenses in connection with sea fisheries protection work was received from the Garda Síochána during the year.
- F.1.—Payments to local authorities under Section 13 of the Fisheries Act, 1925, are difficult to estimate and the provision made for this purpose proved to be insufficient. The excess expenditure was partly offset by savings on other items of the subhead.
- F.2.—Saving mainly due to a revised agreement in connection with Lismore Hatchery and to difficulty in obtaining equipment. Additional expenditure was incurred on urgent repair work at Glenties Hatchery.
- F.3.—Excess due to the grant of additional Emergency bonus to employees at Shean and Lagduff Lodges and on the Owenea Fishery.
- F.4.—Casual excess.



F.5.—This subhead provides mainly for expenditure on inquiries into the affairs of Boards of Conservators and no such inquiry was found necessary during the year.

G.2. and G.3.—Because of war conditions hampering development schemes and restricting export of marine engines and fishing gear generally from Great Britain, advances from these subheads were not required by the Sea Fisheries Association.

H.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Local Taxation (Customs and Excise Duties) Grant ... ..	10,650	10,650	0	0
(2) Repayment of fishery loans ... ..	25	4	13	0
(3) Sales of boats ... ..	5	—		
(4) Lettings of sporting rights, sales of fish (Sub-head F.3.) ... ..	500	714	15	0
(5) Repayment of advances by the Sea Fisheries Association (Subheads G.2. and G.3.) ...	10,000	11,301	9	8
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939 ....	950	838	0	0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ...	5	—		
(8) Receipts from salmon export licences ...	400	423	0	0
(9) Miscellaneous receipts ... ..	250	210	10	1
	<u>£22,785</u>	<u>£24,142</u>	<u>7</u>	<u>9</u>

(4) Receipts from lettings of sporting rights were better than anticipated.

(5) The surplus receipts are mainly due to the Sea Fisheries Association deciding during the year to repay all advances made for general development.

(6) The demand for special local licences was not as good as expected.

#### EXTRA REMUNERATION (exceeding £30).

A Principal Officer received an allowance of £100 from the Irish Sea Fisheries Association, Limited, for acting as Chairman of the Association.

#### NOTE.

This Account includes expenditure of approximately £618 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

D. TWOMEY,  
Accounting Officer.

5th November, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General.



OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Justice.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
SALARIES, WAGES AND ALLOWANCES.				
A.1.—Headquarters Staff ...	42,471	42,757 12 5	—	286 12 5
A.2.—Film Censorship ...	1,952	1,919 15 6	32 4 6	—
A.3.—Censorship of Publications	824	842 11 11	—	18 11 11
A.4.—Legal and Technical Assistance ...	600	—	600 0 0	—
B.—Travelling Expenses ...	750	653 9 5	96 10 7	—
C.—Incidental Expenses ...	255	120 4 2	134 15 10	—
D.—Telegrams and Telephones ...	495	432 3 1	62 16 11	—
TOTAL ...	£ 47,347	46,725 16 6	926 7 10	305 4 4

Surplus to be surrendered ... £621 3 6

Estimated.	Realized.
£	£ s. d.
210	179 0 0
—	54 0 0
—	16 5 0
—	8,370 2 0
—	19 7 1
£210	£8,638 14 1

Extra Receipts payable to Exchequer :—

Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ...	}	210
Fees for certificates under Irish Nationality and Citizenship Act, 1935 ...		
Fees for documents of identity ...		—
Fines, etc., under Offences against the State Act, 1939 ...		—
Miscellaneous ...		—

The receipts are variable and uncertain.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1. and A.3.—Excess due to increase in the cost-of-living bonus.



A.4.—The amount, which is provided to meet the cost of drafting the rules for the Supreme and High Courts and District Courts, was not expended, as the anticipated progress of the work of revision did not materialise.

B.—Expenditure was less than anticipated.

C.—The main savings were on the provision for advertisements and the expenses of Deportation Orders.

D.—Expenditure is variable.

#### EXTRA REMUNERATION (exceeding £30).

From the Army Vote a Principal Officer on loan to the Department of Defence received £163 16s. 8d. as Assistant Controller of Censorship.

From the Department of Supplies two Junior Executive Officers on loan received £63 3s. 2d. and £94 0s. 11d., respectively, as acting Higher Executive Officers.

This Account includes expenditure of approximately £4,694 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £2,156 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,

30th October, 1945.

*Accounting Officer.*

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

J. MAHER,

*Comptroller and Auditor-General.*



## GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána (No. 7 of 1925, No. 10 of 1926, No. 5 of 1937 and No. 19 of 1941); and for certain Expenses of the Local Security Force, including Grants-in-Aid (No. 28 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£ s. d.	
A.—Salaries, Wages and Pay	1,770,702	1,799,877 11 6	—		29,175 11 6	
B.—Allowances ...	204,335	204,100 14 1	234	5 11	—	
C.—Subsistence Allowances ...	10,000	8,454 5 5	1,545	14 7	—	
D.—Locomotion Expenses ...	47,950	48,327 19 8	—		377 19 8	
E.—Clothing and Equipment	40,192	37,639 3 4	2,552	16 8	—	
F.—Furniture, Barrack Bedding and Bedsteads ...	4,351	4,289 1 10	61	18 2	—	
G.—Barrack Maintenance ...	1,000	1,820 13 8	—		820 13 8	
H.—Transport and Carriage ...	19,995	16,942 0 7	3,052	19 5	—	
I.—Fuel, Light and Water ...	18,500	19,117 11 3	—		617 11 3	
J.—Medical Expenses ...	7,870	7,787 15 5	82	4 7	—	
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	750	910 4 9	—		160 4 9	
L.—Telegrams and Telephones	30,500	29,006 3 9	1,493	16 3	—	
M.—Compensation ...	6,600	4,008 12 0	2,591	8 0	—	
N.—Incidental Expenses ...	1,896	4,454 18 1	—		2,558 18 1	
O.—Local Security Force : Expenses ...	56,750	61,582 7 3	—		4,832 7 3	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
P.—Local Security Force : Capitation Grants (Grants-in-Aid) ...	64,000	14,332 15 0	49,667 5 0	—
Q.—Local Security Force : Com- pensation for Death or Personal Injuries and Medical and other Ex- penses in connection therewith ...	1,800	690 13 0	1,109 7 0	—
GROSS TOTAL ...£	2,287,191	2,263,342 10 7	62,391 15 7	38,543 6 2
			Surplus of Gross Estimate over Expenditure. £23,848 9 5	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2,817 18 10	
R.—Appropriations in Aid ...	19,975	22,792 18 10	Total Surplus to be surrendered. £26,666 8 3	
NET TOTAL ...£	2,267,216	2,240,549 11 9		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,600	1,563 12 2
Details of the above receipts are as follows :—		
Fees for stamping of bottles ...		1,562 19 2
Motor Park Attendants' licences ...		13 0
		£1,563 12 2

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

- A.—Due to improved pay scales from 1st January, 1945, under the *Gárda Síochána Pay Order, 1945*.
- C.—Expenditure is variable and was below the average of the preceding three years.
- D.—The locomotion expenses of Officers and Inspectors were increased by the resumption of certain duties which had been temporarily curtailed.
- E.—Certain clothing provided for in the Estimate was not supplied within the year.
- G.—Due to a new item of expenditure, viz., the cleaning of public rooms in Divisional and District Headquarters.
- H.—Only a few Officers applied for repayable advances for the purchase of motor cars and the running expenses of *Gárda* transport were less than anticipated.
- I.—The ordinary fuel and light allowance had to be supplemented for a number of stations.
- K.—Expenditure depends upon the number of committals and distances to be travelled to industrial schools.



L.—Expenditure is variable and was less than in the preceding two years.

M.—Estimate is largely conjectural.

N.—Excess due to the payment of allowances to members of the Local Security Force engaged at the general election and on turf protection duty.

O.—The provision for clothing was framed in the light of the supply position and not in accordance with anticipated requirements.

P.—The capitation grants due for payment in January, 1945, were not issued owing to the stand-at-ease order to the Local Security Force.

Q.—Estimate is largely conjectural.

R.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Repayments of sums advanced to Officers under Subhead H. ... ..	650	694	9	0
2. Payments for services rendered by the Garda Síochána	2,300	2,314	3	8
3. Repayments in respect of loss of property or damage to stores, etc. ... ..	100	298	4	11
4. Proceeds of sale of old stores and cast uniforms ...	6,170	6,506	1	3
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area) ... ..	900	1,095	8	0
6. Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates ... ..	180	184	5	0
7. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933 ...	9,000	10,721	2	0
8. Proceeds of sale of forfeited and unclaimed property, etc. ... ..	325	210	14	10
9. Fees for accident reports ... ..	300	376	10	0
10. Miscellaneous receipts ... ..	50	392	0	2
	£19,975	£22,792	18	10

3. Includes receipts for lost articles of Local Security Force equipment.

4. Due to higher sale prices than anticipated.

5. Due to increase in the number of horse-drawn vehicles licensed.

7. The receipts represent 2 per cent. of the sum paid from the Exchequer into the Road Fund in the financial year ended 31st March, 1944.

8. and 9. Receipts are variable.

10. There were unexpected receipts for loss of services of Gardaí injured in accidents while on duty.

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

(1) Write-off of Garda stores destroyed by fire, £32 2s. 4d. (Department of Finance authority S.13/32/44).

(2) Write-off of Local Security Force equipment destroyed by fire, £19 17s. 6d. (Department of Finance authorities S.12/1/45 and S.12/7/41).



(3) Two claims in respect of damage arising out of collisions in which Garda cars were involved were abandoned on a mutual forbearance basis. The amount involved was £37 11s. 2d. (Department of Finance authorities S.16/14/43).

(4) Out of eleven cases of damage to Garda vehicles blame was attributable to Garda personnel in one case. The member concerned was prosecuted under Section 50 of the Road Traffic Act, 1933, and fined. Out of a gross loss of £34 2s. 3d. sums amounting to £8 15s. 8d. were recovered (Department of Finance authorities S.16/14/43 and S.13/9/45).

#### EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions eighty-two members of the Force received sums varying from £30 8s. 4d. to £260 6s. 4d. and amounting to £3,981 9s. 7d. as pensions under the Military Service Pensions Acts.

From the District Court Vote three members of the Force received sums varying from £56 to £62 and amounting to £174 as gratuities for performing the duties of District Court Clerk.

#### NOTES.

The expenditure under Subhead H. includes £26 19s. 4d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

The expenditure under Subhead M. includes (a) a sum of £129 17s. 2d. paid to the Electricity Supply Board by way of compensation for the loss of services of a member of its staff who was accidentally shot by a member of the Force, and (b) an *ex-gratia* payment of £100 paid to a civilian who was wounded in a shooting incident in which a member of the Force was involved (Department of Finance authorities S.13/62/43 and S.13/9/42).

The expenditure under Subhead N. includes a sum of £26 11s. 6d. paid as compensation to members of the Force whose civilian clothes were destroyed after they were engaged in preventing the spread of anthrax (Department of Finance authority S.13/18/42).

*Ex-gratia* payments amounting to £396 and £313 together with costs amounting to £368 were made to two Gardaí who were injured in an accident in which a Garda vehicle was involved (Department of Finance authority S.16/22/42).

Owing to Emergency conditions *ex-gratia* payments amounting to £1 14s. 4d. were made to a contractor during the year (Department of Finance authority S.9/3/43).

#### GÁRDA SÍOCHÁNA REWARD FUND, 1944-45.

The appended Statement shows the total receipts proper to the Fund in the year 1944-45; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1945.

	£	s.	d.		£	s.	d.
Balance from previous year	670	0	2	Payments during the year ended 31st March, 1945	3,812	12	2
Total amount credited in the year 1st April, 1944, to the 31st March, 1945 ...	4,670	17	0	Balance on the 31st March, 1945 ...	*1,528	5	0
	<u>£5,340</u>	<u>17</u>	<u>2</u>		<u>£5,340</u>	<u>17</u>	<u>2</u>

\* In addition there were, on the 31st March, 1945, sums held in suspense accounts payable to the Reward Fund amounting to £1,403 10s. 3d.

S. A. ROCHE,  
Oifigeach Cúntasaíochta.

14th November, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General.



PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Expenses of Prisons, the Borstal Institution, and the Maintenance of Criminal Lunatics 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 ; and 4 & 5 Geo. 5, c. 58).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Pay and Allowances of Officers, including Uniform ... ..	61,833	60,720 0 6	1,112 19 6	—
B.—Victualling ... ..	19,500	16,001 0 0	3,499 0 0	—
C.—Clothing, Bedding, Furniture, etc. ... ..	3,945	2,895 19 8	1,049 0 4	—
D.—Medicines, Surgical Instruments, etc. ... ..	400	378 4 5	21 15 7	—
E.—Fuel, Light, Water, Cleaning Articles, etc. ... ..	14,753	16,596 15 4	—	1,843 15 4
F.—Rent, etc. ... ..	64	57 19 10	6 0 2	—
G.—Escort and Conveyance	9,000	6,495 12 7	2,504 7 5	—
H.—Ordinary Repairs of Buildings ... ..	1,580	1,610 18 5	—	30 18 5
I.—Fine Fund ... ..	10	10 0 0	—	—
J.—Travelling Expenses ... ..	330	226 3 11	103 16 1	—
K.—Incidental Expenses ... ..	990	657 14 10	332 5 2	—
L.—Telegrams and Telephones	305	293 12 7	11 7 5	—
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ... ..	10,000	9,980 4 5	19 15 7	—
N.—Gratuities to Prisoners ... ..	400	355 3 3	44 16 9	—
O.—Contributions to Discharged Prisoners' Aid Societies	125	125 0 0	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
P.—Manufacturing Department and Farms ...	12,770	14,211 16 11	—	1,441 16 11
GROSS TOTAL ...£	136,005	130,616 6 8	8,705 4 0	3,316 10 8
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £5,388 13 4	
Q.—Appropriations in Aid ...	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £2,764 10 3	
	15,290	12,525 9 9		
NET TOTAL ...£	120,715	118,090 16 11	Net Surplus to be surrendered. £2,624 3 1	

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

Estimated daily average number of prisoners ... 745

Actual daily average number of prisoners ... 717

A.—Due to staff changes.

B.—Due to fall in food prices for the winter period and to the number of prisoners in custody being less than estimated.

C.—Due to economy in issues and to the number of prisoners in custody being less than anticipated.

E.—Excess due to extra supplies of fuel being necessary owing to abnormally cold weather.

G.—Expenditure varies and was less than in the preceding two years.

H.—Due to rise in the prices of building materials.

J.—Expenditure varies and was less than the average of the preceding three years.

K.—The provision for photographic requisites was not spent, as supplies were not obtainable.

N.—A variable item.

P.—Excess due to expenditure on weaving yarns, which had been provided for in the Estimate for 1943-44, and on other necessary materials.



## Q.—Appropriations in Aid :—

	Estimated.		Realized.		
	£		£	s.	d.
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ...	14,140		11,285	6	9
2. Receipts from farms and gardens (including value of produce used in the prisons) ...	900		982	4	1
3. Rents ...	60		55	0	2
4. Sales of old stores and miscellaneous receipts ...	190		202	18	9
	£15,290		£12,525	9	9

1. The contracts received from the Department of Posts and Telegraphs for the manufacture of mail bags were not as large as anticipated and some receipts proper to the year were not received until after its close.

2. Due to increased prices.

## LOSSES STATEMENT.

Write-off of damage to equipment, materials, etc., £455 1s. 5d., occasioned when a number of prisoners barricaded themselves in the workshop of a prison (Department of Finance authority S.44/1/45).

## NOTES.

Seven *ex-gratia* payments amounting to £14 10s. 0d. were made to certain contractors in respect of increases in their expenses (Department of Finance authorities S. 9/8/30 and S. 9/4/40).

A disused water tank, value £10, was transferred to the Office of Public Works (Department of Finance letter S.44/1/44).

S. A. ROCHE,  
*Accounting Officer.*

31 Deireadh Fómhair, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION for the  
Year ended 31st March, 1945.

Dr.

Cr.

	Agriculture.	Other Industries.	TOTAL.	—	Agriculture.	Other Industries.	TOTAL.
Stock in hand, 1st April, 1944	£ s. d. 828 17 9	£ s. d. 7,755 11 10	£ s. d. 8,584 9 7	Sales, 1944-45	£ s. d. 979 15 11	£ s. d. 11,577 7 1	£ s. d. 12,557 3 0
*Purchases, 1944-45	297 2 7	13,234 14 3	13,531 16 10	†Stock in hand, 31st March, 1945	879 6 10	11,256 13 6	12,136 0 4
Profit ...	733 2 5	1,843 14 6	2,576 16 11				
	£ 1,859 2 9	22,834 0 7	24,693 3 4		£ 1,859 2 9	22,834 0 7	24,693 3 4

†Viz.—Manufactory materials, £9,134 0s. 11d.; manufactured goods, £1,384 14s. 7d.; tools, etc., £1,617 4s. 10d.

\*This includes flour to the value of £99 5s. 6d. transferred from reserved stocks to manufacturing department.

RECONCILIATION WITH CASH ACCOUNT.

To Increase of stock ...	£ s. d.	£ s. d.	£ s. d.
„ Increase of outstanding debts due to the manufacturing department :—	...	3,551 10 9	2,043 11 7
From ...	1,927 11 3		
†To ...	2,217 3 5		
	289 12 2		2,576 16 11
„ Decrease of outstanding debts due by the manufacturing department :—			
From ...	1,283 14 9		
†To ...	504 9 2		
	779 5 7		
	£4,620 8 6		£4,620 8 6

† Viz.—Public Departments, £2,130 1s. 6d.; other persons, £87 1s. 11d.

‡ Viz.—Public Departments, £107 9s. 2d.; other persons, £397 0s. 0d.

S. A. ROCHE, Accounting Officer.



DISTRICT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for such of the Salaries and Expenses of the District Court as are not charged on the Central Fund (No. 27 of 1926, secs. 49 and 50 ; No. 15 of 1928, sec. 13 ; and No. 48 of 1936, secs. 51 and 77).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	40,524	40,488 19 5	35 0 7	—
B.—Travelling Expenses ...	6,350	5,983 12 2	366 7 10	—
C.—Incidental Expenses ...	117	167 17 10	—	50 17 10
TOTAL ... ..	£ 46,991	46,640 9 5	401 8 5	50 17 10

Surplus to be surrendered ... £350 10 7

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer :—		
District Court fines ... ..	12,000	31,500

Increased receipts are mainly attributable to penalties under the various Emergency Powers Orders.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Savings due to travelling expenses of Justices of the District Court and of temporary additional Justices being less than anticipated.
- C.—Excess due to extra telephone facilities in the Dublin Juvenile Court.



The Accounts of other Departments and Offices include the sum of approximately £1,603 in respect of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,

## Oifigeach Cúntasaíochta

30 Deireadh Fómhair, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



CIRCUIT COURT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries, Allowances and Expenses of Circuit Court Officers, Deputy Circuit Judges and Under Sheriffs; the Travelling Expenses of Circuit Judges; and the Expenses of Revision of Voters and Jurors Lists (No. 27 of 1926, etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :— Original ... £77,091 Supplementary 3,981	81,072	80,001 11 2	1,070 8 10	—
B.—Travelling Expenses ...	4,920	4,923 9 6	—	3 9 6
C.—Incidental Expenses ...	1,310	917 1 7	392 18 5	—
D.—Telegrams and Telephones	620	588 15 8	31 4 4	—
E.—Under Sheriffs ...	1,250	931 18 7	318 1 5	—
F.—Losses ...	4,242	4,241 10 6	9 6	—
	93,414	91,604 7 0	1,813 2 6	3 9 6
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	300	—	300 0 0	—
GROSS TOTAL :— Original ... £89,433 Supplementary 3,681	£ 93,114	91,604 7 0	1,513 2 6	3 9 6
			Surplus of Gross Estimate over Expenditure. £1,509 13 0	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid :— Original ... £29,630 Less Supplementary 1,000	28,630	30,273 6 6	Surplus of Appropriations in Aid realized. £1,643 6 6	
NET TOTAL :— Original ... £59,803 Supplementary 4,681	£ 64,484	61,331 0 6	Total Surplus to be surrendered. £3,152 19 6	



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—	£	£ s. d.
Interest on Public Accounts ... ..	—	1 16 7

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

A.—Savings due to staff changes and vacant posts not filled on occurrence. The provision for Deputy Judges was not wholly required.

C.—Expenditure is variable and cannot be accurately estimated.

E.—Savings due to retirement of Under Sheriffs.

G.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
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) ... ..	2,500	2,610 4 0
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923, sec. 12, and No. 27 of 1926, sec. 39 ... ..	9,550	9,667 2 11
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44) ... ..	50	157 7 8
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46, sec. 16) ... ..	1,520	1,530 0 0
5. Fees received by certain County Registrars in connection with execution of Court Orders and Land Commission Warrants:—		
Original ... ..	£16,000	
Less Supplementary ... ..	1,000	
	15,000	16,308 8 11 (a)
6. Miscellaneous ... ..	10	3 0
TOTAL:—		
Original ... ..	£29,630	
Less Supplementary ... ..	1,000	
	£28,630	£30,273 6 6

(a) These receipts are of a variable nature and difficult to forecast accurately.

## EXTRA REMUNERATION (exceeding £30).

From the Vote for the Supreme Court and High Court of Justice a Stenographer received £300 as Stenographer to the Central Criminal Court. From the Central Fund twenty-three Circuit Court Officers received sums varying from £32 19s. 3d. to £70 18s. 0d. for work in connection with elections.

## NOTES.

This Account includes expenditure of approximately £30 in respect of the balance of civil pay issued to staff serving with the Defence Forces and £370 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.



The Accounts of other Departments and Offices include expenditure of approximately £184 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,  
*Oifigeach Cúntasáíochta.*  
30 Deireadh Fómhair, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*

1944-45				1945-46			
Estimated				Estimated			
£				£			
s.				s.			
d.				d.			
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1944-45							



## SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for such of the Salaries and Expenses of the Supreme Court and High Court of Justice as are not charged on the Central Fund (No. 27 of 1926 and No. 48 of 1936).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £52,571				
<i>Supplementary</i> 795				
	53,366	53,325 19 6	40 0 6	—
B.—Travelling and Incidental Expenses ...	130	94 5 0	35 15 0	—
C.—Telegrams and Telephones ...	500	477 18 5	22 1 7	—
D.—Stenography (Central Criminal Court) ...	300	300 0 0	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	500	89 18 4	410 1 8	—
F.—Expenses of High Court ...	2,175	2,281 0 6	—	106 0 6
F.F.—Acquisition of Irish and English Statutes and English Reports :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £600				
	600	600 0 0	—	—
<i>Deduct :—</i>	57,571	57,169 1 9	507 18 9	106 0 6
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	100	—	100 0 0	—
GROSS TOTAL :—				
<i>Original</i> ... £56,176				
<i>Supplementary</i> 1,295				
£	57,471	57,169 1 9	407 18 9	106 0 6
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £301 18 3	
G.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £66 11 6	
<i>Original</i> ... £560				
<i>Supplementary</i> 70				
	630	696 11 6		
NET TOTAL :—			Total Surplus to be surrendered. £368 9 9	
<i>Original</i> ... £55,616				
<i>Supplementary</i> 1,225				
£	56,841	56,472 10 3		



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Lunacy percentages ... ..	2,750	3,398 15 9

- EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.
- B.—No travelling expenses were incurred by the District Probate Registrar, Ballina, and the Official Assignee.
- C.—Expenditure is variable.
- E.—Due to Emergency conditions it was not found possible to visit patients to the extent anticipated.
- F.—Excess due to increased cost of Judges' lodgings, etc., while on circuit, and to travelling expenses of Judges attending sittings of Vacation Court and Court of Criminal Appeal.
- G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Bankruptcy percentages :—		
Original ...	£550	
Supplementary	70	
	620	695 1 6
Land Judge's Office : Duty on estates ...	10	1 10 0
TOTAL :—		
Original ...	£560	
Supplementary	70	
	£630	£696 11 6

Receipts fluctuate and cannot be estimated accurately.

EXTRA REMUNERATION (exceeding £30).

The Stenographer to the Central Criminal Court received £156 15s. from the Vote for the Circuit Court.

The Accounts of other Departments and Offices include expenditure of approximately £339 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

S. A. ROCHE,  
*Oifigeach Críntasaíochta.*

31 Deireadh Fómhair, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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.
	£	£ s. d.	£ s. d.	£ s. d.
<b>LAND REGISTRY.</b>				
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £28,936				
<i>Supplementary</i> 520				
	29,456	29,205 12 6	250 7 6	—
B.—Travelling and Incidental Expenses ...	86	50 2 11	35 17 1	—
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ...	5	—	5 0 0	—
CC.—Payment of Court Award :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £267				
	267	266 11 1	8 11	—
<b>REGISTRY OF DEEDS.</b>				
D.—Salaries, Wages and Allowances ...	20,039	19,521 19 6	517 0 6	—
E.—Travelling and Incidental Expenses ...	77	63 4 4	13 15 8	—
F.—Transcription of Memorials	1,396	1,499 9 6	—	103 9 6
	51,326	50,606 19 10	822 9 8	103 9 6
<i>Deduct :—</i>				
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	260	—	260 0 0	—
TOTAL :—				
<i>Original</i> ... £50,539				
<i>Supplementary</i> 527				
£	51,066	50,606 19 10	562 9 8	103 9 6
Surplus to be surrendered ...				
			£459 0 2	—



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees received from Ministry of Agriculture, Northern Ireland, in respect of common search in Registry of Deeds ... ..	—	1 5 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. and D.—Savings due to changes in staff personnel.
- B. and E.—Expenses are of a variable nature.
- F.—Excess due to employment of two extra Temporary Typists.

NOTE.

This Account includes expenditure of approximately £1,273 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £5 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

S. A. ROCHE,  
*Oifigeach Cúntasaíochta.*

23 Deireadh Fómhair, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## PUBLIC RECORD OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Public Record Office, and of the Keeper of State Papers, Dublin (30 & 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.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	6,318	5,219 3 1	1,098 16 11	—
B.—Incidental Expenses ...	152	61 0 5	90 19 7	—
TOTAL ... ..£	6,470	5,280 3 6		—
Surplus to be surrendered		...£	1,189 16 6	

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

- A.—The decrease is due to staff changes, offset by the increase in bonus from 1st January, 1945.
- B.—Savings on purchase of documents, transfer of records, and office expenses.

This Account includes expenditure of approximately £38 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

DIARMID COFFEY,  
Accounting Officer.

2nd November, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General,



## CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Charitable Donations and Bequests Office (7 & 8 Vict., c. 97, secs. 7 & 8; 30 & 31 Vict., c. 54, sec. 24; and 34 & 35 Vict., c. 102).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	3,502	3,382 8 1	119 11 11	—
B.—Law Costs ...	20	—	20 0 0	—
C.—Travelling and Incidental Expenses ...	35	26 19 2	8 0 10	—
GROSS TOTAL ...	£ 3,557	3,409 7 3	147 12 9	—
			Surplus of Gross Estimate over Expenditure. £147 12 9	
<i>Deduct :—</i>				
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8		
NET TOTAL ...	£ 3,509	3,361 12 7	Net Surplus to be surrendered. £147 7 5	

Estimated. Realized.

Extra Receipts payable to Exchequer ...	£ 5	£ —
---	-----	-----

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

- A.—Saving due to the post of Shorthand Typist remaining unfilled.  
 B.—Solicitor's Bill of Costs was received too late for inclusion in this Account.  
 C.—No travelling expenses were incurred during the year.

W. SMYTH,

5th December, 1945.

Accounting Officer.

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

J. MAHER,

Comptroller and Auditor-General.



