



ÉIRE.

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# APPROPRIATION ACCOUNTS, 1945-46.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31<sup>ST</sup> MARCH, 1946, 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, 1945-46.

## REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

## GENERAL.

*Out-turn of the Year.*

1. The gross estimates for public services for the financial year 1945-46, as shown by the summary on page xliii., amounted to £53,900,971, and the gross expenditure to £50,641,533 14s. 10d. Appropriations in aid were estimated at £2,816,583, and the amount realized was £2,961,720 3s. 2d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,797,742 0s. 11d., the balance falling to be surrendered.

The total amount to be surrendered is £3,404,574 8s. 4d., which is arrived at as follows:—

	£	s.	d.
Receipts realized £2,961,720 3s. 2d., of which £2,797,742 0s. 11d. was applied in aid of expenditure, leaving surplus receipts for surrender amounting to ....	163,978	2	3
Expenditure was £50,641,533 14s. 10d., falling short of the estimate by £3,259,437 5s. 2d.; the latter figure is reduced by deficiencies of appropriations in aid on certain votes amounting to £18,840 19s. 1d., leaving a net saving of ....	3,240,596	6	1
Total amount to be surrendered	£3,404,574	8	4

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 1944-45 Votes.*

3. The balances to be surrendered out of votes for the public services for 1944-45 amounted to £2,709,116 16s. 6d. I hereby certify that these balances have been duly surrendered to the Exchequer.

*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, 1946. 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 £4,453 8s. 5d. and £918 13s. 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, 1946, 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 £6,709 0s. 10d., as compared with £6,917 4s. 8d. in the previous year. Of the total, £5,620 3s. 1d. has been remitted in respect of Income Tax and Sur-Tax. £2,811 1s. 11d. related to five cases in which the assessed parties died insolvent and recovery was impossible, and £2,809 1s. 2d. related to five cases in which assessments were raised but subsequent evidence revealed no real liability. The remissions also include sums in respect of Customs duty and of interest on Estate, Legacy and Succession duties amounting to £1,088 17s. 9d.

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. In reply to a recent inquiry as to the present position in this matter, I was informed that, subsequent to the 31st March, 1946, the Commissioners had incurred further expenditure amounting to £231 2s. 0d. and that, since the date of my last report, further progress had been made in the liquidation proceedings.

## VOTE 10.—PUBLIC WORKS AND BUILDINGS.

9. On the 1st April, 1945, the services hitherto rendered by the Office of Public Works in connection with the construction and maintenance of civil airports were transferred to the Department of Industry and Commerce. The Office of Public Works completed contract work in progress on the 31st March, 1945, the charges maturing for payment after that date being met out of a suspense account in the first instance and subsequently recouped from vote No. 56, Transport and Meteorological Services. As noted in the account, materials and plant valued at approximately £13,000 were transferred to the Department of Industry and Commerce.

*Subhead C.—Maintenance and Supplies.*

10. A departmental inquiry held during the year into the administration of one of the architectural districts disclosed that irregularities existed in connection with the employment and attendance of certain workmen, and that some items of equipment were unaccounted for. I have been informed that the loss to public funds occasioned by improper employment of the workmen amounted to £59, and that the value of the property unaccounted for amounted to £19 8s. 0d. The authority of the Department of Finance is being sought for the admission as a charge to the vote of the wages irregularly paid and for the write-off of the value of the equipment.



It was observed in the course of audit that a quantity of timber which had been purchased as a reserve in previous years was rendered useless owing to dry rot. It appears that the precaution had not been taken of having this timber stacked with suitable ventilation spaces, but I am informed that it could not be assumed that the loss was wholly attributable to this cause. The cost price of the timber was £60 and, as noted in the account, the authority of the Department of Finance has been obtained to write off this amount.

*Subhead C.—Maintenance and Supplies.*

*Subhead E.—Rents, Rates, etc.*

11. A School of Housewifery was closed, as an emergency economy measure, on the 13th July, 1940. The premises were held by the Commissioners on a 20 years' lease from 1st May, 1932, with provision for breaks in their favour every five years, at a rent of £80 per annum plus rates and maintenance. The break in the lease which occurred in 1942 could not be availed of as the Department of Education then contemplated re-opening the school at a subsequent date; but in August, 1945, the Department informed the Commissioners that it had no further use for the premises and negotiations were then opened with the landlord for their early surrender. The premises were surrendered on 24th November, 1945, and, as noted in the account, the landlord, in consideration of acceptance of the surrender before a date specified under the lease, was paid £40 in respect of a half year's rent up to the 1st May, 1946, and a sum of £55 in settlement of his claim for works of reinstatement.

*Subhead L.—Appropriations in Aid.*

12. Statements showing the results of tillage operations at the Phoenix Park and the Bourn Vincent Memorial Park have been furnished to me. The full yields of the cereal and root crops in the Phoenix Park during the 1945 season were sold and the proceeds, amounting to £1,307 13s. 3d., have been credited to this subhead. The greater portion of the produce of the Bourn Vincent Memorial Park, estimated at £2,495, was retained for feeding and seeding purposes, the amount credited to this subhead in respect of sales being £150 5s. 1d.

In my last report I stated that I was in communication with the Accounting Officer regarding receipts from grazing lettings. It appears that irregularities came to light in connection with these receipts involving misappropriations of rents for the 1944 season amounting to £48 4s. 9d., and of rents and miscellaneous revenues in the year under review amounting to £22 19s. 11d.



The total amount involved was £79 4s. 8d., including £8 relating to the irregular encashment of payable orders. A storekeeper employed by the Commissioners was prosecuted and convicted of certain of these irregularities and dismissed the service. Authority has been sought from the Department of Finance to write off the amount of the loss.

*Rents Receivable.*

13. Arrears of rents due to the Commissioners on 31st March, 1946, amounted to £4,154 compared with £4,331 19s. 7d. on 31st March, 1945. From statements furnished to me with the appropriation account it appears that of these arrears sums amounting to £3,023 have been recovered subsequent to 31st March, 1946, and £84 was considered bad or doubtful.

*Suspense Account.*

14. Expenditure amounting to £1,399 16s. 8d., which has been charged to a suspense account, was incurred during the year on the provision of accommodation, furniture and equipment in the Custom House, Dublin, for the staff engaged on work arising out of the establishment of regional sanatoria. It is understood that this expenditure, together with the appropriate agency fee, will be recovered from the Hospitals Trust Fund in accordance with the provisions of section 5 of the Tuberculosis (Establishment of Sanatoria) Act, 1945.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

15. The operation of the Civil Service (Transferred Officers) Compensation Act, 1929, was suspended as from 26th June, 1940, by Emergency Powers (No. 30) Order, 1940 (Statutory Rules and Orders, No. 176 of 1940). A number of ex-Civil Servants who were in receipt of compensation allowances under Article 10 of the Treaty of 6th December, 1921, were, subsequent to 26th June, 1940, re-employed in situations in public Departments as defined by section 16 of the Act, and having regard to the provisions of that section their compensation allowances would, in the normal course, have been abated. The Law Officers advised, however, that, as the re-employment of those ex-Civil Servants commenced subsequent to the suspension of the operation of the Act the abatement rule did not apply.

As stated in a note to the account, a former Civil Servant, who had been awarded a compensation allowance under Article 10 of the Treaty of 6th December, 1921, was re-employed in circumstances which warranted the abatement of his allowance in respect of the period April, 1940, to December,



1944, but, owing to a mistaken interpretation of the law, abatement was not, in fact, effected. The Law Officers advised that the overpayments made to him, amounting to £249 18s. 5d., are not recoverable.

### VOTE 21.—STATIONERY AND PRINTING.

16. As noted in the account, the sum of £2,260, being the net loss involved in the disposal of books, forms, etc., printed in connection with the Evacuation Scheme organized by the Department of Defence during the Emergency, was written off with the sanction of the Minister for Finance. The stocks of books, forms, etc., were prepared in 1942-43, and held in store for immediate use in the event of evacuation. During the year under review it was decided that it was no longer necessary to retain these stocks, and they were, with certain minor exceptions, disposed of as waste paper. The stocks, which cost £2,839, realized £579.

### VOTE 29.—AGRICULTURE.

#### *Subhead F. 2.—Grants to Private Agricultural Schools, etc.*

17. In connection with the provision of additional accommodation at Copsewood Agricultural College, Pallaskenry, County Limerick, sanction was given for the payment, subject to certain conditions, of a grant equal to one-half of the actual cost of the new buildings, furnishing and equipment, but not to exceed £10,000. Under this arrangement, the full grant became payable and a sum of £9,837 12s. 6d. is included in the expenditure charged to this subhead, the balance of £162 7s. 6d. being defrayed out of funds derived from penalties imposed under the Corn Production Act, 1917.

The expenditure also includes a grant of £350 made to the authorities of St. Patrick's Agricultural College, Monaghan, towards the cost of equipment of a science laboratory and a workshop for manual training.

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

18. The expenditure under this subhead relates mainly to a payment of £14,257 4s. 0d. made to Mianraí, Teoranta, representing subsidy at the rate of 3s. per unit of sulphur in respect of 2,794 tons of Avoca pyrites, containing 95,048 units of sulphur, supplied to manufacturers of fertilisers in the year ended 31st March, 1945.

As stated in my previous report, the payments of subsidy already made on imported phosphates and pyrites amounted to £354,398 10s. 11d. and £228,254 0s. 1d. in respect of the 1942-43 and 1943-44 fertiliser seasons, respectively. The audited accounts



of the fertiliser manufacturers disclosed that a further sum of £1,462 7s. 4d. was due in respect of the 1942-43 season and payment of this amount accounts for the balance of the expenditure charged to this subhead. For the 1943-44 season the accounts showed that an overpayment of subsidy amounting to £4,044 12s. 4d. had been made and this sum was refunded by the manufacturers and is included in the exchequer extra receipts. The total charge against public funds in respect of subsidy on imported phosphates and pyrites for the seasons referred to amounted, therefore, to £580,070 6s. 0d.

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

19. The charge to this subhead comprises normal grant amounting to £117,456, special temporary grant totalling £2,000, and payments amounting to £55,378 6s. 1d. for the purpose of supplementing committees' expenditure on the provision of lime for agricultural purposes.

The normal grant of £117,456 includes a sum of £73,054, approximately equivalent to the proceeds of the agricultural rate of 2d. in the £ levied under the Agriculture Act, 1931, and extra grants, amounting to £44,402, equivalent to the amount of the income of committees from rates in excess of the statutory minimum 2d. rate.

In addition to the foregoing, a sum of £19 8s. 0d. was paid to a committee from funds derived from penalties imposed under the Corn Production Act, 1917. This payment, together with £162 7s. 6d. mentioned in paragraph 17, exhausted the funds accruing from the imposition of these penalties.

*Subhead J.—National Stud.*

*Subhead JJ.—Loan for the purpose of establishing Cólucht Groighe Náisiúnta na hÉireann, Teoranta.*

20. Legislation providing for the establishment of a State Stud farm at Tully, County Kildare, was embodied in the National Stud Act, 1945, which became law on 4th August, 1945. The Act provides for the setting up of a company to take leases or licences of the farm and to carry on the business of stud farming, but the arrangements were not completed in the year under review and, accordingly, ordinary farming operations were continued on the property. The expenditure under subhead J. totalled £22,985 17s. 5d., of which the principal items were £3,521 6s. 5d. for wages and allowances, and £17,363 2s. 5d. for the purchase of live stock. Receipts, which are brought to account as appropriations in aid, amounted to £21,875 11s. 2d., including £20,096 14s. 9d. from the sale of live stock. As stated in the account, a supplementary provision of £250 under subhead



JJ. for a loan for the purpose of establishing Cólucht Groighe Náisiúnta na hÉireann, Teoranta, was not required as the expenses of promotion, etc., were borne by the company.

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

21. As will be seen from the account, no expenditure was incurred under this subhead during the year.

Receipts in connection with the disposal of creamery properties, which are brought to account as exchequer extra receipts, amounted to £6,726 12s. 2d. The total vote expenditure to 31st March, 1946, from moneys provided for the improvement of the creamery industry amounted to £1,197,847 5s. 6d., and receipts were £317,172 1s. 0d., leaving a net charge on public funds of £880,675 4s. 6d.

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

22. Measures were again taken to cope with a possible shortage of ware potatoes in the Dublin area. In the case of the 1942 and 1943 crops, to which reference was made in previous reports, purchases and sales were made by the Dublin and District Potato Committee, and the net cost of the schemes was borne on the vote. In connection with the 1944 crop, however, the Department of Agriculture was authorized to make purchases up to 1,000 tons direct from merchants in County Donegal and County Monaghan for delivery as required during the period 1st April to 30th June, 1945, to charge the cost to this subhead, and to bring the receipts from the disposal of the reserve to account as appropriations in aid.

Under the foregoing arrangements, approximately 980 tons of potatoes were purchased for £11,312 0s. 1d., and sales realized £12,185 15s. 7d. A balance of expenditure relating to the previous scheme, amounting to £20 16s. 1d., is also included in the charge to this subhead.

*Subhead O. 5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc.*

23. A scheme for the assembly of stocks of artificially dried seed wheat of spring varieties was in operation during the 1944-45 season. Each participating seed merchant was required to assemble a specified quota allotted to him and any stocks not disposed of for seed at the end of the season were sold for milling by direction of the Minister for Agriculture, who gave an undertaking that merchants would be paid such sums as would bring their total receipts up to the equivalent of 67s. 6d. per barrel. The quantity of unsold stocks in respect of which the undertaking became operative was subject to a maximum, in the case of any assembler, of 25 per cent. of his agreed quota, and other conditions



of the scheme included requirements regarding the variety, germination and moisture content of the grain. Under the terms of the guarantee, sums totalling £478 3s. 10d. became payable to four merchants and are included in the expenditure charged to this subhead.

*Subhead O. 6.—Acquisition of Land (Allotments)  
(Amendment) Act, 1934.*

24. Section 7 of the Acquisition of Land (Allotments) (Amendment) Act, 1934, provides for the making of grants to local authorities and other bodies to enable them to supply, free of cost, to unemployed allotment holders, seeds, manures, potato spraying materials and agricultural implements for use in, and for the cultivation of, such allotments. I observed that a payment of £6,188 10s. 9d. made by way of recoupment of expenditure incurred by a local authority included a sum of £87 11s. 0d. in respect of the services of men in charge of spraying, under the direction of allotments instructors. As some doubt exists whether the provisions of section 7 of the Act can be regarded as covering the recoupment of a charge of this nature, I am in communication with the Accounting Officer on the matter.

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

25. The Orders relating to compulsory tillage, made by the Government under the Emergency Powers Acts, required the occupiers of arable lands to cultivate 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 and other lettings. The charge to this subhead comprises £56,020 1s. 10d. for salaries, wages and allowances, £20,667 9s. 5d. for travelling and miscellaneous expenses, and £1,787 14s. 9d. representing the cost of seeds, manures and fencing materials, together with the cost of the erection of fencing and of other operations incidental to the cultivation of entered holdings and the harvesting of crops grown thereon.

The Tillage Orders also regulated the disposal of sums realized from the sale of crops and from lettings. The receipts may be applied in or towards (a) defraying expenses incurred by the Minister for Agriculture in discharge of the powers conferred on him by the Orders, (b) paying debts due to a State authority by the occupiers of entered holdings, or (c) paying rates due to a local authority by such occupiers. The total receipts in connection with this service to 31st March, 1946, amounted to £18,560 11s. 10d., of which £14,455 2s. 0d. was applied towards defraying expenses, including £2,547 7s. 4d. brought to account



as appropriations in aid in the year under review. The sums disbursed to 31st March, 1946, totalled £3,158 4s. 6d., comprising £2,715 15s. 10d. to State and local authorities and £442 8s. 8d. to the occupiers of the holdings concerned.

*Subhead P.—Appropriations in Aid.*

*Levy on the slaughter of cattle and sheep.*

26. 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 £546 13s. 1d., and the amount of levy outstanding at 31st March, 1946, was £3,512 6s. 8d. As noted in the account, sums totalling £2,097 15s. 11d. were written off with the sanction of the Minister for Finance.

*Extra Receipts payable to Exchequer.*

27. As will be seen from the account, fees amounting to £363 were received in respect of licences granted under Emergency Powers Orders. 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 £323, representing £1 for each licence issued under the Emergency Powers (Export of Dead Poultry and Rabbits) Orders, 1941 and 1945 (Statutory Rules and Orders, Nos. 536 of 1941 and 141 of 1945).