## LOCAL GOVERNMENT AND PUBLIC HEALTH.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Local Government and Public Health, and certain Services administered by that Office, including Grants and other Expenses in connection with Housing, Grants to Local Authorities, sundry Miscellaneous Grants and Grants-in-Aid, and certain charges connected with Hospitals.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances :—						
<i>Original</i> £158,891						
<i>Supplementary</i> 1,700						
	160,591	154,320 10 9	6,270	9 3	—	
B.—Travelling Expenses ...	10,000	9,293 17 2	706	2 10	—	
C.—Incidental Expenses ...	495	477 14 6	17	5 6	—	
D.—Telegrams and Telephones	1,600	1,477 13 10	122	6 2	—	
E.—Blind Pensions Appeals Certificates ...	140	134 15 0	5	5 0	—	
F.—Expenses in connection with International and other Congresses ...	10	30 9 4	—		20	9 4
G.—Inquiries ...	800	786 11 9	13	8 3	—	
H.1.—Vaccine Lymph Supply ...	1,630	1,631 8 4	—		1	8 4
H.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	10	—	10	0 0	—	
H.3.—Expenses in connection with the Milk and Dairies Act, 1935 ...	100	72 5 0	27	15 0	—	
I.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant-in-Aid) ...	24,640	24,639 6 0	14	0	—	
MISCELLANEOUS GRANTS.						
J.1.—Child Welfare, Schools for Mothers, etc. ...	28,500	32,473 7 9	—		3,973	7 9
J.2.—Grants for the Supply of Milk to Necessitous Chil- dren ...	90,000	87,025 15 11	2,974	4 1	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.3.—Grants in connection with the Provision of Home Assistance in certain cases ...	5	51 18 6	—	46 18 6
J.4.—Grants towards the Supply of Fuel for Necessitous Families	100,000	109,740 16 0	—	9,740 16 0
J.5.—Grants towards the Supply of Assistance in kind to Recipients of Home Assistance	170,000	160,802 14 8	9,197 5 4	—
J.6.—Grants towards Provision of Supplemental Allowances to certain Old Age Pensioners, to certain Blind Pensioners and their Dependent Children and to certain Recipients of Disablement Benefit under the National Health Insurance Acts and their Dependent Children ...	230,000	130,074. 19 6	99,925 0 6	—
J.7.—Grants towards the Supply of Footwear for Necessitous Children :— Original ... Nil Supplementary £20,000	20,000	7,095 0 0	12,905 0 0	—
K.—Medical Treatment, etc., of School Children ...	36,500	35,253 14 9	1,246 5 3	—
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	59,000	57,657 4 11	1,342 15 1	—
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,614 0 0	386 0 0	—
L.3.—Provision of Equipment for Emergency Cooked Food Centres ...	5	2 6 11	2 13 1	—
M.—Welfare of the Blind ...	7,600	7,357 14 11	242 5 1	—
N.1.—Treatment of Tuberculosis	215,000	198,830 4 9	16,169 15 3	—
N.2.—Research on the Chemotherapy of Tuberculosis (Grant-in-Aid) ...	3,000	3,000 0 0	—	—
O.—Treatment of Venereal Diseases ...	10,500	10,829 5 1	—	329 5 1
P.—Grant-in-Aid of Westmorland Lock Hospital ...	2,600	2,600 0 0	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Q.—Grants in respect of training of native Irish Speakers in Hospital Nursing, including training in Midwifery ...	790	420 4 1	369	15 11	—	—
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,700	1,677 16 8	22	3 4	—	—
S.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	589,500	585,041 9 9	4,458	10 3	—	—
S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1944 ...	30,000	27,636 16 0	2,363	4 0	—	—
T.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	18,000	16,211 18 2	1,788	1 10	—	—
U.—Development Works in Bogs acquired by Local Authorities ...	98,000	59,026 6 11	38,973	13 1	—	—
	1,920,716	1,735,288 6 11	199,539	18 1	14,112	5 0
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	10,000	—	10,000	0 0	—	—
GROSS TOTAL :— Original £1,899,016 Supplementary 11,700	£ 1,910,716	1,735,288 6 11	189,539	18 1	14,112	5 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £175,427 13 1			
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £2,961 13 3			
V.—Appropriations in Aid ...	24,603	27,564 13 3				
NET TOTAL :— Original £1,874,413 Supplementary 11,700	£ 1,886,113	1,707,723 13 8	Total Surplus to be surrendered. £178,389 6 4			
			Estimated.	Realized.		
	£		£	£ s. d.		
Extra Receipts payable to Exchequer :—						
Sales of equipment purchased for Emergency						
Cooked Food Centres ...	—	—	—	1,318	8	7
Miscellaneous ...	—	—	—		4	6
				£1,318	13	1



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

A.—Saving due to vacancies in staff.

B. and D.—Expenditure was estimated as closely as practicable.

F.—One officer attended a conference on Town Planning and another a meeting of the Veterinary Association, which were held in Great Britain.

H.3.—Expenses were less than anticipated.

J.1.—The increase in expenditure on this service by local authorities and voluntary agencies was chiefly incurred in connection with the provision of hospital treatment for children.

J.2.—There is usually a small amount unexpended by sanitary authorities out of their share of the grant. The grant is a fixed sum and is allocated at the commencement of the financial year.

J.3.—Only nominal provision was deemed necessary. A few claims fell to be met.

J.4.—The inclusion of the Summer period resulted in a higher expenditure than had been anticipated.

J.5.—There was a decrease in the cost of this service as compared with previous years.

J.6.—This was a new scheme and there was some delay in bringing it fully into operation by the local authorities concerned.

J.7.—It was not possible to make a close estimate. The scheme only came into operation towards the close of the financial year.

K., L.1., L.2. and M.—Expenditure was estimated as closely as practicable.

N.1.—The provision for additional nourishment, clothing, etc., for necessitous patients was not availed of to the extent estimated.

O.—Expenditure was slightly underestimated.

Q.—Provision was made for the training of ten additional girls, but only eight were accepted. Two girls failed to continue in training.

R. and S.1.—Close estimates.

S.2.—Saving due to decline in building by private persons and public utility societies.

T.—Saving due to decline in the number of allotments required by unemployed persons.

U.—Owing to the nature of this expenditure a close estimate is difficult. Progress of the works was retarded by weather conditions.

V.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
1. Fees payable by local authorities, etc., for							
audit of their accounts	...	...	...	4,200	4,558	8	6
2. Costs payable by local authorities in re-							
lation to Inquiries	...	...	...	800	684	19	2
3. Fees for renewal of licences to private							
mental hospitals	...	...	....	273	273	10	0
4. Fees under the Therapeutic Substances							
Act, 1932	....	....	....	35	75	0	0



	Estimated.	Realized.
	£	£ s. d.
5. Fees for licences under the Milk and Dairies Act, 1935 ....	140	137 11 3
6. Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933 ...	9,299	8,868 13 2
7. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 10 of 1925) ...	6,535	7,028 5 7
8. Salaries of officers acting temporarily as Local Government Commissioners, and proportion of salary of Pharmacist ...	2,600	5,229 0 1
9. Salary of officer acting as Secretary to the Civil Service Clerical Association ...	208	208 17 0
10. Expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1940, repayable out of the Widows' and Orphans' Pensions Fund ....	433	50 16 7
11. Miscellaneous ...	80	449 11 11
	<u>£24,603</u>	<u>£27,564 13 3</u>

6. Deficiency mainly due to vacancy in technical staff.

8. There was an increase in the number of officers seconded to act as Commissioners and Managers for purposes of local government.

10. Two officers engaged on this work ceased to be so employed.

11. Amount comprises refunds by local authorities, etc., in respect of grants.

#### EXTRA REMUNERATION (exceeding £30).

The Chief Engineering Adviser received £200 from this Vote for services in connection with the production of turf by local authorities. A Medical Inspector received £150 from the Vote for Industry and Commerce for services in connection with the Health Embarkation Scheme. A Head of Section received £100 from the Central Fund for services in connection with Seanad and Dáil general elections. A Higher Executive Officer received £125 from this Vote for services as Secretary to the Committee of Inquiry into Dublin Housing.

Two Writing Assistants received £40 2s. 5d. and £38 4s. 11d., respectively, from the Vote for Posts and Telegraphs for overtime.

This Account includes expenditure of approximately £9,744 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £67 in respect of the balance of civil pay issued to staff serving with the Defence Forces.



The Accounts of other Departments and Offices include expenditure of approximately £3,464 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. HURSON.

Accounting Officer.

## DEPARTMENT OF LOCAL GOVERNMENT

AND PUBLIC HEALTH.

19th November, 1945.

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.

J. MAHER.

*Comptroller and Auditor-General.*



## GENERAL REGISTER OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Office of the Registrar General of Births, &c. (7 & 8 Vict., c. 81, sec. 54 ; 26 Vict., c. 11, sec. 9, and c. 27 ; 26 & 27 Vict., c. 52, sec. 11, and c. 90, sec. 20 ; 42 & 43 Vict., c. 70 ; and 43 & 44 Vict., c. 13).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £14,402				
<i>Supplementary</i> 232				
	14,634	14,436 0 2	197 19 10	—
B.—Travelling Expenses ...	380	377 6 6	2 13 6	—
C.—Superintendent and District Registrars ...	4,220	4,297 6 10	—	77 6 10
D.—Incidental Expenses ...	100	83 19 10	16 0 2	—
GROSS TOTAL :—				
<i>Original</i> ... £19,102				
<i>Supplementary</i> 232				
£	19,334	19,194 13 4	216 13 6	77 6 10
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £139 6 8	
E.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £105 3 1	
<i>Original</i> ... £4,800				
<i>Less Supplementary</i> 200				
	4,600	4,705 3 1		
NET TOTAL :—			Total Surplus to be surrendered. £244 9 9	
<i>Original</i> ... £14,302				
<i>Supplementary</i> 432				
£	14,734	14,489 10 3		



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

A.—The saving is due to temporary vacancies in staff caused by retirements and a death.

C.—Fees paid to Superintendent Registrars were in excess of the estimated amount. This was due mainly to the 6,000 late registrations covering births in the previous sixteen years which were applied for in the year 1944 in connection with the Children's Allowances Act. Cost of car hire caused an excess expenditure of approximately £31 in Registrars' travelling expenses. On the other hand, amalgamation of two Marriage Registrars' Districts resulted in a saving of £19.

D.—Casual variation.

E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Searches and certified copies of entries of births, deaths and marriages :—		
<i>Original</i> ...	£4,785	
<i>Less Supplementary</i> ...	200	
	4,585	4,698 15 1
2. Fees for the registration of separate buildings for the solemnization of marriages; and miscellaneous receipts ...	5	—
3. Refund of Registrars' fees in connection with the Widows' and Orphans' Pensions Acts, 1935 to 1940 ...	10	6 8 0
<b>TOTAL :—</b>		
<i>Original</i> ...	£4,800	
<i>Less Supplementary</i> ...	200	
	£4,600	£4,705 3 1

1. Applications for birth certificates required for travel permit purposes yielded over £100 more than the amount estimated.

2. There were no applications for registration of separate buildings for marriage purposes.

3. Some Registrars do not claim the fees for death and marriage notifications sent by them to the Widows' and Orphans' Pensions Authorities.

This Account includes expenditure of approximately £560 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

J. HURSON,

*Registrar-General, Accounting Officer.*

9th October, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## DUNDRUM ASYLUM.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Expenses of the Maintenance of Criminal Lunatics in the Dundrum Asylum (8 & 9 Vict., c. 107).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
Original ... £15,368				
Supplementary ... 345				
	15,713	15,607 2 5	105 17 7	—
B.—Victualling Patients and Rations for Attendants :—				
Original ... £3,459				
Supplementary ... 286				
	3,745	3,690 19 5	54 0 7	—
C.—Uniforms, Clothing for Patients, etc. :—				
Original ... £547				
Supplementary ... 170				
	717	757 8 11	—	40 8 11
D.—Travelling and Incidental Expenses ...	301	222 11 8	78 8 4	—
E.—Telegrams and Telephones ...	115	110 9 4	4 10 8	—
F.—Farm and Garden ...	395	479 14 6	—	84 14 6
GROSS TOTAL :—				
Original ... £20,185				
Supplementary ... 801				
	£ 20,986	20,868 6 3	242 17 2	125 3 5
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £117 13 9	
Deduct :—				
G.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £4 17 7	
Original ... £1,047				
Supplementary ... 169				
	1,216	1,220 17 7		
NET TOTAL :—			Total Surplus to be surrendered. £122 11 4	
Original ... £19,138				
Supplementary ... 632				
	£ 19,770	19,647 8 8		



	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer:—		
Sale of old stores ... ..	20	25
Miscellaneous ... ..	—	3
	£20	£28
Number of criminal lunatics estimated for ... ..	109	
Daily average number of criminal lunatics maintained ... ..	112	

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

- A.—Saving due mainly to vacancies in staff.  
 B.—Estimated as closely as possible.  
 C.—Excess due to underestimation of the cost of Attendants' uniforms and patients' clothing materials.  
 D.—Saving due chiefly to increase in quantity of free tobacco and cigarettes received from the State Warehouse; and to reduction in quantity purchased from the official contractor as compared with previous years.  
 E.—Estimated as closely as possible.  
 F.—Excess due to underestimation of the cost of farmyard manure and seeds.  
 G.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations:—		
Original ... ..	£512	
Less Supplementary ... ..	92	
	420	417 17 11
Receipts from farm and garden (including value of produce used in the Asylum):—		
Original ... ..	£535	
Supplementary ... ..	261	
	796	802 19 8
TOTAL:—		
Original ... ..	£1,047	
Supplementary ... ..	169	
	£1,216	£1,220 17 7

These receipts cannot be accurately estimated.

## NOTE.

The charge to Subhead B. includes an *ex-gratia* payment of £3 4s. 6d. made to a contractor, in addition to his contract price, for milk supplied (Department of Finance minute S.9/6/36).

G. W. SCROOPE,  
Accounting Officer.

22nd September, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General.



## NATIONAL HEALTH INSURANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Salaries and Expenses in connection with the Administration of the National Health Insurance Acts, 1911 to 1942, and the Widows' and Orphans' Pensions Acts, 1935 to 1940; for services in connection with Food Allowances and with Supplementary Payments to certain Beneficiaries under the above-mentioned Acts (Emergency Powers Act, 1939) and for sundry Contributions, Grants and Payments; including certain Grants-in-Aid in respect of the cost of Benefits and Expenses of Administration under the National Health Insurance Acts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£.	£   s.   d.	£   s.   d.	£   s.   d.	£   s.   d.	
<b>CENTRAL ADMINISTRATION.</b>						
A.—Salaries, Wages and Allowances ... ..	106,485	104,036   6   9	2,448   13   3	—		
AA.—Actuary ... ..	1,100	1,378   0   0	—	278   0   0		
B.—Travelling Expenses ... ..	6,530	6,295   5   5	234   14   7	—		
C.—Insurance and Pension Stamps ... ..	195	195   0   0	—	—		
D.—Incidental Expenses ... ..	440	545   15   3	—	105   15   3		
E.—Provision of Rooms for Official Purposes ... ..	370	337   16   10	32   3   2	—		
F.—Postal Expenses, Telegrams and Telephones ... ..	3,105	2,394   4   8	710   15   4	—		
<b>CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1942.</b>						
<b>I.—Statutory Contributions.</b>						
G.1.—Medical Benefits (Grants-in-Aid) ... ..	49,000	49,000   0   0	—	—		
G.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) ... ..	239,000	223,710   16   6	15,289   3   6	—		



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
II.— <i>Special Grants.</i>						
H.—District Medical Referee Service ...	1,650	1,528 3 7	121 16 5		—	
SPECIAL PAYMENTS UNDER THE EMERGENCY POWERS ACT.						
I.—Supplementary Payments to certain Beneficiaries under the Widows' and Orphans' Pensions Acts, 1935 to 1940 ...	135,000	135,170 7 6	—		170 7 6	
K.—Sums Irrecoverable ...	—	10 1 0	—		10 1 0	
GROSS TOTAL ...£	542,875	524,601 17 6	18,837 6 3		564 3 9	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £18,273 2 6			
Deduct :—			Deficiency of Appropriations in Aid realized. £1,080 11 3			
J.—Appropriations in Aid ...	65,799	64,718 8 9				
NET TOTAL ...£	477,076	459,883 8 9			Net Surplus to be surrendered. £17,192 11 3	

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Expenses received by an officer as a witness in legal proceedings ...

— 4 7 8

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

A.—Saving due to changes in personnel of staff and vacancies remaining unfilled.

AA.—Excess due to the fact that the cost of actuarial services was greater than was expected.

B.—Saving due to the fact that the travelling of officers was less than anticipated.

D.—Excess due to refunds made to Cumann an Árachais Náisiúnta ar Shláinte in respect of costs incurred in the administration of the scheme for Supplemental Allowances to certain recipients of Disablement Benefit.

E.—Saving due to the fact that payments to officials for the use of portion of their private residences were less than anticipated.

F.—Saving due to the postal expenses in connection with Widows' and Orphans' Pensions having been less than was expected.

G.2.—Saving mainly due to the fact that payments in respect of benefits were less than anticipated.

H.—Saving due to the fact that travelling by insured persons attending for examination by District Medical Referees was less than was expected.

I.—Estimated as closely as practicable.

K.—To this subhead are charged payments made in error and subsequently treated as irrecoverable. Most of the payments relate to Supplementary Payments made in error to persons entitled to Food Allowances. As the persons concerned did not receive Food Allowances it was not considered desirable to recover the over-payments. In all cases the authority of the Department of Finance was obtained before the amounts were written off as irrecoverable (Department of Finance minutes F.64/1/38 and F.64/1/45).



## J.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions ...	1,591	1,604	14	7
2. Repayment out of the Medical Certification Fund of part of the cost of administering the Medical Certification Scheme in pursuance of Section 26 (c) of the National Health Insurance Act, 1929 ....	800	800	0	0
3. Repayment of cost of administration of :—				
(a) Military Forces (International Arrangements) Insurance Fund ...	1,955	1,985	17	1
(b) Society's (Officers) Guarantee Fund ...	30	30	10	8
4. Repayment out of the Widows' and Orphans' Pensions Fund of expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1940, in pursuance of Section 43 (2) of the Act of 1935 ...	46,007	44,875	5	7
5. Payment to the Exchequer in pursuance of Section 7 (3) of the National Health Insurance Act, 1942	15,000	15,000	0	0
6. Repayment by the Emergency Scientific Research Bureau of the remuneration of an officer seconded on loan to that Bureau ...	166	172	0	10
7. Repayment by the Association of Officers of the Executive and Higher Grades in respect of the salary and emoluments of an officer seconded to act as Secretary of that Association ...	250	250	0	0
	£65,799	£64,718	8	9

4. The deficiency in the repayment under this head was due to the facts that postal expenses in respect of Widows' and Orphans' Pensions were less than had been expected and that payments in respect of salaries were less than anticipated owing to changes in personnel of staff and vacancies remaining unfilled.

## EXTRA REMUNERATION (exceeding £30).

Three Clerical Officers received from this Vote remuneration in respect of overtime amounting to £35 11s. 5d., £37 18s. 7d. and £48 0s. 1d., respectively.

A Clerical Officer on loan to the Department of External Affairs received a gratuity of £50 from Vote 65 for the performance of superior duties.

This Account includes expenditure of approximately £4,674 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of approximately £1,117 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. HURSON,  
Accounting Officer.

ÁRACHAS NAISIÚNTA AR SHLÁINTE,  
30 Samhain, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General.



OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Education.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION.				
A.1.—Salaries, Wages and Allowances:— Original ... £106,314 Less Supplementary 300	106,014	104,632 13 1	1,381 6 11	—
A.2.—Travelling Expenses ...	140	82 7 3	57 12 9	—
A.3.—Incidental Expenses ...	590	1,021 7 7	—	431 7 7
A.4.—Telegrams and Telephones ...	730	1,079 16 10	—	349 16 10
INSPECTION, ORGANISATION, ETC.				
B.1.—Salaries, etc.	76,788	76,482 19 8	305 0 4	—
B.2.—Travelling and Incidental Expenses:— Original ... £18,320 Supplementary 4,000	22,320	22,003 12 2	316 7 10	—
C.—Preparation of Irish Vocabularies ...	5	—	5 0 0	—
GROSS TOTAL:— Original £202,887 Supplementary 3,700	£ 206,587	205,302 16 7	2,065 7 10	781 4 5
			Surplus of Gross Estimate over Expenditure. £1,284 3 5	
Deduct:—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £8 15 3	
D.—Appropriations in Aid	75	66 4 9		
NET TOTAL:— Original £202,812 Supplementary 3,700	£ 206,512	205,236 11 10	Net Surplus to be surrendered. £1,275 8 2	



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Recovery in respect of loss of services of a Clerical Officer injured in an accident ... ..	—	9 0 9

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

A.1.—Saving due to vacancies in staff.

A.2.—Travelling by officers of the Department was less than anticipated.

A.3.—Excess due to increase in the number and cost of advertisements.

A.4.—Excess due to the change-over, in the operating of the telephone switch-board at Tyrone House, Marlboro' Street, from Unestablished Messengers to Post Office Telephonists whose remuneration is repaid from this subhead to the Department of Posts and Telegraphs (Department of Finance minute E. 45/2/44).

B.1. and B.2.—Casual variations.

C.—No meeting of the Advisory Committee was held during the year.

D.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
Contribution from Registration Council Account in respect of salary of officer acting as Secretary to the Council ... ..	65	65 0 0
Miscellaneous receipts ... ..	10	1 4 9
	<u>£75</u>	<u>£66 4 9</u>

Miscellaneous receipts were less than anticipated.

## EXTRA REMUNERATION (exceeding £30).

An Editor received £38 15s. 10d. from the Vote for Science and Art for services under the scheme for the production of works in Irish.

Two Clerical Officers received amounts of £34 9s. 11d. and £33 11s. 2d., respectively, for overtime; the first-mentioned also received £28 in respect of a military service pension.

This Account includes expenditure of approximately £6,867 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of approximately £135 in respect of staff temporarily lent, without repayment, to this Department.

MICHEÁL BREATHNACH,

*Accounting Officer.*

ROINN OIDEACHAIS,  
30 Samhain, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## PRIMARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation and a Grant-in-Aid, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>TRAINING OF TEACHERS.</b>				
A.1.—Training Colleges ...	33,502	34,364 10 7	—	862 10 7
A.2.—Repayable Advances of Training College Fees to Students ...	2,000	1,278 0 0	722 0 0	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	35,458	36,823 11 10	—	1,365 11 10
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	600	384 8 8	215 11 4	—
B.—Examinations ...	4,600	3,966 18 11	633 1 1	—
<b>SCHOOLS.</b>				
C.1.—Salaries, etc., of Teachers in Ordinary and Model Schools and in Reformatory and Industrial Schools, and Grants to Schools paid on a Capitation Basis ...	3,561,400	3,509,149 8 4	52,250 11 8	—
C.2.—Model Schools—Miscellaneous Expenses	2,622	2,773 9 3	—	151 9 3
C.3.—Van and Boat Services ...	5,400	5,353 12 9	46 7 3	—
C.4.—Incidental Expenses ...	200	81 16 10	118 3 2	—
C.5.—Free Grants of School Requisites ...	100	26 11 0	73 9 0	—
C.6.—Grants towards the cost of heating, etc., of Schools and cleansing of Out-Offices ...	47,500	49,175 18 4	—	1,675 18 4
C.7.—Teachers' Residences ..	700	620 10 6	79 9 6	—
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	20,500	17,630 0 0	2,870 0 0	—
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	1,000	1,000 0 0	—	—
C.10.—Grants towards the cost of Free School Books for Necessitous Children ...	6,000	5,861 7 0	138 13 0	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
D.—Superannuation, etc., of Teachers ...	439,000	431,298 10 2	7,701 9 10	—
GROSS TOTAL ...£	4,160,582	4,099,788 14 2	64,848 15 10	4,055 10 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £60,793 5 10	
Deduct :—	—	—	Deficiency of Appropriations in Aid realized. £447 6 4	
E.—Appropriations in Aid ...	97,543	97,095 13 8	Net Surplus to be surrendered. £60,345 19 6	
NET TOTAL ...£	4,063,039	4,002,693 0 6		

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

- A.1.—Excess due to an increase over that estimated for in the number of students admitted to training.
- A.2.—Accurate estimating is difficult as these advances are subject to a means test.
- A.3.—Excess caused by (1) increases in the rates of Emergency bonus payable from 1st January, 1944, and 1st January, 1945, for which provision was not made, (2) increased cost of food over that estimated for and (3) increased expenditure over that anticipated on farms.
- A.4.—The number of teacher-students was less than anticipated.
- B.—The number of candidates at examinations was less than anticipated.
- C.1.—Casual variation.
- C.2.—Excess due to increases in the rates of Emergency bonus payable from 1st January, 1944, and 1st January, 1945, which were not provided for.
- C.3.—Casual variation.
- C.4.—Expenditure variable and uncertain.
- C.5.—Saving due to scarcity of school requisites.
- C.6.—Excess due to increased cost of fuel and materials.
- C.7.—The prescribed conditions for the payment by the Department of the moiety of the annuity were not fulfilled in a number of cases.
- C.8.—Saving due to delay in forwarding some applications for payment and to a decline in the number of pupils who qualified for the Bonus.
- C.10. and D.—Casual variations.
- E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
TRAINING OF TEACHERS :—		
(1) Training college entrance examination fees .....	85	64 10 0
(2) Refund of cost of training ...	1,750	1,543 7 0
(3) Recovery of training college fees advanced to necessitous students ...	4,300	4,717 12 1
PREPARATORY COLLEGES :—		
(4) Fees from students ...	6,400	5,661 19 7
(5) Book fees from students ...	270	160 12 6
(6) Payment from Vote 47 (Subhead D.) in respect of Fíor-Ghaeltacht Secondary Scholarship holders who are accommodated, as a temporary arrangement, in preparatory colleges ...	210	180 0 0
(7) Sale of live stock, farm produce, etc. ...	700	350 1 11
(8) Miscellaneous ...	20	48 12 3



		Estimated.	Realized.		
SUPERANNUATION, ETC., OF TEACHERS:—		£	£	s.	d.
(9)	Income from securities formerly part of the National School Teachers' Pension Fund ...	56,110	56,108	4	5
(10)	Receipts from Church Temporalities Fund ...	26,598	26,598	0	0
(11)	Refunds under paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc. ...	200	180	16	6

MISCELLANEOUS:—					
(12)	Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ...	900	1,481	17	5
		£97,543	£97,095	13	8

NOTES.

*Ex-gratia* payments amounting to £2 4s. 9d. were made to a contractor in respect of increases in the price of foodstuffs supplied to preparatory colleges (Department of Finance minute S. 9/11/40).

Articles of science equipment, formerly in use in the Department of Education's Laboratory, Marlboro' Street, to the estimated value of £110 4s. 4d., were transferred to the Department of Agriculture, without payment, on the authority of Department of Finance minute S.18/6/43.

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:—

(1) Cases of death, illness, etc., in which no claim has been made:—		No. of cases.	Total amount.
		5	£ s. d. 138 10 0
(2) Cases where, owing to obvious lack of means, it has been decided to take no further steps towards recovery:—		Nil.	
(3) Cases in which the Department and the Chief State Solicitor have endeavoured, without success, to effect recovery:—		Nil.	

MICHEÁL BREATHNACH,  
Accounting Officer.

ROINN OIDEACHAIS,  
30 Samhain, 1945.

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, subject to the observations in my Report.

J. MAHER,  
Comptroller and Auditor-General.



## CARLISLE AND BLAKE FUND.

Fund comprising donations left in trust by the late Lord Carlisle, an ex-Chief Secretary for Ireland, Messrs. Blake and Corballis, formerly Commissioners of National Education (Ireland) and Reverend W. T. Worship, of Beeston, Norfolk. The Carlisle, Blake and Corballis Funds were amalgamated under the title of the Carlisle and Blake Fund by order of the Commissioners of National Education in 1874, and the Worship Fund was incorporated with the Carlisle and Blake Fund in 1934. The combined Fund is administered by the Department of Education.

The income of the Fund is expended in annual premiums to National Teachers.

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1944 :—		Balance on 31st March, 1945 :—	
4½ per cent. Third National		4½ per cent. Third National	
Loan, 1950/70 ...	2,580 0 0	Loan, 1950/70 ...	2,580 0 0

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1944 ...	170 4 8	Payment of prizes ...	117 12 0
Dividends on 4½ per cent.		Balance on 31st March, 1945	168 14 8
Third National Loan,			
1950/70 ...	116 2 0		
	£286 6 8		£286 6 8

## KILLURY OR NELAN FUND.

Donation left in trust by the late Reverend Nicholas Nelan, and administered by the Department of Education.

The income is applied towards the maintenance of Killury National School, Co. Kerry.

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1944 :—		Balance on 31st March,	
4½ per cent. Third		1945 :—	
National Loan, 1950/		4½ per cent. Third	
70 ...	760 0 0	National Loan, 1950/	
3½ per cent. National		70 ...	760 0 0
Security Loan, 1956/		3½ per cent. National	
61 ...	500 0 0	Security Loan, 1956/	
		61 ...	500 0 0
	£1,260 0 0		£1,260 0 0

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1944 ...	81 11 7	Balance on 31st March, 1945	132 0 7
Dividends on 4½ per cent.			
Third National Loan,			
1950/70 ...	34 4 0		
Dividends on 3½ per cent.			
National Security Loan,			
1956/61 ...	16 5 0		
	£132 0 7		£132 0 7



## LISS ENDOWMENT.

Legacy of £150 bequeathed by the late H. P. Mulock, Esq., in trust to be invested, and the interest paid in augmentation of the salary of the teacher of Liss National School.

This Stock is held by the Commissioners of Charitable Donations and Bequests.

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1944 :—		Balance on 31st March, 1945 :—	
5 per cent. Second National Loan, 1950/60 ...	151 4 4	5 per cent. Second National Loan, 1950/60 ...	151 4 4

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1944 ...	7 18 0	Payment to Principal Teacher of Liss National School for year 1944 ...	7 11 2
Dividends on 5 per cent. Second National Loan, 1950/60 ...	7 11 2	Balance on 31st March, 1945	7 18 0
	<u>£15 9 2</u>		<u>£15 9 2</u>

## REID BEQUEST.

Bequest made in a will dated 22nd September, 1881, by the late Dr. R. T. Reid, Bombay, for the encouragement of education in his native county of Kerry. The bequest is administered by the Department of Education under an Order made by the Master of the Rolls in 1919, as amended by an Order of the High Court of Justice dated 31st July, 1934, No. 277 of 1932. The Order provided that the funds should be divided into three parts, one part to be applied for the purposes of each section of the Scheme.

## REID BEQUEST—SCHEME "A."

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

	<i>Securities.</i> £ s. d.		<i>Securities.</i> £ s. d.
Balance on 1st April, 1944 :—		Balance on 31st March, 1945 :—	
4½ per cent. Third National Loan, 1950/70 ...	2,740 0 0	4½ per cent. Third National Loan, 1950/70 ...	2,740 0 0

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1944 ...	61 13 0	Payments to managers of six national schools in Co. Kerry ...	123 6 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	123 6 0	Balance on 31st March, 1945	61 13 0
	<u>£184 19 0</u>		<u>£184 19 0</u>



## REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

	Securities. £ s. d.		Securities. £ s. d.
Balance on 1st April, 1944 :—		Balance on 31st March, 1945 :—	
4½ per cent. Third National Loan, 1950/70 ...	3,300 0 0	4½ per cent. Third National Loan, 1950/70... ..	3,300 0 0

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Dividends on 4½ per cent. Third National Loan, 1950/70 ... ..	148 10 0	Balance on 1st April, 1944 ...	39 3 6
		Prizes awarded to candidates admitted to training colleges ... ..	20 0 0
		Balance on 31st March, 1945	89 6 6
	£148 10 0		£148 10 0

## REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

	Securities. £ s. d.		Securities. £ s. d.
Balance on 1st April, 1944 :—		Balance on 31st March, 1945 :—	
4½ per cent. Third National Loan, 1950/70 ...	4,385 0 0	4½ per cent. Third National Loan, 1950/70... ..	4,385 0 0

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1944 ...	112 3 5	Payment of exhibitions to 3 university students ...	60 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ... ..	197 6 6	Balance on 31st March, 1945	249 9 11
	£309 9 11		£309 9 11



THE FATHER O'HALLORAN MEMORIAL FUND.

Bequest made in a will dated 16th June, 1934, by the late Very Rev. Martin O'Halloran, Parish Priest, for the benefit of the district of Grane, Parish of Urlingford, Co. Kilkenny. Under an Order of the High Court of Justice dated 23rd May, 1938, No. 1129 of 1937, the bequest was paid over to the Minister for Education to constitute a fund to be called the Father O'Halloran Memorial Fund, the income of the Fund to be applied annually to the provision of two prizes, to be called "The Father O'Halloran Memorial Prizes," for the boy and girl, respectively, between the ages of 12 and 14 years *bona fide* residing in the district of Grane and attending any national school therein who shall, in the judgment of the Minister, show the greatest proficiency in all the subjects forming the ordinary national school programme.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£	s.	d.				£	s.	d.
Balance on 1st April, 1944 :—						Balance on 31st March, 1945 :—					
4½ per cent. Third National Loan, 1950/70 ...			303	14	3	4½ per cent. Third National Loan, 1950/70 ...			303	14	3

INCOME ACCOUNT.

			£	s.	d.				£	s.	d.
Dividends on 4½ per cent. Third National Loan, 1950/70			13	13	4	Payment of prizes for year 1944			13	13	4



## THE MICHAEL JOSEPH MCENERY MEMORIAL SCHOLARSHIP FUND.

A fund, derived from the investment of a sum of money donated to the Minister for Education by Mrs. Geraldine McEnery, the annual income from which is to be used for the purpose of awarding a scholarship in memory of her husband, the late Michael Joseph McEnery, Esquire, formerly Deputy Keeper of Public Records and Keeper of State Papers, who was born at Ballintubber, Newcastle West, County Limerick, and attended school at Castlemahon, County Limerick.

The object of the scholarship is to enable deserving boys, who are pupils of Mahoonagh National School or Raheenagh National School, Co. Limerick, in whose cases certain prescribed conditions are fulfilled, to attend a secondary school, vocational school, or other school, approved by the Minister for Education.

The Fund is administered under the conditions of a scheme made, with the consent of the donor, by the Minister for Education.

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

	Securities. £ s. d.	Cash. £ s. d.	Securities. £ s. d.	Cash. £ s. d.
Amount of donation as paid over to the Minister for Education ...		1,500 0 0		1,500 0 0
Securities purchased, viz.:— 4 per cent. Conversion Loan, 1950/70	1,371 5 8		1,371 5 8	
	£1,371 5 8	£1,500 0 0	£1,371 5 8	£1,500 0 0
Cash invested in securities, viz.:— 4 per cent. Conversion Loan, 1950/70				
Balance on 31st March, 1945:— 4 per cent. Conversion Loan, 1950/70				

## INCOME ACCOUNT.

	£ s. d.	£ s. d.
Dividends on 4 per cent. Conversion Loan, 1950/70	...	27 8 6
Balance on 31st March, 1945	...	...
		27 8 6

ROINN OIDEACHAIS,  
30 Samhain, 1945.

MICHEÁL BREATHNACH,  
Accounting Officer.



## SECONDARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Secondary Education, including the Teachers' Salaries Grant, Capitation Grant, Incremental Salary to Secondary School Teachers and Grant to the Secondary Teachers' Pension Fund.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s. d.	£	s. d.	£	s. d.
A.1.—Capitation Grant (including Teachers' Salaries Grant) ...	246,425	243,608	7 0	2,816	13 0	—	—
A.2.—Laboratory Grants ...	13,400	13,291	13 4	108	6 8	—	—
A.3.—Grant for Irish and Bilingual Schools ...	15,050	14,532	19 10	517	0 2	—	—
A.4.—Bonus for Choirs and Orchestras ...	1,700	1,728	10 0	—	—	28	10 0
B.—Incremental Salary Grant ...	296,000	287,400	19 1	8,599	0 11	—	—
C.—Examinations ...	17,690	17,666	16 6	23	3 6	—	—
D.—Scholarships and Prizes	12,215	11,704	1 1	510	18 11	—	—
E.—Grant towards Publication of Irish Text Books ...	4,000	2,045	19 3	1,954	0 9	—	—
F.—Courses in Irish ...	240	269	10 2	—	—	29	10 2
G.—Payment to the Secondary Teachers' Pension Fund ...	1,250	1,250	0 0	—	—	—	—
<b>GROSS TOTAL ...£</b>	<b>607,970</b>	<b>593,498</b>	<b>16 3</b>	<b>14,529</b>	<b>3 11</b>	<b>58</b>	<b>0 2</b>
				Surplus of Gross Estimate over Expenditure. £14,471 3 9			
<i>Deduct :—</i>							
	Estimated.	Realized.					
H.—Appropriations in Aid ...	39,940	39,754 10 2		Deficiency of Appropriations in Aid realized. £185 9 10			
<b>NET TOTAL ...£</b>	<b>568,030</b>	<b>553,744</b>	<b>6 1</b>	Net Surplus to be surrendered. £14,285 13 11			



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

A.1.—The number of pupils who fulfilled the conditions to warrant their being reckoned as grant-earning pupils was slightly smaller than had been anticipated.

A.2., A.3., A.4. and C.—Casual variations.

B.—A number of teachers did not take advantage of the monthly payment for which provision was made.

D.—Saving due to relinquishment and non-renewal of scholarships.

E.—It was not possible to make as much progress as had been anticipated with the printing of certain texts.

F.—A greater number of teachers than was anticipated attended the Summer Courses in Irish.

H.—Appropriations in Aid :—

			Estimated.	Realized.
			£	£ s. d.
(1) Examination fees of students	...	...	2,980	2,953 9 6
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	...	...	35,390	35,390 14 10
(3) Sale of Irish text books	...	...	1,500	1,225 15 4
(4) Miscellaneous receipts	...	...	30	107 0 6
(5) Fees payable by teachers attending Summer Courses in Irish	...	...	40	77 10 0
			<u>£39,940</u>	<u>£39,754 10 2</u>

(3) The number of text books on sale before the end of the financial year was less than was expected.

MICHEÁL BREATHNACH,  
Accounting Officer.

ROINN OIDEACHAIS,  
30 Samhain, 1945.

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, subject to the observations in my Report.

J. MAHER,  
Comptroller and Auditor-General.



## THE LISMORE ENDOWMENT (EARL OF CORK'S SCHOLARSHIPS).

Administered by the Department of Education under a Scheme made by the High Court of Justice (Ireland) on the 15th May, 1917, and amended by an Order of the High Court of Justice No. 1 on 24th March, 1925 (Record No. 1913. 466).

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1944 :—				Balance on 31st March, 1945 :—			
4½ per cent. Third National Loan, 1950/70	...	1,160	0 0	4½ per cent. Third National Loan, 1950/70	...	1,160	0 0

## INCOME ACCOUNT.

£ s. d.				£ s. d.			
Dividends on 4½ per cent. Third National Loan, 1950/70				Payment of scholarships for the year 1944			
		52	4 0	...		52	4 0

## THE CHARLEVILLE ENDOWMENT.

Administered by the Department of Education under Scheme No. 123, made by the Commissioners of Charitable Donations and Bequests on 23rd December, 1893, and amended on 24th July, 1929, under the Educational Endowments (Ireland) Act, 1885 (48 & 49 Vic., c. 78).

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1944 :—				Balance on 31st March, 1945 :—			
Guaranteed 2½ per cent. Stock	...	1,316	5 4	Guaranteed 2½ per cent. Stock	...	1,316	5 4

## INCOME ACCOUNT.

£ s. d.				£ s. d.			
Balance on 1st April, 1944 ...				Payments to secondary schools in Charleville, Co. Cork, for year 1944			
		18	2 0			36	4 0
Dividends on Guaranteed 2½ per cent. Stock	...	36	4 0	Balance on 31st March, 1945...		18	2 0
		£54	6 0			£54	6 0



## THE BURKE MEMORIAL FUND.

A fund subscribed in memory of the late Thomas Henry Burke, Under Secretary to the Lord Lieutenant of Ireland, and now administered by the Department of Education under a Scheme sanctioned by an Order of the High Court of Justice on 1st July, 1929, No. 2501.

The annual income of the Fund is expended on prizes awarded on the results of the Intermediate Certificate Examination.

The Stock is held by the Commissioners of Charitable Donations and Bequests.

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

Securities.			Securities.		
£	s.	d.	£	s.	d.
Balance on 1st April, 1944 :—			Balance on 31st March, 1945 :—		
2½ per cent. Consolidated Stock ... ..			2½ per cent. Consolidated Stock ... ..		
		848 14 8			848 14 8

## INCOME ACCOUNT.

£ s. d.			£ s. d.		
Balance on 1st April, 1944 ... ..			Payment of prizes for year 1944 ... ..		
	5	6 1		21	4 4
Dividends on 2½ per cent. Consolidated Stock ... ..			Balance on 31st March, 1945 ... ..		
	21	4 4		5	6 1
	£26 10 5			£26 10 5	



## ERASMUS SMITH ENDOWMENT.

Administered by the Department of Education under a Scheme, known as the Erasmus Smith Schools Act Scheme, 1941, made by the High Court of Justice on the 2nd July, 1942 (1940. No. 569P).

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

## CAPITAL ACCOUNT.

	Securities. £ s. d.	Cash. £ s. d.	Securities. £ s. d.	Cash. £ s. d.
Balance on 1st April, 1944 :—				
4 per cent. Conversion Loan, 1950/70	22,087 1 5			
4½ per cent. Third National Loan, 1950/70	25,500 0 0			3,165 6 0
3¾ per cent. Financial Agreement Loan, 1953/58	12,922 12 6		22,087 1 5	
3½ per cent. National Security Loan, 1956/61	11,603 11 8		25,500 0 0	
Cash transferred from Income Account for investment		3,165 6 0	12,922 12 6	
Securities purchased, viz.:—			14,603 11 8	
3½ per cent. National Security Loan, 1956/61	3,000 0 0			
	£75,113 5 7	£3,165 6 0	£75,113 5 7	£3,165 6 0

## INCOME ACCOUNT.

	£ s. d.	£ s. d.
Balance on 1st April, 1944 ...	3,471 7 4	
Dividends on 4 per cent. Conversion Loan, 1950/70 ...	883 9 8	3,165 6 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	1,147 10 0	
Dividends on 3¾ per cent. Financial Agreement Loan, 1953/58 ...	484 12 0	580 0 0
Dividends on 3½ per cent. National Security Loan, 1956/61 ...	425 17 4	516 0 0
Fees for statements of marks at Erasmus Smith Scholar- ship Examination, 1944 ...	1 15 1	19 19 1
Rent for year 28th August, 1944, to 27th August, 1945, out of Abbey School, Tipperary ...	1 0	44 16 3
	£6,414 12 5	2,088 11 1



## REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF  
THE REGISTRATION COUNCIL ON 31st MARCH, 1945.

Securities.		Amount.		
		£	s.	d.
4½ per cent. Third National Loan, 1950/70	...	3,200	0	0
3½ per cent. National Security Loan, 1956/61	...	700	0	0

MICHEÁL BREATHNACH,  
Accounting Officer.

ROINN OIDEACHAIS,  
30 Samhain, 1945.



TECHNICAL INSTRUCTION.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Payments under the Vocational Education Act, 1930 (No. 29 of 1930), and for other purposes connected with Technical Instruction and Continuation Education.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Scholarships ...	1,882	1,970 10 0	—	88 10 0
B.—Annual Grants to Vocational Education Committees ...	352,982	350,709 4 8	2,272 15 4	—
C.—Training of Teachers ...	7,593	7,467 17 1	125 2 11	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	7,710	7,670 10 6	39 9 6	—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	1,850	1,764 8 6	85 11 6	—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	175	80 1 3	94 18 9	—
F.—Examinations ...	2,550	2,514 7 5	35 12 7	—
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930 and Section 5 (8) of the Local Government Act, 1936 ...	6,435	5,726 13 2	708 6 10	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	13,900	13,672 13 8	227 6 4	—
GROSS TOTAL ...£	395,077	391,576 6 3	3,589 3 9	88 10 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,500 13 9	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £132 6 6	
I.—Appropriations in Aid ...	32,080	32,212 6 6	Total Surplus to be surrendered. £3,633 0 3	
NET TOTAL ...£	362,997	359,363 19 9		



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

A.—Excess due to the payment of scholarship allowances for March, 1945, at the end of that month, owing to the incidence of Easter, instead of at the beginning of April as normally.

B., C., D.1., D.2., F. and H.—Casual variations.

E.—Saving due to discontinuance of instruction in grant-earning subjects in a number of schools.

G.—Gratuities and pensions payable were less than anticipated.

I.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Fees of candidates for examinations (technical school examinations, £1,700 ; other examinations, £200) ... ..	1,900	2,006 14 0
(2) Fees for Short Summer Courses ... ..	170	204 0 0
(3) Receipts from Church Temporalities Fund ... ..	30,000	30,000 0 0
(4) Miscellaneous receipts ... ..	10	1 12 6
	<u>£32,080</u>	<u>£32,212 6 6</u>

MICHEÁL BREATHNACH,  
Accounting Officer.

ROINN OIDEACHAIS,  
30 Samhain, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General.



SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Institutions of Science and Art and for certain Miscellaneous Educational Services and sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
INSTITUTIONS OF SCIENCE AND ART.						
A.1.—Salaries, Wages and Allowances	31,113	29,748 4 1	1,364	15 11	—	—
A.2.—Travelling and Incidental Expenses ...	275	338 4 4	—	—	63	4 4
A.3.—Telegrams and Telephones ...	230	222 15 10	7	4 2	—	—
NATIONAL MUSEUM.						
A.4.—Purchase of Specimens (Grant-in-Aid) ...	1,000	1,000 0 0	—	—	—	—
A.5.—Fittings, Materials, etc.	350	284 9 4	65	10 8	—	—
NATIONAL LIBRARY.						
A.6.—Purchase of Books, etc. (Grant-in-Aid) ...	2,000	2,000 0 0	—	—	—	—
AA.6.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) :—						
Original ... Nil						
Supplementary £600	600	600 0 0	—	—	—	—
GENEALOGICAL OFFICE.						
A.7.—Purchase of Objects for Heraldic Museum (Grant-in-Aid) ...	50	50 0 0	—	—	—	—
A.8.—Microfilming of Records (Revote) ...	1,345	1,165 18 4	179	1 8	—	—
NATIONAL COLLEGE OF ART.						
A.9.—Accessories, Models and Materials ...	832	744 6 2	87	13 10	—	—
A.10.—Scholarships and Prizes	340	374 18 9	—	—	34	18 9



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
B.1.—Publications in Irish	11,000	8,162 14 5	2,837	5 7	—	—
B.2.—Production of Plays in Irish (Grants-in-Aid)	2,111	2,090 19 8	20	0 4	—	—
B.3.—The Irish Folklore Commission (Grant-in-Aid)	3,650	3,650 0 0	—	—	—	—
B.4.—Scholarships to Gaeltacht Students ...	2,250	2,281 6 8	—	—	31	6 8
B.5.—Preparation of revised Edition of "Handbuch des alt Irischen" ...	5	—	5	0 0	—	—
B.6.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	100	100 0 0	—	—	—	—
B.7.—Comhdháil Náisiúnta na Gaedhilge (Grant-in-Aid):— Original ... £2,000 Supplementary 750	2,750	2,650 0 0	100	0 0	—	—
B.8.—An t-Oireachtas (Grant-in-Aid) ...	750	750 0 0	—	—	—	—
C.—Aids to Arts and Crafts Exhibitions ...	5	—	5	0 0	—	—
	60,756	56,213 17 7	4,671	12 2	129	9 9
Deduct :—						
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,340	—	1,340	0 0	—	—
GROSS TOTAL :— Original ... £59,406 Supplementary 10	£ 59,416	56,213 17 7	3,331	12 2	129	9 9
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,202 2 5			
Deduct :—			Surplus of Appropriations in Aid realized. £550 15 4			
D.—Appropriations in Aid ...	4,590	5,140 15 4				
NET TOTAL :— Original ... £54,816 Supplementary 10	£ 54,826	51,073 2 3	Total Surplus to be surrendered. £3,752 17 9			



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

- A.1.—Saving due to vacancies in staff.
- A.2.—Excess due to (1) payment by Genealogical Office of stamp duty in respect of Government licence for change of Name and Arms, for which a fee, including payment of stamp duty, was charged to the applicant and credited to Appropriations in Aid, and (2) increase in travelling and incidental expenses generally.
- A.3.—Casual variation.
- A.5.—As there was a fair supply of materials on hand at the beginning of the year purchases during the year were below normal.
- A.8.—The microfilming was executed at a lesser cost than was anticipated.
- A.9.—Saving due to (1) temporary vacancy in the staff of Models and (2) scarcity of materials.
- A.10.—Excess due to increased rate of scholarship allowances authorised (S. 24/5/33) and to the payment of the monthly allowance for March, 1945, at the end of that month, owing to the incidence of Easter, instead of at the beginning of April as normally.
- B.1.—Saving due to the printing contractors not finding it possible to carry out the programme of work originally projected and to the fact that no expenditure was incurred during the year on the preparation and publication of University text books.
- B.2.—Casual variation.
- B.4.—Excess due to the renewal of a scholarship which was not anticipated at the time of preparation of the Estimate.
- B.5.—No expense was incurred during the year in connection with this service.
- B.7.—The full authorised staff was not employed by Comhdháil Náisiúnta na Gaedhilge.
- C.—The exhibition for which this grant was intended was not held.
- D.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
Fees for tuition in National College of Art ...	900	1,020	10	6
Fees for genealogical researches, etc. ...	100	448	12	3
Sale of publications in Irish ...	3,500	3,301	12	8
Repayment by Comhdháil Náisiúnta na Gaedhilge on account of the salary of an officer on loan (Subhead A.1.) ...	—	251	9	4
Miscellaneous receipts ...	90	118	10	7
	<u>£4,590</u>	<u>£5,140</u>	<u>15</u>	<u>4</u>

Fees for tuition in the National College of Art, and genealogical research fees which are irregular and difficult to estimate accurately, exceeded expectations.

Receipts from sales of publications in Irish during the year fell short of the amount estimated.

When the Estimate was being prepared it was not anticipated that an officer would be seconded to Comhdháil Náisiúnta na Gaedhilge entailing recovery of salary and bonus.

## EXTRA REMUNERATION (exceeding £30).

The Assistant Teacher of Drawing received £35 from the Vote for Secondary Education and £14 from the Vote for Technical Instruction for acting as Examiner.

Five Unestablished Attendants received amounts of £30 13s. 10d., £31 0s. 0d., £31 14s. 0d., £31 17s. 9d. and £32 2s. 5d. in respect of Sunday and night duty and one received in addition £26 0s. 0d. on foot of a military service pension.



## NOTES.

This Account includes expenditure of approximately £458 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £121 in respect of balance of civil pay issued to staff serving with the Defence Forces.

The Account of the Office of the Minister for Education includes expenditure of approximately £455 in respect of remuneration of staff temporarily lent, without repayment, to the National College of Art.

The balustrade of the main staircase in the La Touche Bank Building at Dublin Castle was transferred by the Commissioners of Public Works to the National Museum without payment (Department of Finance minute S. 2/21/42).

Certain suitable lines of type and equipment required for use in the printing plant of the Department of Defence were transferred, free of charge, to that Department from the workshops of the National Museum printing plant, where they are no longer required (Department of Finance minute S. 8/8/37).

Work at a cost of 11s. 6d. to the Department of Defence in connection with the cutting down to an appropriate size of gutta-percha discs intended for use by the Genealogical Office in sealing patents, etc., was carried out free of charge at the Base Workshops, Army Ordnance Depot (Department of Finance minute S. 200/2/43).

MICHEÁL BREATHNACH,

*Accounting Officer.*

ROINN OIDEACHAIS,

30 Samhain, 1945.

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, subject to the observations in my Report.

J. MAHER,

*Comptroller and Auditor-General.*

## GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID,  
1944-45.

	Purchase of Specimens for National Museum.	Purchase of Books, etc., for National Library.	Survey and Reproduction of Irish Historical Records in Foreign Collections.	Purchase of Objects for Heraldic Museum.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balances on 31st March, 1944 ... ..	416 9 4	48 1 3	—	—
Grants-in-Aid, 1944-45	1,000 0 0	2,000 0 0	600 0 0	50 0 0
	1,416 9 4	2,048 1 3	600 0 0	50 0 0
Expenditure, 1944-45 ...	1,064 17 10	2,043 1 2	50 19 5	8 10 0
Balances on 31st March, 1945 ... ..	351 11 6	5 0 1	549 0 7	41 10 0



## MURPHY BEQUEST.

Under the will of the late Mr. Patrick Murphy, Newry, which was admitted to probate on 17th February, 1910, a sum of £5,000 was bequeathed for the benefit of the National Museum.

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1945.

CAPITAL ACCOUNT.			
	Securities.		Securities.
	£ s. d.		£ s. d.
Balance on 1st April, 1944 :—		Balance on 31st March, 1945 :—	
4 per cent. Funding Loan, 1960/90 ...	650 0 0	4 per cent. Funding Loan, 1960/90 ...	650 0 0
4½ per cent. Third National Loan, 1950/70 ...	7,450 0 0	4½ per cent. Third National Loan, 1950/70 ...	7,450 0 0
£	8,100 0 0	£	8,100 0 0
INCOME ACCOUNT.			
Receipts.	Amount.	Payments.	Amount.
	£ s. d.		£ s. d.
Balance on 1st April, 1944	1,191 10 6	Field work of an archaeological nature ...	152 0 10
Dividends on 4 per cent. Funding Loan, 1960/90	26 0 10	Work in connection with completion of Leabhar na h-Aiseirghe ...	243 9 6
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335 5 0	Purchase of books for Library of Irish Antiquities Division ...	76 5 4
		Archaeologia Hibernica	12 2 6
		Balance on 31st March, 1945 ...	1,068 17 4
Total Receipts	£ 1,552 15 6	Total Payments	£ 1,552 15 6

MICHEÁL BREATHNACH,

Accounting Officer.

ROINN OIDEACHAIS,  
30 Samhain, 1945.



## REFORMATORY AND INDUSTRIAL SCHOOLS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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 ; etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>A.—Reformatory Schools :—</b>				
Original ... £9,160				
Supplementary 10				
	9,170	7,949 5 9	1,220 14 3	—
<b>B.—Industrial Schools :—</b>				
Original £125,000				
Supplementary 2,800				
	127,800	124,128 12 10	3,671 7 2	—
<b>C.—Places of Detention ...</b>	1,420	1,323 9 9	96 10 3	—
<b>D.—Conveyance Expenses :—</b>				
Original ... £850				
Supplementary 500				
	1,350	417 10 8	932 9 4	—
<b>E.—Parental Moneys—Collection Expenses ...</b>	310	434 4 4	—	124 4 4
<b>GROSS TOTAL :—</b>				
Original £136,740				
Supplementary 3,310				
£	140,050	134,253 3 4	5,921 1 0	124 4 4
<b>Deduct :—</b>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £5,796 16 8	
<b>F.—Appropriations in Aid :—</b>			Surplus of Appropriations in Aid realized. £1,860 16 1	
Original ... £5,290				
Supplementary 310				
	5,600	7,460 16 1		
<b>NET TOTAL :—</b>			Total Surplus to be surrendered. £7,657 12 9	
Original £131,450				
Supplementary 3,000				
£	134,450	126,792 7 3		

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

A.—Saving due to unforeseen delay in providing additional accommodation in the boys' reformatory at Daingean.



- B.—Saving due to (a) delay in setting up a new senior boys' industrial school, (b) discharge from industrial schools of a number of children before the expiration of their periods of detention and (c) claims from Resident Managers of industrial schools for grants towards travelling expenses of children allowed home on holidays being less than was anticipated.
- C.—Saving due to delay in filling vacancy in staff of Attendants and to the fact that the numbers under detention during the year were slightly less than was anticipated.
- D.—An unexpectedly large proportion of the committals were from districts within easy reach of the reformatories.
- E.—Increased collection of parental moneys resulted in a corresponding increase in the commission payable to the Collectors.
- F.—The number of children committed in respect of whom allowances under the Widows' and Orphans' Pensions Acts were payable was unexpectedly large and there was an increase in the number of parents contributing parental moneys.

NOTE.

St. Anne's Reformatory for Girls, Kilmacud, was certified in April, 1944, for the reception of a certain type of offender. Accommodation for 80 female youthful offenders is provided in the premises which were purchased and equipped by a Religious Community. The average number under detention during the year 1944-45 was only 9, but sanction was given for payment based on a notional number of 20 offenders (Department of Finance minutes S. 68/4/44).

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
30 Samhain, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries and Wages ...	3,507	3,560 10 1	—		53 10 1	
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	1,000	1,000 0 0	—		—	
C.—Travelling Expenses ...	100	86 7 2	13 12 10		—	
D.—Incidental Expenses ...	200	64 14 8	135 5 4		—	
TOTAL ...	£ 4,807	4,711 11 11	148 18 2		53 10 1	

Surplus to be surrendered ... £95 8 1

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	1 14 5

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

A.—Increase in cost-of-living bonus as from 1st January, 1945.

C.—Director's journeys fewer owing to prevailing conditions.

D.—Carriage and insurance costs less than usual owing to fewer repairs of pictures undertaken.

GEORGE J. FURLONG,

Director and Accounting Officer.

NATIONAL GALLERY,  
12th December, 1945.

## GRANT-IN-AID ACCOUNT.

	£	s.	d.
Balance from 1943-44 ...	398	16	9
Grant-in-Aid, 1944-45 ...	1,000	0	0
	1,398	16	9
Expended, 1944-45 ...	317	2	1
Balance to 1945-46 ...	£1,081	14	8

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.

J. MAHER,

Comptroller and Auditor-General.



LANDS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Offices of the Minister for Lands and of the Irish Land Commission (44 & 45 Vict., c. 49, sec. 46, and c. 71, sec. 4; 48 & 49 Vict., c. 73, secs. 17, 18 and 20; 54 & 55 Vict., c. 48; 3 Edw. 7, c. 37; 7 Edw. 7, c. 38 and c. 56; 9 Edw. 7, c. 42; Nos. 27 and 42 of 1923; No. 25 of 1925; No. 11 of 1926; No. 19 of 1927; No. 31 of 1929; No. 11 of 1931; Nos. 33 and 38 of 1933; No. 11 of 1934; No. 41 of 1936; and No. 26 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	354,893	352,484 15 6	2,411	4 6	—	
B.—Travelling Expenses ...	20,000	19,875 4 3	124	15 9	—	
C.—Incidental Expenses ...	1,520	1,340 2 7	179	17 5	—	
D.—Office of Public Trustee	1,307	1,222 5 5	84	14 7	—	
E.—Solicitor's Branch—Incidental Expenses ...	2,750	2,113 9 9	636	10 3	—	
F.—Telegrams and Telephones ...	2,100	2,121 11 11	—		21	11 11
G.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933 ...	10,000	9,152 16 6	847	3 6	—	
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	114,400	114,322 15 3	77	4 9	—	
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,300	17,241 8 1	58	11 11	—	
H.3.—Payments under Section 27 (2) of the Land Act, 1933 ...	637,500	634,912 19 6	2,587	0 6	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
H.4.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 of the Land Act, 1933...	100	45 13 2	54	6 10	—	—
I.—Improvement of Estates, etc. ...	229,150	190,056 18 1	39,093	1 11	—	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-39 ...	5	—	5	0 0	—	—
K.—Deficiencies on Realisation by Government Departments of Land Bonds ...	5	—	5	0 0	—	—
L.1.—Loss on Unoccupied Holdings ...	5	—	5	0 0	—	—
L.2.—Advances under Section 43 of the Land Act, 1939 ...	500	—	500	0 0	—	—
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	1,000	473 3 6	526	16 6	—	—
N.—Advances to provide Funds for the Maintenance of Embankments or other Works	2,750	—	2,750	0 0	—	—
O.—Payments under Section 34 of the Land Act, 1931 ...	5	—	5	0 0	—	—
P.—Amount required to complete Purchase Proceedings pending under Land Acts, 1903-1909	600	629 0 9	—	—	29	0 9
Q.1.—Payments under Section 14 (4) of the Land Act, 1933 ...	200	158 6 4	41	13 8	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Q.2.—Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933 ...	500	300 14 7	199	5 5	—	—
R.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ...	100	—	100	0 0	—	—
Losses ...	—	283 17 9	—	—	283	17 9
GROSS TOTAL ...£	1,396,693	1,346,735 2 11	50,292	7 6	334	10 5
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £49,957 17 1			
Deduct :—			Surplus of Appropriations in Aid realized. £2,521 2 10			
S.—Appropriations in Aid	130,710	133,231 2 10	Total Surplus to be surrendered. £52,478 19 11			
NET TOTAL ...£	1,265,983	1,213,504 0 1				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Excess of receipts over expenditure in Rent and Interest Account No. 3 in the year 1943-44	—	12,091 15 9
Payment in respect of surplus cash at 31st March, 1944, in the State Claims Accounts Nos. 1, 2, 3 and 4 ...	—	1,219 0 0
Deposit interest earned on balances in the Land Purchase Account No. 3 in the year 1944-45 ...	—	407 13 2
		£13,718 8 11

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

A.—The saving is due to delay in filling vacancies, offset partly by increase in cost-of-living bonus and Emergency bonus.