*General Cattle Diseases Fund.*

28. Fines collected following prosecutions for offences committed during the outbreak of foot and mouth disease in 1941 were remitted by the Department of Justice to the Department of Agriculture, and the amounts were brought to credit in the accounts of the General Cattle Diseases Fund appended to the appropriation accounts of the vote. Section 9 of the Diseases of Animals Act, 1945, authorized the disposal, for the benefit of the Exchequer, of any sum paid into the Fund as a result of a prosecution for an offence related to foot and mouth disease committed after 20th January, 1941, and, as will be seen from the accounts, a sum of £2,769 17s. 1d. was transferred from the General Cattle Diseases Fund in the year under review and is included in the extra receipts payable to the Exchequer.



## VOTE 30.—AGRICULTURAL PRODUCE SUBSIDIES.

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

29. The arrangements made for subsidising the production of creamery butter, referred to in previous reports, continued in operation throughout the year under review, the authorized rates of allowance 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, 1945, and at 1s. per gallon for the period 1st December, 1945, to 31st March, 1946. Expenditure under this heading totalled £817,813 15s. 10d. The balance of the charge to the vote, amounting to £7,186 4s. 2d., represents allowances paid to butter factory proprietors and non-manufacturing exporters on non-creamery butter acquired by them from producers. The vote provision of £825,000 was insufficient to discharge the commitments in respect of the allowances payable, and after it was exhausted, claims were met from the Dairy Produce (Price Stabilisation) Fund. The amount so disbursed from the Fund in respect of allowances on creamery butter produced and non-creamery butter acquired was £78,166 6s. 0d. and is 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.*

30. The income of the Fund during the year was derived solely from levies on home sales of creamery butter and amounted to £15,401 10s. 10d., as compared with £101,669 15s. 9d. in the previous year, during which additional receipts accrued from the balance of levies collected on stocks of butter in hand and on creamery butter produced at the end of November, 1943.

In addition to expenditure of £826,526 4s. 10d. from the vote for Agricultural Produce Subsidies and £17,382 16s. 5d. from the Dairy Produce (Price Stabilisation) Fund in the year 1944-45 on allowances in respect of creamery butter produced and non-creamery butter acquired during that year, payments amounting to £58,132 9s. 11d. were also made from the Fund during the year under review, bringing the total cost of these allowances for the year 1944-45 to £902,041 11s. 2d., as against £816,925 9s. 4d. for the year 1943-44. As stated in the previous paragraph, the Fund was also utilized to supplement the vote expenditure on production and acquisition allowances for the year 1945-46, the disbursements totalling £78,166 6s. 0d. Sums amounting to £47,164 2s. 9d. were paid to creameries in connection with the Department's schemes for the cold storage of creamery butter for winter requirements, mainly in 1944-45,



and the balance of the expenditure from the Fund, £59,581 10s. 3d., related to payments made to the Butter Marketing Committee. Of the last mentioned item, £5,935 represented issues made to meet administrative expenses. In addition, deficiencies in trading accounts, arising mainly from expenditure in connection with cold storage of butter for winter use, were made good to the Committee. The payments involved totalled £53,646 10s. 3d., being a balance of £13,646 10s. 3d. in respect of the year ended 31st March, 1945, and £40,000, on account, for the year ended 31st March, 1946.

### VOTE 31.—FISHERIES.

#### *Subhead F. 1.—Grants to Boards of Conservators and Local Authorities, etc.*

31. In April, 1944, a Board of Conservators secured a conviction in the District Court, under section 38 of the Fisheries Act, 1939, for the unlawful possession of salmon illegally captured, and fines were imposed, the conviction being subsequently confirmed in the Circuit Court. The defendant's solicitor, however, then obtained a conditional order of *certiorari* to quash the order of the District Justice on the ground, *inter alia*, that the conviction had not been recorded in proper form, and this conditional order was made absolute by the High Court. The case was taken to the Supreme Court, but the appeal was dismissed, with the result that the Board of Conservators was required to bear the costs of the whole proceedings. In the special circumstances of the case, the Minister for Finance sanctioned recoupment to the Board, and the amount involved, £308 9s. 7d., is included in the expenditure under this subhead.

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

32. No advances were made to the Sea Fisheries Association during the year under review. The total of advances for boats and gear to 31st March, 1946, amounted to £138,750. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1946, amounted to £104,990 4s. 5d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £101,083 11s. 10d., including £6,937 1s. 7d. repaid in the year under review and credited to appropriations in aid. The repayments were, therefore, in arrear at 31st March, 1946, to the extent of £3,906 12s. 7d., as compared with £558 19s. 0d. in advance at 31st March, 1945.



*Fishery Loans.*

33. Repayments of fishery loans, which are accounted for as appropriations in aid, amounted to £8 15s. 8d., and the balance outstanding on these loans at 31st March, 1946, was £20,313 2s. 2d., including arrears of £20,275 11s. 10d. There were no remissions during the year under the Fisheries (Revision of Loans) Act, 1931.

## VOTE 33.—GÁRDA SÍOCHÁNA.

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

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

34. As explained in the account, the savings on these sub-heads were due to the suspension of activities and subsequent disbandment of the Local Security Force. Following the decision to suspend activities as from 8th January, 1945, the general issue of uniform, etc., ceased, but deliveries of uniform from contractors continued until 22nd February, 1945. With the exception of certain items required by the Garda Síochána for fatigue duties, etc., the balance of stocks remaining on hands have been disposed of by tender and the proceeds amounting to £2,300, approximately, will be brought to credit in the 1946-47 account.

Emergency Powers (No. 61) Order, 1940 (Revocation of Part III) Order, 1945 (Statutory Rules and Orders, No. 258 of 1945), made on 12th September, 1945, provides that the unexpended balances of the Local Security Force district funds should be disposed of in such manner as the Minister for Justice directs. These balances were transmitted to the Department and credited to a suspense account pending a decision as to their disposal. The balance to the credit of this account on the 31st March, 1946, was £8,089 10s. 1d.

## VOTE 34.—PRISONS.

35. 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 35.—DISTRICT COURT.

*Subhead E.—Losses.*

36. Three cases of misappropriation of public funds by District Court Clerks are referred to in the notes appended to this account. In two of these cases the sums of £173 18s. 0d.



and £4 12s. 6d. misappropriated were made good, while in the third case £140 3s. 8d. was recovered against a deficiency of £211 3s. 2d. and, in addition, £9 16s. 6d. balance of salary was withheld. The unrecovered balance of £70 19s. 6d. is charged to this subhead with the sanction of the Department of Finance. Proceedings were taken against two of the officers concerned and all three were dismissed the service. The misappropriations were effected by withholding sums collected in respect of fines and costs, and I understand that instructions have been issued with a view to obviating a recurrence of similar misappropriations.

### VOTE 36.—CIRCUIT COURT.

37. As stated in the notes to the account, three cases of misappropriation of public moneys, involving sums of £299 3s. 2d., £64 13s. 0d. and £27 10s. 0d., respectively, which occurred in Circuit Court Offices were brought to light during the year. In each case the amounts were made good and the offenders dismissed the service. Disciplinary action has been taken against certain officers who were responsible for the supervision of the offenders' work.

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

#### *Extra Receipts payable to Exchequer.*

38. The receipts during the year included £144 19s. 10d. realized from the sale of portion of the equipment provided for emergency cooked food centres, and £103 1s. 6d. received for the hire of some of the articles of equipment and utensils. The cost of the equipment, charged to subhead L.3. of the vote in previous years, was £6,741 13s. 1d. and the receipts from sale and hireage up to 31st March, 1946, amounts to £1,566 9s. 11d.

#### *Motor Tax Account.*

39. 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 ten cases this audit had not been completed at the date of my test examination.

The gross proceeds of Motor Vehicle, etc., duties in 1945-46, including £7,511 1s. 7d., attributable to fines collected by the Department of Justice, amounted to £982,602 16s. 7d. This sum also includes fees amounting to £3,736 16s. 0d. received on behalf of the Commissioner of the Garda 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, 1945-46.

## VOTE 46.—PRIMARY EDUCATION.

### *Subhead A.1.—Training Colleges.*

40. Reference was made in paragraph 36 of my last report to the temporary closing of the principal training college for men owing to unemployment amongst national school teachers. This college was re-opened in the school year 1945-46 when 35 students were admitted and the licensed number, by reference to which part of the grants payable are calculated, was fixed, with the consent of the Minister for Finance, at 135. The payments to this college in the year under review, including £200 in respect of ground rent, amounted to £6,320, which is charged to this subhead.

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

41. The average boarding cost per head for the school year 1945-46 ranged from 11s. 11d. to 16s. 3d. per week, showing an increase in each college as compared with the previous year.

The average fee paid by the students for the same school year was £14 8s. 0d. as compared with £14 16s. 7d. for the previous year.

Accounts have been furnished to me showing the receipts and expenditure for the school year 1945-46 in connection with the farms and gardens attached to five of the colleges. Receipts exceeded expenditure except in the case of one college which had been taken over by the Department of Defence and was not handed back until September, 1945. I am in communication with the Accounting Officer on certain matters arising out of the examination of these accounts.

### *Subhead C.1.—Salaries, etc., of Teachers.*

42. During the period of the Emergency the average attendance at a number of schools was adversely affected by conditions directly attributable to the Emergency to an extent which would have led to reduction in staff under the normal operation of the rules. With a view to avoiding such reduction in staff it was decided, with the consent of the Department of Finance, to introduce a temporary regulation with effect as from 1st January, 1945, permitting the substitution for the actual attendance in any quarter of a figure arrived at by assuming that the attendance bore the same relation to the number of pupils on



the rolls as was the case in the corresponding quarter in the year ended 30th June, 1939.

*Subhead D.—Superannuation, etc., of Teachers.*

43. Owing to inadvertence the papers relating to a teacher who had retired from a school in Northern Ireland were not transferred when the Government of Northern Ireland took over the administration of the educational services in the six counties in 1922, and payment of her pension continued up to the date of her death in March, 1946, when the matter came to light. The payments made in error amounting to £2,043 have been recovered from the Government of Northern Ireland. Of this sum, £1,958 will be brought to credit in the appropriation account for 1946-47, the balance being adjusted in the account under review.

The prescribed age for retirement of women teachers is 60, but the practice prior to October, 1938, when the unemployment position amongst trained teachers became acute, had been to allow women who were giving efficient service to continue to the age of 65. Since then they have been required to retire on reaching the age of 60 years or completing 35 years' service, except in cases of special hardship. In view of the improvement in the employment position of national teachers it was decided, with the approval of the Minister for Finance, to allow women teachers who reach 60 years after 31st December, 1944, or had less than 35 years' service at that date and whose service is efficient, to continue in the service up to 61 years of age or the completion of 36 years' service, and in cases of special hardship for a further period. The number of women teachers who retired on pension, otherwise than through disablement or inefficiency, in the year ended 31st March, 1946, was 72, as compared with 116 in the previous year.

VOTE 49.—SCIENCE AND ART.

*Subhead B.1.—Publications in Irish.*

44. In the report on the accounts for the year 1941-42 and previous years reference was made to expenditure incurred in connection with the preparation of a glossary of words and phrases in use in a Gaeltacht area. The agreement with the author provided for the reversion to him of the copyright in the work if the Minister for Education did not publish it within a specified time. As publication was not undertaken it was deemed advisable to acquire the author's rights in the work, and, with the consent of the Minister for Finance, a sum of £300 was paid to him as compensation for the surrender of his rights under the agreement and is included in the charge to this



subhead. The total payments made in respect of the work amount to £5,166, of which £4,608 10s. 0d. was paid to the author and £577 10s. 0d. to the editor.

*Subhead CC.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement.*

45. Provision of £9,000 for expenses in connection with the celebrations in commemoration of Thomas Davis and the Young Ireland Movement was made in a supplementary estimate and payments during the year under review amounted to £6,283 17s. 8d. Approximately one-half of this sum was expended on the production of a film in connection with the celebrations. The general arrangements were made by a committee of the Government but the organization of some of the functions was carried out by outside bodies and the expenditure was certified by the committee as fair and reasonable.

Receipts in the year in respect of some of the functions amounted to £464 2s. 6d. and this sum is brought to credit as an exchequer extra receipt.

As stated in a note to the account, the amount charged to this subhead includes, in addition to expenditure on State projects, payment of a grant of £100 made, with the consent of the Minister for Finance, towards the expenses of a centenary commemoration organized by a representative local committee in Cork.

VOTE 50.—REFORMATORY AND INDUSTRIAL SCHOOLS.

*Subhead A.—Reformatory Schools.*

46. Grants to reformatory schools are made on a *per capita* basis by reference to the number of persons under detention. The amounts charged to this subhead include grants paid to a reformatory which was opened in April, 1944, for the reception of female offenders. As stated in a note to the account, the grants to this school in the year under review were, with the sanction of the Department of Finance, based on a notional number of forty offenders, the average number under detention for the period being thirteen.

VOTE 52.—LANDS.

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

47. 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 £108 4s. 0d. 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, 1946, amounts to £103,542 5s. 2d. 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 school-house.

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 £4,341 7s. 8d. The expenditure on this scheme from its inception in 1937-38 to 31st March, 1946, amounts to £111,993 4s. 0d. made up as follows:—

Buildings :—		£	s.	d.
Advances	....	14,310	0	0
Free grants	....	70,129	4	1
Stock and poultry	....	7,549	17	7
Grants for fencing	....	2,975	0	0
Fuel and fodder	....	3,519	12	5
Removal expenses	....	6,834	15	8
Tillage, etc.	....	894	19	7
Implements	....	5,779	14	8
		£111,993	4	0

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.*

48. 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.

At 31st March, 1946, the position regarding such grants and loans was as follows:—

	£
(i) Total amount of grants sanctioned	475,109
Total amount of actual payments	460,386
(ii) Total amount of loans sanctioned	175,687
Total amount of loans for which certificates have been issued to the Commissioners of Public Works .	171,831



*Subhead I.—Appropriations in Aid.*

49. The workers' wages and agents' commission deducted before arriving at the amount credited to this subhead include a sum of £39 19s. 3d. in respect of which the original vouchers are missing. The vouchers had been examined in the Department and returned to the industrial centre concerned, and were subsequently mislaid. It appears that duplicate vouchers cannot be obtained. The covering sanction of the Department of Finance has been given for the charge, which I have, in the circumstances, admitted.

*Industrial Loans.*

50. 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, 1946. Arrears, including interest accrued, due at that date amounted to £10,515 4s. 5d., as compared with £10,396 18s. 11d. on 31st March, 1945. Included in the arrears is a sum of £10,462 16s. 6d. 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.**Subhead K.1.—Advances to Mining Companies.**Subhead K.3.—Compensation for Mineral Rights acquired.*

51. The Minerals Company Act, 1945, provided for the dissolution of Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta, and the transfer of its undertaking to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta, as from a date to be appointed by the Minister for Industry and Commerce, afterwards determined to be 1st June, 1945. Section 14 of the Act provided that the name of the continuing company was to be Mianraí, Teoranta. The charge of £47,169 8s. 4d. to subhead K.1. represents an advance of £5,000 to Comhlucht Lorgtha agus Forbartha Mianraí, Teoranta, an advance of £2,000 to Comhlucht Gual-Láthrach Shliabh Árdachadh, Teoranta, and advances totalling £40,169 8s. 4d. to Mianraí, Teoranta.

In exercise of the powers conferred by sections 11 (2) and 12 (3) of the Minerals Exploration and Development Company Act, 1941, and section 8 (2) of the Minerals Company Act, 1945, the Minister for Industry and Commerce has, with the consent of the Minister for Finance, agreed to the postponement to 1st January, 1947, of the payment by the company of interest on



advances and of the repayment of instalments of advances which fell due on 1st July, 1945, and 1st January, 1946. In accordance with sections 11 (3) and 12 (4) of the Minerals Exploration and Development Company Act, 1941, and section 8 (2) of the Minerals Company Act, 1945, 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, 1947.

The payments of compensation in respect of mineral rights acquired by the State, amounting to £4,554 17s. 0d., are also to be treated as advances made to the company. Including this sum, the total of advances to the company up to 31st March, 1946, was £312,374 12s. 4d.

*Subhead L.L.—Losses.*

52. The sums charged to this subhead, opened under the authority of the Department of Finance, are in respect of the loss incurred in repatriation of an unused balance of French francs which had been placed to the credit of the members of the Irish delegation to the International Labour Conference in Paris in October–November, 1945. The French franc dropped in value from 200 to 480 to the £ sterling on 1st January, 1946, and through various causes it had not been found possible to recall the unused balance before that date.