B.—Estimated as closely as possible.

C.—The saving is mainly due to the fact that the amount spent on casual labour employed on inspections was less than anticipated.



D.—The saving is due to the employment of a less senior Clerical Officer than was provided for, offset partly by increase in cost-of-living bonus and Emergency bonus.

E.—Expenditure was less than anticipated owing to continued restrictions in Land Purchase proceedings.

F.—A saving of £24 9s. 5d. on telegrams was offset by an over-expenditure of £46 1s. 4d. on telephones.

G.—Saving due to continued prompt payment of Land Purchase annuities, etc.

H.3.—The actual amount of new advances in year was less than amount anticipated.

H.4.—Only one additional case arose during the year (Department of Finance minute F.63/28/43).

I.—Savings due to continued difficulties in the way of building contracts and improvement operations in general.

J.—The receipts for the year from untenanted land exceeded the expenditure and there was no charge to the subhead. The surplus was paid over to the Exchequer in accordance with Department of Finance minute F.63/11/26.

			£	s.	d.
Receipts ...	...	...	73,148	17	5
Payments	...	...	61,066	13	3
Surplus	...	...	£12,082	4	2

K. and L.1.—Token Votes.

L.2.—None of the advances sanctioned matured for payment in the year.

M.—It is impossible to estimate accurately for this subhead.

#### STATEMENT OF ADVANCES AND RECOUPMENTS.

			£	s.	d.
Balance outstanding at 31st March, 1944	...	...	22,740	17	6
Amount paid from the subhead in the year to 31st March, 1945			473	3	6
			23,214	1	0
Amount recovered in the year to 31st March, 1945	...	...	66	15	4
Balance outstanding at 31st March, 1945	...	...	£23,147	5	8

N.—No advance under this subhead matured for payment during the year.

O.—Token Vote.

P., Q.1. and Q.2.—Estimated as closely as possible.



R.—No advance was completed under this subhead.

Losses.—The charges under this subhead were sanctioned by minutes of the Department of Finance as follows :—

£15 0s. 0d.—A contract was placed for the reconstruction of a dwellinghouse and out-office on a holding, in Co. Leitrim, allotted to a migrant. The migrant who was in occupation refused access to the dwellinghouse. By agreement with the contractor and to avoid expensive litigation the work on the dwellinghouse was not proceeded with. A payment of £15 was made to the contractor to cover his cost of the removal of materials which had been brought to the site for the reconstruction of the dwellinghouse (Department of Finance minute F.63/42/43).

£12 2s. 0d.—£10 compensation with £2 2s. 0d. costs was paid to the owner of a holding on the Potts Estate, Co. Roscommon, for the loss of a cow accidentally killed in a bog drain which had been deepened by the Land Commission (Department of Finance minute F.63/8/44).

£38 2s. 0d.—In accordance with a Court Order £20 damages with £18 2s. 0d. costs was paid to a tenant for the loss of a bullock accidentally drowned in a bog hole on lands on the O'Donel Estate, Co. Leitrim, let for grazing by the Land Commission (Department of Finance minute F.63/28/44).

£44 16s. 6d.—£33 14s. 0d. compensation with £11 2s. 6d. costs was paid to a tenant of a holding for damage to his crops caused by flooding resulting from drainage operations carried out by the Land Commission on Estate of MacAdam, Co. Clare (Department of Finance minute F.63/14/44).

£13 13s. 0d.—£10 10s. 0d. compensation with £3 3s. 0d. costs was paid to the owner of a bullock which fell into a cave on lands, let for grazing by the Land Commission, formerly Estate of O'Farrell, Co. Roscommon (Department of Finance minute F.63/18/44).

£7 0s. 0d.—£7 compensation was paid to cover costs incurred by the owner of a registered holding, in Co. Roscommon, which had been erroneously consolidated with the holding of another registered owner (Department of Finance minute F.63/2/42).

£15 0s. 0d.—£15 compensation was paid to a conacre tenant on lands on the Estate of McDermott, Co. Meath, whose oat crop had been damaged by cattle from lands let for grazing by the Land Commission (Department of Finance minute F.63/6/45).

£23 3s. 0d.—£20 compensation with £3 3s. 0d. costs was paid to four conacre tenants on the Estate of Caddell, Co. Meath, whose crops had been damaged by the trespass of stock from adjoining lands which had been let for grazing by the Land Commission (Department of Finance minute F.63/2/45).

£3 0s. 0d.—£3 compensation was paid to the owner of lands in Co. Roscommon for damage to his crops caused by the trespass of sheep from adjoining lands, in the hands of the Land Commission, formerly part of the Glover Estate (Department of Finance minute F.63/8/45).

£10 2s. 0d.—£8 damages with £2 2s. 0d. costs was paid to a tenant through wrongful execution of a warrant for an instalment of annuity already paid (Department of Finance minutes F.63/9/44).



£76 7s. 3d.—In accordance with a Court Award £76 7s. 3d. was paid to a tenant in Co. Galway as compensation, witnesses' expenses and taxed costs for the loss of two bullocks poisoned from eating boughs of yew trees growing on lands, the property of the Land Commission, adjoining those let to him for grazing (Department of Finance minute F.63/33/45).

£25 12s. 0d.—£10 10s. 0d. damages and £15 2s. 0d. to cover costs and expenses were paid to the owner of lands in Co. Tipperary for damage to his property caused by flooding as a result of extensive drainage operations carried out by the Land Commission on the Estates of O'Connor, Co. Tipperary, and Mackey, Co. Limerick (Department of Finance minute F.63/27/45).

S.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
(1) Contribution for cost of management of Church Property Branch ... ..	3,550	3,550	0 0
(2) Interest on Church Surplus Grant (Section 9 (3) of Land Law (Commission) Act, 1923, and Section 50 of Finance Act, 1941) ... ..	27,000	27,000	0 0
(3) Fees, and costs recovered from purchase annuity defaulters ... ..	1,000	1,029	9 0
(4) Surplus income of Rent and Interest Accounts ...	23,000	22,296	19 8
(5) Repayment of (late) Congested Districts Board's loans ... ..	420	783	11 6
(6) Excess annuities (Section 7 (2) and (3) Land Bond Act, 1925) and redemptions ... ..	58,000	59,779	16 3
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933 ... ..	10,000	8,757	14 10
(8) Repayment of advances made to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ... ..	1,000	66	15 4
(9) Local Loans Fund—expenses of management ...	2,000	2,000	0 0
(10) Repayment from Vote 67 on account of the salaries of officers seconded to the Special Employment Schemes Office ... ..	1,740	1,837	7 6
(11) Miscellaneous ... ..	3,000	6,129	8 9
	£130,710	£133,231	2 10

(5) The repayments were greater than anticipated.

(7) and (8) It is difficult to foresee the amounts to be received in these items.

(11) The following receipts which were not anticipated caused the large increase in this item. Out of expenditure on a fishery on the Bushy Estate, Co. Mayo, £1,403 16s. 4d. was recouped, and sums amounting to £1,390 were received from allottees of untenanted land who had been given free grants and who wished to dispose of their holdings.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENTS IN LIEU OF RENT.

	£	s.	d.
Advance outstanding at 31st March, 1944 ... ..	1,556	4	6
Less amount of arrears written off on vesting of holdings in Land Commission as per Department of Finance minute F.56/6/24			
	£	s.	d.
Old Arrears funded ... ..	118	6	8
Old Arrears remitted ... ..	114	5	0
		232	11 8
Advance outstanding at 31st March, 1945 ... ..	£1,323	12	10



## EXTRA REMUNERATION (exceeding £30).

Officers of this Department received military service pensions:—One Staff Officer £30 9s. 0d.; one Minor Staff Officer £46; four Clerical Officers £166 18s. 4d. in sums varying between £30 8s. 4d. and £52 10s. 0d.; one Stationery and Accommodation Clerk £37 10s. 0d.; one Paper-Keeper Messenger £35; one Temporary Messenger £43 11s. 0d.

Officers of this Department earned overtime:—Three Clerical Officers £41 2s. 5d., £40 17s. 6d. and £30 5s. 10d.; one Writing Clerk £43 15s. 5d.

An Inspector, Grade I, was paid a gratuity of £100 for special duties on Land Commission Improvement Works.

A Divisional Inspector received a gratuity of £150 out of the Vote for Supplies (No. 69) in respect of duties on Emergency turf production.

Twenty-seven Temporary Inspectors, Grade III, received £1,920 6s. 11d. in special allowances, in sums varying between £43 16s. 4d. and £75 out of the Vote for Agriculture (No. 29).

A Junior Executive Officer received £34 3s. 6d. and a Temporary Surveyor £40, by way of special allowance, out of the Army Vote (No. 63).

A Junior Executive Officer received a special allowance of £50 out of the Vote for External Affairs (No. 65).

A Clerical Officer (acting) was paid £32 18s. 11d. for overtime out of the Vote for Posts and Telegraphs (No. 61).

From Vote 5 a Junior Executive Officer received £157 18s. 10d. as acting Higher Executive Officer; from Vote 55 two Junior Executive Officers received £78 8s. 10d. and £177 14s. 2d., respectively, as acting Higher Executive Officers; from Vote 63 six Junior Executive Officers received sums varying from £67 15s. 10d. to £141 15s. 0d. as acting Higher Executive Officers; and from Vote 68 a Chief Clerk acting as Principal Officer received £83 7s. 5d. and four Junior Executive Officers sums varying from £42 4s. 0d. to £244 17s. 11d. as acting Higher Executive Officers.

## NOTES.

Apportioned annuities amounting to £102 18s. 8d. on four holdings submerged owing to coast erosion were written off as irrecoverable as follows:—

	£	s.	d.
Estate of Guinness, E.C. 444, Co. Waterford, one holding ...	71	1	8
Estate of Guinness, E.C. 2253, Co. Waterford, two holdings	26	0	0
Estate of Doneraile, E.C. 1500, Co. Waterford, one holding ...	5	17	0
(Department of Finance minute F.63/19/43)			
	£102	18	8

	£	s.	d.
Arrears of annuity were written off, under Section 20 of the Land Act, 1939, as irrecoverable in the case of Jervois Estate, E.C. 4721, Co. Cork (Department of Finance minute F.63/19/44) ...	43	1	1

	£	s.	d.
Costs incurred in connection with proceedings for recovery of possession of lands on the Curling Estate, S.8708, Co. Limerick, were waived (Department of Finance minute F.63/30/44) ...	7	17	0

The Commissioners made Orders declaring sums amounting to £34 16s. 4d. due by thirteen allottees of untenanted lands to be irrecoverable and sanction of the Minister for Finance was given by minute F.56/3/31.

Allottees of lands divided before the end of the rating year are charged with a proportionate part of the rates from the date of allotment to the following 31st March. A sum of £5 13s. 8d. in respect of eight such divisions made in the year ended 31st March, 1943, was found to be irrecoverable at 31st March, 1945, and was written off (Department of Finance minute F.63/55/40).



Tools valued at £8 7s. 4d. and engineering instruments valued at 10s. 3d. were lost during the years 1943-44 and 1944-45, and these amounts were written off (Department of Finance minutes F.63/36/42).

Contractors failed to complete contracts entered into with the Land Commission and the losses sustained in consequence were written off as follows :—

Contract B.792 ... Loss £190 9s. 6d.

Contract B.1183 ... Loss £1,190 18s. 0d.

Contract B.827 ... Loss £160 (in addition to loss of £253 reported in Appropriation Account for year 1942-43).

(Department of Finance minutes S.9/7/40).

In January, 1940, the Land Commission acquired the Ryan Estate of 348 acres in Co. Tipperary. Pending division the lands were let for grazing in 1940 and 1941. The revenue more than sufficed to meet the outgoings. Early in 1942 a scheme for the division of the Estate, which included provision for migrants, was put into operation. In March, 1942, the adjoining O'Connor Estate of 204 acres was acquired and a scheme for division to local allottees was put into operation shortly afterwards. Both schemes necessitated general improvement works and the erection of dwellinghouses and outoffices for the allottees and migrants. Local opposition was raised to the schemes and continued with increased bitterness and intimidation during the period when the Land Commission were endeavouring to carry out the improvement works. Fences were broken down, houses and other property were damaged, firearms were used, labour and materials were refused locally. Exceptional measures, including constant police protection, had to be adopted. Labour had to be imported from outside; lodgings and material for the buildings had to be obtained at a considerable distance from the works, and special transport had to be provided.

The exceptional measures adopted by the Land Commission necessitated abnormal expenditure in respect of wages, subsistence allowances, cost of materials and transport, etc. Two motor lorries had to be purchased by the Land Commission for the transport of workers and materials at a cost of £701. On completion of the works the lorries were sold for £578 15s. 5d. (Department of Finance minute F.63/19/42).

The abnormal expenditure in respect of general improvements on the Ryan Estate amounted to £917 11s. 2d. and on the O'Connor Estate to £1,823 15s. 7d.; and in respect of buildings on the Ryan Estate to £602 4s. 1d. and on the O'Connor Estate to £303 (Department of Finance minutes F.63/19/42 and F.63/26/43). Court proceedings were taken in respect of malicious damages to houses and to fences built by the Land Commission on the Ryan Estate and the Land Commission were awarded £309 13s. 0d. for damages and costs. This sum was credited to Appropriations in Aid of the Vote for Lands.

Pending completion of the houses and works on the Ryan Estate the Land Commission had temporarily to take back the lands from the allottees and to bear the cost of the rates and other outgoings, amounting to a total of £298 3s. 9d. including irrecoverable rents, annual sums and rates (Department of Finance minute F.63/19/42). Attempts to find grazing tenants were abortive and there was no alternative to putting the lands under grass. Intense opposition was encountered in the provision of labour for cutting, saving and disposal of the hay. The net loss on the production of the hay amounted to £573 10s. 5d. (Department of Finance minute F.63/19/42). This loss was contributed to not only by the conditions arising out of the local agitation but also by the incidence of very bad weather during the cutting and saving season followed by an exceptionally mild winter, and by the failure of a Dublin firm to complete a deal for the purchase of the hay that was cut.

This Account includes expenditure of approximately £63,173 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £603 6s. 9d. in respect of balance of civil pay issued to staff serving with the Defence Forces.



The Accounts of other Departments and Offices include expenditure of approximately £245 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

5 Nollaig, 1945.

M. DEEGAN,  
Accounting Officer.

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

J. MAHER,  
Comptroller and Auditor-General.

Particulars		Amount	
A—Salaries, Wages and Allowances		23,463	23,463
B—Traveling Expenses		4,500	4,500
C.1—Acquisition of Land (Grant-in-Aid)		10,000	10,000
C.2—Capital Expenditure		98,750	98,750
D—Grants for Assistance		1,000	1,000
E.1—Agency, Advisory and Special Services		1,457	1,457
E.2—Miscellaneous Expenditure		57	57
F.1—University College, Dublin (Grant-in-Aid)		—	—
G—Local Expenditure		—	—
Total		281,110	281,110



## FORESTRY.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Salaries and Expenses in connection with Forestry (9 & 10 Geo. 5, c. 58, and No. 34 of 1928), including certain Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	23,463	22,038 11 11	1,424 8 1	—
B.—Travelling Expenses ...	4,500	4,113 14 9	386 5 3	—
C.1.—Acquisition of Land (Grant-in-Aid) ...	10,000	10,000 0 0	—	—
C.2.—Cultural Operations, Maintenance, etc. :— Original £167,290 Supplementary 26,000	193,290	184,412 9 5	8,877 10 7	—
C.3.—Timber Conversion ...	8,948	7,353 17 4	1,594 2 8	—
D.—Grants for Afforestation Purposes ...	1,000	571 15 0	428 5 0	—
E.1.—Forestry Education ...	1,495	1,437 9 2	57 10 10	—
E.2.—Exhibits at Shows ...	10	—	10 0 0	—
F.1.—Agency, Advisory and Special Services ...	5	—	5 0 0	—
F.2.—Membership Contribution to the Imperial Forestry Bureau ... ..	94	93 15 0	5 0	—
F.3.—University College, Dublin (Grant-in-Aid) ...	200	133 6 8	66 13 4	—
G.—Incidental Expenses ...	715	955 1 3	—	240 1 3
	243,720	231,110 0 6	12,850 0 9	240 1 3



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i>				
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	400	—	400 0 0	—
<i>GROSS TOTAL :—</i>				
<i>Original</i> ... £217,720				
<i>Supplementary</i> 25,600				
—£	243,320	231,110 0 6	12,450 0 9	240 1 3
			Surplus of Gross Estimate over Expenditure. £12,209 19 6	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>		
H.—Appropriations in Aid :—				
<i>Original</i> ... £54,140				
<i>Supplementary</i> 25,590				
—	79,730	94,276 10 2		Surplus of Appropriations in Aid realized. £14,546 10 2
<i>NET TOTAL :—</i>				
<i>Original</i> ... £163,580				
<i>Supplementary</i> 10				
—£	163,590	136,833 10 4		Total Surplus to be surrendered. £26,756 9 8

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	7,177 6 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to delay in filling vacancies, offset to some extent by increase in cost-of-living bonus.
- B.—Saving due to delay in filling vacancies in the Inspector grades.
- C.2.—The saving is due mainly to reduction of expenditure on labour and materials for fencing and planting operations, supplies of fencing materials having been impossible to obtain. There was also saving in foremen's wages due to non-filling of vacancies. Against these savings there was a steep rise in the amount and cost of carting due to increased road-making, and final cuttings under the Emergency Fuel Supply Scheme were greater than anticipated.
- C.3.—There was excess expenditure on the fixed sawmills, due to increased demand, but a saving on the "portable sawmills" caused partly by delay in obtaining new machines.
- D.—Saving due to an unforeseen fall in the applications for grants.
- E.1.—The number of Foresters called for special courses was less than anticipated, but there was slight excess in the general expenses of the School of Forestry.
- E.2, and F.1.—Token provisions.



F.3.—Saving due to delay in payment of the third instalment of the annual grant.

G.—Advertising of sales of timber was greater than anticipated.

H.—Appropriations in Aid :—

					Estimated.	Realized.		
					£	£	s.	d.
(1)	Saw mills ...	...	...	...	22,000	17,805	15	1
(2)	Large sales of timber :—							
	Original ...	...	...	£12,000				
	Supplementary ...	...	...	20,000				
					32,000	46,125	0	1
(3)	Small sales of timber and thinnings ...	...	...		13,000	12,318	0	7
(4)	Grazing, shooting and cottage rents ...	...	...		3,500	5,059	5	2
(5)	Payments, by trainees ...	...	...		140	98	15	6
(6)	Miscellaneous, including compensation for malicious injury to forest properties ...	...	...		1,500	3,312	17	5
(7)	Sales of firewood under Emergency Fuel Supply Scheme :—							
	Original ...	...	...	£2,000				
	Supplementary ...	...	...	5,590				
					7,590	9,556	16	4
	TOTAL :—							
	Original ...	...	...	£54,140				
	Supplementary ...	...	...	25,590				
					£79,730	£94,276	10	2

(1) The deficiency was due to the fact that returns from "portable sawmills" were less than anticipated owing to delay in obtaining new machines and stoppages for repairs.

(2) The demand from the sawmilling trade was greater than expected.

(4) The surplus caused by increases in grazing rents.

(6) The excess was due mainly to the sale of surplus transplants.

(7) The surplus was due to the supply to Fuel Importers (Éire), Ltd., of more firewood than had been anticipated.

#### EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

In 1941 a contract for 12,000 rolls of wire-netting was placed in the United States, payment to be made as the netting was manufactured and delivered to an American port. 7,553 rolls were thus delivered and paid for, but owing to lack of shipping space only 2,489 rolls were brought to this country at a cost (including shipping charges) of £9,633 9s. 2d. The remaining 5,064 rolls were eventually requisitioned by the United States Government. The final cost, including various charges, of these rolls was £8,569 19s. 8d., of which £252 0s. 5d. was outstanding, and compensation was awarded to the sterling value of £7,872 8s. 5d. After deduction in America of the outstanding charges the sum of £7,620 8s. 0d. was received, out of which £443 1s. 11d., the equivalent of sums paid in the year 1944-45, was appropriated in aid of the Vote for this year (item 6), and the balance, £7,177 6s. 1d., paid to the Exchequer as Extra Receipts.

The loss of £697 11s. 3d. incurred on the netting which was requisitioned by the United States Government was written off as irrecoverable (Department of Finance minute S.9/14/40).

#### NOTES.

An *ex-gratia* payment of £3 was made to a labourer whose clothes were damaged while he was assisting in fighting a fire at Glen of Aherlow Forest (Department of Finance minute E.109/41/41).

The registered owner of a holding adjoining Avondale Forest agreed to grant a right-of-way to the Department, but when subsequently the Land Registry Folio was examined it was found that the passage had been reserved to the Department. The vendor, in



order to convey the right-of-way, had meanwhile expended a sum of £13 14s. 3d. in making title to the holding, and an *ex-gratia* payment of that amount was made (Department of Finance minute S.86/3/37).

In 1940 a purchaser of timber from Blessington Forest caused damage to fences to the extent of £3 17s. 9d. A decree for that amount was obtained, but was returned marked "No goods," and the loss was written off as irrecoverable (Department of Finance minute S.86/1/45).

In making a sale of a large quantity of timber in small lots to many local purchasers a Forester accepted two sums which were each £1 short of the correct amount, and it was impossible afterwards to obtain the balances due. The loss of £2 was written off (Department of Finance minute S.86/2/45).

An area of land in Counties Limerick and Tipperary was acquired from the Land Commission in 1938, but when preparations were made to plant the lands it was found that neighbouring tenants had for many years used part of the lands for grazing, and that afforestation would be impracticable. The lands were handed back to the Land Commission for division, but expenditure of £9 10s. 9d. on the making of a road had already been incurred. This sum was written off (Department of Finance minute S.86/4/45).

The sum of £45 0s. 9d., being the net amount of losses of materials by theft during the year, was written off as irrecoverable (Department of Finance minute S.90/72/34).

A sum of £2,316 9s. 3d. was written off in respect of losses incurred as a result of forest fires during the year (Department of Finance minute S.86/7/39).

Tools valued at £44 19s. 6d. were lost at Forestry centres during the year ended 30th September, 1944, and this amount was written off (Department of Finance minute S.86/6/42).

This Account includes expenditure of approximately £1,361 in respect of staff temporarily lent, without repayment, to other Departments and Offices, and £8 9s. 6d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £1,433 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. DEEGAN,

*Accounting Officer.*

7 Nollaig, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*

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

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1945.

					£	s.	d.
Balance on 1st April, 1944	...	...	...	...	56,852	7	9
Grant-in-Aid, 1944-45	...	...	...	...	10,000	0	0
Amounts received from various persons for purchase of land, etc.					767	16	0
					67,620	3	9
Expenditure, 1944-45	...	...	...	...	24,431	18	1
Balance on 31st March, 1945	...	...	...	...	£43,188	5	8



## GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Salaries and Expenses in connection with Gaeltacht Services, including Housing Grants and the purchase and sale of Homespun.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>HEADQUARTERS.</b>						
A.—Salaries, Wages and Allowances ...	18,165	18,029 16 3	135	3 9	—	
B.—Travelling Expenses ...	190	214 4 1	—		24	4 1
C.—Incidental Expenses ...	160	157 18 5	2	1 7	—	
<b>RURAL INDUSTRIES.</b>						
D.1.—Salaries, Wages and Allowances ...	8,027	7,713 4 1	313	15 11	—	
D.2.—Assistance to Convent Classes—Salaries, etc. ...	227	126 12 8	100	7 4	—	
D.3.—Domestic Instruction—Salaries, etc. ...	300	307 19 6	—		7	19 6
D.4.—Travelling Expenses ...	650	682 3 3	—		32	3 3
D.5.—Machines and Plant ...	900	514 4 11	385	15 1	—	
D.6.—Materials ...	100,000	56,132 8 7	43,867	11 5	—	
D.7.—General Expenses ...	3,670	3,091 4 10	578	15 2	—	
D.8.—Toy Industry ...	22,890	11,559 17 2	11,330	2 10	—	
D.9.—Spinning Industry ...	13,110	10,156 4 1	2,953	15 11	—	
D.10.—Purchase of Homespun ...	55,585	70,184 12 3	—		14,599	12 3
D.11.—Finishing Plant ...	—	607 3 5	—		607	3 5
<b>MARINE PRODUCTS INDUSTRIES.</b>						
E.1.—Salaries, Wages and Allowances ...	800	810 13 11	—		10	13 11
E.2.—Travelling Expenses ...	650	661 19 2	—		11	19 2
E.3.—Kelp, etc. ...	23,700	21,548 6 6	2,151	13 6	—	
E.4.—Carrageen ...	4,400	114 6 10	4,285	13 2	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
CENTRAL MARKETING DEPÔT.								
F.1.—Salaries, Wages and Allowances ...	6,225	6,963 5 11	—			738	5	11
F.2.—Advertising and Publicity	250	132 9 7	117	10	5	—		
F.3.—General Expenses ...	4,800	4,047 6 2	752	13	10	—		
G.—Miscellaneous Services ...	60	35 0 0	25	0	0	—		
GAELTACHT HOUSING.								
H.1.—Salaries, Wages and Allowances ...	965	978 10 0	—			13	10	0
H.2.—Travelling and Miscellaneous Expenses ...	970	745 11 11	224	8	1	—		
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939 ...	4,000	3,762 18 3	237	1	9	—		
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	50	10 0 0	40	0	0	—		
GROSS TOTAL ...£	270,744	219,288 1 9	67,501	9	9	16,045	11	6
	Estimated.	Applied.	Surplus of Gross Estimate over Expenditure. £51,455 18 3					
Deduct :—			Difference between Estimated and Applied Appropriations in Aid. £37,666 18 3					
I.—Appropriations in Aid ...	256,955	219,288 1 9	Net Surplus to be surrendered. £13,789 0 0					
NET TOTAL ...£	13,789	—						

	Estimated.		Realized.	
	£	s. d.	£	s. d.
Receipts payable to Exchequer :—				
Authorized to be used as Appropriations in Aid ...	256,955		229,499	17 8
Less appropriated in aid of expenditure as shown above ...			219,288	1 9
Payable separately to Exchequer ...			10,211	15 11
Licence and permit fees under the Emergency Powers (Carrageen) Order, 1943 ...	275		194	8 6
Total receipts payable to Exchequer ...			£10,406	4 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes in personnel, modified by the payment of an increased Emergency bonus.



B.—Excess caused by an unforeseen visit to England by an officer in connection with seaweed schemes.

C.—Casual variation.

D.1.—The post of Toy Factory Manager was vacant for the greater part of the year. The saving was modified by the payment of an increased Emergency bonus.

D.2.—The saving followed upon the death of one of the Instructresses during the course of the year.

D.3.—Excess due to the payment of an increased Emergency bonus.

D.4.—Casual variation.

D.5.—Spare parts for machines were not available for purchase to the extent anticipated.

D.6.—Materials estimated as needed for Army contracts were to a large extent not purchased owing to decrease in requirements and, in general, materials for ordinary trading purposes were not available to the extent provided for.

D.7.—The full amount provided for packing materials was not required.

D.8.—Materials were not available except to a limited extent.

D.9.—The full amount provided for the purchase of wool was not required owing to production difficulties.

D.10.—The production of homespun was greater than was anticipated.

D.11.—This is a new subhead. The expenditure refers to the purchase and erection of plant (Department of Finance minute S.60/32/41).

E.1.—Excess due to the payment of an increased Emergency bonus.

E.2.—Casual variation.

E.3.—It was found that the provision for freight on seaweeds was not required to the extent provided for.

E.4.—The demand for packaged carrageen did not justify the purchase of further supplies.

F.1.—Excess due to changes in personnel and the payment of an increased Emergency bonus.

F.2.—Advertising was undertaken only to a very limited extent.

F.3.—The full amount provided for freight and packing materials was not required.

G.—Saving is made up of the token sums provided for loans under the various subdivisions of the subhead.

H.1.—Excess due to the payment of an increased Emergency bonus.

H.2.—The amount provided for travelling expenses was overestimated.

H.3.—Owing to Emergency conditions there was a decrease in the number of housing grants falling due for payment.

H.4.—Repairs anticipated on some teachers' residences were not proceeded with.



## I.—Appropriations in Aid :—

	Corresponding Debit Subhead.	Estimated.	Realized.	
		£	£	s. d.
(1) Receipts from sales of products of Rural Industries after deducting amounts estimated as follows :—				
(a) Workers' wages (£63,825)				
(b) Agents' commission (£8,815)	D.1. to D.9.	168,110	132,570	13 11
(2) Receipts from sales of homespun after deducting amounts estimated as follows :—				
(a) Workers' wages (£333)				
(b) Agents' commission (£1,207)	D.10.	57,460	69,679	13 8
(3) Receipts from sale of kelp, etc. ...	E.3.	24,770	24,991	15 0
(4) Receipts from net sales of carrageen	E.4.	6,310	1,976	16 4
(5) Repayment of industrial, etc., loans	G.	85	70	1 0
(6) Receipts from rentals ...	H.4.	120	125	2 6
(7) Miscellaneous receipts, including receipts in respect of sale of old stores	—	100	85	15 3
		£256,955	£229,499	17 8

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £51,451 9s. 2d. in respect of wages and State insurance of the workers and (b) £6,494 14s. 4d. in respect of agents' commission. As materials for Army contracts were not purchased, there was a corresponding deficiency in the Appropriations in Aid realized. (See notes to Subheads D.6. and D.8.).

(2) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £496 1s. 7d. in respect of wages and State insurance of the workers and (b) £573 13s. 1d. in respect of agents' commission. The sale of homespun was greater than anticipated. (See note to Subhead D.10.).

(4) The demand for packaged carrageen was far less than was anticipated. (See note to Subhead E.4.).