VOTE 56.—TRANSPORT AND METEOROLOGICAL SERVICES.

*Subhead B.5.—Constructional Works including Maintenance and Furnishing of Buildings.*

53. Expenditure on constructional works, maintenance and furnishing of buildings at civil airports was, in previous years, borne on the vote for Public Works and Buildings. The expenditure in the year under review includes £143,752 13s. 2d. in respect of Shannon Airport (Rineanna), £39,003 17s. 4d. in respect of Shannon Airport (Foynes) and £7,437 14s. 6d. in respect of Dublin Airport, making the total expenditure to 31st March, 1946, on works (exclusive of the cost of acquisition of land) £869,684 13s. 4d., £118,359 5s. 0d. and £367,183 6s. 1d., respectively.

Reference was made in paragraph 9 of my previous report to a contract placed on a cost plus profit basis for an extension of the terminal building at Rineanna, the estimated cost of which was £52,000. Payments from this subhead on foot of that contract amounted to £32,295 15s. 9d., making the total expenditure to 31st March, 1946, £71,179 5s. 6d. Further contracts were placed during the year with the same contractor and on a



similar basis for other works in connection with the terminal building, the estimated cost being £35,000 and the expenditure to 31st March, 1946, £27,807 9s. 5d.

The construction of extensions to the concrete runways, to which reference was also made in paragraph 9 of my previous report, was continued during the year, and payments amounting to £9,453 6s. 1d. were made from this subhead bringing the total expenditure to 31st March, 1946, to £74,447 9s. 1d.

Tenders for the construction of a concrete culvert were invited from four firms only as it was considered advisable, in view of the urgency of the work, to limit competition to firms familiar with the conditions at Rineanna and with the plant necessary to carry out the work. The lowest tender, which was accepted, was for £5,826 14s. 9d. and the expenditure to 31st March, 1946, was £5,587 12s. 2d. For similar reasons competition was limited to the same four firms in connection with the placing of a contract for the construction of a road. The amount of the successful tender was £12,434 9s. 1d. and payments made in the year under review amounted to £3,190 15s. 11d.

*Subhead B.9.—Catering Service—Shannon Airport.*

54. The amount estimated to be required to meet the deficit on the catering services at the Shannon Airport was provided in this subhead, but, as explained in the account, the sum paid does not represent the full extent of the deficit as rent and electricity charges had not been determined before the close of the year. I have inquired as to the present position concerning the charges in question.

*Subhead B.10.—Compensation.*

55. This subhead was opened with the authority of the Department of Finance to provide for an *ex-gratia* payment to a contractor of out-of-pocket expenses incurred by him in connection with a proposed contract, which was subsequently abandoned, for dredging the Shannon at Rineanna. I understand that the charge to the subhead does not represent the total amount of such expenses and that a payment has been made in 1946-47. I have inquired whether any further expenditure on this project is included in the charge to other subheads of the vote in the year under review.

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

56. The charge to this subhead represents payments to Aer Rianta, Teoranta, under the Subsidy (Aer Rianta, Teoranta) (No. 2) Order, 1945 (Statutory Rules and Orders, No. 101 of 1945), to meet the estimated losses of the company and the subsidiary company, Aer Lingus, Teoranta, on the operation of



air services. The accounts of the companies showed that Aer Rianta, Teoranta, had incurred a loss of £1,957 19s. 10½d., while Aer Lingus, Teoranta, had made a profit of £9,797 9s. 2d. which has been brought forward in the accounts of that company. The Minister for Finance and the Minister for Industry and Commerce have, for the purposes of the Subsidy Order, determined the actual loss of the company and the subsidiary company to be £1,957 19s. 10½d. As the amount charged to the subhead in respect of the estimated loss exceeds the actual loss, as determined in accordance with the Subsidy Order, by £8,042 0s. 1½d. this latter sum is repayable by the company and will be brought to account as an exchequer extra receipt in the year 1946-47.

*Subhead E.6.—Expenses in connection with International Organisations.*

57. A supplementary estimate provided a sum of £1,500 under this subhead to defray certain expenses in connection with a meeting in Dublin of the North Atlantic Route Service Conference of the Interim Council of the Provisional International Civil Aviation Organisation. The amount of such expenses which fell to be charged in this account was £96 0s. 9d., the saving being explained by the fact that claims were still under examination at the close of the account. Other expenditure in connection with the Conference was borne on vote No. 10, Public Works and Buildings, vote No. 21, Stationery and Printing, vote No. 23, Ordnance Survey, and vote No. 61, Posts and Telegraphs.

*Subhead F.—Appropriations in Aid.*

*Receipts in respect of landing and accommodation fees, etc., at airports.*

58. The amount brought to account in respect of these fees in the year under review was £11,476 1s. 11d. against an estimated figure of £10,000. I observed that the collection of fees was considerably in arrear and I am in communication with the Accounting Officer on the matter.

*Extra Receipts payable to Exchequer.*

59. The receipts under this head include a sum of £415 7s. 4d. received from the underwriters in respect of expenses incurred on the repair of a launch on loan to the Department of Industry and Commerce and in use at the Shannon Airport (Foynes). The amount claimed by the Department, £816 12s. 1d., included £307 1s. 11d. in respect of the cost of escort of the launch to Dublin, but this and some other items of the claim were not admitted. The settlement was accepted with the approval of the Department of Finance.



*Permanent records of lands, buildings, etc., and rentals of property.*

60. I observed that in some cases there has been delay in completing agreements and collecting rents in connection with the letting of property at the Shannon Airport. I am in communication with the Accounting Officer on this matter, and also regarding the completion of the register of lands and buildings under the control of the Department of Industry and Commerce.

VOTE 57.—CHILDREN'S ALLOWANCES.

61. As stated in notes appended to the accounts for this and the previous year, children's allowances to the extent of £688 7s. 6d. were found to have been overpaid up to 31st March, 1946. Of this amount, £341 7s. 6d. has been recovered by deduction from allowances to which the persons concerned subsequently became entitled, £78 has been recovered in cash, and steps are being taken to effect recovery of the balances outstanding.

In paragraph 82 of my last report I referred to cases which had come under notice in which awards were made although the statutory conditions had not been 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 have since been informed by the Accounting Officer that, in determining the claims which it was subsequently found had not been signed by the claimants, the Deciding Officers had no reason to doubt the genuineness of the signatures, that, in consequence, it was held that the awards were valid, and that if at any subsequent date it was discovered that the applications had been signed on behalf of the claimants the awards are not thereby invalidated. With regard to the claims which had not been received within the statutory period, the Accounting Officer stated that in admitting them for examination the evidence available indicated that they had been duly made in accordance with the relevant regulation, but that, to enable the Deciding Officers to decide them, it was necessary to have fresh claim forms issued to the claimants.

VOTE 59.—UNEMPLOYMENT INSURANCE AND  
UNEMPLOYMENT ASSISTANCE.

*Subhead L.—Appropriations in Aid.*

*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.*



62. The position set out in paragraph 53 of my last report remains unchanged. The Department is seeking to collect contributions in accordance with the legal opinion 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. Two local authorities, however, continue to base their payments on the lower figure and the total amount so withheld up to 31st March, 1946, was over £4,650.

#### VOTE 61.—POSTS AND TELEGRAPHS.

##### *Subhead E.2.—Conveyance of Mails by Road.*

63. In 1944 representations were made for the revision of the terms of the existing contract between the Department and C  ras Iompair   ireann for the performance of certain mail services by horsedrawn vehicles in Dublin in view of the increased and increasing costs of operating the services. Agreement was reached in the year under review by which, with the approval of the Department of Finance, an increase of 45 per cent. on the basic rates under the contract was granted in respect of the calendar years 1945 and 1946, subject to the rate of necessary expenditure in operating the services being maintained; the reimbursement of any advances in wages affecting the services in question under any future award by any Body set up by the Government to determine such matters, and the payment, *ex-gratia*, of £3,000 to cover any losses which may have been sustained on the services up to 31st December, 1944. As stated in the account, the *ex-gratia* payment of £3,000 was made in the year under review and is charged to this subhead.

##### *Subhead G.2.—Uniform Clothing.*

64. As shown in part III of the estimate, provision is made under this subhead for expenditure on the purchase of stocks which are in common use by the Post Office and other Government Departments. The receipts from other Government Departments are, in accordance with the normal practice, deducted from the gross expenditure, the net sum being charged to this subhead. As the receipts from other Government Departments in the year of account exceeded the gross expenditure because of inability to replace stocks owing to Emergency conditions, a sum of £11,970 was, as an exceptional measure and with the sanction of the Department of Finance, credited to appropriations in aid.



*Losses by Default, etc.*

65. The losses borne on the vote for the year ended 31st March, 1946, amounted to £2,524 14s. 9d., of which £2,274 15s. 1d. was charged to subhead H.2. and £249 19s. 8d. to subhead O.6. Classified schedules of these losses are set out at pages 209 and 213. At pages 212 and 214 particulars are given of 24 cases in which cash shortages or misappropriations amounting to £229 10s. 9d. were discovered; the sums in question were made good and no charge to public funds was necessary.

*Stores.*

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

As in previous years, difficulties arising out of the Emergency continued to affect the normal working arrangements for the purchase of stores. In order to meet the urgent requirements of other Government Departments existing contracts were, in some cases, extended to meet additional demands, while other contracts were either allocated without competition or divided between contractors on the basis of output.

In addition to the engineering stores shown in Appendix II as valued at £266,551 on the 31st March, 1946, engineering stores to the value of £472 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £247,859, included in this amount being a sum of £66,186 in respect of stores held for other Government Departments.

*Revenue.*

67. 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 £95 0s. 10d. were written off during the year as irrecoverable.

*Post Office Savings Bank Accounts.*

68. The accounts of the Post Office Savings Bank for the year ended 31st December, 1945, were submitted to a test examination with generally satisfactory results. For various reasons it was not possible for the Department to compute the exact amount of the total interest credited to depositors in the year and the figure shown in the accounts has, therefore, been estimated. I understand that any necessary adjustment will be made in a subsequent year.



*Post Office Factory.*

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

Including works in progress on 31st March, 1946, the expenditure on manufacturing jobs during the year amounted to £14,838, expenditure on repair work (other than repairs to mechanical transport) amounted to £14,556, and expenditure on mechanical transport repairs to £2,468.

*Telephone Capital Account.*

70. The cost of maintenance of premises which house telephone exchanges is borne on vote 10, Public Works and Buildings, while any capital expenditure included in the works carried out by the Commissioners of Public Works is charged to the Telephone Capital Account. Owing to the difficulty and expense involved in segregating capital expenditure from the cost of maintenance in the numerous minor works carried out on these premises, it has been decided, with the approval of the Department of Finance, that the full cost of any individual work which does not exceed £100 will be borne on the vote for Public Works and Buildings.

## VOTE 63.—ARMY.

71. The estimate for the year under review reverted to the usual form in which the sum voted is allocated to the various subheads of expenditure. Due mainly to the deferment of demobilization, the original grant of £8,200,047 proved inadequate and an additional sum of £1,081,906 was required. This was provided by a net supplementary grant of £707,141 and by an increase of £374,765 in the amount authorized to be appropriated in aid of the vote. The surplus to be surrendered is £62,907 19s. 7d. or 0·7 per cent. of the net estimate.

The sanction of the Department of Finance has been sought for the application of savings under certain subheads to meet excess expenditure under other subheads.

*Demobilization.*

72. A White Paper (P. No. 7053) containing the Government's proposals in connection with the demobilization and resettlement of members of the Defence Forces was issued in May, 1945. Demobilization began on the 1st November, 1945, and was arranged in stages, priority being given to those for whom employment was available and to those seeking release on other grounds. The final stage of demobilization was completed on the 31st October, 1946, by which date, it is understood, all temporary and reserve personnel who had not been absorbed in the Regular Army had been released.



*Disposal of Surplus Stores.*

73. Considerable quantities of stores became surplus to requirements on the termination of the war in Europe and the question of the method of their disposal arose. It was considered to be in the public interest that the normal basis of sale by public auction or competitive tender should be departed from in certain cases and that stores in short supply should be made available to certain concerns and charitable organizations at fixed valuations. The arrangements sanctioned by the Department of Finance provided :—

- (1) that surplus stores should be offered, in the first instance, to other Government Departments without repayment ;
- (2) that the balance should be offered to local authorities and Government sponsored concerns at cost price plus overhead charges ;
- (3) that subject to the requirements at (1) and (2) the stores, save certain items to be made available for the alleviation of distress in Europe, might be disposed of to *bona fide* charitable organizations at cost price, overhead charges being waived ;
- (4) that any remaining balance should be sold by public auction or competitive tender.

Proposals for a modification of these arrangements are under consideration by the Department of Finance. Notes are appended to the account showing the value of stores transferred to other Government Departments during the year and the amounts waived in respect of overhead charges on sales to charitable organizations. Cash receipts from sales are brought to account under subhead Z.

A considerable number of motor vehicles surplus to requirements was sold by public auction. In connection with a proposed sale of 300 lorries it was decided that a public company should be afforded an opportunity of purchasing any items found suitable at prices to be determined by arbitrators to be appointed by the Minister for Finance. Particulars of the vehicles and of their locations were furnished to the company, which was requested to indicate its requirements in order that prices might be fixed, and the company intimated that it would consider purchase of all the lorries subject to agreement as to prices. Valuation of the vehicles was accordingly carried out and particulars of the valuers' assessments were submitted to the company which decided to accept only 35 of the lorries at the prices quoted and it purchased these at their assessed value of £4,260. The remainder were sold by public auction and realized approximately 76 per cent. of their aggregate value as assessed. The expenditure incurred in connection with the fees and expenses of the valuers amounted to £1,484 18s. 9d.



*Stocktaking.*

74. Certain officers in charge of stores were due for release on 1st April, 1946, on pre-retirement leave. Under the normal procedure a complete 100 per cent. stocktaking of the stores involved is carried out on a change of quartermasters, but owing to the limited time available between the appointment of successors to the retiring officers and the release of the latter it was not found possible to have complete checks of the stores carried out by the 1st April, 1946. The Department of Finance sanctioned a modified procedure involving partial checks, subject to the condition that a 100 per cent. stocktaking would be completed by the 31st December, 1946, and the results of this stocktaking will come under observation in the course of audit of the account for the financial year 1946-47.

*Cancellation of Contracts.*

75. In the altered situation following the termination of hostilities in Europe the position regarding supplies for the Defence Forces was reconsidered and outstanding balances of orders placed prior to the 1st January, 1945, were cancelled, except in the case of items needed to fill normal requirements.

*Alleviation of Distress in Europe.*

76. As noted in the account, certain surplus stores to the value of £66,180 6s. 11d. were issued, without repayment, for the relief of distress in Europe. In addition, stores to the value of £24,563 were also issued, the cost being recovered from the vote for Alleviation of Distress. This sum includes approximately £6,800 for stores which were not surplus to requirements and which were replaced with a corresponding charge to the Army vote.

*Military Tattoo and Exhibition.*

77. With the sanction of the Department of Finance, Army personnel and equipment were made available in connection with the Military Tattoo and Exhibition held in 1945. Army transport was provided on a repayment basis and stores were supplied on repayment or on loan subject to guarantees against loss or damage.

*Subhead A.—Pay of Officers, Cadets, N.C.O.'s and Men.*

78. Defence Force Regulations dated 25th July, 1945, governing payment of Emergency gratuities provided that members of the Forces on full-time service on or after that date, and eligible for gratuity, should be granted pre-demobilization leave with pay and allowances. Certain personnel who were



released from service on or after the 25th July, but before the Regulations were published, had not been granted the appropriate leave and the matter was rectified by the recall and amendment of their discharge certificates, the dates of discharge being put forward to the dates required to complete the prescribed leave periods, pay and allowances being issued for these periods. This action was taken following the opinion of the Department's legal advisers that, as the grant of pre-demobilization leave was mandatory under the Regulations, discharge without such leave was irregular and could be rectified by alteration of the discharge dates. I am in communication with the Accounting Officer regarding certain cases in which similar action was taken. The soldiers concerned, while not entitled to pre-demobilization leave, had not been granted the pre-discharge leave allowable under Regulations issued in August, 1943. Some of these men had been awarded and paid disability pensions with effect from the original dates of discharge.

*Subhead A.4.—Emergency Gratuities and Re-enlistment  
Bounties.*

79. Payments of Emergency gratuities of £31 18s. 3d., £12 12s. 0d. and £30 7s. 6d., respectively, were made to three soldiers who had been convicted by court-martial on charges of desertion and had received sentences of imprisonment. On completion of the sentences they returned to Army service and served for periods of fifteen months and upwards, after which they were discharged "on sentence of imprisonment by court-martial." The relevant Regulations provide that Emergency gratuities should not be paid in cases of discharge in these circumstances but it was decided, in the cases in question, that gratuities should be paid in respect of service subsequent to release from imprisonment. Section 71 (4) of the Defence Forces (Temporary Provisions) Act, 1923, provides that a non-commissioned officer or private soldier sentenced to imprisonment is automatically discharged from the service unless the Court shall otherwise direct. As no such direction was given in the cases under notice, I communicated with the Accounting Officer, and was informed that the retention in the service of the soldiers concerned was contrary to the provisions of section 71 (4) and that the failure to effect their discharge was due to administrative oversight. I was further informed that they remained soldiers of the Forces, for all purposes, up to the date of actual separation from the service.

Emergency gratuities of £52 13s. 0d. and £60 9s. 0d., respectively, were paid to two soldiers who were discharged on determination of Emergency service in October, 1945. The



soldiers had been arrested by the civil authorities in July, 1945, and were sentenced in November, 1945, one to five years' imprisonment for manslaughter and concurrently to six months' imprisonment for taking a car without the owner's permission, and the other to six months' imprisonment for the latter offence. Whilst they were awaiting trial, the forms in connection with the payment of gratuities were completed and as these forms did not disclose the position regarding the charges pending, the gratuities were assessed and lodged to the credit of the soldiers in the Post Office Savings Bank. The governing Regulations provide that no gratuity shall be payable to a person the circumstances of whose termination of service are such as, in the opinion of the Minister, should debar him from payment of gratuity. In the cases under notice the Minister ruled that payments should not issue but his direction was not sought until after the payments had been made and it was not found possible to cancel the awards nor could recovery from the payees be effected. I have inquired why the matter was not submitted for the Minister's direction before the payments were made.

*Subhead F.—Medicines and Instruments.*

80. It was noted that stocks of certain drugs and surgical dressings sufficient to fill several years' requirements, on the basis of normal annual consumption, were held in store and I have asked for information regarding purchases made during the year and the use of reserve stocks. Proposals for the sale of certain surplus stores of a perishable nature were formulated during the year and I have inquired regarding the disposal of these stores.

*Subhead K.—Provisions and Allowances in lieu.*

81. 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.		1945-46.	1944-45.
Cost of production	....	2.7 pence per lb.	2.6 pence per lb.
Cost delivered Dublin	2.9	“ “	2.8 “ “
Meat.			
Dublin	....	12.8 “ “	11.8 “ “
Curragh	....	13.1 “ “	12.0 “ “

The average price of cattle purchased for the Dublin and Curragh areas was £38 13s. 10d. and £37 6s. 11d. per head, respectively, as compared with £35 2s. 0d. and £34 0s. 4d. in the previous year, while the average production of beef per head was 725 lbs. and 674 lbs., respectively, as compared with 710 lbs. and 667 lbs.



*Subhead M.—Clothing and Equipment.*

82. In according sanction for the purchase of clothing to provide for the year's requirements the Department of Finance stipulated that the demand for certain articles should be met from existing stocks and that no purchases should be made. It appeared that contracts to the value of £15,000, approximately, were placed for the supply of these items and I have inquired regarding the circumstances in which the contracts were placed and the stocks held at the end of the year.

*Subhead O.—General Stores.*

83. Certain equipment was received during the year as a free gift from an external Government. I am informed that the estimated value of the gift was £800, that some of the items are being retained for the service of the Signal Corps, and that the balance, which is not suitable for Army purposes, will be disposed of by sale.

*Subhead P.1.—Protection of Civil Population against Air and Gas Attacks.*

84. It was decided in November, 1945, that arrangements should be maintained for the protection of the civil population, as envisaged in the Air-raid Precautions Act, 1939, and directions were given regarding the retention of certain stores and equipment for purposes of post-war Air Raid Precautions schemes, and for the disposal of the balance. The stores included State property held centrally or distributed on loan throughout the country, and stores purchased by local authorities subject to payment of grants from State funds. The arrangements sanctioned for the disposal of surplus Army stores to which reference is made at paragraph 73 were, in general, adopted, but provision was made for the sale of certain items, on special terms, to members of Air Raid Precautions services and for the retention by them of certain articles of equipment on their disbandment in January, 1946. In the case of the stores purchased by local authorities, which were subject to a State grant of a percentage of the cost, the appropriate percentage of the amounts realized on disposals will be applied "in relief of the grants under section 35 of the Act payable in the year 1946-47 or in future years.

Records of stores held on loan by local authorities were destroyed in the fire which occurred at the Stores Depôt in December, 1943, and returns of the stocks held were obtained from the several locations. I have inquired how far it has been found possible to reconcile these returns with the records as reconstructed.

Certain tinned foodstuffs, to the value of £1,120, approximately, were held at Food and Rest Centres throughout the



country and it appeared that the suppliers had recommended their immediate use early in 1945 owing to the length of time that had elapsed since their production. In reply to my inquiries regarding the disposal of the foodstuffs I was informed that the authority of the Minister for Finance had been sought for their destruction.

Grants are paid to local authorities under section 35 of the Act of 1939 in respect of approved expenditure incurred in connection with arrangements for the protection of persons and property from injury or damage by air attack. The law officers have advised that Air Raid Precautions schemes may be amended under section 13 (5) of the Act to provide for works of demolition and restoration. The several schemes have been amended accordingly, and expenditure on demolition and reconstruction works will be admissible for grants.

Expenditure by an essential undertaker, a manufacturing company, in the period January, 1939, to December, 1943, amounting to £8,538 7s. 4d. was approved for the purposes of grant under section 46 of the Air-raid Precautions Act, 1939, and payment of £3,808 17s. 4d., being 50 per cent. of the approved expenditure after deduction of £920 12s. 9d. in respect of the agreed value of materials and equipment salvaged, was made in January, 1946. The expenditure approved included a sum of £1,447 12s. 7d. in respect of the salary of an official of the company for a period of about three years during which he was wholly engaged on Air Raid Precautions duties, his ordinary duties being suspended in the meantime. Further items were also included in respect of wages paid to employees of the company for periods during which they had been diverted from their normal work for purposes in connection with the essential undertaker's scheme, no additional appointments having been made, or expenditure incurred, by reason of such diversion. The sanction of the Department of Finance was obtained for payment of grants under section 46 in respect of the salaries and wages of employees of essential undertakers withdrawn from their ordinary work for Air Raid Precautions purposes, provided such withdrawals did not take place during slack or idle periods, the view apparently being held that the diversion of employees from their normal profit-making activities resulted in a loss to the firm concerned and that accordingly salaries and wages paid in such circumstances came within the definition of expenditure admissible for grant. Article 4 of the Air-Raid Precautions (Approval of Expenditure by Essential Undertakers) Regulations, 1940 (Statutory Rules and Orders, No. 180 of 1940), provides that only net expenditure actually and specifically incurred may be approved for the purposes of section 46 of the Act. As it did not appear clear that the admission of charges in respect of labour diverted without replacement or the recognition for grant purposes of hypothetical loss of profits was consistent with



this Article, I have inquired whether legal opinion on the matter had been obtained.

*Subhead P.3.—Expenses in connection with the National Blood Transfusion Council and the National Blood Donation Centre.*

85. The sanction of the Department of Finance was obtained in May, 1944, for expenditure not exceeding £6,800 on the production of 1,000 bottles of human blood serum for emergency reserve purposes. On the termination of hostilities in Europe the necessity for the production of serum for emergency purposes ceased and further sanction was received for its continued production, as an Army service, pending the organization of alternative arrangements for the provision of normal peace-time requirements. Information has been sought regarding the cost and disposal of the serum produced.

*Subhead U.—Compensation.*

86. A claim for £4,846 for damage to premises and £132 8s. 0d. in respect of furniture was submitted by the owner of certain premises which had been occupied by troops. An offer to pay £842 0s. 9d. was made to the owner in October, 1944, and of this sum it was decided to recover £174 2s. 2d. from the troops concerned on account of wanton damage. The offer was not accepted and, following the institution of legal proceedings, a settlement was arrived at providing for payment of £2,500 as compensation for damage together with costs when taxed. I understand that the sum of £174 2s. 2d. has been recovered from the troops and as this amount was assessed by reference to a liability of £842 0s. 9d. I have inquired whether the assessment was on a provisional basis and did not fall to be reviewed in the light of the settlement finally arrived at.

Payment of an agreed sum of £5,500 was made in settlement of a claim for £9,312 10s. 7d. for damage to certain premises due to military occupation. I inquired whether any portion of the expenditure was recoverable from troops in respect of wanton damage and was informed that the detailed bill of dilapidations had not yet been examined and that this examination would now be undertaken.

Arising out of a collision which occurred in July, 1945, between a motor torpedo boat and a fishing vessel, *ex-gratia* payments amounting to £913 17s. 0d. were made in respect of damage to the vessel and consequential loss and costs.

*Subhead X.3.—Expenses in connection with the Manufacture of Phosphorus, etc.*

87. In addition to the charge to this subhead, expenditure on the service included the pay, allowances, etc., of military per-



sonnel engaged on the work, these payments being charged to the appropriate subheads. Payments amounting to £43,338 7s. 1d. for chemicals supplied to the 1st April, 1946, were received from the firm for whom the manufacture was undertaken, and of this amount £15,000 was paid in the year under review and is brought to credit under subhead Z. The balance was received in the financial year 1946-47. Owing to the high cost of production the firm declined to accept any further deliveries and accordingly the manufacture of the chemicals was discontinued. Information has been sought regarding the quantities of raw materials and finished products which were on hands when manufacture ceased and the disposal of these stocks and of the production plants.

Expenditure amounting to £882 was incurred in connection with the construction of fume and odour removal plants. As it appeared that this work was undertaken solely in connection with the production of chemicals for commercial purposes I have inquired whether any part of the cost was recovered from the purchasing firm.

*Statement of Losses.*

88. Losses written off during the year are detailed in a statement appended to the account. The total is made up of :—

	£	s.	d.
Cash losses charged to "Balances Irrecoverable" .....	276	18	4
Deficiencies of stores and other losses not affecting the 1945-46 vote .....	12,757	18	3

The corresponding figures of losses in the previous year were £1,873 12s. 4d. and £26,915 8s. 2d.

VOTE 64.—ARMY PENSIONS.

89. A pension of £23 2s. 7d. per annum under the Military Service Pensions Act, 1924, was awarded to an applicant in April, 1926, following a report as to his military service by the Board of Assessors appointed under the Act.

Section 13 of the Military Service Pensions Act, 1934, provides, *inter alia*, that the Minister may request the Referee appointed under the Act to review a report of the Board of Assessors on the ground that evidence not available prior to the making of such report has since become available. A request under that section was made to the Referee in the case under notice and on review the Referee found that the pensioner was not a person to whom the Act of 1924 applied. The report of the Board of Assessors was varied accordingly and the pension was revoked by order of the Minister. The finding of the Referee and the Minister's order of revocation were subsequently quashed by order of the Supreme Court, the Court finding that the Referee



had not adjudicated on the question of the prior availability of the evidence presented to him, which question was held to be one within his sole jurisdiction. The case was, therefore, again submitted to the Referee who found, by report dated 18th June, 1946, that the evidence submitted to him in the course of his original review was available prior to the report of the Board of Assessors and he confirmed their report accordingly, the grant of pension being restored.

As it appeared from the Court proceedings that the Referee had regarded himself as not entitled to adjudicate on a matter which was one for his decision, I inquired regarding the effect of the judgment of the Supreme Court on the validity of the findings of the Referee on appeals referred to him by the Minister and reported on prior to the judgment.

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

*Subhead K.—Farm Improvements Scheme.*

*Subhead L.—Seed Distribution Scheme.*

*Subhead M.—Lime Distribution Scheme.*

90. The schemes for which provision is made under the above subheads are administered by the Department of Agriculture acting on behalf of the Special Employment Schemes Office. The charge to subhead K. includes grants to rated occupiers of holdings for improvement works on their farms, 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 £311,856 5s. 10d., made up as follows :—

	£	s.	d.
Land reclamation and field drainage ....	72,923	9	4
Improvement of farmyards, laying of concrete floors in out-offices, etc. ....	64,715	2	0
Construction or improvement of water-courses ....	58,997	10	9
Construction or improvement of farm roadways ....	58,449	12	3



	£	s.	d.
Construction, improvement or removal of fences .....	33,158	12	8
Construction of water and liquid manure tanks, and silos, etc. ....	23,541	5	10
Construction of cattle enclosures ....	70	13	0
	£311,856	5	10

The administrative expenses referred to above, amounting to £76,176 ls. 1d., account for the remainder of the charge to subhead K.

*Subhead O.—Miscellaneous Schemes.*

91. As stated in my last report, 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 amount of the grant issued to the 31st March, 1946, was £3,870 including £487 charged in this account. In addition, the value of the services rendered, without repayment, by the Army Construction Corps amounted to £42,283 17s. 5d. including, as noted in the account, £12,729 7s. 0d. in the year under review. An additional grant of £775, subject to local contributions of £250, has been sanctioned for further work, including an estimated expenditure of £723 on tarring the portion of the road which has been repaired and improved.

VOTE 68.—SUPPLIES.

*Abolition of the Office of the Minister for Supplies.*

92. In accordance with the terms of the Minister for Supplies (Transfer of Functions) Act, 1945, and of an Order made thereunder (Statutory Rules and Orders, No. 171 of 1945), the powers, duties and functions formerly vested in the Minister for Supplies were transferred to and vested in the Minister for Industry and Commerce as from the 1st August, 1945, and the Office of the Minister for Supplies was abolished as from that date. Provision was made in the Act for the continuation to the end of the financial year 1945-46 of the services covered by vote 68, and, accordingly, expenditure incurred, both in the periods 1st April, 1945, to 31st July, 1945, and 1st August, 1945, to 31st March, 1946, is charged in this account.



*Subhead F.—Food Subsidies.*

93. The charge to this subhead relates mainly to expenditure incurred on subsidising the price of flour. The profits of the milling industry were limited to a percentage of an agreed figure representing capital employed but the cost of any capital employed in excess of the agreed figure was allowed to qualify for subsidy. As in previous years, imported wheat was allocated to flour millers by Grain Importers (Éire), Limited, at prices estimated to enable the industry to earn the agreed remuneration, and any adjustments necessary were made after examination of the millers' accounts by officers of the Department. Under these arrangements, sums totalling £2,964,251 10s. 0d. became payable to Grain Importers (Éire), Limited, in discharge of claims for recoupment of losses on the sale of imported wheat allocated to millers in the period 4th March, 1945, to 23rd February, 1946, together with a further sum of £16,671 on account, due to the milling industry for the cereal year 1943-44, in respect of which a payment of £300,000 on account was made in the financial year 1944-45. The subsidy payable to Grain Importers (Éire), Limited, amounted, therefore, to £2,980,922 10s. 0d., but a sum of £10,981 16s. 5d. made available towards subsidy from the funds of the company reduced the charge to the vote to £2,969,940 13s. 7d.

Subsidy on wheaten meal was paid at varying rates representing the difference between the cost of production, together with a profit of 2s. per sack, and the controlled selling price. The subsidy was ordinarily paid on the total quantity of meal manufactured and sold by individual millers, but proportionate reductions in the quantities were made in cases where wheat was milled in excess of specified quotas. The payments to wheaten meal millers totalled £21,245 11s. 2d., but the charge to the vote was reduced to £18,772 18s. 0d. by the receipt from Grain Importers (Éire), Limited, of £2,472 13s. 2d., being 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), and the disbursements under this heading amounted to £162,385 0s. 8d.

Payments on account, totalling £25,000, made to Tea Importers (Éire), Limited, in recoupment of estimated trading losses incurred during the year under review, account for the balance of the charge to this subhead. Including £175,000 advanced in previous years, the total of advances made to the company to 31st March, 1946, amounted to £200,000.



*Subhead G.—Fuel Subsidy.*

94. The arrangement with Fuel Importers (Éire), Limited, under which losses incurred by the company in the marketing of turf and timber fuel were borne by the company, and issues were made from voted moneys in recoupment thereof, continued in operation throughout the year, and the vote provision was again utilized in full. The payments to the company, which were on account, amounted, at 31st March, 1946, to £3,443,000, including £1,433,000 advanced in the year under review.