## EXTRA REMUNERATION (exceeding £30).

The following sums were received as military service pensions :—

£50 16s. 8d. by a Messenger on the Headquarters staff and £90 by a Warehouseman in the Central Marketing Depot.

The Assistant Director received from the Vote for Science and Art sums amounting to £83 10s. 0d. for services under scheme for publication of works in Irish.

The Production Manager on the Rural Industries staff received an allowance of £112 10s. 0d. as Technical Adviser while on loan to the Department of Supplies.

A Temporary Installation Attendant on the Rural Industries staff received a sum of £39 in respect of work done for the Office of Public Works.

## NOTES.

This Account includes expenditure of approximately £5,002 in respect of the remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £513 in respect of staff temporarily lent, without repayment, to this Division.

M. DEEGAN,

*Oifigeach Cúntasaíochta.*

ROINN TAILTE,

(SEIRBHÍSI NA GAELTACHTA),

30 Samhain, 1945.

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.

J. MAHER,

*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, 1945, 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.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION, ETC.						
A.—Salaries, Wages and Allowances ... ..	217,777	209,017 10 1	8,759	9 11	—	
B.—Travelling Expenses ...	3,000	3,816 2 11	—		816	2 11
C.—Incidental Expenses ...	1,550	2,209 10 6	—		659	10 6
D.—Telegrams and Telephones ...	2,450	2,739 2 8	—		289	2 8
E.—Fees to Certifying Surgeons, etc. ... ..	5	3 5 6	1	14 6	—	
F.—Fees and Expenses of Medical Referees ... ..	200	98 9 0	101	11 0	—	
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931 ...	45	47 5 0	—		2	5 0
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc. ... ..	120	140 1 11	—		20	1 11
I.—Contribution towards the Expenses of the International Labour Organisation (League of Nations)	6,126	6,125 14 6	5	6	—	
J.—Health Embarkation Certificates ... ..	11,500	13,398 18 11	—		1,898	18 11
MINERALS DEVELOPMENT.						
K.1.—Advances to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta ...	15,000	12,171 0 9	2,828	19 3	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
K.2.—Payments to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta, for prospecting for coal ...	5	—	5	0 0	—	
K.3.—Advances to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta :— Original ... £21,800 Supplementary 25,700	47,500	46,135 4 9	1,364	15 3	—	
K.4.—Payments to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta, for prospecting for minerals :— Original ... £5 Supplementary 486	491	490 13 1	6	11	—	
K.5.—Minerals Exploration :— Original ... £5 Supplementary 1,650	1,655	1,575 1 9	79	18 3	—	
K.6.—Compensation for Mineral Rights acquired :— Original ... Nil Supplementary £5,000	5,000	—	5,000	0 0	—	
INDUSTRIAL RESEARCH COUNCIL.						
L.1.—Salaries, Wages and Allowances ...	1,562	1,585 14 5	—		23	14 5
L.2.—Travelling Expenses ...	50	51 18 7	—		1	18 7
L.3.—Incidental Expenses ...	200	186 19 1	13	0 11	—	
L.4.—Special Investigations ...	2,000	1,284 0 6	715	19 6	—	
L.5.—Aids to Research Workers and Special Research Committees ...	5	—	5	0 0	—	
L.6.—Research Grants to Students	1,000	620 0 0	380	0 0	—	
	317,241	301,696 13 11	19,256	1 0	3,711	14 11



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	5,836	—	5,836 0 0	—
<i>GROSS TOTAL :—</i>				
Original ... £284,405				
Supplementary 27,000				
—£	311,405	301,696 13 11	13,420 1 0	3,711 14 11
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £9,708 6 1	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £1,650 6 3	
M.—Appropriations in Aid ...	3,000	4,650 6 3		
<i>NET TOTAL :—</i>			Total Surplus to be surrendered. £11,358 12 4	
Original ... £281,405				
Supplementary 27,000				
—£	308,405	297,046 7 8		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Fees under the Minerals Development Act, 1940 ...	1,000	1,590 9 5
(2) Fees under the Road Transport Acts, 1932 and 1933	1,250	1,406 8 0
(3) Fees under the Air Navigation (General) Regulations, 1930 ...	45	38 18 0
(4) Fees under the Control of Manufactures Act, 1934	1	—
(5) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	500	354 13 6
(6) Fees under the Insurance Act, 1936 ...	10	6 7 6
(7) Fees under the Cement (Amendment) Act, 1938 ...	100	205 9 3
(8) Fees under the Trade Union Act, 1941 ...	200	96 0 10
(9) Fees under the Emergency Powers (Scrap Iron and Scrap Steel and Iron Foundries) Order, 1943	—	4 0 0
(10) Repayment (with interest) of loans issued under Acts Nos. 8 and 13 of 1941 ...	—	86 5 9
(11) Miscellaneous receipts ...	—	1 10 0
	£3,106	£3,790 1 5



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

- A.—Saving mainly due to vacancies unfilled and staff changes.
- B.—More travelling was necessary than was anticipated.
- C.—Mainly due to the purchase of a motor van for the Geological Survey Office and to advertising and reporting meetings of the Mining Board.
- D.—Excess due to increased telephone services in the central offices of the Department.
- E. and F.—These estimates are necessarily of a conjectural nature.
- G.—More apprentices attended the course of instruction in hairdressing than was anticipated.
- H.—Excess due to payment of arrears of contribution to the International Commission for Air Navigation.
- J.—Excess mainly due to a greater number of persons requiring treatment than was anticipated.
- K.1.—Saving due to amount provided for erection of workers huts at Ballynunty being only partly utilized within the financial year.
- K.2.—No prospecting was undertaken by the Company in the course of the year.
- K.3.—The advances required by the Company were less than was anticipated.
- K.5.—Expenditure necessitated by the survey of deposits of phosphate rock in Co. Clare was less than was anticipated.
- K.6.—The award of the Mining Board not being available no payment was made in the financial year.
- L.1.—Excess due to payment of increased bonus.
- L.2.—Closer estimation was not practicable.
- L.3.—Expenditure on telephones and books for the library was less than was anticipated.
- L.4.—Certain contemplated researches were not proceeded with. Expenditure on research into seaweed, etc., was, however, greater than was anticipated.
- L.5. and L.6.—Expenditure depends on the number of suitable applications received by the Council and the amount granted in each case. This cannot be exactly forecast.

## M.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 and 11 Geo. 5, c. 28), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936 ... ..	1,850	2,358	8	8



	Estimated.	Realized.		
	£	£	s.	d.
(2) Repayment by Turf Development Board, Ltd., etc., on account of salaries, etc., of officers on loan (Subhead A.) and recovery under Section 10 (1) of the Road Traffic Act, 1933 ...	1,040	1,556	3	6
(3) Fees (cash) paid to Registrar of Friendly Societies	50	49	1	6
(4) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939 ...	10	8	0	0
(5) Miscellaneous receipts ...	50	678	12	7
	<u>£3,000</u>	<u>£4,650</u>	<u>6</u>	<u>3</u>

(1) The expenses of administering the Weights and Measures Acts were greater than was anticipated with a consequent increase in the amount of the contribution recoverable.

(2) Surplus due to repayment of salaries, etc., for six quarters.

(4) Receipts depend on the number of applications for loans received.

(5) Receipts from fees for special statistical returns were greater than was estimated.

#### EXTRA REMUNERATION (exceeding £30).

The permanent Secretary and an Assistant Secretary of this Department each received from Aer Rianta, Teoranta, allowances at the rate of £300 per annum for acting as Directors of that Company.

The acting Secretary and an acting Assistant Secretary received gratuities of £31 4s. 8d. and £48 3s. 4d., respectively, from Monarchana Alcóil na h-Éireann for acting as Directors of that Company.

The Director of Geological Survey received an allowance at the rate of £100 per annum plus bonus from 1st January, 1945, for increased duties.

A Senior Industrial Inspector received £40 13s. 6d. for services as Examiner at Technical School Examination, 1944, (Vote 48), and a Staff Officer £58 10s. 0d. and a Junior Rates Clerk £106 in respect of broadcasting fees (Vote 62).

A Principal Officer received fees amounting to £55 for acting as Chairman of Trade Union Tribunals.

From Vote 69 a Principal Officer received £163 7s. 8d. as acting Assistant Secretary; a Junior Administrative Officer received £210 11s. 7d.; a Junior Statistical Officer £109 14s. 9d. and a Higher Executive Officer £38 3s. 1d. as acting Superintending Officers and five Junior Executive Officers received amounts ranging from £103 0s. 8d. to £172 4s. 7d. for acting as Higher Executive Officers. From Vote 63 a Junior Executive Officer received £259 3s. 2d. for acting as Higher Executive Officer and, in addition, a gratuity of £20 from Vote 15 for special services. From Votes 15 and 29 a Junior Executive Officer received £49 14s. 11d. and £49 15s. 11d., respectively, for acting as Higher Executive Officer. From this Vote a Medical Inspector whose salary is borne on Vote 41 received £150 for special services. From this Vote an Assistant Secretary, an Assistant Principal Clerk and a Junior Administrative Officer whose salaries are borne on Vote 6 received £200, £40 and £35, respectively, for special duties. Two Clerical Officers received £39 12s. 0d. and £38 17s. 1d., respectively, in respect of overtime.

#### NOTES.

This Account includes expenditure of approximately £32,834 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £127 in respect of the balance of civil pay issued to staff serving with the Defence Forces,



The Accounts of other Departments and Offices include expenditure of approximately £8,933 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

An *ex-gratia* payment of £10 was made to an officer of the Department who was injured by accident in the course of her official duties. Subhead C. (Department of Finance minute E.109/3/43).

A claim for £112 15s. 4d. representing the amount due by a firm of millers in respect of the milling of wheat in excess of quota during the cereal year 1943-44 was waived with the approval of the Minister for Finance (Department of Finance minute S.90/23/36).

Improper issues of food vouchers from the Food Allowances Division to an extent of 166 single unit vouchers of a total value of £20 8s. 3d. were recorded up to the close of this Account. Of these, 22 single unit vouchers were issued during the financial year 1943-44 (*See Note to Vote 71*) (Department of Finance minute S.99/16/42).

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
31st December, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## TRANSPORT AND METEOROLOGICAL SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Transport and Meteorological Services.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s. d.	£	s. d.	£	s. d.
TRANSPORT SERVICES.							
A.—Payments in respect of Steamer Services :—							
<i>Original</i> ... £300							
<i>Supplementary</i> 700							
	1,000	1,000	0 0	—		—	
A.A.—Grants to Harbour Authorities :—							
<i>Original</i> ... Nil							
<i>Supplementary</i> £1,760							
	1,760	737	17 6	1,022	2 6	—	
A.A.A.—Provision of Canal Barges	—	16	9 7	—		16	9 7
CIVIL AIRPORTS.							
B.1.—Salaries, Wages and Allowances ...	48,684	45,465	4 1	3,218	15 11	—	
B.2.—Travelling Expenses :—							
<i>Original</i> ... £150							
<i>Supplementary</i> 850							
	1,000	988	14 4	11	5 8	—	
B.3.—Acquisition of Land ...	1,500	187	14 0	1,312	6 0	—	
B.4.—Rent and Rates on Land, etc. ...	1,650	1,278	5 7	371	14 5	—	
B.5.—Equipment, Maintenance and Miscellaneous Expenses	8,200	12,712	16 5	—		4,512	16 5
B.6.—Telegrams and Telephones	600	1,013	17 0	—		413	17 0
B.7.—Shannon Airport Road Services :—							
<i>Original</i> ... £5,400							
<i>Supplementary</i> 3,250							
	8,650	8,461	7 11	188	12 1	—	
B.8.—Catering Service—Shannon Airport :—							
<i>Original</i> ... £5							
<i>Supplementary</i> 6,495							
	6,500	6,000	0 0	500	0 0	—	
C.—Subsidy in respect of Air Services :—							
<i>Original</i> ... £29,000							
<i>Supplementary</i> 3,500							
	32,500	32,500	0 0	—		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s. d.	£	s. d.		
D.—Management of Dublin Airport ... ..	11,000	9,095 4 0	1,904	16 0	—	—		
METEOROLOGICAL SERVICES.								
E.1.—Salaries, Wages and Allowances ... ..	46,658	40,861 17 0	5,796	3 0	—	—		
E.2.—Travelling Expenses ... ..	1,000	870 4 8	129	15 4	—	—		
E.3.—Incidental Expenses ... ..	500	474 10 11	25	9 1	—	—		
E.4.—Telegrams and Telephones ... ..	9,000	7,320 10 6	1,679	9 6	—	—		
E.5.—Equipment ... ..	10,000	5,503 1 3	4,496	18 9	—	—		
E.6.—Expenses in connection with International Organisations ... ..	50	49 18 5	1	7	—	—		
	190,252	174,537 13 2	20,657	9 10	4,943	3 0		
<i>Deduct :—</i>								
Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..	7,555	—	7,555	0 0	—	—		
GROSS TOTAL :—								
Original	£173,697							
Supplementary	9,000							
	£182,697	174,537 13 2	13,102	9 10	4,943	3 0		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.					
	—	—	£8,159 6 10					
<i>Deduct :—</i>								
F.—Appropriations in Aid ... ..	22,950	26,685 3 1	Surplus of Appropriations in Aid realized.					
			£3,735 3 1					
NET TOTAL :—								
Original	£150,747		Total Surplus to be surrendered.					
Supplementary	9,000							
	£159,747	147,852 10 1	£11,894 9 11					
			Estimated.	Realized.				
Extra Receipts payable to Exchequer :—			£	£	s. d.			
(1) Receipts from hire of canal barges ... ..			1,400	1,453	5 0			
(2) Contribution towards the cost of transatlantic air services ... ..			—	6,000	0 0			
(3) Repayment of subsidy by Aer Rianta, Teoranta ... ..			—	2,884	10 8			
(4) Recovery of amount incorrectly charged in a prior year ... ..			—	2	10 0			
			£1,400	£10,340	5 8			



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

A.A.—The sum paid represents payments on account only as the audited accounts from which the actual grants are determined were not received until after the close of the financial year.

A.A.A.—This item represents the cost of calibration of a barge. When the Estimate was prepared it was anticipated that all such payments would have been made by 31st March, 1944 (Department of Finance minute S.60/5/42).

B.1.—Saving due to staff vacancies.

B.2.—Casual variation.

B.3.—The legal formalities connected with certain of these acquisitions were not completed in time for payment to be made within the year of this Account.

B.4.—Saving due to a reduction of the rent payable in one case and to certain accounts not having come in course of payment within the year.

B.5.—Excess due mainly to the cost of extensive repairs to a control launch damaged in an accident (a portion of this was recovered in a later year), and to expenditure on engineering maintenance being greater than was anticipated.

B.6.—Excess mainly due to additional telephone facilities having been found necessary at the Shannon Airport.

B.7.—An additional service for which provision had been made did not commence until after the end of the financial year.

B.8.—The full amount provided was not required.

D.—The charge falling on public funds was less than was anticipated owing to increased receipts from landing fees, etc., and the sale of crops.

E.1.—Saving due to staff vacancies.

E.2.—Saving due to a number of claims remaining under examination at the close of this Account.

E.3.—A more accurate estimate was not practicable.

E.4.—Expenditure on both telegrams and telephone services was less than was anticipated.

E.5.—Owing to the continuation of the state of Emergency it was found possible to secure delivery during the year of a portion only of the equipment provided for.

F.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Repayments by the Cork Borough Corporation and the Electricity Supply Board under Section 15 of the Cork Tramways (Employees' Compensation) Act, 1933 (No. 27 of 1933) ...	3,178	3,178	1	0
(2) Receipts in respect of landing and accommodation fees, etc., at airports ...	8,000	9,091	19	1
(3) Receipts from sale of crops and from lettings of lands and other property at airports ...	3,750	4,035	4	6
(4) Receipts from the Shannon Airport road services ...	8,000	10,295	13	10
(5) Income from Rosse Fund ...	12	—		
(6) Net annual rental payable by Córas Iompair Éireann under agreement for absorption of certain colliery railways ...	2	1	17	6
(7) Miscellaneous receipts ...	8	82	7	2
	<u>£22,950</u>	<u>£26,685</u>	<u>3</u>	<u>1</u>



(2) Surplus due to the introduction of certain fees and to increased transatlantic air operations.

(3) Sale of crops at Rineanna realised more than was anticipated.

(4) Increased receipts from additional accommodation provided on the services in April, 1944.

(5) The amount involved was not received until after the end of the financial year.

(7) Surplus mainly due to recoveries of overcharges amounting to £65 8s. 10d. occurring in a prior year.

#### EXTRA REMUNERATION (exceeding £30).

From this Vote thirty-one Clerical Officers, fifteen Junior Meteorological Assistants, six Meteorological Officers, seven Temporary Aviation Radio Operators, thirty-six Aviation Radio Operators, five Radio Supervisors, eight Deckhands, three Coxswains, one Fitter, two Driver-handymen and one Driver-labourer were paid sums varying from £30 7s. 3d. to £238 6s. 10d. in respect of extra attendance and special duties.

A Senior Meteorological Officer received a gratuity of £200 for special services and exceptional attendance at the Shannon Airport during the years 1939-1941.

From Vote 69 two Clerical Officers received £41 4s. 11d. and £43 12s. 4d., respectively, as acting Minor Staff Officers, and one Clerical Officer received £37 14s. 2d. as an acting Staff Officer for part and as an acting Junior Executive Officer for the remainder of the year.

#### NOTES.

This Account includes expenditure of approximately £1,466 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £60 3s. 1d. in respect of the balance of civil pay issued to an officer serving with the Defence Forces.

The Accounts of other Departments and Offices include expenditure of approximately £863 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Surplus equipment, valued at £2 5s. 0d., was transferred, without repayment, to the Office of Public Works (Department of Finance minute S.99/19/39).

Surplus technical equipment, valued at £7 10s. 0d., was transferred, without repayment, to the Department of Defence (Department of Finance minute S.99/19/39).

A 37½ foot motor launch, valued at £2,575, was taken over without repayment from the Department of Defence for use at the Shannon Airport (Department of Finance minute S.102/4/37).

Surplus equipment, valued at £4 4s. 0d., was taken over without repayment from the Department of Defence for use at the Meteorological Office (Department of Finance minute S.8/13/45).

Losses of stores, valued at £3 16s. 7d., were written off (Department of Finance minutes S.76/5/43 and S.99/20/44).

The expenditure under Subhead B.5. includes £2 15s. 0d. compensation for damage to a bicycle (Department of Finance minute S.48/3/45).

JOHN LEYDON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
31st December, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## RAILWAY TRIBUNAL.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and other Expenses of the Railway Tribunal (No. 29 of 1924, and Nos. 8 and 9 of 1933).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	2,941	2,205 13 3	735 6 9	—
B.—Travelling and Incidental Expenses ... ..	25	7 3 1	17 16 11	—
TOTAL ...£	2,966	2,212 16 4		—
Surplus to be surrendered ... £			753 3 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	1,585	1,711 17 3
Miscellaneous ... ..	—	4 9 10
	£1,585	£1,716 7 1

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

A. and B.—Savings mainly due to abolition of Railway Tribunal on 31st December, 1944 (Section 105, Road Transport Act, 1944, No. 21 of 1944). Provision had been made for the full financial year.

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,

24th November, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## MARINE SERVICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Marine Service [Merchant Shipping Acts, 1894 to 1939, and the Foreshore Act, 1933 (No. 12 of 1933)] ; for certain payments in respect of Compensation, including extra wages of seamen and the cost of medical treatment ; and for payments in respect of the provision of certain Protective Equipment for Ships.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	6,708	6,801 5 1	—		93	5 1
B.—Travelling Expenses ...	150	111 6 7	38	13 5	—	
C.—Incidental Expenses ...	50	34 2 2	15	17 10	—	
D.—Inquiries into Shipping Casualties ...	5	119 12 7	—		114	12 7
E.—Telegrams and Telephones	130	110 1 9	19	18 3	—	
F.—Services in connection with Wreck and Salvage :— Original ... £7,000 Supplementary 1,300	8,300	8,435 12 1	—		135	12 1
G.—Relief of Distressed Seamen ...	200	—	200	0 0	—	
H.—Acquisition of Foreshores, etc. ...	5	—	5	0 0	—	
COMPENSATION TO CREWS OF SHIPS REGISTERED IN ÉIRE OR TO THEIR DEPENDANTS IN RESPECT OF LOSS, INJURY, OR DETENTION ARISING OUT OF THE WAR, INCLUDING REFUNDS TO SHIPOWNERS.						
I.1.—Compensation for Loss of Effects... ..	2,500	760 16 1	1,739	3 11	—	
I.2.—Contributions towards Wages payable after Ships have been lost or wrecked ... ..	1,200	670 5 2	529	14 10	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.3.—Pensions and Allowances in respect of Disablement or Death :—						
<i>Original</i> ... £15,000						
<i>Supplementary</i> 2,300						
	17,300	18,396 8 0	—		1,096 8 0	
I.4.—Allowances in respect of Detention abroad ...	700	382 0 10	317 19 2		—	
I.5.—Medical Expenses, including the Cost of Hospital Treatment and other Miscellaneous Items ...	50	78 13 0	—		28 13 0	
I.6.—Recoupment to Ship-owners of Awards (including costs) under the Workmen's Compensation Act, 1934 ...	1,000	1,569 10 0	—		569 10 0	
J.—Grants in respect of the Equipment of Ships for Protection against Magnetic Mines :—						
<i>Original</i> ... £8,000						
<i>Supplementary</i> 2,400						
	10,400	7,560 18 5	2,839 1 7		—	
COAST LIFE SAVING SERVICE.						
K.1.—Salaries, etc. ...	3,011	2,857 1 8	153 18 4		—	
K.2.—Travelling Expenses ...	500	544 7 3	—		44 7 3	
K.3.—Coast Communication Telephone Service ...	860	810 6 4	49 13 8		—	
K.4.—Incidental Expenses ...	175	170 8 10	4 11 2		—	
<i>Deduct :—</i>	53,244	49,412 15 10	5,913 12 2		2,082 8 0	
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	900	—	900 0 0		—	
GROSS TOTAL :—						
<i>Original</i> ... £47,244						
<i>Supplementary</i> 5,100						
	52,344	49,412 15 10	5,013 12 2		2,082 8 0	
			Surplus of Gross Estimate over Expenditure. £2,931 4 2			
<i>Deduct :—</i>	Estimated.	Realized.				
L.—Appropriations in Aid :—						
<i>Original</i> ... £10,842						
<i>Supplementary</i> 3,150						
	13,992	14,165 6 9			Surplus of Appropriations in Aid realized. £173 6 9	
NET TOTAL :—						
<i>Original</i> ... £36,402						
<i>Supplementary</i> 1,950						
	38,352	35,247 9 1			Total Surplus to be surrendered. £3,104 10 11	



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

- A.—The excess is due to an increase in the cost-of-living bonus payable in respect of the last quarter of the year.
- B.—Travelling was not necessary to the extent anticipated.
- C.—No medals for gallantry at sea were awarded and the expenditure on miscellaneous items was less than was anticipated.
- D.—The excess is due to the clearance of certain outstanding claims for expenses in connection with inquiries held in previous years.
- E.—The expenditure on both telegrams and telephone calls was less than was anticipated.
- F.—No closer estimate was possible.
- G.—Such cases as occurred within the year did not become chargeable to public funds.
- H.—No acquisitions were completed.
- I.1. and I.2.—No ships were lost during the year as a result of belligerent action. The expenditure incurred relates to items outstanding from previous years.
- I.3.—The excess is due to payments in respect of certain unanticipated new and retrospective awards of pension.
- I.4.—The provision included in this subhead for the portion of these allowances reserved for payment to detainees on return was not required.
- I.5.—The number of cases requiring hospital treatment was greater than was anticipated.
- I.6.—Certain claims provided for in the previous year did not come in course of payment till this year.
- J.—Inquiries were not completed in the case of some claims which in consequence did not come in course of payment.
- K.1.—Expenditure on wreck services, bad weather watches, and exercises did not arise to the extent anticipated.
- K.2.—The excess is due to the generally increased cost of travelling and subsistence consequent on restricted services and limitations on the use of the officers' own motor cars.
- K.3.—The number of telephone calls was less than was anticipated.
- K.4.—No closer estimate was possible.



## L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Fees for survey and inspection of ships ...	200	334 3 10
2. Fees for medical inspection of crews, passengers or stores ...	11	—
3. Fees for examinations of Masters, Mates and Engineers, etc. ...	60	80 17 6
4. Payments by the Commissioners of Irish Lights :—		
(a) In respect of the services of Surveyors (Subhead A.) ...	600	600 0 0
(b) In respect of the cost of lighthouse telephones (Subhead K.3.) ...	41	10 5 5
5. Mercantile Marine Office fees (including over-time charges in respect of Surveyors) ...	300	480 17 6
6. Foreshore rents and licence fees ...	160	308 5 9
7. Sales of wreck :—		
Original... ..	£9,000	
Supplementary ... ..	3,000	
	12,000	11,681 10 10
8. Commission on sales of wreck :—		
Original ... ..	£450	
Supplementary ... ..	150	
	600	657 7 8
9. Miscellaneous ... ..	20	11 18 3
TOTAL :—		
Original ... ..	£10,842	
Supplementary ... ..	3,150	
	£13,992	£14,165 6 9

1. There was an unexpectedly large number of surveys especially in respect of life saving apparatus, lights and tonnage alterations.
2. No emigrant ships came under survey.
3. The number of candidates presenting themselves was greater than was anticipated.
4. (b) Correspondence on some of these accounts was very protracted with the result that the bulk of the sums due was not received until after the end of the financial year.
5. Fees arising from the engagement and discharge of crews were much greater than was anticipated.
6. Certain new leases were granted with retrospective effect involving the payment of considerable arrears.
7. and 8. The estimates in these cases are largely conjectural (see under Subhead F.).
9. These receipts include such items as fines and forfeitures imposed on seamen which cannot be closely estimated.



NOTE.

500 steel helmets which had been purchased in the previous year and which remained surplus after the requirements of shipowners had been met were transferred to the Department of Defence without repayment (Department of Finance minute S.99/37/42).

JOHN LEYDON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE.

21st December, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



# UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Salaries and Expenses in connection with Unemployment Insurance and Employment Exchanges (including Contributions to the Unemployment Fund), Unemployment Assistance, the Special Register of Agricultural and Turf Workers, and Insurance against Intermittent Unemployment, and for certain services in connection with Food Allowances (9 Edw. 7, c. 7; 10 & 11 Geo. 5, c. 30; 11 Geo. 5, c. 1; 11 & 12 Geo. 5, c. 15; 12 Geo. 5, c. 7; No. 17 of 1923; Nos. 26 and 59 of 1924; No. 21 of 1926; No. 33 of 1930; Nos. 44 and 46 of 1933; No. 38 of 1935; No. 2 of 1938; No. 28 of 1939; No. 4 of 1940; No. 3 of 1941; No. 7 of 1942; and No. 20 of 1943), and for Expenses in connection with the provision of Labour for Harvest work.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	312,329	294,647 1 0	17,681	19 0	—	
B.—Travelling Expenses ...	1,800	1,840 12 11	—		40	12 11
C.—Incidental Expenses ...	1,000	1,322 2 4	—		322	2 4
D.—Telegrams and Telephones ...	3,000	2,865 15 0	134	5 0	—	
E.—Umpire and Courts of Referees—Salaries, etc.	2,500	2,044 14 0	455	6 0	—	
F.—Umpire and Courts of Referees — Travelling, etc. ...	400	217 11 3	182	8 9	—	
G.—Contribution to the Unemployment Fund ...	266,000	269,665 8 0	—		3,665	8 0
H.—Payments to Associations ...	400	244 15 3	155	4 9	—	
I.—Advances to Workpeople for Fares ...	50	8 7 2	41	12 10	—	



Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s. d.	£	s. d.	£	s. d.
J.1.—Unemployment Assistance ... ..	1,150,000	1,034,483	1 6	115,516	18 6	—	
J.2.—Special Register of Agricultural and Turf Workers ... ..	12,500	3,036	1 3	9,463	18 9	—	
J.3.—Transfer of Harvest Workers :— Original Nil Supplementary £20,000	20,000	3,895	11 1	16,104	8 11	—	
K.—Poundage on Money and Postal Orders ...	100	122	2 10	—		22	2 10
K.K.—Losses and Compensation ... ..	—	10	11 3	—		10	11 3
	1,770,079	1,614,403	14 10	159,736	2 6	4,060	17 4
<i>Deduct :—</i>							
Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..	19,990	—		19,990	0 0	—	
<i>GROSS TOTAL :—</i>							
Original £1,750,079 Supplementary 10	£ 1,750,089	1,614,403	14 10	139,746	2 6	4,060	17 4
				Surplus of Gross Estimate over Expenditure. £135,685 5 2			
<i>Deduct :—</i>	Estimated.	Realized.		Surplus of Appropriations in Aid realized. £15,349 18 11			
L.—Appropriations in Aid	713,940	729,289	18 11				
<i>NET TOTAL :—</i>				Total Surplus to be surrendered. £151,035 4 1			
Original £1,036,139 Supplementary 10	£ 1,036,149	885,113	15 11				

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

- A.—Saving due to vacancies and changes in staff.
- B.—The amount of travelling required was somewhat greater than was expected.
- C.—Excess due to advertising in connection with the transfer of harvest workers.
- D.—Telegraph services were not used to the extent anticipated.
- E. and F.—Fewer cases were referred to the Courts and the number of sittings was less than was anticipated.
- G.—This figure varies with the contribution income of the Unemployment Fund which cannot be exactly forecast.



H.—Payments of unemployment benefit through associations were less than was anticipated.

I.—The estimate in this case is necessarily of a conjectural nature.

J.1.—The number of persons claiming unemployment assistance was less than was anticipated.

J.2.—The number of workers applying for enrolment fell considerably below anticipations.