*Operations of the Turf Development Board, Limited.*

95. Issues during the year to the Turf Development Board, Limited, made from Grants-in-Aid with the consent of the Minister for Finance, comprised £424,000 for the production of turf for use in non-turf areas (subhead K.1.), £29,030 for administrative expenses (subhead K.2.), £3,500 to meet expenditure on publicity (subhead K.3.) and £25,245 for the preliminary development of certain bogs (subhead K.4.). Receipts in respect of sales of turf produced under the turf camps scheme totalling £269,936 13s. 6d. were remitted by the Board and are included in the exchequer extra receipts.

Sums amounting to £42,890 17s. 10d. were repaid by the Board in respect of advances made for the development of bogs and are also included in the exchequer extra receipts. At 31st March, 1946, the amounts outstanding, including interest, in respect of the advances referred to were :—

		£	s.	d.
Clonsast	....	326,189	4	2
Lyracrompane	....	7,529	3	7
Lullymore	....	62,754	7	9
Kilberry	....	4,721	18	0
Glenties	....	8,950	0	0
Other bogs	....	70,145	0	0
		<hr/> £480,289 13 6 <hr/>		

*Extra Receipts payable to Exchequer.*

96. Plant for the production of turf charcoal, of the estimated value of £10,213, was transferred free of charge from the Emergency Scientific Research Bureau to the Turf Development Board, Limited, as from 1st December, 1943. Early in 1945, it was decided to cease production of charcoal and close down the plant, and Department of Finance approval was given for its disposal by the Board to the best advantage and for the crediting of the net proceeds to exchequer extra receipts. A sum of £3,583 14s. 3d. was received from the Board, comprising £1,792



12s. 3d. in respect of buildings and plant, and £1,791 2s. 0d. from sales of charcoal. As the receipts did not apparently cover all the plant and charcoal on hands, I have inquired whether the balance has since been disposed of, and whether any further sums remain to be brought to credit.

As will be seen from the account, licence and other fees payable under section 8 of the Emergency Powers Act, 1939, amounted to £2,667 17s. 5d. The principal items were Duplicate Ration Books £813 10s. 11d., Fabrics (Import Licences) £601 5s. 0d., and Textiles (Manufacturers' Licences and Permits) £223 10s. 0d.

### VOTE 72.—ALLEVIATION OF DISTRESS.

97. The estimate for this service, taken in July, 1945, provided £3,000,000 for the alleviation of distress in Europe due to war, and indicated that this sum was required for the provision of supplies of foodstuffs, live stock and other commodities and for expenses incidental to their purchase and shipment. A note appended to the estimate stated that where the government of a country might prefer to make payment in respect of commodities supplied, the receipts would be brought to credit as exchequer extra receipts but there were no receipts of this nature in the year under review. Offers of supplies were accepted by the Governments of Belgium, France, Holland and Italy, and by the International Red Cross for distribution in central, eastern, and south-eastern Europe, and the expenditure incurred in the period ended 31st March, 1946, including freight and other miscellaneous charges, totalled £1,300,621 5s. 11d., viz. :—

	£	s.	d.
Belgium	203,923	3	3
France	243,613	10	8
Holland	381,653	16	6
Italy	216,563	3	7
International Red Cross	254,867	11	11
	£1,300,621	5	11

The disbursements comprised £1,085,473 3s. 4d. expended by the Department of Industry and Commerce on bacon, butter, dried and condensed milk, cheese, sugar, baby foods, woollen socks and gloves, knitted undergarments and knitting yarn, and £215,148 2s. 7d. expended by the Department of Agriculture on cattle and horses. Three animals purchased as part of a consignment for Holland had to be slaughtered prior to export, and the proceeds of sale, amounting to £91 18s. 2d., are brought to account as exchequer extra receipts.

A contribution of £38,000, to the Irish Red Cross Society



towards the expenditure by the Society on the purchase and shipment of relief supplies for Europe, accounts for the remainder of the expenditure charged to the vote.

In connection with the foodstuffs allocated to Italy, approximately 124 tons of bacon, costing £27,035 and shipped in transit to Liverpool, were in danger of being lost by deterioration owing to transshipment difficulties. In the circumstances, authority was given for the sale of the bacon subject to the condition that the proceeds would be applied by the Italian Government strictly to defraying transit charges on other relief commodities provided from voted moneys. I understand that a net sum of £19,322 was realized from the sale of the bacon.

J. MAHER,

*Comptroller and Auditor-General*

*(Ard-Reachtaire Cuntas agus Ciste).*

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 1st March, 1947.



## APPROPRIATION ACCOUNTS, 1945-46.

## 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
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.	
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
2	1	PRESIDENT'S ESTABLISHMENT ...	4,412	—	4,412	4,231 9 6	—	4,231 9 6	180 10 6	—	—	—	180 10 6	—	—	1
4	2	HOUSES OF THE OIREACHTAS ...	129,569	—	129,569	129,363 13 7	—	129,363 13 7	205 6 5	—	—	—	205 6 5	—	1 12 9	2
6	3	DEPARTMENT OF THE TAOISEACH ...	17,020	—	17,020	16,071 12 6	—	16,071 12 6	948 7 6	—	—	—	948 7 6	—	125 3 3	3
7	4	COMPTROLLER AND AUDITOR-GENERAL ...	24,954	1,890	23,064	24,611 18 8	1,984 10 0	22,627 8 8	342 1 4	—	94 10 0	—	436 11 4	—	—	4
9	5	OFFICE OF THE MINISTER FOR FINANCE ...	86,512	2,755	83,757	80,348 15 7	8,542 13 0	71,806 2 7	6,163 4 5	—	5,787 13 0	—	11,950 17 5	—	—	5
11	6	OFFICE OF THE REVENUE COMMISSIONERS ...	1,144,060	46,750	1,097,310	1,124,399 14 5	59,217 2 10	1,065,182 11 7	19,660 5 7	—	12,467 2 10	—	32,127 8 5	—	40 15 4	6
16	7	OLD AGE PENSIONS ...	3,807,250	2,000	3,805,250	3,716,397 9 5	3,779 3 10	3,712,618 5 7	90,852 10 7	—	1,779 3 10	—	92,631 14 5	—	—	7
18	8	MANAGEMENT OF GOVERNMENT STOCKS ...	22,575	—	22,575	22,566 18 4	—	22,566 18 4	8 1 8	—	—	—	8 1 8	—	—	8
19	9	OFFICE OF PUBLIC WORKS ...	176,720	23,600	153,120	175,036 4 1	24,655 3 10	150,381 0 3	1,683 15 11	—	1,055 3 10	—	2,738 19 9	—	7 9 0	9
23	10	PUBLIC WORKS AND BUILDINGS ...	899,508	46,150	853,358	817,148 10 3	59,717 7 5	757,431 2 10	82,359 9 9	—	13,567 7 5	—	95,926 17 2	—	—	10
49	11	HAULBOWLINE DOCKYARD ...	3,570	—	3,570	2,903 19 7	—	2,903 19 7	666 0 5	—	—	—	666 0 5	3,025	3,401 12 9	11
51	12	STATE LABORATORY ...	11,977	—	11,977	10,440 15 11	—	10,440 15 11	1,536 4 1	—	—	—	1,536 4 1	500	493 6 5	12
53	13	CIVIL SERVICE COMMISSION ...	27,183	5,000	22,183	27,027 11 4	6,576 15 2	20,450 16 2	155 8 8	—	1,576 15 2	—	1,732 3 10	—	—	13
55	14	IRISH TOURIST BOARD ...	18,000	—	18,000	17,048 0 0	—	17,048 0 0	952 0 0	—	—	—	952 0 0	—	—	14
56	15	COMMISSIONS AND SPECIAL INQUIRIES ...	4,500	—	4,500	2,945 14 10	—	2,945 14 10	1,554 5 2	—	—	—	1,554 5 2	—	—	15
59	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	670,105	25,955	644,150	621,986 0 9	24,811 12 3	597,174 8 6	48,118 19 3	—	—	1,143 7 9	46,975 11 6	6,358	4,125 9 1	16
62	17	RATES ON GOVERNMENT PROPERTY ...	163,155	375	162,780	160,693 9 1	393 1 3	160,300 7 10	2,461 10 11	—	18 1 3	—	2,479 12 2	—	80 19 2	17
63	18	SECRET SERVICE ...	20,000	—	20,000	7,977 16 5	—	7,977 16 5	12,022 3 7	—	—	—	12,022 3 7	—	32 7 4	18
64	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	16,750	—	16,750	15,392 6 0	—	15,392 6 0	1,357 14 0	—	—	—	1,357 14 0	—	—	19
65	20	MISCELLANEOUS EXPENSES ...	9,260	—	9,260	8,232 11 1	—	8,232 11 1	1,027 8 11	—	—	—	1,027 8 11	—	—	20
67	21	STATIONERY AND PRINTING ...	217,078	35,630	181,448	208,807 12 6	46,085 5 2	162,722 7 4	8,270 7 6	—	10,455 5 2	—	18,725 12 8	—	—	21
72	22	VALUATION AND BOUNDARY SURVEY ...	45,571	6,695	38,876	42,921 2 0	6,743 19 10	36,177 2 2	2,649 18 0	—	48 19 10	—	2,698 17 10	—	—	22
74	23	ORDNANCE SURVEY ...	42,598	3,300	39,298	37,011 12 8	3,279 11 7	33,732 1 1	5,586 7 4	—	—	20 8 5	5,565 18 11	—	1 0 5	23
76	24	SUPPLEMENTARY AGRICULTURAL GRANTS ...	1,270,989	—	1,270,989	1,270,989 0 0	—	1,270,989 0 0	—	—	—	—	—	—	—	24
77	25	LAW CHARGES ...	85,703	5,303	80,400	84,849 9 3	4,988 1 8	79,861 7 7	853 10 9	—	—	314 18 4	538 12 5	264	261 17 3	25
79	26	UNIVERSITIES AND COLLEGES ...	162,130	—	162,130	161,664 7 6	—	161,664 7 6	465 12 6	—	—	—	465 12 6	—	—	26
80	27	WIDOWS' AND ORPHANS' PENSIONS ...	250,000	—	250,000	250,000 0 0	—	250,000 0 0	—	—	—	—	—	—	—	27
81	28	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	20,390	—	20,390	15,100 0 0	—	15,100 0 0	5,290 0 0	—	—	—	5,290 0 0	—	—	28
82	29	AGRICULTURE ...	1,267,195	282,550	984,645	1,106,129 2 2	295,167 8 3	810,961 13 11	161,065 17 10	—	12,617 8 3	—	173,683 6 1	7,280	14,851 9 5	29
96	30	AGRICULTURAL PRODUCE SUBSIDIES ...	825,000	—	825,000	825,000 0 0	—	825,000 0 0	—	—	—	—	—	—	9 16 1	30
98	31	FISHERIES ...	37,331	19,845	17,486	35,274 7 4	19,490 13 2	15,783 14 2	2,056 12 8	—	—	354 6 10	1,702 5 10	—	1 13 5	31
101	32	OFFICE OF THE MINISTER FOR JUSTICE ...	53,681	—	53,681	51,635 5 5	—	51,635 5 5	2,045 14 7	—	—	—	2,045 14 7	220	6,061 7 1	32
103	33	GÁRDA SÍOCHÁNA ...	2,440,807	24,525	2,416,282	2,423,476 10 8	26,114 15 3	2,397,361 15 5	17,330 9 4	—	1,589 15 3	—	18,920 4 7	1,750	2,311 5 6	33
107	34	PRISONS ...	145,483	18,139	127,344	140,603 6 1	15,650 0 6	124,953 5 7	4,879 13 11	—	—	2,488 19 6	2,390 14 5	—	—	34
111	35	DISTRICT COURT ...	52,258	—	52,258	51,676 15 8	—	51,676 15 8	581 4 4	—	—	—	581 4 4	17,000	32,900 0 0	35
113	36	CIRCUIT COURT ...	95,485	28,200	67,285	92,508 11 9	30,525 7 9	61,983 4 0	2,976 8 3	—	2,325 7 9	—	5,301 16 0	—	2 11 3	36
115	37	SUPREME COURT AND HIGH COURT OF JUSTICE ...	61,711	260	61,451	61,453 14 3	252 18 1	61,200 16 2	257 5 9	—	—	7 1 11	250 3 10	2,850	2,331 15 9	37
117	38	LAND REGISTRY AND REGISTRY OF DEEDS ...	56,258	—	56,258	55,250 6 1	—	55,250 6 1	1,007 13 11	—	—	—	1,007 13 11	—	—	38
118	39	PUBLIC RECORD OFFICE ...	5,911	—	5,911	5,689 16 2	—	5,689 16 2	221 3 10	—	—	—	221 3 10	—	—	39
119	40	CHARITABLE DONATIONS AND BEQUESTS ...	3,926	48	3,878	3,917 12 10	47 14 8	3,869								



APPROPRIATION ACCOUNTS—  
PUBLIC SERVICES,

1945-46.



## PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ... ..	3,842	3,713 2 5	128 17 7	—
B.—Travelling and Incidental Expenses ... ..	50	54 5 0	—	4 5 0
C.—Telegrams and Telephones	220	164 2 1	55 17 11	—
D.—Motor Cars—Replacement Grant ... ..	300	300 0 0	—	—
TOTAL ...£	4,412	4,231 9 6	184 15 6	4 5 0

Surplus to be surrendered ... £180 10 6

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

A.—Saving mainly due to a vacancy.

C.—Saving due to the fact that telephone accounts for only three quarterly periods came in course of payment during the year.



NOTES.

This Account includes expenditure of approximately £161 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Account of another Department includes expenditure of approximately £157 in respect of remuneration of staff temporarily lent, without repayment, to the President's Establishment.

ROINN AIRGEADAIS,  
17th October, 1946.

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.*



## HOUSES OF THE OIREACHTAS.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.
DÁIL ÉIREANN.				
A.—Salaries and Allowances of Teachtaí ... ..	60,300	59,583 11 0	716 9 0	—
B.—Travelling Expenses of Teachtaí :— <i>Original</i> ... £6,750 <i>Supplementary</i> 1,400	8,150	8,231 14 6	—	81 14 6
SEANAD ÉIREANN.				
C.—Salaries and Allowances of Seanadóirí ... ..	22,830	22,747 10 0	82 10 0	—
D.—Travelling Expenses of Seanadóirí ... ..	1,500	1,409 6 8	90 13 4	—
HOUSES OF THE OIREACHTAS.				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ... ..	36,169	36,105 10 0	63 10 0	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ... ..	315	331 8 8	—	16 8 8
G.—Telegrams and Telephones	600	529 12 8	70 7 4	—
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	309 7 11	190 12 1	—
	130,569	129,363 13 7	1,303 9 7	98 3 2
<i>Deduct :—</i> Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	1,000	—	1,000 0 0	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
			£	s.	d.	£	s.	d.
TOTAL :—								
Original	£129,169							
Supplementary	400							
	£							
	129,569	129,363 13 7	303	9	7	98	3	2
Surplus to be surrendered			£205 6 5					
			Estimated.			Realized.		
			£			£ s. d.		
Extra Receipts payable to Exchequer :—								
Refund of overpayment ...			—			1 12 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The savings on the several subheads were in the main applied in defraying expenditure from Subhead B. as provided in the Supplementary Estimate.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 the Editor of Debates received £300 as Chief Press Censor in the Office of the Minister for Co-ordination of Defensive Measures (Censorship Service). From Vote 49 a Reporter received £40 for services rendered. From Vote 64 the Superintendent, a Reporter and a Messenger received £70, £78 0s. 3d. and £124, respectively, under the Military Service Pensions Acts. From Vote 3 and this Vote a Senior Translator received a total sum of £40 4s. 0d. for special services.

NOTES.

The expenditure under Subhead E. includes a sum of £45 11s. 0d., being the employees' share of arrears of contributions under the Widows' and Orphans' Pensions Acts, which became payable following on a decision by the Minister for Local Government and Public Health that certain established officers, paid at rates over £250 per annum and so hitherto not deemed liable to insurance, were required to be insured under the said Acts.

This Account includes expenditure of approximately £556 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Account of another Office includes expenditure of approximately £27 in respect of remuneration of staff temporarily lent, without repayment, to the Houses of the Oireachtas.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
21st October, 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.



## DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ... ..	16,010	15,095 5 0	914	15 0	—	—
B.—Travelling Expenses ... ..	200	18 9 1	181	10 11	—	—
C.—Incidental Expenses ... ..	110	270 18 1	—	—	160	18 1
D.—Telegrams and Telephones ... ..	350	337 0 4	12	19 8	—	—
E.—Allowance to Taoiseach for Motor Car ... ..	350	350 0 0	—	—	—	—
TOTAL ...£	17,020	16,071 12 6	1,109	5 7	160	18 1

Surplus to be surrendered ... £948 7 6

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Contribution paid towards salary of loaned officer	—	125 3 3

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

- A.—Saving due to vacancies and changes in personnel during the year.  
 B.—The estimate, which included provision for expenditure in connection with International Conferences and official State Visits abroad, was necessarily conjectural.  
 C.—Excess mainly due to unforeseen expenditure on the occasions of Thanksgiving Day and the installation of the President.

## EXTRA REMUNERATION (exceeding £30).

From Vote 62 a Higher Executive Officer received £40 10s. 0d. for services rendered.

## NOTES.

This Account includes expenditure of approximately £619 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £21 17s. 0d. 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 £892 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
17th October, 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.



## COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ... ..	22,220	22,038 15 6	181 4 6	—
B.—Travelling Expenses ...	110	103 10 6	6 9 6	—
C.—Incidental Expenses ...	85	88 19 0	—	3 19 0
NATIONAL INSURANCE AUDIT.				
D.—Salaries ... ..	2,539	2,380 13 8	158 6 4	—
GROSS TOTAL ...£	24,954	24,611 18 8	346 0 4	3 19 0
			Surplus of Gross Estimate over Expenditure. £342 1 4	
Deduct :—			Surplus of Appropriations in Aid realized. £94 10 0	
E.—Appropriations in Aid ...	1,890	1,984 10 0	Total Surplus to be surrendered. £436 11 4	
NET TOTAL ...£	23,064	22,627 8 8		

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

A.—Saving due to a vacancy remaining unfilled and to changes in personnel, partly offset by payment of increased Emergency bonus and by transfer to this Department of an officer previously on loan from another Department.

B.—Casual variation.

C.—Excess due to increased cost of telephone services.



D.—Saving due to a vacancy remaining unfilled; offset by payment of increased Emergency bonus.

E.—Surplus due to receipt of higher fees than anticipated in respect of three commercial audits; offset by receipt of a smaller fee than anticipated in respect of another commercial audit.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 an Assistant Auditor received £49 6s. 0d. for acting as Higher Executive Officer and from Vote 5 another Assistant Auditor received £40 2s. 9d. as Air Raid Precautions Co-ordinating and Inspecting Officer.

NOTES.

This Account includes expenditure of approximately £792 in respect of remuneration of officers temporarily lent, without repayment, to other Departments.

The Account of another Department includes expenditure of approximately £235 in respect of remuneration of an officer temporarily lent, without repayment, to this Office.

W. E. WANN,  
*Accounting Officer.*

EXCHEQUER AND AUDIT DEPARTMENT,  
30th November, 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.*



## OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 Allow- ances ... ..	76,760	71,075 5 1	5,684 14 11	—
A.A.—Actuary ... ..	100	—	100 0 0	—
B.—Travelling Expenses ...	100	20 18 3	79 1 9	—
C.—Incidental Expenses ...	250	242 4 11	7 15 1	—
D.—Telegrams and Telephones	800	788 8 5	11 11 7	—
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages and Allow- ances ... ..	8,412	8,133 2 8	278 17 4	—
F.—Travelling and Incidental Expenses ... ..	90	88 16 3	1 3 9	—
GROSS TOTAL ...£	86,512	80,348 15 7	6,163 4 5	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,163 4 5	
Deduct :—			Surplus of Appropria- tions in Aid realized. £5,787 13 0	
G.—Appropriations in Aid ...	2,755	8,542 13 0	Total Surplus to be surrendered. £11,950 17 5	
NET TOTAL ...£	83,757	71,806 2 7		

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

A.—Saving due to vacancies and staff changes ; offset to a small extent by increase of Emergency bonus.

A.A.—No claim fell to be paid in the year.

B.—Expenditure cannot be closely estimated.

E.—A saving of approximately £490, owing to the provision for temporary clerical assistance being greater than required, was partially offset by additional expenditure due to staff changes and new appointments and to increase of Emergency bonus.



## 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	...	...	...	2,000	7,786	17	0
(3) Miscellaneous	...	...	...	5	5	16	0
TOTAL	...	...	...	£2,755	£8,542	13	0

The surplus under item (2) is due to the amounts invested during the year being 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.

The following officers received as allowances amounts as stated for acting in grades higher than their substantive ranks or for special services during periods of loan to other Departments, viz.:—Two Assistant Principals received £39 12s. 1d. and £172 17s. 9d., respectively, and two Junior Administrative Officers received £138 6s. 0d. and £163 13s. 10d., respectively, from Vote 68 and, in addition, the recipient of the last mentioned amount received £100 from Vote 64 as a member of the Military Service Pensions Advisory Committee; one Minor Staff Officer and one Clerical Officer received, respectively, £76 13s. 6d. and £37 0s. 7d. from Vote 32 and, in addition, the last mentioned officer received £40 6s. 8d. on foot of a military service pension.

The following officers whose salaries are borne on the Votes indicated received as allowances amounts as stated for acting in grades higher than their substantive ranks, or for special services during periods of loan to this Department, viz.:—One Higher Executive Officer (Vote 55) received £50, one Junior Executive Officer (Vote 6) received £121 15s. 1d., one Assistant Auditor (Vote 4) received £40 2s. 9d., two Clerical Officers (Vote 29) received £43 7s. 10d. and £42 13s. 10d., respectively.

Two Clerical Officers received, respectively, £20 and £39 3s. 0d. for special services in this Department; the recipient of the first mentioned amount received in addition £34 6s. 0d. for overtime.

Three Messengers and one Male Cleaner received the amounts, respectively, of £96, £25 17s. 8d., £37 9s. 0d. and £45 16s. 8d. from Vote 64 on foot of military service pensions and, in addition, two of the Messengers and the Male Cleaner received amounts, respectively, of 8s. 6d., £9 19s. 11d. and £3 7s. 2d. for overtime.

## NOTES.

This Account includes expenditure of approximately £4,513 in respect of remuneration of staff temporarily lent, without repayment, to other Departments, and £67 16s. 0d. 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 £10,234 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,  
21 Samhain, 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.*



## OFFICE OF THE REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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. ...	1,036,105	1,012,331 6 11	23,773 13	1	—	
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain ...	280	267 0 0	13 0 0		—	
B.—Travelling Expenses ...	27,500	29,987 13 10	—		2,487 13 10	
C.—Removal Expenses ...	1,800	2,681 15 1	—		881 15 1	
D.—Poundage to Distributor of Stamps ...	435	447 15 0	—		12 15 0	
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	55,840	55,793 6 1	46 13 11		—	
F.—Carriage of Parcels, Advertisements, etc. ...	750	862 5 7	—		112 5 7	
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ...	4,150	2,706 6 7	1,443 13 5		—	
H.—Telegrams and Telephones ...	5,000	4,953 2 7	46 17 5		—	
I.—Uniform Clothing ...	1,000	1,772 17 2	—		772 17 2	
J.—Boat Hire, Cycles and other Conveyances ...	350	425 0 2	—		75 0 2	
K.—Motor Cars for Frontier Patrols ...	3,200	3,039 7 6	160 12 6		—	
L.—Revenue Instruments, etc. ...	420	157 9 2	262 10 10		—	
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	6,700	8,467 5 3	—		1,767 5 3	
N.—Incidental Expenses ...	240	262 18 8	—		22 18 8	



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 ...	280	244 4 10	35 15 2	—
P.—Compensation...	5	—	5 0 0	—
Q.—Losses by Default, Fraud and Accident ...	5	—	5 0 0	—
GROSS TOTAL ...£	1,144,060	1,124,399 14 5	25,792 16 4	6,132 10 9
<div style="text-align: right;">           Surplus of Gross Estimate over Expenditure.            £19,660 5 7         </div>				
Deduct :—	Estimated.	Realized.	<div style="text-align: right;">           Surplus of Appropriations in Aid realized.            £12,467 2 10         </div>	
R.—Appropriations in Aid ...	46,750	59,217 2 10	<div style="text-align: right;">           Total Surplus to be surrendered.            £32,127 8 5         </div>	
NET TOTAL ...£	1,097,310	1,065,182 11 7	<div style="text-align: right;">           Estimated.      Realized.            £                      £ s. d.         </div>	

## Extra Receipts payable to Exchequer :—

Compensation for loss of services of an officer injured in accident ...	...	...	...	—	40 15 4
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## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due largely to vacancies in authorised staff remaining unfilled ; offset by the increased Emergency bonus payable as from 1st January, 1946.
- B.—Excess due to additional travelling and the increased costs of travelling.
- C.—Excess due to an increase in the costs of household removals and in the number which matured for payment.
- F.—Excess due mainly to increased expenditure on advertisements relating to Income Tax notices.
- G.—A new printing machine for which provision was made was not delivered until after the close of the year. The resultant saving was to a certain extent offset by increased expenditure on ink and other supplies.
- I.—Excess due to the fact that the uniform clothing required was available in greater quantities than had been expected.
- J.—Excess due to the greater number of new bicycles available to meet requirements and to an increase in boat hire due to greater shipping activity.
- K.—Savings on petrol and repairs were largely counterbalanced by the purchase of a motor car for which provision had not been made.
- L.—Saving due to difficulty in obtaining supplies.



M.—Excess due to increased expenses in connection with prosecutions, etc., and to the payments of rewards in respect of attempted illegal exportations and importations.

N.—The expenditure includes *ex-gratia* payments of £1 14s. 10d. in respect of medical, etc., expenses incurred by an official who was injured by assault in the course of his duty (Department of Finance letter E.109/11/44); £30 in respect of medical, etc., expenses incurred by an official as a 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); and £30 in respect of medical, etc., expenses incurred by an official as a result of an accident while on duty (Department of Finance letter E. 109/3/43).

O.—Saving due mainly to changes in the number of allowances payable to officials for use of rooms for official purposes.

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) ...	210	210	0	0
2. Charge for manufacture of unemployment insurance stamps for Department of Industry and Commerce (Vote 59) ...	190	190	0	0
3. Clerical services and incidental expenses on account of General Lighthouse Fund ...	190	190	0	0
4. Moneys received from merchants, etc., for special attendance of Officers ...	5,000	8,337	15	2
5. Fines, forfeitures, law costs recovered, etc. ...	10,500	10,881	10	3
6. Registry of Business Names ...	210	259	0	6
7. Proceeds of Customs sales (seizures, etc.) ...	8,000	15,834	11	11
8. Charges for collecting local dues, etc. ...	40	49	7	8
9. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund) ...	180	180	0	0
10. Charge for administrative, etc., expenses in connection with widows' and orphans' pensions ...	20,690	20,840	0	0
11. Repayment from Vote 67 on account of the salaries of Officers seconded to the Special Employment Schemes Office ...	830	466	16	11
12. Miscellaneous items ...	710	1,778	0	5
TOTAL ...	£46,750	£59,217	2	10

4. Receipts vary with the volume of trade.

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 increase in the number of seizures in connection with attempted illegal exportations the quantities of goods sold considerably exceeded expectations.



8. Receipts vary with the volume of trade.
10. The increase in receipts was due to increased expenditure on the Investigation staff.
11. Decrease 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 ... ..	33	17	3
Bill of Entry receipts ... ..	221	4	6
Repayment of salary of Officer seconded to the Emergency Scientific Research Bureau ... ..	116	15	9
Repayment of salary of Officer seconded to Department of Local Government and Public Health ... ..	179	4	3
Sales of official motor cars ... ..	557	0	0
Minor unclassified items, e.g., surpluses in cash, rents of official residences, rent of goods in State Warehouses, etc.	669	18	8
	<u>£1,778</u>	<u>0</u>	<u>5</u>

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

One Surveyor and five Officers of Customs and Excise, one Chief Preventive Officer, one Preventive Officer and one Assistant Preventive Officer received amounts varying from £36 15s. 0d. to £100 while employed on Special Inquiry duty.

Sixty-six Officers of Customs and Excise; one Chief Preventive Officer; forty-six Preventive Officers (one of whom was promoted Chief Preventive Officer during the year); one hundred and thirty-four Assistant Preventive Officers; twelve Temporary Assistant Preventive Officers; eighteen Watchers; one Extra Man; one Investigation Officer; one Staff Officer; one Tax Officer, Higher Grade; twenty-eight Senior Tax Officers; twelve Tax Officers; two Writing Clerks; three Minor Staff Officers; twenty-three Clerical Officers; three Departmental Clerical Officers; one Superintendent of Printing; one Assistant Superintendent of Stamping; two Principal Stampers; two Stampers; five Female Stampers and Tellers; five Printers; one Engineer, and one Storeman received amounts varying from £30 0s. 8d. to £370 13s. 0d. in respect of overtime, rewards for detection of smuggling or other revenue evasions, military service pensions, etc.

The following received the amounts indicated for special services, etc.:—one Commissioner and one Junior Administrative Officer received £113 8s. 0d. and £56 14s. 0d., respectively, from the Vote for Industry and Commerce; one Investigation Officer received £88 0s. 7d. from the Vote for Secondary Education; one Junior Executive Officer received £175 4s 0d. from the Vote for Science and Art; one Officer of Customs and Excise, one Clerical Officer and one Printer received £90 0s. 0d., £59 7s. 0d. and £52 0s. 0d., respectively, from the Vote for Wireless Broadcasting; one Clerical Officer received £85 15s. 0d. from the Vote for Science and Art, £24 0s. 0d. from the Vote for Wireless Broadcasting and £27 17s. 1d. from the Vote for the Office of the Minister for Education (the latter item being by way of allowance while on loan).

Sixty-six Officers of Customs and Excise received allowances varying from £32 6s. 6d. to £60 3s. 5d. from the Votes for Supplies and Industry and Commerce while on loan (twelve of the Officers received in addition amounts varying from 13s. 6d. to £39 9s. 3d. in respect of overtime from this Office for the period during which they were not on loan); eight Officers of Customs and Excise received total amounts varying from £30 2s. 9d. to £49 19s. 6d. by way of allowances from the Votes for Supplies and Industry and Commerce while on loan and in respect of overtime from this Office when not on loan, the allowances varying from £22 16s. 10d. to £29 2s. 5d.

The following received amounts as stated while acting in grades higher than their substantive ranks during their period of loan to other Departments:—one Junior Executive Officer received £121 15s. 1d. from the Vote for the Office of the Minister for Finance; one Higher Executive Officer and one Clerical Officer received £86 5s. 7d. and £46 8s. 6d., respectively, from the Vote for the Army; one Writing Assistant received £39 4s. 11d. from the Vote for Posts and Telegraphs; one Higher Executive Officer, one Officer of Customs and Excise, one Examiner and seven Junior Executive Officers received amounts varying from £51 2s. 7d. to £325 18s. 2d. from the Votes for Supplies and Industry and Commerce.



## NOTES.

This Account includes expenditure of approximately £70,485 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £86 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 £345 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

Moneys totalling £13 13s. 5d. were misappropriated by a Preventive Officer who died very shortly after receiving notice of his dismissal. The amount involved was withheld from remuneration due (Department of Finance letter E.3/6/45).

Three motor cars value £75, £100 and £100, respectively, were taken over without charge from Department of Defence (Department of Finance letter S.8/16/45).

Seizures comprising one motor car (£300), 103 gallons of petrol (£15 15s. 0d.) and 100 empty boxes (£2 10s. 0d.) were acquired for official use.

T. CLEARY,

*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCAIM,  
29 Samhain, 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.*



## OLD AGE PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ... ..	3,800,000	3,709,022 5 0	90,977 15 0		—	
B.—Expenses of Pension Committees ...	7,250	7,212 8 5	37 11 7		—	
D.—Sums Irrecoverable ...	—	16 16 0	—		16 16 0	
E.—Extra Statutory Grants	—	146 0 0	—		146 0 0	
GROSS TOTAL ...£	3,807,250	3,716,397 9 5	91,015 6 7		162 16 0	
			Surplus of Gross Estimate over Expenditure. £90,852 10 7			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £1,779 3 10			
C.—Appropriations in Aid	2,000	3,779 3 10	Total Surplus to be surrendered. £92,631 14 5			
NET TOTAL ...£	3,805,250	3,712,618 5 7				

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

- A.—The saving is due to the number of pensioners and the average weekly rate of pension 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 pensioners' 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. 88/2/45 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 £1,440 3s. 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.	
557	6	0	Cases in which, there being no fraud or concealment, recovery was waived.
2,131	0	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.
421	2	8	Other cases of overpayments.
<u>£3,109 8 8</u>			

T. CLEARY,

*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCAIM,  
CAISLEÁN BHAILE ÁTHA CLIATH,  
29 Samhain, 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.*



## MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, compared with the sum granted, for Remuneration for the Management 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 Government Stocks inscribed in their Books ...	22,575	22,566 18 4	8 1 8	—
TOTAL ...	22,575	22,566 18 4		—
Surplus to be surrendered ...		£	8 1 8	

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
20 Samhain, 1946.

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, 1946, 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.
ADMINISTRATION.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £162,210				
<i>Less Supplementary</i> 690				
	161,520	159,651 13 11	£1,868 6 1	—
B.—Travelling Expenses :—				
<i>Original</i> ... £9,900				
<i>Supplementary</i> 2,700				
	12,600	12,766 1 0	—	166 1 0
C.—Incidental Expenses ...	1,000	1,042 19 5	—	42 19 5
D.—Telegrams and Telephones	1,600	1,575 9 9	24 10 3	—
GROSS TOTAL :—				
<i>Original</i> ... £174,710				
<i>Supplementary</i> 2,010				
	£ 176,720	175,036 4 1	1,892 16 4	209 0 5
			Surplus of Gross Estimate over Expenditure. £1,683 15 11.	
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid :—				
<i>Original</i> ... £21,600				
<i>Supplementary</i> 2,000				
	23,600	24,655 3 10		
			Surplus of Appropriations in Aid realized. £1,055 3 10	
NET TOTAL :—				
<i>Original</i> £153,110				
<i>Supplementary</i> 10				
	£ 153,120	150,381 0 3		
			Total Surplus to be surrendered. £2,738 19 9	

Estimated.

Realized.

£

£ s. d.

Extra Receipts payable to Exchequer :—

Compensation for loss of services of officer injured  
in a motor accident ... ..

—

7 9 0

B 2



## 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.—The expenditure on advertisements and miscellaneous services was greater than anticipated.

D.—Requirements were less than expected.

E.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
(1) Penal interest on overdue loan repayments	750	1,007	8 7
(2) Amount recoverable as administrative expenses in connection with agency services :—			
<i>Original</i> ...	£2,000		
<i>Supplementary</i> ...	1,000		
	3,000	3,983	3 9
(3) Amount recoverable from Vote 67 as administrative expenses in connection with Employment Schemes, etc. :—			
<i>Original</i> ...	£1,000		
<i>Supplementary</i> ...	1,000		
	2,000	1,903	19 4
(4) Amount recoverable as expenses of management of the Local Loans Fund	17,500	17,310	0 0
(5) Miscellaneous	350	450	12 2
<b>TOTAL :—</b>			
<i>Original</i> ...	£21,600		
<i>Supplementary</i> ...	2,000		
	£23,600	£24,655	3 10

(1) Surplus due to the increased 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) Salaries of Engineers, etc., recovered from Shannon Navigation Fund and Marine Works Maintenance Fund, £405 7s. 0d.; mapping charges, £29 17s. 0d.; sundry receipts, £15 8s. 2d.

## EXTRA REMUNERATION (exceeding £30).

A Junior Executive Officer received a gratuity of £40 for special services.

## NOTES.

(1) This Account includes expenditure of approximately £13,320 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 £1,012 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

(3) An *ex-gratia* payment of £17 2s. 0d. was made to a Temporary Engineer in respect of a claim for salary for a period he was absent owing to illness as the result of an accident sustained while on duty. Subhead A. (Department of Finance letter E.104/10/45).

(4) Copying of maps was carried out, without repayment, for the Land Commission and the Department of Agriculture. The value of these services in the year was £18 12s. 10d.

(5) Losses of technical equipment valued at £2 17s. 6d. were written off during the year (Department of Finance letter S.102/3/46).

(6) Technical equipment valued at £280 was handed over to the Department of Industry and Commerce (Department of Finance letter S.99/32/45). See also Vote for Transport and Meteorological Services, No. 56.

(7) A cine camera and projector surplus to the requirements of the Special Employment Schemes Office and valued at £37 10s. 0d. were taken over by the Commissioners (Department of Finance letter F.200/17/41). See also Vote for Employment and Emergency Schemes, No. 67.

(8) 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, 1946.

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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, 1946.

SERVICE.	Balances, 1st April, 1945.	Receipts, 1945-46.	Payments, 1945-46.	Balances, 31st March, 1946.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	2 10 0	2 10 0	—
Shannon Navigation ...	3,431 7 0	7,816 18 1	5,667 9 7	5,580 15 6 { (a)
Linen Hall ...	—	145 14 10	145 14 10	— { (b)
Letterkenny Railway ...	—	5 9 0	5 9 0	— { (c)
Marine Works Act, 1902, Maintenance Fund ...	671 8 6	933 14 1	321 9 5	1,283 13 2 (e)

(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) Losses of stores from stock valued at £3 0s. 6d. were written off under the authority of the Commissioners.

(c) Materials to the value of £3 6s. 0d. lost by theft during the year were written off (Department of Finance letter S.50/1/46).

(d) A deficiency of £49 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.).

(e) 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.

J. CONNOLLY,

Chairman and Accounting Officer.

T. J. RYAN, *Accountant*,  
30th November, 1946.



## PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, compared with the sum granted, for Expenditure in respect of Public Buildings ; for the Maintenance of certain Parks and Public Works ; for the Execution and Maintenance of Drainage Works ; and for the Purchase of Dunsink Observatory.

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 :—						
<i>Original ...</i> £15,000						
<i>Supplementary</i> 4,500						
	19,500	12,031 12 6	7,468 7 6		—	
AA.—Johnstown Castle ...	5,376	5,372 4 1	3 15 11		—	
B.—New Works, Alterations and Additions ...	390,000	286,025 11 11	103,974 8 1		—	
C.—Maintenance and Supplies	230,000	251,240 1 4	—		21,240 1 4	
D.1.—Furniture, Fittings and Utensils ...	21,000	22,164 12 11	—		1,164 12 11	
D.2.—Central Furniture Stores	1,000	911 13 1	88 6 11		—	
E.—Rents, Rates, etc. ...	99,000	97,985 6 9	1,014 13 3		—	
EE.—Compensation on Resumption of Leased Premises ...	—	250 2 0	—		250 2 0	
F.—Fuel, Light, Water, Cleaning, etc. ...	105,000	104,066 11 1	933 8 11		—	
FF.—Emergency Fuel Stores	—	7,690 9 10	—		7,690 9 10	
G.—Phoenix Park National School ...	170	168 0 9	1 19 3		—	
H.—River Shannon Works	140	141 1 4	—		1 1 4	
I.—Linen Hall, Dublin ...	25	49 15 10	—		24 15 10	
J.1.—River Fergus Drainage	2,510	44 11 10	2,465 8 2		—	
J.2.—Arterial Drainage ...	10	—	10 0 0		—	
J.3.—Barrow Drainage—Maintenance ...	3,950	3,362 7 9	587 12 3		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.4.—Arterial Drainage—Purchase of Machinery ...	10	—	10 0 0	—
J.5.—Arterial Drainage—Maintenance of Machinery ...	2,175	3,995 14 4	—	1,820 14 4
J.6.—Arterial Drainage—Central Repair Workshop and Stores ...	10	—	10 0 0	—
J.7.—Arterial Drainage Surveys ...	4,800	6,809 8 0	—	2,009 8 0
J.8.—Lough and River Erne Drainage ...	65	32 8 4	32 11 8	—
J.9.—Barrow Drainage—Repayment of Advances: Original ... Nil Supplementary £14,417	14,417	14,416 12 10	7 2	—
K.—Telegrams and Telephones ...	350	390 3 9	—	40 3 9
GROSS TOTAL :—				
Original £880,591 Supplementary 18,917	£ 899,508	817,148 10 3	116,600 19 1	34,241 9 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £82,359 9 9	
Deduct :—	—	—	—	
L.—Appropriations in Aid	46,150	59,717 7 5	Surplus of Appropriations in Aid realized. £13,567 7 5	
NET TOTAL :—				
Original £834,441 Supplementary 18,917	£ 853,358	757,431 2 10	Total Surplus to be surrendered. £95,926 17 2	

## 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 :—

			DEPARTMENT OF		
SERVICE.	AMOUNT.		FINANCE		AUTHORITY.
	£	s. d.			
DEPARTMENT OF FINANCE :					
Waterford Government Offices ... ..	2,563	15 0	S.2/2/29.		
DEPARTMENT OF JUSTICE :					
Gárda Síochána.					
Co. Cavan : Kilnaleek ... ..	111	13 11	S.14/7/42.		
Co. Kilkenny : Freshford ... ..	193	12 6	S.14/16/38.		
Co. Mayo : Achill Sound ... ..	300	0 0	S.14/3/41.		
Bellacorick ... ..	5	10 0	S.14/1/43.		
Co. Meath : Summerhill ... ..	87	12 0	S.14/106/25.		
Co. Sligo : Ballintogher ... ..	250	0 0	S.14/8/42.		
Enniscrone ... ..	310	10 0	S.14/7/32.		
Co. Wexford : Castlebridge ... ..	3	19 1	S.14/12/31.		
DEPARTMENT OF LANDS :					
Land Commission : 29 Upper Merrion Street, Dublin	3,485	0 0	S.2/3/45.		
DEPARTMENT OF POSTS AND TELEGRAPHS :					
Athlone High Power Short Wave Broadcasting Station	220	0 0	S.2/5/46.		
BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS :					
Dunsink Observatory ... ..	4,500	0 0	S.18/5/43.		
TOTAL ... ..	£12,031	12 6			

AA.—The expenditure represents the actual outlay required to meet tax liabilities and legal expenses.

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 48.

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, 1946, was £6,493 14s. 5d.

E.—Saving due to surrender of certain premises provided for in the estimate.

EE.—Subhead opened with the sanction of the Minister for Finance to meet payment of compensation and legal costs on resumption of certain leased premises (Department of Finance letter S.60/4/42).

F.—Savings due mainly to casual variations in requirements of Departments.

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).

G. and H.—Casual variations.

I.—The receipts on the property within the year were £95 19s. 0d. and the expenditure £145 14s. 10d., leaving a deficit of £49 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 more machines than anticipated was undertaken during the year.
- J.6.—The receipts from works, etc., the cost of which was transferred to Subheads J.5. (Arterial Drainage—Maintenance of Machinery) and J.7. (Arterial Drainage Surveys), etc., exceeded the expenditure by £1,616 5s. 6d. which was accounted for as an Appropriation in Aid of the Vote. *See* Subhead L.9. below. The value of stocks held at 31st March, 1946, was £12,300.
- J.7.—The surveys undertaken during the year were more extensive than anticipated.
- J.8.—The contribution is dependent upon the cost of the services undertaken.
- J.9.—The expenditure represents the actual payment made to the Local Loans Fund during the year.
- K.—The requirements were greater than expected.
- L.—Appropriations in Aid:—

	Estimated.	Realized.		
		£	£	s. d.
1. Rents and fines ... ..	21,000	23,158	5	5
2. Harbour tolls, dues, etc. ... ..	8,000	9,502	13	11
3. Sale of surplus and obsolete stores, old materials, etc. ... ..	3,000	4,952	0	8
4. Hire of plant ... ..	3,000	6,395	0	8
5. Sales of farm and garden produce ... ..	5,500	6,243	15	11
6. Admission tickets at parks, piers, etc. ... ..	600	896	10	3
7. Lettings of sporting, fishing rights, etc. ... ..	540	776	19	6
8. Recoveries from other Departments, etc., for services carried out on repayment terms. ( <i>See</i> Subheads C., D.I., E. and F.) ... ..	2,100	2,744	8	0
9. Recoveries from drainage districts, etc., in con- nection with Central Repair Workshop and Stores. ( <i>See</i> Subhead J.6.) ... ..	10	1,616	5	6
10. Recovery from Vote 70 in connection with injury to property in the charge of the Office of Public Works ... ..	1,400	1,400	0	0
11. Miscellaneous ... ..	1,000	2,031	7	7
	<u>£46,150</u>	<u>£59,717</u>	<u>7</u>	<u>5</u>

1. The receipts comprised:—Rents, £23,157 5s. 5d., and a fine on leasing of surplus Government property, £1. The yield from rents was greater than estimated.

2. Surplus due to increased receipts at Dun Laoghaire Harbour.

3. Excess due to unexpected receipts.



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

5. Bourn Vincent Memorial Park, £2,834 5s. 11d.; Phoenix Park, etc., £1,557 11s. 3d.; Royal Hospital Gardens, etc., £994 15s. 9d.; Moore Park, £731 17s. 6d.; sundry other sales, £125 5s. 6d.

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

7. Bourn Vincent Memorial Park :—Fishing, £570 19s. 6d.; rough shooting, £131; deerstalking, £75.

8. Widows' and Orphans' Pensions Fund, £1,140; Post Office Savings Bank, £769 10s. 4d.; Special Employment Schemes Office, £526 8s. 4d.; Department of Local Government and Public Health (Combined Purchasing Section), £233 9s. 4d.; College of Science, £75.

9. The amount appropriated under this head represents the excess of receipts over expenditure during the year.

10. This amount was recovered from Vote 70 by direction of the Minister for Finance.

11. Work done for other parties, £1,125 17s. 7d.; sale of trees and felled timber, £177 17s. 3d.; storage of yachts, Dun Laoghaire and Howth Harbours, £83 10s. 0d.; contractors' deposits unclaimed, £70; licences, Phoenix Park, £68 1s. 0d.; sundry other receipts, £506 1s. 9d.

#### NOTES.

(1) A strip of land forming part of the site of the Gárda Síochána Station at Achill Sound, Co. Mayo, was transferred to the Mayo County Council free of charge (Department of Finance letter S.14/3/41).

(2) Materials and plant purchased from the Vote for Public Works and Buildings and valued at approximately £13,000 were passed over to the Department of Industry and Commerce on the transfer to that Department as from 1st April, 1945, of the duties and functions of the Office of Public Works in relation to the construction and maintenance of airports. Certain articles surplus to airport requirements and valued at £200 were retained by the Commissioners for use in connection with Arterial Drainage Schemes (Department of Finance letter S.99/15/45).

(3) A claim for £292 19s. 4d., representing the balance of an amount to be recovered from a contractor in respect of the extra cost incurred owing to his failure to complete his contract for the erection of a new national school at Cloonfad, Co. Roscommon, was waived. Subhead B. (Department of Finance letter S.9/6/41). See Note No. (5) in 1940-41 Account.

(4) £81 9s. 7d. was paid as fees (£52 8s. 0d. in 1939-40 and £29 1s. 7d. in 1942-43) for Bills of Quantities prepared in connection with a proposal to erect new Customs residences and garage at Lifford, Co. Donegal, the plans for which have since been abandoned. Subhead B. (Department of Finance letter S.2/13/33).

(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.	
Kinlough Gárda Síochána Barracks (Subhead B. No. 82) ... ..	125 0 0	S.9/16/39.
Crumlin National School (Subhead B. No. 89) ...	2,096 19 3	{ S.9/3/43 and S.22/4/37.
Forthill National School (Subhead B. No. 89) ...	118 2 5	
Inch Island National School (Subhead B. No. 89)	90 7 9	S.9/3/43.
Kilcormac National School (Subhead B. No. 89) ...	36 11 0	{ S.9/3/43 and S.9/4/43.
Lavally National School (Subhead B. No. 89) ...	120 0 0	
		S.9/16/39.



(6) A contribution of £200 was made to the landlord of Bandon Gárda Síochána Station towards defraying the cost of works of repair and maintenance. Subhead C. The lease under which the Station is held was endorsed to provide in certain circumstances for the refund to the landlord by the Commissioners of all rates properly payable on the property (Department of Finance letter S.55/60/28).

(7) In consideration of acceptance of the surrender before a date specified under the lease of premises at Killarney formerly used as a school of housewifery, the landlord was paid £40 in respect of a half year's rent, together with a sum of £55 in settlement of his claim for works of reinstatement. Subheads C. and E. (Department of Finance letter S.22/4/30).