J.3.—The number of workers transferred was less than was anticipated.

K.—Excess due to poundage charges on payments made to harvest workers which were not provided for in the original estimate.

K.K.—Cash shortages at local offices not exceeding £2 in any one case and not involving suspicion of fraud or culpable negligence on the part of officers of the Department.

L.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Amount received from the Unemployment Fund under Section 12 (3) of the Unemployment Insurance Act, 1920, as amended by Section 8 of the Unemployment Insurance Act, 1922, Section 3 of the Unemployment Insurance Act, 1930, and Section 3 of the Unemployment Insurance Act, 1933 ... ..	179,500	182,016	19	8
(2) Repayment of sums advanced to workpeople ... ..	50	10	16	9
(3) Contribution from the Unemployment Fund under Section 5 of the Unemployment Assistance (Amendment) Act, 1938 ... ..	300,000	300,000	0	0
(4) Receipts 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 ... ..	233,600	246,237	12	11
(5) Recoveries of unemployment assistance overpaid ... ..	150	572	2	10
(6) Miscellaneous receipts, including sums received for services under Section 31 of the Unemployment Insurance Act, 1920; charges for the issue of new unemployment books, etc. ... ..	640	446	13	3
(7) Recoveries of Special Register grant overpaid ... ..	—	5	13	6
TOTAL ... ..	£713,940	£729,289	18	11

(1) This item varies with the contribution income of the Unemployment Fund.

(2) Deficiency follows variation in the amount of advances made (*see* Subhead I.).

(4) Certain instalments came into the Account, the receipts of which before the close of the financial year had not been anticipated.

(5) This item cannot be forecast with any degree of certainty.

(6) The amount recouped in respect of officers on loan was less than anticipated.

(7) The decision to appropriate these to the Vote was made after the Estimate was prepared.



## EXTRA REMUNERATION (exceeding £30).

Ten Clerical Officers, one Writing Assistant and one Writing Clerk received sums varying from £30 8s. 0d. to £63 18s. 2d. in respect of overtime.

An Employment Clerk received £52 3s. 0d. in respect of an allowance at the rate of £1 per week from Vote 62 (Wireless Broadcasting).

## NOTES.

This Account includes expenditure of approximately £7,597 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £260 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

In addition to cash recoveries accounted for under Subhead L., further recoveries totalling £968 11s. 11d. in respect of overpayments included in the Accounts of previous years have been identified up to the close of this Account as having been made by deduction from unemployment assistance to which applicants subsequently became entitled.

Payments of unemployment assistance in 1943-44 amounting to £1 8s. 0d. made to a person who had applied for a pension under the Widows' and Orphans' Pensions Acts, and who by establishing her claim to such a pension became disqualified for receiving unemployment assistance, have been treated as irrecoverable (Department of Finance minute S.99/25/36).

Included in Subhead J.1. is a charge of 5s. 4d. representing a payment of unemployment assistance in respect of which the voucher was incomplete (Department of Finance minute S.70/3/35).

The undermentioned sum, made up of payments of Special Register grant found to be irregular, has been treated as irrecoverable:—

	£	s.	d.
1942-43	7	5	10
(Department of Finance minute S.99/31/45).			

A clerk employed by the Branch Manager of a Branch Employment Office misappropriated sums amounting to £6 1s. 4d. Of this, £5 19s. 4d. was refunded and the sum of 2s. 0d., charged to the Vote in a previous year, has been treated as irrecoverable. The clerk was prosecuted and pleaded guilty but was given the benefit of the Probation Act (Department of Finance minute E.70/4/44).

Issues of food vouchers in excess of title to an equivalent of 5,396 single unit vouchers to the value of £617 9s. 4d., of which 309 occurred during 1941-42, 1,035 in 1942-43, 1,533 in 1943-44 and 2,519 in 1944-45, have been recorded (or identified) up to the close of this Account as having been made from local offices (Department of Finance minute S.99/16/42). In addition, discrepancies in stocks have been identified amounting on balance to 96 single unit vouchers representing £11 14s. 0d., approximately, but it is not possible to say whether excess expenditure to this extent has been incurred on the Food Allowances Vote.

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,

31st December, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



# INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Industrial and Commercial Property Registration Office (No. 16 of 1927 and No. 13 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	12,201	11,552 15 2	648 4 10	—
B.—Travelling and Incidental Expenses ... ..	110	84 1 4	25 18 8	—
C.—Expenses in connection with International Organisations ... ..	290	296 3 0	—	6 3 0
<b>TOTAL ... ..</b>	<b>12,601</b>	<b>11,932 19 6</b>	<b>674 3 6</b>	<b>6 3 0</b>

Surplus to be surrendered ... £668 0 6

				Estimated.	Realized.
				£	£ s. d.
Extra Receipts payable to Exchequer :—					
Fees	{ Patents ... ..	...	...	8,750	9,559 16 0
	{ Trade Marks and Designs ... ..	...	...	2,900	5,085 5 0
	{ Miscellaneous ... ..	...	...	350	284 3 7
Recovery of an amount incorrectly charged to Subhead A. in a prior year ... ..				—	5 0
				<u>£12,000</u>	<u>£14,929 9 7</u>



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

A.—Saving due to staff vacancies.

B.—Expenditure on telephones was less than was anticipated. No expenditure was incurred on special reporting.

C.—The expenses of both the International Union for the Protection of Industrial Property and the International Union for the Protection of Artistic and Literary Works, on which the subscriptions to these bodies depend, were greater than was anticipated.

## NOTES.

This Account includes expenditure of approximately £1,031 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £147 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

JOHN LEYDON,

*Accounting Officer.*

## DEPARTMENT OF INDUSTRY AND COMMERCE,

24 Samhain, 1945.

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.

J. MAHER,

*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, 1945, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs (45 & 46 Vict., c. 74; 8 Edw. 7, c. 48; 1 & 2 Geo. 5, c. 26; the Telegraph Acts, 1863 to 1928; No. 14 of 1940 (secs. 30 and 31); No. 14 of 1942 (sec. 23); etc.), and of certain other Services administered by that Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>SALARIES, WAGES AND ALLOWANCES.</b>				
A.1.—Headquarters Offices ...	195,570	198,628 11 11	—	3,058 11 11
A.2.—Metropolitan Offices :— <i>Original</i> £477,560 <i>Supplementary</i> 16,715	494,275	494,915 3 2	—	640 3 2
A.3.—Provincial Offices :— <i>Original</i> £1,187,735 <i>Supplementary</i> 57,765	1,245,500	1,249,882 18 9	—	4,382 18 9
A.4.—Stores Branch ...	77,100	75,683 2 8	1,416 17 4	—
AA.—Payment to other Administrations in respect of Services rendered by Agency	1,800	1,952 0 5	—	152 0 5
B.—Travelling Expenses ...	11,000	10,996 6 2	3 13 10	—
BB.—International and other Conferences and Conventions	500	461 4 3	38 15 9	—
C.—Rent, Office Fittings, etc. ...	28,445	28,648 14 9	—	203 14 9
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	1,350	1,137 6 9	212 13 3	—
<b>CONVEYANCE OF MAILS.</b>				
E.1.—Conveyance of Mails by Rail :— <i>Original</i> £221,510 <i>Supplementary</i> 7,000	228,510	222,168 6 1	6,341 13 11	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
E.2.—Conveyance of Mails by Road :—				
<i>Original</i> £53,900				
<i>Supplementary</i> 2,530				
	56,430	56,907 1 7	—	477 1 7
E.3.—Packet Services at Home	1,300	1,169 10 5	130 9 7	—
E.4.—Packet Services—British and Foreign ...	20,000	20,000 0 0	—	—
E.5.—Conveyance of Mails by Air	50,000	35,185 9 4	14,814 10 8	—
F.—Railway Companies, etc., for services in connection with Telegrams ...	95	60 12 0	34 8 0	—
STORES OTHER THAN ENGINEERING MATERIALS.				
G.1.—Stores ...	43,930	35,916 14 1	8,013 5 11	—
G.2.—Uniform Clothing :—				
<i>Original</i> ... £16,410				
<i>Supplementary</i> 9,000				
	25,410	25,228 7 0	181 13 0	—
G.3.—Manufacture of Stamps, etc.	11,690	12,872 0 7	—	1,182 0 7
INCIDENTAL EXPENSES, LAW CHARGES, ETC.				
H.1.—Law Charges ...	150	234 15 5	—	84 15 5
H.2.—Losses by Default, Accident, etc. ...	2,900	2,355 3 0	544 17 0	—
H.3.—Incidental Expenses ...	1,545	1,685 15 4	—	140 15 4
ENGINEERING ESTABLISHMENT.				
I.1.—Salaries, Wages and Allowances :—				
<i>Original</i> £193,315				
<i>Supplementary</i> 15,150				
	208,465	195,978 13 0	12,486 7 0	—
I.2.—Travelling Expenses ...	17,360	20,403 15 9	—	3,043 15 9
K.—Engineering Materials ...	27,510	27,361 1 4	148 18 8	—
ENGINEERING WORK, ETC.				
L.1.—Cross-Channel Cable Maintenance ...	2,500	2,773 3 1	—	273 3 1



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
£	£	s. d.	£	s. d.
L.2.—Wayleaves ...	160	170 13 10	—	10 13 10
L.3.—Contract Work ...	3,985	2,061 17 7	1,923 2 5	—
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	10,365	9,898 10 2	466 9 10	—
L.5.—Incidental Expenses ...	290	248 14 9	41 5 3	—
M.—Telephone Capital Repay- ments ...	145,091	145,090 15 0	5 0	—
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES.				
N.1.—Superannuation Allowances and other non-effective Charges, exclusive of Allow- ances granted under the Treaty of 6th December, 1921 :—				
Original ...	£132,565			
Supplementary ...	20,000			
	152,565	153,221 0 2	—	656 0 2
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	61,600	61,103 6 0	496 14 0	—
N.3.—Agency Payments in respect of Compensation Allow- ances ...	27,500	26,663 19 8	836 0 4	—
POST OFFICE SAVINGS BANK.				
O.1.—Salaries, Wages and Allow- ances :—				
Original ...	£21,395			
Supplementary ...	7,000			
	28,395	28,560 4 4	—	165 4 4
O.2.—Travelling Expenses ...	60	66 17 8	—	6 17 8
O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc. ...	450	1,378 6 6	—	928 6 6
O.4.—Stationery, Advertising, etc. :—				
Original ...	£3,070			
Supplementary ...	5,770			
	8,840	8,933 8 6	—	93 8 6
O.5.—Law Charges ...	10	24 3 0	—	14 3 0



EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The excess was due to revision of bonus from 1st January, 1945, (£5,700) and to increased expenditure in the Accountant's Branch due to growth of work (£970); offset by the provision for payments to officers on military service not fully materializing (£1,550) and, in the Secretariat, to vacancies unfilled for portion of the year (£2,060).



The salary of the Chief Medical Officer is charged to this subhead. This Officer performs certain duties also for other Government Departments, including the Civil Service Commission. The value of these services is estimated to be one-half of his salary (plus bonus).

A.2. and A.3.—The excess was due to extra deliveries afforded during the Christmas period.

A.4.—The saving was due to works in the Post Office Factory not materializing owing to lack of material.

AA.—The excess was due to the number of money orders issued by this Administration for payment in Great Britain being greater than anticipated.

B., BB. and C.—Casual variations.

D.—The saving was due to anticipated expenditure not fully materializing in the financial year (£70) and to incidental charges being less than anticipated (£140).

E.1.—The saving was mainly due to the reduction in the remuneration payable to Córás Iompair Éireann for the conveyance of letter mails as from 24th April, 1944 (Department of Finance letter S.39/1/43).

E.2.—A casual variation.

E.3.—The saving was mainly due to curtailment of ferriage services during the winter months.

E.5.—The saving was due to provision for expenditure in respect of claims which did not materialize (£7,815), and for certain accounts which did not fall for payment within the financial year (£7,000).

F.—The saving was due to the general decline in telegraphic traffic transacted by Córás Iompair Éireann.

G.1.—The saving was due to failure, owing to Emergency conditions, to obtain supplies estimated for, viz., handcarts (£780), letter boxes (£20), and mechanical transport stores (£3,300), to credits from the Department of Defence being greater than anticipated (£5,420), and to estimated expenditure on mail bags for use on the Cross-Channel services not materializing (£230); offset by unforeseen expenditure on mail bag canvas (£990), and increased rates payable for use of private cycles (£750).

G.2.—A casual variation. The expenditure under this subhead includes *ex-gratia* payments amounting to £51 16s. 5d. in respect of increased prices of goods supplied (Department of Finance letter S.9/3/43).

G.3.—The excess was due to contract prices of watermarked paper being higher than anticipated and to recoveries from other Government Departments being less than expected.

H.1.—The excess was mainly due to unanticipated payments of counsels' fees and witnesses' expenses under the Workmen's Compensation Act (Department of Finance letters P.7/12/30 and P.7/29/44).



H.2.—A closer estimate was not possible as expenditure under this subhead is variable. A classified schedule of losses is shown on page 209. The loss to public funds is reduced by £5 0s. 10d. on account of unpaid wages, etc., due to dismissed, etc., officers.

H.3.—The excess was due to the incidence of payment of costs in connection with claims under the Workmen's Compensation Act (£80) (Department of Finance letters P.7/12/30, P.7/50/44 and S.48/1/45), to unforeseen payments of expenses of Savings Associations and County Committees and honoraria of honorary secretaries (£40), to payments for instruction in the use of fire appliances (£30) and to increase in rates for window cleaning and laundry (£90); offset by payments of compensation for injuries being less than anticipated (£100). The expenditure under this subhead includes an *ex-gratia* payment of £20 to a member of the public in respect of personal injuries caused by an official motor cycle (Department of Finance letter S.48/2/41).

I.1.—The saving was due to a reduction in the amount required for labour on maintenance works.

I.2.—The excess was due to increased expenditure on travelling owing to exceptional storm damage and to restrictions in the use of the Department's motor vehicles.

K.—A casual variation.

L.1.—This subhead provides for this Administration's share of the cost of repairs to Anglo-Irish submarine cables, the extent of which cannot be accurately foreseen.

L.2.—A casual variation.

L.3.—The saving was due to the postponement of work on the Dublin-Limerick four-channel voice frequency telegraph system (£2,500) and of electric lighting and heating works (£180); offset by unanticipated expenditure on repayment works (£760).

L.4.—The saving was due to the expenditure on the following items being less than anticipated, viz., storage of poles (£270), charges for rates on wires (£110), cost of electricity for power, etc. (£85).

L.5.—The saving was due to payments in respect of accident cases being less than anticipated.

N.1. and N.2.—Closer estimation was not possible.

N.3.—The saving was due to an unanticipated decrease in the cost-of-living figure for certain retired officials.

O.1. and O.2.—Casual variations.

O.3.—The excess was due to alterations in Savings Bank premises (£510) (Department of Finance letter S.38/6/44), to provision for new furniture to meet requirements due to growth of work (£130), and to increased cost of maintenance and supplies (£290).

O.4.—The excess was due to unanticipated greater cost of maintenance of machines.



O.5.—The excess was due to unanticipated law charges arising in a Savings Bank defalcation case.

O.6.—The saving was due to anticipated payments in connection with certain defalcations not materializing in the current year. A schedule of losses is shown on page 212.

O.7. and O.8.—Casual variations.

Q.1.—The excess was due to additional expenditure in connection with the installation of radio equipment at the Shannon Airport.

Q.2.—The saving was due to the purchase of materials not having been completed.

Q.3.—The excess was due to unforeseen additional travelling.

T.—Appropriations in Aid:—

				Estimated.	Realized.		
				£	£	s.	d.
(1)	Void money orders	...	...	1,400	964	4	11
(2)	Void postal orders	...	...	4,300	3,280	0	0
(3)	Works for railway companies and others	...	...	3,000	2,325	9	3
(4)	Sale of engineering stores	...	...	1,813	3,010	3	6
(5)	Receipts from Savings Bank funds	...	...	70,567	72,334	17	9
(6)	Rent of Post Office premises sub-let	...	...	7,200	7,188	18	1
(7)	Repayment of sums advanced to officers under Subhead G.1.	...	...	20	15	14	0
(8)	Receipts from Widows' and Orphans' Pensions Fund for administrative expenses	...	...	18,800	20,876	5	9
(9)	Receipts for agency services performed on behalf of other Administrations	...	...	32,000	32,371	4	5
(10)	Receipts from British Administration for excess parcels traffic	...	...	140	—	—	—
(11)	Receipts from British Administration for staffing of wireless stations	...	...	11,720	11,609	18	4
(12)	Repayment by British Administration of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921	...	...	26,500	26,379	10	9
(13)	Repayment by Post Office Workers' Union of salary, plus a contribution toward superannuation liability, of officer acting as Assistant Secretary to that Union	...	...	370	381	19	6
(14)	Miscellaneous receipts	...	...	9,945	10,622	6	2
				£187,775	£191,360	12	5



- (1) and (2) The amounts were less than anticipated, due to variation in conditions arising out of the Emergency.
- (3) The deficit was due to receipts from repayment works being less than anticipated.
- (4) The excess was due to sales being greater than anticipated. A close estimate is not possible.
- (5) The excess was mainly due to an increase in the volume of Savings Bank business (£580), to unforeseen expenditure on alteration of premises (£815), on furniture (£115), on accounting machines (£95), and on advertising (£515); offset by deferment of anticipated adjustment of losses (£360).
- (6) A casual variation.
- (7) The receipts were less than anticipated.
- (8) The excess receipts were due to an unforeseen increase in the number of Widows' and Orphans' pension orders paid, and of health and pensions stamps sold.
- (9) The number of money orders and postal orders issued by other Administrations for payment in Éire was greater than anticipated.
- (10) Agreement was not reached in time to admit of inclusion of the amount due in respect of inter-state parcel post. The amount received will be included in the 1945-46 Account.
- (11) The receipts were less than anticipated.
- (12) The amount due to be recovered from the British Administration was less than anticipated.
- (13) A casual variation.
- (14) The receipts under this heading, which are difficult to foresee, include the following items:—
- |   | £     | s. | d. |
|---|-------|----|----|
| (a) Sale of non-engineering stores ... ..   | 6,525 | 10 | 8  |
| (b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposible property                  | 355   | 14 | 4  |
| (c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc. ... ..                                       | 106   | 18 | 9  |
| (d) Receipts in respect of commission on repurchase of stamps ...   | 138   | 14 | 1  |
| (e) Receipts for services rendered in respect of meteorological services, engineering work, etc., for broadcasting service, etc. ... .. | 427   | 6  | 2  |
| (f) Profits on exchange—money order services ... ..   | 20    | 0  | 0  |
| (g) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc. ... ..                                     | 1,211 | 19 | 4  |



	£	s.	d.
(h) Receipts in respect of services of officers loaned ...	386	5	0
(i) Advertisement receipts ...	108	15	0
(j) Partial refundment of an amount charged to Subhead H.2., Losses by Default, etc., in a prior year in respect of a deficiency in the accounts at Clonmel (Department of Finance letter E.82/13/33) ...	26	0	0
(k) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus ...	1,040	5	10
(l) Other miscellaneous receipts ...	274	17	0

The excess was mainly due to unanticipated receipts in respect of:—

	£
(1) Stores manufactured in Post Office Factory for other Govern- ment Departments ...	680
(2) Sale of postal stores ...	75
(3) Overpayment of wages ...	150
(4) Wireless examination fees ...	195
(5) Commission on stamps repurchased ...	40
(6) Miscellaneous items under (k) and (l) ...	80
	<u>£1,220</u>

offset by decreased receipts in respect of:—

(1) Stores issued to tailoring contractors ...	320
(2) Meteorological and broadcasting services ...	205
(3) Stamp book advertisements ...	20
	<u>£545</u>

#### LOSSES BY DEFAULT, ETC. (POSTAL STORES).

Stocktaking deficiencies as follows were written off during the year:—

- (a) Under authority of the Secretary £741 0s. 5d. (355 cases). (265 cases of surpluses totalled £580 17s. 0d.).
- (b) Under authority of the Controller of Stores £25 4s. 10d. (308 cases). (224 cases of surpluses totalled £18 15s. 0d.).

Three cases of deficiencies amounting to £435 12s. 9d. and four cases of surpluses amounting to £381 19s. 7d. were adjusted under authority of the Department of Finance (Department of Finance letter S.41/24/38).

Apart from ordinary stocktaking discrepancies, the losses of postal stores from stock amounted to £8 3s. 10d.

The sale value of all materials of postcards, wrappers, envelopes and telegraph books issued to Postmasters in the year was £2,170.



LOSSES BY DEFAULT, ETC. (POSTAL SERVICES)—STATEMENT SHOWING  
PRINCIPAL ITEMS.

		£	s.	d.
Deficiency in Accounts—	Due to shortage in an official remittance between Ballanruan Sub-Office and Ennis Head Office on the 23rd October, 1943. The offender was prosecuted and dismissed	1	10	1
„	„ Due to theft of a mail bag by an Auxiliary Postman at Ballybay Sub-Office, Monaghan, on the 20th December, 1943. The offender was prosecuted and dismissed. A balance of wages due, £1 1s. 3d., was withheld	4	0	0
„	„ Due to fraudulent issue and negotiation of telegraph money orders and postal orders during October, 1943, at Cashel Sub-Office, Tipperary, by a Post Office Clerk, Grade B, who was also concerned in Savings Bank irregularities (see page 212). The offender was prosecuted and dismissed. The loss to public funds was offset by the appropriation of £5 4s. 0d. due to the official concerned, and by the withholding of 2s. 2d. balance of wages due (Department of Finance letter E.82/16/44)	49	11	0
„	„ Due to armed robbery at Coolcarrigan Sub-Office, Dublin, on the 17th June, 1944. The offender was prosecuted and convicted (Department of Finance letter S.41/11/44)	87	1	1
„	„ Due to the irregular payment of British pension orders at Dublin Head Office on the 2nd June, 1943. The loss to public funds was reduced by 10s. made good by the officer held to be responsible	4	5	2
„	„ Due to theft and violation of registered and un-registered packets by a Postman, Grade B, at Fairview District Office, Dublin, on the 10th March, 1944. The offender was prosecuted and dismissed. A balance of wages due, £2 1s. 8d., was withheld (Department of Finance letter S.41/6/45)	57	4	9
„	„ Due to a shortage in an official remittance between Gorey Head Office and Wells Sub-Office on the 27th July, 1944	1	18	6
„	„ Due to burglary at Harold's Cross Town Sub-Office, Dublin, on the 30th–31st December, 1943. Of the gross loss of £400 17s. 9½d., an amount of £197 14s. 7d. was recovered from an insurance company, £58 12s. 2½d. was recovered, paid vouchers amounting to £17 18s. 4d. were re-constructed, and stock, other than stamps, value £125 17s. 8d. was written off, leaving a balance of 15s. in respect of a paid postal draft which could not be re-constructed. The offenders were prosecuted and convicted	15	0	
„	„ Due to pilfering from official cash at Howth Sub-Office, Dublin, between the 2nd February, 1944, and 26th April, 1944. The offender was dismissed. A balance of salary due, £1 15s. 9d., was withheld	4	10	8
„	„ Due to burglary at Mountain Lodge Sub-Office, Monaghan, on the 16th July, 1944. The offender was not apprehended	19	9	



	£	s.	d.
Commemoration stamps presented to the International Postal Union, Berne (Department of Finance letter S.41/1/24) ... ..	22	2	6

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants:—

	£	s.	d.
Counter losses ... ..	301	10	3
Irrecoverable amounts of Customs duties un- collected ... ..	2	5	1
Money orders ... ..	17	1	9
Postal orders ... ..	20	1	6
Postal drafts ... ..	12	9	3
Miscellaneous ... ..	4	14	2
			<hr/>
			358 2 0

Compensation for loss of or damage to parcels and insured letters:—

Loss:—Registered and insured parcels ...	25	1	2½
Unregistered and uninsured parcels	1,227	3	9
Total (Parcels) ...	1,252	4	11½
Registered and insured letters ...	290	12	4
Total (Loss) ...	1,542	17	3½
Damage:—Registered and insured parcels ...	49	14	10
Unregistered and uninsured parcels	170	10	4½
Total (Parcels) ...	220	5	2½
Registered and insured letters ...	—		
Total (Damage) ...	220	5	2½
TOTAL LOSS AND DAMAGE ...			<hr/>
			1,763 2 6
TOTAL			<hr/>
			£2,355 3 0

The total number of money orders and postal orders issued during the year was 6,531,354 amounting to a sum of £9,340,930. The total number of parcels dealt with was approximately 6,601,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £34,448,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance:—

A shortage of £31 0s. 5d. was discovered in the accounts of the Sub-Postmistress of Banteer Sub-Office, Mallow. She was dismissed.

An Assistant at Castleknock Sub-Office, Dublin, misappropriated items in course of post value £6 6s. 6d. She was dismissed.

A Postman, Grade B, at Charlestown Sub-Office, Claremorris, misappropriated £1 10s. 0d. part contents of a test letter. He was prosecuted and dismissed (Department of Finance letter E.82/54/44).

A Postman, Grade B, at Cork Head Office misappropriated a test letter value £1 10s. 0d. He was prosecuted and dismissed (Department of Finance letter E.82/55/44).

An Auxiliary Postman at Crusheen Sub-Office, Ennis, misappropriated a registered letter value £3. He was prosecuted and dismissed.

A Postman, Grade B, at Dublin Head Office misappropriated a test postal packet value £1. He was prosecuted and dismissed.



A Postman, Grade A, at Dublin Head Office misappropriated a test postal packet value £4. He was prosecuted and dismissed.

A temporary Male Night Telephonist at Dublin misappropriated a postal draft value £3 10s. 3d. He was prosecuted and resigned prior to dismissal.

A shortage of £4 15s. 5d. was discovered in the accounts of the Sub-Postmistress of Garlow Cross Sub-Office, Navan, due to burglary. The offender was prosecuted.

A shortage of £7 5s. 7½d. was discovered in the accounts of the Sub-Postmistress of Inver Sub-Office, Donegal, who was also concerned in Saving Bank defalcations (*see* page 212). She was dismissed.

A part-time Cleaner and temporary Allowance Deliverer at Letterkenny Head Office misappropriated a parcel value £8. He was prosecuted and dismissed.

A shortage of £10 was discovered in the accounts of the Sub-Postmistress of Lisdoonvarna, Ennis, due to theft from an official remittance by a mail car driver. The offender was prosecuted.

A Post Office Clerk, Grade A, at Monaghan Head Office misappropriated an amount of £13 10s. 0d. The offender was suspended from duty and subsequently reinstated in a lower rank.

A shortage of £158 18s. 1½d. was discovered in the accounts of the Sub-Postmistress of South King Street Town Sub-Office, Dublin. The Sub-Office Assistant was prosecuted and dismissed (Department of Finance letter S.41/12/44).

A shortage of £101 5s. 10½d. was discovered in the accounts of the Sub-Postmaster of Strand Town Sub-Office, Youghal. He was dismissed (Department of Finance letter S.41/9/44).

A shortage of £57 18s. 10d. was discovered in the accounts of the Sub-Postmaster of Sutton Sub-Office, Dublin. He was dismissed (Department of Finance letter S.41/1/43).

A shortage of £42 0s. 9d. was discovered in the accounts of the Sub-Postmaster of Williamstown Sub-Office, Castlerea. The Sub-Postmaster and his Assistant were prosecuted and dismissed.

#### LOSSES BY DEFAULT, ETC. (ENGINEERING STORES).

	£	s.	d.
Losses of stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (62 cases) ...	60	11	9
Loss of stores written off under Department of Finance authority S.40/4/44 (one case) ... ..	30	12	7

Stocktaking deficiencies as follows were written off during the year :—

(a) Under authority of the Secretary £1,494 16s. 4d. (792 cases). (676 cases of surpluses totalled £1,392 3s. 9d.).

(b) Under authority of the Engineer-in-Chief £2 1s. 2d. (16 cases). (32 cases of surpluses totalled £5 3s. 2d.).

(c) Under authority of the Controller of Stores £33 19s. 0d. (512 cases). (348 cases of surpluses totalled £33 0s. 3d.).

The total value of stores handled during the year was £162,005.



## REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for railway companies and others	9,367	6,089

The cash expenditure included under the above totals for repayment services is charged to a suspense account. The cost of the stores used on the works is charged to the Vote, and credited on recovery to Appropriations in Aid. For the sake of completeness the total cost (cash and stores) is included above.

During the year two claims for repayment services amounting to £5 17s. 11d. were abandoned under the Secretary's authority.

## LOSSES BY DEFAULT (SAVINGS BANK).

	£	s.	d.
Due to Savings Bank Account A28 582 being overdrawn by £1 18s. 11d. The loss to public funds was reduced by 15s. refunded by the person named in the Account who refused to pay the balance. There was no suspicion of fraud or culpable negligence on the part of any Post Office official ... ..		1	3 11
Due to misappropriation at Cashel Sub-Office, Tipperary, by a Post Office Clerk, Grade B, of deposits in various Savings Bank Accounts amounting to £100 15s. 0d. The offender was prosecuted and dismissed (Department of Finance letter E.82/16/44). (See also page 209) ... ..	100	15	0
Due to misappropriation at Ballynoe Sub-Office, Mallow, of deposits in Savings Bank Accounts and fraudulent withdrawals. The offender was prosecuted and dismissed. The gross Savings Bank loss is £296 14s. 0d., portion of which (£20) was shown in the Account for 1943-44. The loss to public funds was reduced by the appropriation of £12 12s. 10d. due to the official concerned and by the withholding of 15s. 10d. balance of salary (Department of Finance letter S.41/12/43) ... ..	264	1	2
Due to misappropriation at Ballybay Sub-Office, Monaghan, of deposits in Savings Bank Accounts and fraudulent withdrawals. The offender was prosecuted and dismissed. The gross Savings Bank loss is £2,263 9s. 7d., portion of which (£1,863 9s. 7d.) was shown in the Account for 1943-44. The loss to public funds was offset by the appropriation of £1 6s. 1d. due to the official concerned (Department of Finance letter S.41/15/42) ... ..	398	13	11
Due to misappropriation at Harcourt Road Town Sub-Office, Dublin, of deposits in Savings Bank Account 874 980 and fraudulent withdrawals. The Post Office official concerned having died before investigations had been completed, the Registrar of Friendly Societies adjudicated on the case and awarded a sum of £1,022 5s. 3d. A balance of salary due, £62 18s. 10d., has been withheld (Department of Finance letter S.41/5/44) ... ..	1,022	5	3
TOTAL ... ..	£1,786	19	3

The following cases involved no charge on public funds as the amount was made good in each instance:—

The Sub-Postmistress and a former Sub-Postmistress of Inver Sub-Office, Donegal, misappropriated deposits in Savings Bank Account 339 557 amounting to £48 9s. 1d. Prosecution was waived (Department of Finance letter S.41/14/44). (See also page 211).



Fraudulent withdrawals from Savings Bank Accounts by members of the public :—

Account No.	Amount.
	£ s. d.
A5 114 ... ..	4 8
901 086 ... ..	15 0
722 034 ... ..	1 0 0
993 806 ... ..	1 0 0
A108 959 ... ..	1 5 0
929 603 ... ..	2 0 0
305 614 ... ..	3 0 0
967 326 ... ..	9 0 0
957 805 ... ..	40 0 0
905 087 ... ..	2 10 0
A143 059 ... ..	2 10 0

In the last two cases one of the offenders was prosecuted, and the other dealt with by court martial.

The total number of Saving Bank deposits and withdrawals during the year was 1,482,230 and the total amount involved was approximately £12,291,085.

#### EXTRA REMUNERATION (exceeding £30).

The Chief Medical Officer received a gratuity of £125 inclusive from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E.124/45/24).

A Junior Executive Officer received a gratuity of £50 for acting as Higher Executive Officer.

Two hundred and fifteen Clerical Officers, one hundred and sixteen Writing Assistants, two Writing Clerks, one Law Clerk, one Shorthand Typist, twelve Typists, three Overseers of Sorting Assistants, fourteen Sorting Assistants, two Contract Officers, two Post Office Clerks, Grade A, one Adult Messenger and one Temporary Clerk received extra remuneration varying between £30 10s. 7d. and £130 11s. 1d. in respect of extra attendance on weekdays.

From Vote 63 the following officers received extra remuneration as shown :—

One Principal Clerk for assistance rendered to the Controller of Censorship, £75; one Staff Officer as an acting Junior Executive Officer, £8 12s. 8d., and for special duties, £50; one Minor Staff Officer as an acting Junior Executive Officer, £9 3s. 9d., and for acting as Private Secretary to the Minister, £34 8s. 2d.

From Vote 64 a Higher Executive Officer received £144 10s. 2d. for acting as Secretary to the Referee and Advisory Committee.

From Vote 69 a Clerical Officer received £54 2s. 3d. as acting Minor Staff Officer.

Five Assistant Superintendents, sixty-three Overseers, three Inspectors, four Assistant Inspectors, one Assistant Supervisor, one Contract Officer, one Foreman, two Assistant Foremen, two hundred and eighty-six Post Office Clerks, Grade A, two hundred and seven Post Office Clerks, Grade B, seventy Postmen, Grade A, ninety-two Postmen, Grade B, three Auxiliary Postmen, eight Male Night Telephonists, twenty-two Telephonists, one Night and Sunday Telephone Attendant, one hundred and ten Skilled Workmen, six Labourers, two Skilled Motor Mechanics, one Storeman, three Packers and Porters, three Liftmen, fourteen Doorkeepers and two Cleaners received extra remuneration varying between £30 0s. 4d. and £319 18s. 3d. in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, etc.

#### NOTES.

1. This Account includes expenditure of approximately £27,528 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £11,802 in respect of the balance of civil pay issued to staff serving with the Defence Forces.



2. The Accounts of other Departments and Offices include expenditure of approximately £1,268 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

3. The following claims in respect of damage to Departmental vehicles were abandoned :—

	£	s.	d.
(a) as irrecoverable ... ..	Nil		
(b) on a mutual forbearance basis :—			
Motor vans (2 cases) ... ..	20	19	0
Pedal cycles (3 cases) ... ..	5	11	6
(Department of Finance letters S.41/2/37)	£26	10	6
(c) on a halving basis :—			
Pedal cycles (5 cases) ... ..	8	15	0
(Department of Finance letters S.41/2/37)			

4. No claims in respect of damage to immobile property were abandoned during the year.

5. In eleven 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 £16 17s. 11d., but 5s. was recovered from one officer concerned.

6. In five cases of damage to official letter boxes no claim was made against any member of the public. The perpetrators were not traced in any of these cases, the cost of making good the damage being £5 17s. 11d.

7. Two amounts of 8s. 6d. and 1s. 8d. in respect of accidental damage to bicycles were abandoned as irrecoverable.

8. An amount of 10s. 9d. in respect of the value of two wheels missing from a parcel trolley was abandoned as irrecoverable.

9. Improper issues of food vouchers were made at Post Offices during the year to an extent equivalent to 665 one-unit vouchers with a total value of £81 8s. 0d. An amount of £41 4s. 0d. was recovered in respect of these issues (Department of Finance letter S.41/1/42).

10. An amount of 6s. 6d. in respect of the unexpired value of official clothing lost was abandoned as irrecoverable. The officer concerned was fined 2s. 6d.

11. An amount of £19 4s. 11d. in respect of the loss of an officer's services due to an accident off duty was abandoned as irrecoverable (Department of Finance letter E.112/5/40).

12. An amount of £10 19s. 9d. in respect of the loss of an officer's services due to an assault off duty was abandoned as irrecoverable (Department of Finance letter E.112/5/40).

13. An amount of £14 2s. 9d. in respect of Emergency bonus was overpaid to a Sub-Postmaster. Recovery of the amount was waived (Department of Finance letter E.82/7/31).

14. An amount of approximately £35 in respect of legal costs awarded in connection with an accident in which a member of the public was injured by an official motor cycle was abandoned as irrecoverable.

15. Various sums due in respect of legal costs from telephone subscribers amounting to £23 11s. 3d. were abandoned.

16. Stores value £42 19s. 0d. were stolen from telephone kiosks (348 cases).

17. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Buncrana (Lifford), Clara (Athlone), Clonbullogue (Curragh Camp), Coole (Longford), Dalkey (Dun Laoghaire), Dame Street (Dublin), Droichead Nua (Curragh Camp), Glounthaune (Cork), Kilkee (Ennis), Mitchelstown (Mallow), Portarlinton (Port Laoighise), and



Sandyford (Dublin) (Department of Finance letters E.82/19/45, E. 82/16/28, E.82/7/43, E.82/32/42, E.82/27/43, E.82/2/28, E.82/21/42, E.82/10/34, E.82/25/32, E.82/13/43 and E.82/20/44).

18. Contractors were released from eight contracts value £3,488 8s. 3d. (wholly) and from seven contracts value £1,398 3s. 0d. (partially) as it had become impossible or unreasonably difficult for them to supply the goods contracted for, in consequence of the war (Department of Finance letter S.9/3/40).

R. J. CREMINS,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
DUBLIN, 12th December, 1945.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## APPENDIX No. I.

## ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED

31ST MARCH, 1945.

## SUMMARY.

Estimated Expenditure.				Actual Expenditure.			
Lines and Apparatus.		Electric Light and Power.		Lines and Apparatus.		Electric Light and Power.	
Telegraph Services.	Telephone Services.			Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	£	£
4,841	*	2,363	Construction	614	*	1,399	
6,852	42,551	720	Renewals and Rearrangements of Plant	8,961	51,126	825	
44,385	149,018	10,173	Maintenance	41,614	146,285	9,569	
656	8,349	116	Repair of Stores in Post Office Factory	478	8,601	54	
£270,024				£269,526			

\* Telephone construction is provided for by loans raised under the Telephone Capital Acts, 1924 to 1938.



## APPENDIX No. 1A.

## ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1945.

	Estimate. £	Expenditure. £
Construction (Telegraphs):—		
Shore Wireless Stations ... ..	—	26
Sundry Works (including fast Telegraph Apparatus) ... ..	4,841	588
<b>TOTAL COST OF TELEGRAPH CONSTRUCTION:—</b>		
Cash ... ..	£3,320	£195
Materials ... ..	1,521	419
	<u>4,841</u>	<u>614 (a)</u>
Construction (Common Services):—		
Electric Light, Electric Power, Heating:—		
New Works:—		
Cash ... ..	£1,679	£875
Materials ... ..	684	524
	<u>2,363</u>	<u>1,399</u>
<b>TOTAL COST OF COMMON SERVICES CONSTRUCTION</b>	<b>...</b>	<b>£1,399 (a)</b>

(a) The saving was due to sundry construction works provided for not being carried out or completed within the financial year.







APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1945.

RECEIPTS.	£	£	ISSUES.	£
Value of Stores in hand, 1st April, 1944 :—				
Stock at Rate Book Prices on 31st March, 1944 ...	221,527*			
Stores in transit on 31st March, 1944 ...	1,591		Works and Maintenance ...	42,187
		223,118	Repayment Services ...	745
Engineering Materials purchased ...	46,390		Sales ...	1,421
Add Stores taken into Stock in 1944-45, but not paid for on 31st March, 1945 ...	6,596		Factory, for use in manufacture, Plant, etc. ...	5,870
	52,986		Value of Stores in transit on 31st March, 1945 ...	3,376
Deduct Stores taken into Stock prior to 1st April, 1944, and paid for in 1944-45 ...	5,171	47,815	Value of Stores in hand on 31st March, 1945 ...	224,345*
			(Including stores £29,571 awaiting repair or condemnation ; for sale £3,934 ; held for storm emergency purposes, and poles and scantlings seasoning for creosoting £6,164).	227,721
Manufactured articles received from the Factory at cost ...		4,552		
Profit on Rate Book Prices ...		2,569	Stocktaking adjustment ...	110
		£278,054		£278,054

\* Includes stores valued £61,000 charged to suspense head of the Telephone Capital Account.



## APPENDIX No. III.

STATEMENT OF PAYMENTS FOR NON-EFFECTIVE SERVICES, INJURY  
GRANTS, ETC., FOR THE YEAR 1944-45.

RECURRENT CHARGES.						Subhead N.1.		
						£	s.	d.
Superannuation Allowances granted under the Superannuation Act, 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1)						...	99,163	12 0
GRATUITIES AND OTHER NON-RECURRENT CHARGES.								
A.—Statutory.								
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1))						...	36,675	13 1
Death Gratuities granted under the Superannuation Act, 1909 (Section 2 (1)), and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2))						...	7,079	16 3
Gratuities granted to Established Officers under the Superannuation Act, 1859 (Section 6)						...	86	9 2
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4)						...	545	5 6
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act, 1887 (Section 4), as amended by the Act of 1914 (Section 3)						...	114	15 8
B.—Non-Statutory.								
Marriage Gratuities						...	4,692	10 0
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts and to certain Unestablished Full-time Officers whose service had been partly allowance paid						...	307	17 3
INJURY GRANTS.								
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887						...	—	
Grants under the Workmen's Compensation Acts, 1906, 1917, 1919 and 1934						...	4,555	1 3
							£153,221	0 2
Subhead N.2.								
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921						...	61,103	6 0
Subhead N.3.								
Agency Payments made in respect of Compensation Allowances						...	26,663	19 8
TOTAL						...	£240,988	5 10







## WIRELESS BROADCASTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Salaries and other Expenses in connection with Wireless Broadcasting (No. 45 of 1926), including Public Concerts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	35,208	34,100 9 10	1,107 10 2	—
B.—Cost of Daily Programmes, including Public Concerts ...	32,515	33,484 3 0	—	969 3 0
C.—Musical Instruments, Music, etc. ...	500	688 14 2	—	188 14 2
D.—Travelling Expenses ...	550	332 10 6	217 9 6	—
E.—Light, Power, etc. ...	6,720	4,904 0 10	1,815 19 2	—
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	4,500	1,260 19 5	3,239 0 7	—
G.—International and other Conferences and Conventions ...	190	179 17 1	10 2 11	—
H.—Telegrams and Telephones	450	486 6 1	—	36 6 1
I.—Incidental Expenses ...	60	75 13 0	—	15 13 0
TOTAL ... ..£	80,693	75,512 13 11	6,390 2 4	1,209 16 3

Surplus to be surrendered .... £5,180 6 1

Extra Receipts payable to Exchequer:—	Estimated.	Realized.
	£	£ s. d.
Licence fees ....	103,750	107,383 10 0
Advertisements, etc. ....	3,000	3,753 1 6
	<u>£106,750</u>	<u>£111,136 11 6</u>

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

A.—The saving was due to posts unfilled (£800) and to staff reorganization not fully operative (£1,700); offset by unanticipated payment of salaries of certain



officials for part of the year (£830), by changes in personnel (£130), and by bonus increase (£430).

B.—The excess was due to an additional quarterly trunk line rental being paid in the financial year (£550), to payment of arrears due to a foreign newsagency which were withheld during the Emergency (£310), and to unanticipated expenditure on broadcasts of sports fixtures, public symphony concerts, etc., outside normal broadcasting hours (£110).

C.—The excess was due to unanticipated expenditure on the purchase of musical instruments (£200) (Department of Finance letter S. 104/5/44).

D.—The saving was mainly due to a reduction in the number of provincial broadcasts.

E.—The saving was due to estimated expenditure for electricity not materializing in the financial year (£880), and to reduction in broadcasting hours due to electricity restrictions (£935).

F.—The saving was due to failure, owing to Emergency conditions, to obtain supplies estimated for, viz., replacements on order (£2,225), shortwave equipment (£470), and equipment for outside broadcasts (£545).

G. and H.—Casual variations.

I.—The excess was mainly due to unanticipated expenditure on advertisements.

#### EXTRA REMUNERATION (exceeding £30).

Three Messengers received extra remuneration varying between £34 1s. 11d. and £43 5s. 1d. in respect of extra attendance.

#### NOTE.

The Accounts of other Departments and Offices include expenditure of approximately £528 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

R. J. CREMINS,

*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
DUBLIN, 12th December, 1945.

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

J. MAHER,

*Comptroller and Auditor-General.*



ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Army and the Army Reserve (including certain Grants-in-Aid) under the Defence Forces (Temporary Provisions) Acts, and for certain administrative Expenses in connection therewith ; for the Expenses of the Office of the Minister for the Co-ordination of Defensive Measures ; for Expenses in connection with the trial and detention of certain persons (No. 28 of 1939, No. 1 of 1940 and No. 16 of 1940, etc.) ; 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 Act, 1939 (No. 21 of 1939) ; for Reserve Medical Supplies for Civilian Hospitals ; for certain Expenses of the Local Defence Force (including Grants-in-Aid) (No. 28 of 1939) ; for Expenses in connection with the issue of Medals commemorating the 1916 Rising, etc. ; for certain Expenses in connection with the National Blood Transfusion Council ; and for a Grant to the Irish Red Cross Society.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—ARMY and ARMY RESERVE (including Grants-in-Aid amounting to £62) and certain administrative expenses in connection therewith ; Office of the Minister for the Co-ordination of Defensive Measures ; expenses in connection with the trial and detention of certain persons ; certain expenses under the Offences against the State Acts, 1939 and 1940 and the Air-raid Precautions Act, 1939 ; Reserve Medical Supplies for Civilian Hospitals ; certain expenses of the Local Defence Force (including Grants-in-Aid amounting to £105,000) ; expenses in connection with the issue of Medals commemorating the 1916 Rising, etc. ; certain expenses in connection with the				



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
National Blood Transfusion Council; and a Grant to the Irish Red Cross Society ...	8,825,284	8,348,928 13 7	476,355 6 5	—
Balances Irrecoverable ...	—	1,873 12 4	—	1,873 12 4
GROSS TOTAL ...£	8,825,284	8,350,802 5 11	476,355 6 5	1,873 12 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £474,481 14 1	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £78,994 7 10	
B.—Appropriations in Aid ...	204,817	283,811 7 10	Total Surplus to be surrendered. £553,476 1 11	
NET TOTAL ...£	8,620,467	8,066,990 18 1		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	236 9 9

## LOSSES STATEMENT.

Each case is covered by general or specific Department of Finance authority, or Defence Force Regulations.	Deficiencies of Stores and other Losses not affecting the 1944-45 Vote.	Cash Losses charged to Balances Irrecoverable, 1944-45.
	£ s. d.	£ s. d.
1. Losses consequent on theft, fraud or negligence, proved or suspected ...	2,723 13 7	60 6 10
2. Other Losses ...	24,191 14 7	1,813 5 6
	£ 26,915 8 2	1,873 12 4

## EXTRA REMUNERATION (exceeding £30).

From the Army Pensions Vote three officers received amounts varying from £53 2s. 4d. to £36; eighteen Army Officers received amounts varying from £73 3s. 9d. to £31 13s. 9d.; thirty-three N.C.Os. and Petty Officers received amounts varying from £289 4s. 8d. to £30 5s. 0d.; twenty-two Privates received amounts varying from £174 16s. 1d. to £30 4s. 1d.; forty-two civilian employees received amounts varying from £122 2s. 10d. to £30 2s. 6d.; three Temporary Clerks received amounts varying from £103 10s. 3d. to £32 13s. 4d.; two Messengers received £40 and £37 18s. 11d., respectively; one Firelighter and Messenger received £36 6s. 5d. and one acting Storeman received £96, in respect of military service pensions.

An acting Assistant Principal Officer received a gratuity of £52 7s. 3d. in respect of the difference in the salary which he actually received as acting Assistant Principal Officer and the salary and allowance that he would have received had he remained in his substantive grade of Higher Executive Officer; one Surveyor received an allowance of £40 for the performance of special duties; four Clerical Officers, three Overseers and five Post Office Clerks received amounts varying from £110 18s. 11d. to £37 2s. 1d. in respect of overtime; and two



Porters and three Labourers received amounts varying from £32 6s. 8d. to £30 5s. 7d. in respect of firewatching duties.

From the Vote for the President's Establishment an Army Officer received an allowance of £150 whilst performing the duties of Aide-de-Camp to the President.

From the Vote for the Office of the Minister for Justice an Army Officer received an allowance of £100 for technical services rendered in connection with the inspection of industrial explosives.

From the Vote for the Department of the Taoiseach an Army Officer received an allowance of £69 16s. 9d. whilst performing the duties of Aide-de-Camp to the Taoiseach.

From the Vote for Ordnance Survey an Army Officer received an allowance of £50 for additional duties performed during the absence of the Assistant Director.

#### NOTES.

This Account includes the sum of £2,047 14s. 4d. in respect of Pay and Allowances and half-pay of Army Officers on loan to other Departments.

The Accounts of other Departments and Offices include sums amounting to £96,135 3s. 10d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £2,175 7s. 10d. in respect of remuneration of staff temporarily lent, without repayment, to other Departments and £10 9s. 9d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

This Account includes £23,050 1s. 1d. being the estimated value of services rendered, without repayment, on behalf of another Department.

Department of Finance authority S.4/58/41.

On the re-transfer of premises to the Office of Public Works, dilapidations and cost of renovation were assessed at £80 and £125, respectively, against which an allowance of £5 was set-off in respect of minor improvements effected during occupation. Wanton damage attributable to military personnel was assessed at £16 2s. 6d., which sum was recovered.

Department of Finance authority S.4/85/43.

48,070 pairs of boots were issued from Army Stores to members of the Local Defence Force, on a repayment basis of 15s. 0d. per pair.

Department of Finance authority S.15/2/42.

Foodstuffs, valued £56,346 5s. 2d., were issued to the Turf Development Board, on a repayment basis.

Department of Finance authority S.4/81/41.

X-ray facilities free of charge were afforded to applicants for posts as nurses in a Hospital Unit organised by the Irish Red Cross Society.

Department of Finance authority S.4/10/45.

Expenditure amounting to £11 12s. 8d. was incurred in the employment of aeroplanes to search for missing vessels.

Department of Finance authorities S.4/2/45 and S.4/17/45.

44,800 lbs. of turf mould and 89,027 lbs. of turf, lost through the collapse of a portion of the wall of Waterford Prison, were written off.

Department of Finance authority S.4/109/43.

This Account includes an expenditure of £3,413 19s. 10d. in respect of compensation, architects' and engineers' fees and legal costs, arising out of damage done to civilian property as a result of the explosion of an Army magazine. In addition, materials to the value of £739 18s. 2d. were used in effecting repairs to civilian premises.

Department of Finance authority S.7/5/44.

A contract placed for the supply of fuel wood at 35s. 0d. a ton was not fulfilled as the contractor was not in a position to make delivery. A new contract subsequently placed



resulted in a loss of £257 10s. 0d. Owing to the financial circumstances of the defaulting contractor it was decided not to proceed for the recovery of the loss.

Department of Finance authority S.9/12/40.

Owing to unavoidable delays in accepting tenders for the supply of stores, a loss of £3 17s. 7d. was incurred.

Department of Finance authority S.9/10/43.

This Account includes a nugatory payment of £36 due to a delay in taking delivery of cylinders. The non-availability of certain materials made it necessary to make alterations in the work to be executed and further difficulties arose due to delay in delivery of materials ordered.

Department of Finance authority S.8/1/39.

This Account includes an expenditure of £5 10s. 4d. on the purchase of a sample safety belt specially made in connection with the proposed purchase of safety belts for practical tests, which had to be abandoned as the manufacturer was unwilling to set up moulds for the small amount of work involved.

Department of Finance authority S.8/4/40.

Premises acquired for the housing of military in connection with a proposed scheme for the transportation of turf involved an expenditure of £166 0s. 2d. When arrangements were being made for delivery of turf to the railway station it was discovered that the approach roads to the bogs required certain improvements and, in addition, the necessary railway facilities were temporarily unavailable. Meanwhile a change had arisen in the position regarding the supply of turf to military posts and this coupled with the other difficulties led to the abandonment of the scheme.

Department of Finance authorities S.4/67/41, S.4/87/42 and S.4/33/44.

A motor launch, valued £2,575, and stores, valued £4 4s. 0d., surplus to requirements were transferred to the Department of Industry and Commerce.

Department of Finance authorities S.102/4/37 and S.8/13/45.

Stores, value £32 13s. 1d., were transferred from Air-raid Precautions Stores to Army Stores and stores, valued £1,612 2s. 6d., were transferred from Army Stores to Air-raid Precautions Stores.

Department of Finance authorities S.4/112/40 and S.4/147/41.

Stores, valued £199 1s. 0d., surplus to the requirements of the Department of Industry and Commerce, were taken over by the Department of Defence.

Department of Finance authority S.99/37/42.

Equipment, valued £65 10s. 0d., surplus to the requirements of the National Museum was taken over by the Department of Defence.

Department of Finance authority S.8/8/37.

Stores, valued £42, surplus to the requirements of the Ordnance Survey Office, were taken over by the Department of Defence.

Department of Finance authority S.8/17/40.

A table, valued £8, surplus to the requirements of the Office of Public Works, was taken over by the Department of Defence.

Department of Finance authority S.7/35/36.

A magazine, surplus to military requirements, was taken over by the Commissioners of Public Works.

Department of Finance authority S.4/43/43.

This Account includes *ex-gratia* payments to contractors, totalling £1,070 7s. 4d., owing to increased prices arising out of the making of Emergency Powers Orders.

Department of Finance authorities S.9/17/39, S.9/12/35 and S.9/3/43.

This Account includes *ex-gratia* payments to a contractor, totalling £212 11s. 0d., in respect of extra material used in the making of overcoats.

Department of Finance authority S.9/12/35.

This Account includes *ex-gratia* payments to contractors, totalling £151 17s. 7d., owing to increased costs, consequent on war Emergency.

Department of Finance authority S.9/7/39.



This Account includes an *ex-gratia* payment of £46 5s. 0d. to a contractor, consequent on the making of a Local Milk Order.

Department of Finance authority S.9/6/36.

This Account includes *ex-gratia* payments to contractors, totalling £30 7s. 11d., in respect of clerical errors made by them when tendering.

Department of Finance authority S.9/13/39.

Contractors were released from ten contracts value £5,451 3s. 6d. (wholly) and from twenty-six contracts value £3,164 10s. 8d. (partially) as it had become impossible or unreasonably difficult for them to supply the goods contracted for, in consequence of the war.

Department of Finance authorities S.9/12/40 and S.9/3/40.

PEADAR MACMATHGHAMHNA,

*Accounting Officer.*

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

17th January, 1946.

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.

J. MAHER,

*Comptroller and Auditor-General.*



ARMY PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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 and No. 14 of 1943) ; Military Service Pensions, Allowances and Gratuities (No. 48 of 1924, No. 26 of 1932, No. 43 of 1934, No. 33 of 1938, and No. 5 of 1944) ; Pensions, Allowances and Gratuities (No. 37 of 1936) ; Payments in respect of Compensation for Members of the Local Defence Force (No. 28 of 1939) ; and for sundry Contributions and Expenses in respect thereof, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ARMY PENSIONS BOARD.				
A.—Salaries, Wages and Allowances ... ..	2,847	2,860 10 4	—	13 10 4
B.—Travelling Expenses ...	25	99 16 11	—	74 16 11
REFEREE AND ADVISORY COMMITTEE.				
C.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £593				
<i>Supplementary</i> 3,096				
	3,689	3,945 15 0	—	256 15 0
D.—Travelling Expenses ...	10	29 2 10	—	19 2 10
E.—Wound and Disability Pensions and Gratuities, etc. :—				
<i>Original</i> ... £111,000				
<i>Supplementary</i> 10,000				
	121,000	123,870 3 7	—	2,870 3 7
F.—Allowances and Gratuities to Dependants, etc. :—				
<i>Original</i> ... £19,000				
<i>Supplementary</i> 3,000				
	22,000	22,172 3 8	—	172 3 8
G.—Surgical and Medical Appliances ... ..	400	393 7 10	6 12 2	—
H.—Hospital Treatment ...	1,500	1,250 6 11	249 13 1	—
I.—Military Service Pensions :—				
<i>Original</i> £400,155				
<i>Supplementary</i> 8,100				
	408,255	404,914 17 6	3,340 2 6	—
J.—Defence Forces (Pensions) Schemes, 1937 and 1940 :—				
<i>Original</i> £20,000				
<i>Supplementary</i> 4,000				
	24,000	21,099 4 6	2,900 15 6	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Expenses of Applicants and of Witnesses attending for Examination, etc.:— Original ... £2,000 Supplementary 1,095	3,095	3,561 6 6	—	466 6 6
L.—Incidental Expenses:— Original £187 Supplementary 400	587	570 5 0	16 15 0	—
M.—Connaught Rangers (Pensions) Act, 1936 ...	1,101	1,073 10 8	27 9 4	—
LOCAL DEFENCE FORCE.				
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	3,282	2,426 8 4	855 11 8	—
O.—Special Allowances to Persons who served in Easter Week ...	4,200	3,402 11 3	797 8 9	—
	595,991	591,669 10 10	8,194 8 0	3,872 18 10
Deduct:— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	691	—	691 0 0	—
TOTAL:— Original £566,300 Supplementary 29,000	£ 595,300	591,669 10 10	7,503 8 0	3,872 18 10

Surplus to be surrendered ... £3,630 9 2

Estimated. Realized.

Extra Receipts payable to Exchequer ... £ 508 8 3

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

- A.—Due to re-arrangement of staff.
- B.—Travelling was greater than anticipated.
- C.—Due to re-arrangement of staff.
- D.—Travelling was greater than anticipated.
- E., F. and G.—Casual variations.



H.—Hospital treatment was less than anticipated.

I.—Casual variation.

J.—Retirements of Officers and Men were less than expected.

K.—The number of applicants and witnesses attending for examination was greater than anticipated.

L. and M.—Casual variations.

N.—Payment of compensation and expenses was less than anticipated.

O.—The number of allowances paid was less than expected.

#### NOTES.

A pension of £55 a year was granted to the widow of an Officer of the Defence Forces, under Article 20 of the Defence Forces (Pensions) Scheme, 1937, and Article 9 (3) of the Defence Forces (Pensions) (Amendment) Scheme, 1940, with effect from the 2nd May, 1936, inclusive, subject to the recovery of a gratuity of £441 paid to her under Defence Force Regulations 54/1933. Full recovery has been made.

Department of Finance authority P. 12/16/43.

The mother of an Officer of the Defence Forces was granted an annual allowance with effect from the 17th September, 1941, inclusive, under Section 15 of the Army Pensions Act, 1927, as amended by Section 5 of the Army Pensions Act, 1943, subject to the appropriation of the accrued allowance to the 31st March, 1944 (viz., £131 19s. 6d.) towards the recovery of an *ex-gratia* grant of £150 paid to her, the balance then outstanding being recovered by monthly instalments of £1.

Department of Finance authority P. 19/76/44.

Pensions of £55 to a widow and £15 to each of her two children were granted under Article 20 of the Defence Forces (Pensions) Scheme, 1937, and Article 9 (3) of the Defence Forces (Pensions) (Amendment) Scheme, 1940, with effect from 9th December, 1936, inclusive, subject to the recovery of a gratuity of £504 paid to the widow under the provisions of Defence Force Regulations 54/1933. The gratuity has been recovered.

Department of Finance authority P. 12/11/41.

A dependant's allowance of £26 a year was granted to the mother of a member of the Defence Forces, under Section 15 of the Army Pensions Act, 1927, as amended by the Army Pensions Act, 1943, with effect from the 15th May, 1940, inclusive, subject to the recovery of an *ex-gratia* grant of £100 which was previously awarded. Recovery has been made.

Department of Finance authority P. 19/171/44.

A pension warrant for £3 5s. 2d. was irregularly cashed and proceedings were instituted against the offender who pleaded guilty and refunded the amount.

The Accounts of other Departments and Offices include expenditure amounting to £1,096 7s. 10d. in respect of staff temporarily lent, without repayment, to this Department.

Two members of the Advisory Committee to the Referee received pensions of £147 0s. 2d. and £80 12s. 11d., respectively, under the Military Service Pensions Act, 1934.

PEADAR MACMATHGHAMHNA,

*Accounting Officer.*

DEPARTMENT OF DEFENCE,

30th October, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## EXTERNAL AFFAIRS.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, 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).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
HEADQUARTERS.						
A.1.—Salaries, Wages and Allowances ...	20,503	20,717 18 11	—		214 18 11	
A.2.—Travelling Expenses ...	100	19 12 3	80	7 9	—	
A.3.—Incidental Expenses ...	425	383 10 5	41	9 7	—	
A.4.—Telegrams and Telephones	1,800	2,063 16 9	—		263 16 9	
A.5.—Official Entertainment	350	467 16 0	—		117 16 0	
A.6.—Contribution towards the Expenses of the Inter-Governmental Committee on the Austro-German Refugee Question ...	10	370 0 0	—		360 0 0	
A.7.—Repayable Advances to certain Irish Nationals who are Pensioners of Foreign Authorities :— Original ... Nil Supplementary £2,800	2,800	2,628 4 8	171	15 4	—	
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages and Allowances ...	66,091	63,592 10 9	2,498	9 3	—	
B.2.—Travelling Expenses ...	2,600	1,575 6 6	1,024	13 6	—	
B.3.—Postage, Stationery, Telegrams and Telephones	6,000	6,700 11 10	—		700 11 10	
B.4.—Incidental Expenses ...	900	805 12 2	94	7 10	—	
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad ...	1,000	112 17 8	887	2 4	—	
B.6.—Losses, etc. ...	—	66 3 0	—		66 3 0	
TOTAL :— Original ... £99,779 Supplementary 2,800	£ 102,579	99,504 0 11	4,798	5 7	1,723	6 6
Surplus to be surrendered ...			£3,074 19 1			



	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer:—				
Fee from Imperial Communications Advisory Committee     ...     ...     ...     ...	500	500	0	0
Miscellaneous     ...     ...     ...	2,000	5,481	19	2
	£2,500	£5,981	19	2

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

- A.1.—Excess due to the employment of extra staff and increased bonus.
- A.2.—Travelling expenses of the Headquarters staff were less than anticipated.
- A.3.—The expenditure on postage was less than anticipated.
- A.4.—The extent to which telegraphic services had to be availed of was, owing to the interruption of normal communications, greater than anticipated.
- A.5.—The number of distinguished foreigners who visited this country during the year and to whom entertainment was given was greater than anticipated.
- A.6.—During the year the Committee resumed its activities under the title "Inter-Governmental Committee on Refugees" and a claim for the Irish contribution fell to be met.
- A.7.—Some arrears of pension for which provision was made were not paid.
- B.1.—Savings due to vacancies in staff; to the fact that exchange compensation was not payable in the case of certain officers serving abroad, and to rates of exchange proving more favourable than anticipated.
- B.2.—Owing to the conditions prevailing during the year, the number and cost of transfers of officers abroad was less than anticipated.
- B.3.—The extent to which telegraphic and telephonic services had to be availed of was, owing to the interruption of normal communications, greater than anticipated.
- B.4.—The expenditure on newspapers and publications in certain offices abroad proved rather less than was anticipated.
- B.5.—A considerable expenditure on the maintenance and repatriation of destitute Irish persons abroad, which was anticipated at the time of estimation, was not, in fact, incurred.
- B.6.—This subhead was opened under Department of Finance authority S.2/3/44 for the purpose of charging the loss to the Vote, viz., £64 5s. 0d., occasioned by the destruction of consular service stamps in the Berlin Legation, and also a loss of £1 18s. 0d. which occurred in the Boston Consulate by the use of two £1 consular service stamps in mistake for two 1s. stamps.

## EXTRA RECEIPTS.—Miscellaneous receipts were as follows:—

	£	s.	d.
Passport, visa and consular fees—Profit on exchange of proceeds of stamps used     ...     ...     ...	51	1	9
Fees for consular services rendered in connection with estates of deceased persons abroad     ...     ...     ...	3,169	18	4
Profit on exchange on sundry payments     ...     ...	1,566	0	0
Recovery of expenditure on telephones and telegrams charged in prior years     ...     ...     ...	490	1	10
Fees for consular services rendered in connection with the collection of moneys due to persons in Ireland     ...     ...	80	3	11
Bank interest on sub-accountants' balances     ...     ...	44	2	2
Refund of certain bank charges on transfer of imprests to offices abroad     ...     ...     ...	37	9	3
Recovery of expenditure on rent allowance charged in prior years     ...     ...     ...	18	11	3



	£	s.	d.
Fees for notarial services ... ..	8	9	4
Repayment on foot of repatriation expenditure ... ..	4	15	2
Recovery of expenditure on postage charges ... ..	3	19	3
Unidentified cash receipts ... ..	2	6	3
Refund of amount charged in Switzerland for national defence taxation ... ..	1	19	8
Miscellaneous ... ..	3	1	0
	<hr/> £5,481 19 2 <hr/>		

## EXTRA REMUNERATION (exceeding £30).

The Special Counsellor to the Legation in France was paid a gratuity of £80 in recognition of his services and in compensation for the expenditure he incurred, and the private facilities he afforded, in connection with the protection of Irish citizens in Occupied France during the period August, 1940, to June, 1941.

A Clerical Officer in the Office of the High Commissioner, London, was paid a gratuity of £50 in recognition of his performance of duties superior to those normally required of officers of his grade during the period from 9th November, 1943, to 17th September, 1944.

## NOTES.

In addition to the losses charged under Subhead B.6, there was a loss of £30 2s. 7d. in respect of a typewriter, and £25 in respect of books, stationery, etc., also destroyed in Berlin Legation (Department of Finance minute S.2/3/44).

A further loss of approximately £2 11s. 0d. was incurred at the Lisbon Legation through the non-presentation of a prepaid telegraphic reply voucher within the specified period of validity (Department of Finance minute S.71/3/44).

This Account includes expenditure of approximately £1,053 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £4,216 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Subhead A.3. includes the following items of expenditure in respect of publicity abroad :—

	£	s.	d.
200 copies of "Peace and War" ... ..	16	10	0
254 " Draft Constitution, 1937 ... ..	2	3	0
37 " "Constitution of Ireland" ... ..	3	14	0
40 " "Price of Ireland's Neutrality" ... ..	18	11	
40 " "Irish Review and Annual" and } ... ..	13	6	
6 " "Guide to Social Services" } ... ..	2	2	0
Photographs ... ..			
(Department of Finance minutes S.71/8/38 and S.71/4/44).			
	<hr/> £26 1 5 <hr/>		

J. P. WALSHE,

*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,

3rd January, 1946.

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.

J. MAHER,

*Comptroller and Auditor-General.*



LEAGUE OF NATIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for a Contribution towards the Expenses of the League of Nations.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Contribution towards the Expenses of the League of Nations ... ..	9,080	9,078 19 7	1 0 5	—
TOTAL ... ..£	9,080	9,078 19 7		—
Surplus to be surrendered ... .. £			1 0 5	

J. P. WALSHE,  
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,  
3rd January, 1946.

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.

J. MAHER,  
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, 1945, 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.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ... ..	28,952	32,938 1 8	—		3,986	1 8
B.—Travelling Expenses ... ..	5,600	7,073 9 1	—		1,473	9 1
C.—Incidental Expenses ... ..	50	148 17 3	—		98	17 3
D.—Telegrams and Telephones	200	176 18 4	23	1 8	—	
E.—Repayments to other Departments for Services rendered ... ..	2,634	2,389 18 7	244	1 5	—	
F.—Urban Employment Schemes ... ..	240,000	204,419 19 8	35,580	0 4	—	
G.—Rural Employment Schemes ... ..	160,000	154,791 5 4	5,208	14 8	—	
H.—Minor Employment Schemes ... ..	110,000	103,778 11 7	6,221	8 5	—	
I.—Development Works in Bogs used by Landholders and other Private Producers ...	70,000	111,864 3 1	—		41,864	3 1
J.—Reconditioning or Repair of Public Roads subject to Heavy Turf Transport ... ..	80,000	55,482 12 9	24,517	7 3	—	
K.—Farm Improvements Scheme ... ..	350,000	393,516 16 7	—		43,516	16 7
L.—Seed Distribution Scheme ... ..	75,000	62,875 0 4	12,124	19 8	—	
M.—Lime Distribution Scheme	20,000	8,991 1 8	11,008	18 4	—	
N.—Rural Improvements Scheme ... ..	90,000	49,811 18 2	40,188	1 10	—	
O.—Miscellaneous Schemes	17,564	28,043 3 10	—		10,479	3 10
TOTAL ... ..	£ 1,250,000	1,216,301 17 11	135,116	13 7	101,418	11 6
Surplus to be surrendered ...			£33,698 2 1			



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayments in respect of loans to co-operative creameries ... ..	—	355 6 11
Repayments in respect of loans to local authorities	—	150 10 4
Refunds of overpayments in previous years ...	—	5,615 3 0
Receipts from sundry schemes administered by Department of Agriculture :—		
Sale of seed potatoes, seed corn, etc. ...	—	36,179 19 7
Miscellaneous ... ..	—	452 11 2
		<hr/> £42,753 11 0 <hr/>

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

- A.—A part of the excess was due to the increase in the bonus, and the balance mainly to additional staff appointed for the Rural Improvements Scheme.
- B.—Due to an increase in the number of travelling officers employed on the Rural Improvements Scheme.
- C.—Excess due mainly to the need to advertise the Rural Improvements Scheme.
- D. and E.—Casual variations.
- F.—Unexpected difficulties, particularly in the matter of the supply of materials, were encountered in the carrying out of some of the larger schemes which had been sanctioned.
- G.—Casual variation.
- H.—Saving due to a falling off in the number of unemployed persons to be provided for in certain areas. Consequently expenditure was slower than was expected.
- I.—The demand for grants for necessary schemes was much higher than was expected.
- J.—The estimate is framed before the turf traffic which necessitates repairs takes place and for that reason it is not possible to forecast with accuracy either the particular roads which will need repairs or the extent of such repairs.
- K.—A large balance of the sum voted for the year 1943-44 could not be expended during that year owing to claims not coming to hand before 31st March, 1944. This necessitated an addition of £45,000 to the previously estimated requirements for 1944-45.
- L.—The prices of seeds proved to be less than forecast.
- M.—Saving due to shortage of suitable fuel for the production of lime and to restricted transport facilities for delivery.
- N.—This is a new type of scheme, so that it is difficult to estimate the rate of progress.
- O.—Owing to the fact that the provision is intended to cover special schemes of an emergency character it is not practicable to forecast accurately the expenditure under this subhead. The great bulk of the moneys available for employment schemes is allocated to agent departments, or otherwise earmarked, at the beginning of the financial year, but it is necessary to retain a sum to provide for purposes which are brought to attention as the year progresses, whether they are of an emergency character or are to meet special cases of unemployment. In this particular year demands proved to be in excess of the provision, which was relatively low as compared with other years.



## EXTRA REMUNERATION (exceeding £30).

A Junior Executive Officer received a gratuity of £50 for special services.

## NOTES.

1. This Account includes a sum of approximately £1,080 in respect of salaries, etc., of officers temporarily lent, without repayment, to other Departments.

2. A payment of £32 (including legal costs) was made by way of compensation for the loss of a horse while being used on a Minor Employment Scheme (F.88/19/37).

3. A sum of £5 was paid as compensation for turf destroyed as a result of a fire on a Bog Development Scheme (F.80/10/44).

4. A payment of £1 10s. 0d. was made to a carter for damage to his cart while being used on a Minor Employment Scheme (F.88/19/37).

5. A grant of £200 was made towards the construction of a road at Glencullen by private producers of turf (F.88/24/41).

6. A grant of £150 was made towards the construction of a road by private individuals engaged on producing turf in the Glencree Bog Area (F.88/24/41).

7. A payment of £7 7s. 6d. was made to a contractor for sacks lost in connection with the Seed Distribution Scheme administered by the Department of Agriculture in 1942 (S.90/18/44).

8. Materials surplus to requirements valued at £205 3s. 9d. were transferred, without repayment, to the Commissioners of Public Works (S.102/10/44).

9. The Account of the Vote for the Army includes a sum of £23,050 1s. 1d. in respect of the value of services rendered, without repayment, by the Army Construction Corps, in the repair of roads required in connection with mineral development.

E. J. MACLAUGHLIN,

*Accounting Officer.*

SPECIAL EMPLOYMENT SCHEMES OFFICE,

30th November, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## CHILDREN'S ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Salaries and Expenses in connection with Children's Allowances (No. 2 of 1944).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	48,658	41,526 0 7	7,131	19 5	—	—
B.—Travelling and Incidental Expenses ...	300	1,918 11 9	—	—	1,618	11 9
C.—Children's Allowances ...	1,500,000	1,336,670 15 0	163,329	5 0	—	—
TOTAL ...£	1,548,958	1,380,115 7 4	170,461	4 5	1,618	11 9

Surplus to be surrendered ... £168,842 12 8

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	20 2 6

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

- A.—The saving is due to delay in filling posts and to reductions consequent on review of the provisional staffing arrangements in the light of actual experience of the work, offset to some extent by the increase in bonus over the last quarter of the year.
- B.—The estimate for this year was prepared without any actual experience of the requirements. Expenditure on removals of staff and on telephones was greater than was anticipated. The greater part of the excess, however, is caused by the additional advertising found necessary.
- C.—Fewer applications were received during the period covered by this Account than had been anticipated.

## NOTES.

This Account includes expenditure of approximately £41 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments and Offices include expenditure of approximately £3,119 in respect of remuneration of staff temporarily lent, without repayment, to this Office.



Of the total amount charged to Subhead C., £298 15s. 0d. was found to be overpaid. Of this amount £15 2s. 6d. has been recovered by deduction from children's allowances to which the persons concerned subsequently became entitled, whilst £20 2s. 6d. has been recovered in cash and treated as Exchequer Extra Receipts. Steps are being taken to effect recovery of the balance outstanding (Department of Finance minute S.99/23/45).

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,

11th January, 1946.

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.

J. MAHER,

*Comptroller and Auditor-General.*



SUPPLIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Supplies, including payment of certain Subsidies and Sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
A.—Salaries, Wages and Allowances ...	144,102	142,490 14 5	1,611 5 7		—	
AA.—Completion and Issue of Ration Books ...	17,000	17,000 0 0	—		—	
B.—Travelling Expenses ...	19,500	18,004 4 10	1,495 15 2		—	
C.—Incidental Expenses ...	75	135 16 9	—		60 16 9	
D.—Telegrams and Telephones	3,600	3,689 10 7	—		89 10 7	
E.—Advertising and Publicity	24,000	23,816 8 0	183 12 0		—	
F.—Food Subsidies :— Original £2,196,000 Supplementary 650,000	2,846,000	2,760,567 2 9	85,432 17 3		—	
G.—Fuel Subsidy :— Original £980,000 Supplementary 200,000	1,180,000	1,180,000 0 0	—		—	
H.—Miscellaneous Fuel Production Schemes ...	6,000	3,872 17 6	2,127 2 6		—	
I.—Camps for Turf Workers	1,000	954 16 11	45 3 1		—	
J.—Acquisition of Lands	12,000	3,248 9 5	8,751 10 7		—	
OPERATIONS OF THE TURF DEVELOPMENT BOARD, LTD.						
K.1.—Production of Turf for use in Non-Turf Areas (Grant-in-Aid) :— Original £654,000 Supplementary 142,000	796,000					
Less Do. 200,000	596,000	523,000 0 0	73,000 0 0		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
K.2.—Cost of Administration (Grant-in-Aid) ...	32,000	26,910 0 0	5,090	0	0	—		
K.3.—General Development (Grant-in-Aid) ...	12,000	11,000 0 0	1,000	0	0	—		
K.4.—Preliminary Development of other Bogs (Grant-in-Aid) ...	20,000	10,750 0 0	9,250	0	0	—		
KK.—Losses ...	4,847	4,811 0 6	35	19	6	—		
TOTAL :—								
Original £4,126,124								
Supplementary 342,000								
Do. 450,000								
—£	4,918,124	4,730,251 1 8	188,023	5	8	150	7	4
Surplus to be surrendered ...			£187,872 18 4					

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	221,000	287,296 8 2

Details of the above receipts are as follows:—

Licence and other fees payable under Section 8 of the Emergency Powers Act, 1939 ...	...	2,964 7 0
Proceeds of sales of turf produced under the Government Turf Camps Scheme (Subhead K.1.) ...	...	250,062 11 3
Repayment by the Turf Development Board, Ltd., of advances made for the development of certain bogs for the production of turf:—		
Lyracrompane Bog (Machine-won) ...	...	20,400 0 0
Glenties Bog (Hand-won) ...	...	32 3 9
Proceeds of sale of materials and machinery to the Turf Development Board, Ltd. ...	...	11,690 17 5
Refund by the Turf Development Board, Ltd., in respect of expenditure charged against advances made to them out of the Vote for Special Emergency Schemes in 1942-43 for the production of turf for use in non-turf areas ...	...	225 9 0
Payment by the Turf Development Board, Ltd., of portion of the cost of cleaning and messenger services at the Department's premises at Upper O'Connell Street, Dublin ...	...	24 5 0
Repayment of advances made to Muinntir na Tíre, Tipperary Guild, for the production of turf ...	...	250 0 0
Fees paid for turf cutting on lands taken into possession under the Emergency Powers Order, 1939 ...	...	832 10 1
Payment for use for turf storage of lands taken into possession under the Emergency Powers Order, 1939 ...	...	5 0 0
Rents for grazing and cottages let at Glencree ...	...	208 19 9



	£	s.	d.
Refund by the Pigs and Bacon Commission of portion of the salary of a Principal Officer who acted as a member of that Commission	148	12	0
Compensation for loss of services of officers of the Department	33	9	6
Compensation for loss of goods consigned by rail ... ..	2	8	0
Recoveries of prior year charges :—			
Subhead F.—Food Subsidies ... ..	411	5	9
Miscellaneous ... ..	4	9	8
	£287,296	8	2

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

- A.—A saving due to reductions in staff was partially offset by the increased cost-of-living bonus payable from the 1st January, 1945.
- B.—The saving was due to a reduction in the number of officers employed on inspection duties.
- C.—The expenditure on miscellaneous items was greater than expected.
- F.—Closer estimation is not practicable owing to the many factors affecting the payment of subsidies.
- H.—The amounts repaid to County Councils in recoupment of losses on experimental cutting of turf and on turf carbonisation experiments were less than expected. No expenditure was incurred on fresh schemes for the production of fuel.
- J.—The saving was due mainly to unavoidable difficulties in the completion of the purchase of certain camp sites.
- K.1.—The saving was due mainly to the decision not to erect further turf camps as originally planned, and to economies effected in the cost of catering for the existing camps.
- K.2.—Increases in the cost of administration did not materialise to the extent expected.
- K.3.—The saving was due to the discontinuation of turf charcoal production.
- K.4.—The full programme envisaged was not carried out owing to local labour shortage.

## EXTRA REMUNERATION (exceeding £30).

Eighty-three Officers of Customs and Excise, on loan from the Office of the Revenue Commissioners, received allowances totalling from £31 4s. 8d. to £60 for inspection duties in connection with the enforcement of rationing and price control orders.

A Superintending Officer received broadcasting fees amounting to £82.

A Superintending Officer received an allowance of £72 11s. 8d. from Vote 65.

## NOTES.

1. This Account includes expenditure of approximately £3,270 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

2. The Accounts of other Departments and Offices include expenditure of approximately £124,970 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

3. £1,250 due by the Tipperary Guild of Muinntir na Tíre in repayment of an advance of £3,000 made to them out of the Vote for Special Emergency Schemes in 1941-42 for



the production of turf was remitted as the scheme was not a financial success. The balance of £1,750 was repaid. Department of Finance authority F. 88/8/41.

4. Some protective clothing purchased out of Subhead F. of the Vote for Special Emergency Schemes in 1942-43 for men employed on the Government Turf Camps Scheme was lost in transit. The loss was not attributable to negligence on the part of any Government official. A claim in respect of the loss was made on the railway company which repudiated liability but refunded £2 8s. 0d. without prejudice. The balance of the loss, £2 9s. 3d., was written off. Department of Finance authority E. 8/29/41.

5. A temporary officer was dismissed for unsatisfactory service and failure to carry out official instructions. At the time of his dismissal he had already been allowed to take his full annual leave. He had served for only half of the leave year. The wages appropriate to the excess leave taken amounted to £3. As he was out of employment and in necessitous circumstances, this sum was written off as irrecoverable. Department of Finance authority E. 111/3/44.

6. Cigarettes were seized and held by the Gárda Síochána pending the prosecution of the owner for selling at excessive prices. The cigarettes had deteriorated by the time Court proceedings were completed, and had to be destroyed. £12 19s. 5d. was paid to the owner as compensation for some of the cigarettes which had not been declared forfeit by the Court. Department of Finance authority S. 56/3/45.

7. Turf was cut by the Army on lands taken into possession under the Emergency Powers Order, 1939. No charge was made to the Department of Defence in respect of £128 13s. 9d. paid as compensation to the owners of the lands. Department of Finance authority S. 4/113/41.

JOHN LEYDON,

*Accounting Officer.*

ROINN TIONNSCAIL AGUS TRÁCHTÁLA,

15 Lúnasa, 1945.

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.

J. MAHER,

*Comptroller and Auditor-General.*



## DUBLIN INSTITUTE FOR ADVANCED STUDIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Grants to the Dublin Institute for Advanced Studies (No. 13 of 1940).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940	18,290	14,400	3,890	—
TOTAL ...£	18,290	14,400	—	—
Surplus to be surrendered ...			£ 3,890	

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

Owing to Emergency conditions, the Institute was unable to obtain equipment and books for which provision had been made, or to secure the services of visiting professors.

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
30 Samhain, 1945.

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

J. MAHER,  
*Comptroller and Auditor-General.*



## FOOD ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Allowances in Kind to certain Beneficiaries under the Unemployment Assistance Acts, 1933 to 1940, the Old Age Pensions Acts, 1908 to 1938, the Widows' and Orphans' Pensions Acts, 1935 to 1940, and the National Health Insurance Acts, 1911 to 1942 (No. 28 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Allowances in kind to certain Beneficiaries under the Unemployment Assistance Acts, 1933 to 1940 ...	232,500	230,250 5 3	2,249	14 9	—	
B.—Allowances in kind to certain Beneficiaries under the Old Age Pensions Acts, 1908 to 1938 ...	164,000	165,934 12 4	—		1,934	12 4
C.—Allowances in kind to certain Beneficiaries under the Widows' and Orphans' Pensions Acts, 1935 to 1940 ...	148,500	150,054 15 4	—		1,554	15 4
D.—Allowances in kind to certain Recipients of Disablement Benefit under the National Health Insurance Acts, 1911 to 1942 ...	25,000	23,555 8 2	1,444	11 10	—	
TOTAL ...	£ 570,000	569,795 1 1	3,694	6 7	3,489	7 8
Surplus to be surrendered ...			£204 18 11			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Recoveries in respect of food vouchers over-issued ...	—	20 9 6

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

A. and D.—Savings due to the average weekly number of beneficiaries being smaller than was anticipated.



B.—Excess due to an increase in the average weekly number of beneficiaries arising in part from the extension of the Scheme to dependent children of certain classes of old age pensioners.

C.—Excess due to the average weekly number of beneficiaries being greater than was anticipated.

#### NOTES.

An extension of the food voucher scheme at an estimated cost of £400, so as to provide for the issue of food vouchers to dependent children of certain classes of old age pensioners, came into operation on 22nd September, 1944.

Over-issues of food vouchers which came to light during the period covered by this Account amounted to the equivalent of 6,227 single unit vouchers with a total value of £719 5s. 7d. of which issues equivalent to 309, 1,035 and 1,555 occurred during 1941-42, 1942-43 and 1943-44, respectively (Department of Finance minutes S.99/16/42). In addition, discrepancies in stocks have been identified amounting on balance to 96 single unit vouchers representing £11 14s. 0d., approximately, but it is not possible to say whether excess expenditure to this extent has been incurred.

This Account includes a sum of £5 17s. 4d. paid without the usual supporting vouchers, to a claimant in respect of milk supplied on vouchers which were lost in course of transmission to the Department (Department of Finance minute S.99/21/44).

JOHN LEYDON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
31st December, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## DAMAGE TO PROPERTY (NEUTRALITY) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Compensation and other Payments in connection with Injuries to Property caused by the dropping of bombs from foreign aircraft and kindred incidents while the State is not engaged in war (No. 24 of 1941).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Compensation and other Payments in connection with Injuries to Property ...	18,500	6,096 15 8	12,403 4 4	—
B.—Expenses in connection with the Investigation, Defence and Discharge of Claims ...	250	15 14 0	234 6 0	—
TOTAL ...£	18,750	6,112 9 8		—
Surplus to be surrendered ...£			12,637 10 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Contributions by local authorities under Section 16 of the Neutrality (War Damage to Property) Act, 1941 ...	—	16,661 14 10

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

- A.—Saving mainly due to the fact that compliance with reinstatement conditions was slower than was expected.
- B.—The number of claims brought before the Courts was less than anticipated.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
5th November, 1945.

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.

J. MAHER,  
Comptroller and Auditor-General.



PERSONAL INJURIES (CIVILIANS) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for Compensation and other Payments in respect of Personal Injuries sustained by persons, not as members of State Services, as a result of the dropping of bombs by foreign aircraft and kindred incidents while the State is not engaged in war.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Compensation ...	5,000	2,311 6 11	2,688 13 1	—
B.—Treatment, etc. ...	400	232 11 11	167 8 1	—
TOTAL ...	...£ 5,400	2,543 18 10		—
Surplus to be surrendered £			2,856 1 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Expenditure was necessarily affected by the medical findings as to disability, the percentage degrees of which varied considerably. Provision for the commutation of small recurring allowances was not utilised to the extent anticipated.
- B.—Expenditure was governed entirely by the extent of the treatment prescribed from time to time, the cost of which could not be reliably determined in advance.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
5th November, 1945.

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.

J. MAHER,  
*Comptroller and Auditor-General.*



## ALLEVIATION OF DISTRESS.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for a Grant-in-Aid of the Irish Red Cross Society for the Alleviation of Distress in Italy due to War.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Irish Red Cross Society (Grant-in-Aid) ...	100,000	100,000	—	—
TOTAL ...£	100,000	100,000	—	—

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
21 Iúil, 1945.

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

J. MAHER,  
Comptroller and Auditor-General.



REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the sum expended, in the year ended 31st March, 1945, compared with the sum granted, for the Repayment to the Contingency Fund of certain Miscellaneous Advances.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Repayments to the Contingency Fund	798	797 15 8	4 4	—
TOTAL ... ..£	798	797 15 8		—
Surplus to be surrendered ... ..£			4 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	10 0

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
23 Iúil, 1945.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

J. MAHER,  
Comptroller and Auditor-General.



## CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of the Receipts and Payments in the Year ended 31st March, 1945, in connection with the Contingency Fund.

RECEIPTS.		PAYMENTS.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance forward from last Account :—	...	Advances, etc. :—	...
Capital ... ..	20,000 0 0	(1) On account of services charged on the Central Fund :—	526 0 11
Repayment of Advances :—	...	Annuities and pensions ... ..	...
(1) On account of services charged on the Central Fund :—	...	(2) In anticipation of Votes of the Oireachtas :—	...
Annuities and pensions ... ..	526 0 11	Vote for Supreme Court and High Court of Justice ... ..	600 0 0
(2) From Vote of the Oireachtas :—	...	(3) Repayable from Vote for Repayments to Contingency Fund :—	...
( ) From Vote for Repayments to Contingency Fund :—	...	State bounty on birth of triplets ... ..	15 0 0
State bounty on birth of triplets ... ..	15 0 0	Stamp duty remitted on deeds and other instruments for Public Departments	580 15 0
Stamp duty remitted on deeds and other instruments for Public Departments	580 15 0	Expenses of removal of remains of student—the holder of a scholarship awarded by the Minister for Education—who died during the College term	25 0 0
Expenses of removal of remains of student—the holder of a scholarship awarded by the Minister for Education—who died during the College term	25 0 0	Recoupment to Dundalk Urban District Council of cost of fire brigade services rendered in Belfast following air raids	177 0 8
Recoupment to Dundalk Urban District Council of cost of fire brigade services rendered in Belfast following air raids	177 0 8	Balance at 31st March, 1945	...
...	...		20,000 0 0
...	797 15 8		797 15 8
£ 21,923 16 7	£ 21,923 16 7		£ 21,923 16 7

ROINN AIRGEADAIS,  
2nd August, 1945,J. J. McELLIGOTT,  
Accounting Officer.



## GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1944-1945,  
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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1. President's Establishment	—	none	39. Public Record Office ...	—	none
2. Houses of the Oireachtas	—	none	40. Charitable Donations and Bequests ...	—	none
3. Department of the Taoiseach ...	—	none	41. Local Government and Public Health ...	xv.	33-35
4. Comptroller and Auditor-General ...	—	none	42. General Register Office ...	—	none
5. Office of the Minister for Finance ...	—	none	43. Dundrum Asylum ...	—	none
6. Office of the Revenue Commissioners ...	iv.	5-7	44. National Health Insurance	—	none
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37. Supreme Court and High Court of Justice ...	—	none	75. Repayments to Contingency Fund ...	—	none
38. Land Registry and Registry of Deeds ...	—	none			