(8) With the authority of the Minister for Finance £33 0s. 6d. was expended on St. Enda's College (Pearse Bequest). Subhead C. (Department of Finance letter S.22/9/41).

(9) Included under Subhead C. is a sum of £20 1s. 11d. representing the cost of repairing the damage caused to the windows of the American Consulate in Dublin as the result of a street disorder.

(10) £10 11s. 2d. was expended in making good damage maliciously done to windows at the Cork Head Post Office. Subhead C. A claim under the Malicious Damage to Property Acts was waived (Department of Finance letter S.102/8/45).

(11) An *ex-gratia* payment of £10 was made to a landlord in lieu of works of restoration on surrender of rented premises. Subhead C. (Department of Finance letter S.2/3/33).

(12) £9 1s. 6d. was expended in making good the damage caused to the roof of State premises by the removal of lead flashings by persons unknown. Subhead C. (Department of Finance letter S.102/14/46).

(13) £2 10s. 0d. was paid as compensation for damage caused to premises adjoining Letterkenny Gárda Síochána Station. Subhead C. (Department of Finance letter S.14/22/31).

(14) *Ex-gratia* payments amounting to £2 10s. 0d. were made as rewards for the discovery and rescue of articles of historic interest connected with National Monuments. Subhead C. (Department of Finance letter S.102/5/38).

(15) £1 5s. 0d., together with 10s. 6d. costs, was paid as compensation for personal property which was damaged as a result of an alleged defect in Government property. Subhead C. (Department of Finance letter E.109/41/41).

(16) Included under Subhead D.1. is a sum of £315 in respect of the cost of supply of a portrait of the former President, Dr. Douglas Hyde (Department of Finance letters S.200/2/44).

(17) Articles surplus to the requirements of the Commissioners and valued at £26 were transferred to the Department of Industry and Commerce (Department of Finance letters S.102/7/37 and S.102/4/37). See also Vote for Transport and Meteorological Services, No. 56.

(18) Materials surplus to the requirements of the Department of Defence and valued at £74 17s. 7d. were taken over by the Commissioners (Department of Finance letters S.8/16/45, S.4/26/40, S.2/5/43 and S.4/43/45). See also Vote for Army, No. 63.

(19) Materials surplus to the requirements of the Department of Industry and Commerce and valued at £248 18s. 0d. were taken over by the Commissioners (Department of Finance letter S.102/10/39). See also Vote for Transport and Meteorological Services, No. 56.

(20) Materials surplus to the requirements of the Special Employment Schemes Office and valued at £16 17s. 6d. were taken over by the Commissioners (Department of Finance letter S.102/17/45). See also Vote for Employment and Emergency Schemes, No. 67.

(21) An electric meter surplus to requirements at Haulbowline Dockyard and valued at £3 was transferred for use at Cliffoney Embroidery Centre. See also Vote for Haulbowline Dockyard, No. 11.

(22) This Account includes approximately £23 in respect of balance of pay issued to staff serving with the Defence Forces.



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

	£
(1) Athenry Agricultural School ... ..	1,570
(2) Post Office Stores, Aldboro' House ... ..	400
(3) Navan Garda Síochána Barracks ... ..	17
(4) Geological Survey Office ... ..	15
(5) Iveagh House, Dublin ... ..	15
(6) Three minor outbreaks ... ..	17

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

- (1) Department of Posts and Telegraphs, £487 2s. 9d.
- (2) Department of Justice, £93 2s. 7d.
- (3) Department of Agriculture, £18.

(25) Losses of stores from stock, valued at £40 10s. 5d., were written off during the year under the authority of the Commissioners.

(26) As the result of deterioration while in store, timber valued at £60 was written off during the year (Department of Finance letter S.102/16/46).

(27) £111 8s. 5d., representing the value of articles lost through burglary and theft, was written off (Department of Finance letters S.102/11/36, S.102/18/45 and S.102/15/46).

(28) Arrears of rent, amounting to £16 1s. 0d., in respect of a letting of ex-military property were written off as irrecoverable. Subhead L. (Department of Finance letter S.2/39/34).

(29) A claim amounting to £1 9s. 9d. was waived under the authority of the Accounting Officer. Subhead L. (Department of Finance letter S.102/9/37).

(30) £3 was paid in settlement of a claim for compensation for property damaged as the result of survey operations at the Glyde and Dee catchment. Subhead J.7. (Department of Finance letter S.59/3/44).

(31) *Telephone Capital Account*—The net expenditure during the year on Post Office buildings charged to the Telephone Capital Account amounted to £2,080 15s. 9d.

J. CONNOLLY,

*Chairman and Accounting Officer.*

T. J. RYAN, *Accountant,*

OFFICE OF PUBLIC WORKS,

30th November, 1946.

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

J. MAHER,

*Comptroller and Auditor-General.*



## STATEMENT OF EXPENDITURE ON NEW WORKS, Etc., 1945-46.

Service.	1945-46.		Total Estimate for Work.	Total Expenditure to 31 March, 1946.	
	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 (Revote)	10	—	5,870	2,410	12 11
5.—Additional Accommodation	3,000	2,386 18 10	3,000	2,386	18 10
DEPARTMENT OF FINANCE :					
6.—Dublin Castle : Additional Accommodation (Revote)	1,500	1,477 16 3	—	2,267	4 10
7.—Dublin Custom House : Re-erection of Railings (Revote) ...	10	—	420	—	
8.—Dublin Custom House : Renewal of Statues (Revote) ...	10	—	1,400	3	6 1
9.—Ordnance Survey : Additional Accommodation for Printing Division (Revote) ...	10	—	10,000	6	10 6
10.—Ordnance Survey : Improved Sewerage System	250	682 1 11	7,850	7,664	17 1

## OBSERVATIONS.

1 to 4 and 7 to 9. Postponed.

5. In progress. In addition, materials to the value of £42 12s. 11d. from reserve stocks purchased in prior years were used on this work.

6 and 10. In progress.



Service.	1945-46.		Total Estimate for Work.	Total Expenditure to 31 March, 1946.	
	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 £290) ...	800	16 17 2	1,760	983	16 11
14.—Ballyhaise Agricultural Station: New Piggeries (Revote) ...	10	—	—	—	
15.—Clonakilty Agricultural Station: New Buildings (Revote) ...	10	—	50,000	—	
16.—Johnstown Castle: Adaptations and Renovations	1,650	4,413 12 11	—	5,881	9 11
17.—Munster Institute: Introduction of Shannon Electric Power ...	10	80 2 6	2,500	491	12 11
18.—Tully Stud Farm: Renovations ...	5,450	5,719 15 11	6,950	6,285	19 11
19.—Veterinary College: Improvements (Revote £3,000) ...	9,100	8,219 12 7	72,200	42,001	12 5
20.—Veterinary Research Laboratory: Additional Accommodation ...	1,000	—	—	—	
FISHERY HARBOURS.					
21.—Dredging Operations ... Arklow ...	200	200 0 0	200	200	0 0
22.—Minor Works of Economic Development (Revote £75) ... Tullaghan, Co. Mayo	175	208 2 2	770	239	12 11

## OBSERVATIONS—continued.

11, 12, 14, 15 and 20. Postponed.

13. In progress. In addition, a trailer pump and equipment purchased in prior years at a cost of £444 19s. 5d. was supplied to this work.

16. In progress. In addition, furniture to the value of £86 18s. 7d. from redundant stocks was supplied to this work.

17 to 19 and 22. In progress.

21. Completed.



Service.	1945-46.		Total Estimate for Work.	Total Expenditure to 31 March, 1946.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF JUSTICE :					
23.—Courts of Justice: Im- provement of Ventilation in Law Library (Revote)	10	—	500	—	
24.—Film Censor: New Office (Revote £975) ...	1,300	2,801 5 9	7,200	7,050 17 0	
25.—Gárda Síochána Depôt : Heating of Transport Store and Workshop (Revote) ... ..	10	—	425	—	
26.—Gárda Síochána Depôt : Improvement of Ablution and Sanitary Arrange- ments (Revote) ...	1,650	1,554 7 3	3,150	1,838 0 1	
27.—Gárda Síochána Head- quarters (Kilmainham): New Mess Room ...	425	612 6 7	425	612 6 7	
28.—Public Record Office : Additional Accommoda- tion (Revote)... ..	10	—	21,000	—	
GÁRDA SÍOCHÁNA BARRACKS.					
Dublin Metropolitan Area.					
29.—Harcourt Terrace (Lad Lane): New Barrack (Revote) ... ..	10	—	15,000	1 5 2	
30.—Stillorgan: New Barrack (Revote) ... ..	10	—	4,500	12 14 2	
Co. CAVAN.					
31.—Arva: New Barrack (Re- vote £10) ... ..	1,500	243 5 9	3,000	243 5 9	
32.—Blacklion: New Barrack (Revote) ... ..	10	—	2,100	—	
33.—Kilnaleck: New Barrack (Revote) ... ..	10	—	2,500	—	

## OBSERVATIONS—continued.

23, 25, 28 to 30, 32 and 33. Postponed.

24. In progress. In addition, materials to the value of £234 19s. 9d. from reserve stocks purchased in prior years were used on this work.

26. In progress. In addition, materials to the value of £54 from surplus stores were used in prior year for the joint benefit of this work and the work of improvement of cooking and messing facilities at the Gárda Síochána Depôt. See No. 147.

27 and 31. In progress.



Service.	1945-46.		Total Estimate for Work.	Total Expenditure to 31 March, 1946.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE —continued.					
Co. CLARE.					
34.—Newmarket - on - Fergus : New Barrack ... ..	10	—	3,000	—	
Co. CORK.					
35.—Castletownshend : New Barrack (Revote £10) ...	2,400	1,450 0 0	3,000	1,453	1 7
36.—Knocknagree : New Bar- rack (Revote) ... ..	10	—	—	—	
37.—Liscarroll : New Barrack (Revote) ... ..	10	—	1,850	—	
38.—Whitegate : New Barrack (Revote) ... ..	10	1 8 6	1,800	1 8 6	
Co. DONEGAL.					
39.—Carrigans : Adaptations (Revote) ... ..	10	—	750	—	
40.—Castlefin : New Barrack (Revote) ... ..	10	—	3,000	—	
41.—Clogher : Adaptations (Re- vote) ... ..	10	—	600	—	
42.—Convoy : New Barrack (Revote £10) ... ..	2,000	1 14 0	3,250	1 14 0	
43.—Dungloe : Adaptations (Revote) ... ..	10	—	500	—	
44.—Glencolumbkille : Adapta- tions (Revote) ... ..	10	—	600	—	
45.—Glenties : Adaptations (Revote) ... ..	10	—	400	—	
46.—Kilmacrennan : New Bar- rack ... ..	10	—	—	—	
47.—Milford : Adaptations (Re- vote) ... ..	10	—	950	—	

## OBSERVATIONS—continued.

34, 36 and 37, 39 to 41 and 43 to 47. Postponed.

35. In progress.

38 and 42. Preliminary work.



Service.	1945-46.			Total Estimate for Work.	Total Expenditure to 31 March, 1946.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF JUSTICE —continued.							
Co. GALWAY.							
48.—Ballygar: New Barrack (Revote £10) ...	2,500	2,567	12 7	3,600	2,567	12 7	
49.—Carraroe: New Barrack	2,000	2,003	10 0	4,000	3,520	14 7	
50.—Lettermore: Adaptations (Revote) ... ..	10	—		780	1	8 7	
51.—Spiddal: New Barrack (Revote) ... ..	10	—		4,500	—		
Co. KILKENNY.							
52.—Freshford: New Barrack	10	—		—	—		
53.—Mullinavat: New Barrack	900	1,081	15 0	4,000	3,836	12 3	
Co. LIMERICK.							
54.—Caherconlish: New Barrack (Revote) ... ..	1,850	2,535	0 0	3,200	2,543	3 8	
55.—Drumcollogher: New Bar- rack (Revote £850) ...	2,000	2,280	0 0	3,000	2,288	0 0	
56.—Murroe: New Barrack (Revote £600) ...	1,600	1,911	9 2	3,000	2,432	12 4	
57.—Shannon Airport (Foynes): Adaptations ... ..	600	764	15 9	5,600	5,553	9 2	
Co. LONGFORD.							
58.—Lanesboro': New Barrack (Revote) ... ..	10	—		1,800	—		
Co. LOUTH.							
59.—Carlingford: Adaptations	100	197	12 9	1,200	1,199	17 3	
60.—Dundalk Prison: Adapta- tion as Garda Síochána Barrack ... ..	1,700	1,585	13 8	9,400	9,562	19 4	
61.—Dunleer: New Barrack	10	—		—	—		

## OBSERVATIONS—continued.

48, 49 and 53 to 56. In progress.

50 to 52, 58 and 61. Postponed.

57, 59 and 60. Completed.



Service.	1945-46.		Total Estimate for Work.	Total Expenditure to 31 March, 1946.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE —continued.					
Co. MAYO.					
62.—Achill Sound: New Barrack (Revote) ...	10	—	2,500	—	
63.—Ballycastle: New Barrack (Revote) ...	10	—	—	—	
64.—Bellacorick: New Barrack (Revote) ...	10	8 6 9	—	8 6 9	
65.—Kilkelly: New Barrack (Revote) ...	10	—	1,850	3 13 10	
66.—Kilmaine: New Barrack (Revote) ...	10	—	—	—	
Co. MEATH.					
67.—Summerhill: New Barrack (Revote) ...	10	—	2,700	—	
68.—Trim: Adaptations (Revote) ...	10	—	2,100	—	
OFFALY.					
69.—Clara: New Barrack (Revote £1,000) ...	2,500	2,811 1 5	3,500	3,020 5 9	
70.—Edenderry: New Barrack	2,100	2,150 19 0	3,600	3,115 15 5	
Co. ROSCOMMON.					
71.—Roscommon: New Barrack (Revote £1,500) ...	2,000	17 12 4	17,000	17 18 1	
Co. SLIGO.					
72.—Ballintogher: New Barrack ...	1,000	—	—	—	
73.—Enniscrone: New Barrack	10	—	—	—	
Co. WESTMEATH.					
74.—Athlone: New Barrack	5,000	2,354 0 3	16,350	2,354 0 3	

## OBSERVATIONS—continued.

62, 63, 65 to 68, 72 and 73. Postponed.

64 and 71. Preliminary work.

69 and 70. In progress.

74. In progress. In addition, materials to the value of £30 from surplus stores were used on this work.



Service.	1945-46.		Total Estimate for Work.	Total Expenditure to 31 March, 1946.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF JUSTICE					
—continued.					
Co. WESTMEATH—continued.					
75.—Killucan: New Barrack (Revote £1,300) ...	2,800	2,080 18 0	3,500	2,086 0 6	
76.—Rochfortbridge: New Bar- rack (Revote) ...	10	—	1,850	6 7	
Co. WEXFORD.					
77.—Coolgreany: Adaptations (Revote) ...	10	—	700	6 5 9	
78.—New Ross: New Barrack (Revote £10) ...	2,500	—	13,500	—	
Co. WICKLOW.					
79.—Avoca: New Barrack (Re- vote £10) ...	2,500	7 16 10	4,000	7 16 10	
80.—Baltinglass: New Barrack (Revote) ...	10	—	—	—	
81.—Redcross (Barndarrig): New Barrack (Revote £500) ...	2,500	2,842 17 6	3,500	2,847 8 10	
82.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BAR- RACKS ...	2,000	1,035 3 1	2,000	7,495 15 0	
83.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BAR- RACKS ...	1,000	128 6 0	1,000	247 17 8	
84.—BOATHOUSES ...	10	—	—	—	
DEPARTMENT OF EDUCA- TION:					
85.—National Education Build- ings, 29 Marlboro' Street: Heating Installation (Re- vote) ...	10	—	600	—	
86.—Technical Instruction Branch: Heating In- stallation (Revote) ...	10	—	1,800	—	

## OBSERVATIONS—continued.

75 and 81. In progress.

76 to 78, 80 and 84 to 86. Postponed.

79. Preliminary work.

82. See details on page 42.

83. See details on page 42.



Service.	1945-46.		Total Estimate for Work.	Total Expenditure to 31 March, 1946.	
	Vote.	Expenditure.			
	£	£   s.   d.	£	£	s.   d.
DEPARTMENT OF EDUCATION—continued.					
87.—Central Model Schools: Heating Installation (First Section) (Revote)	10	—	1,000	5	15   6
88.—Central Model Schools: Reconstruction (Revote)	10	—	54,000	282	12   2
89.—National Schools: Grants for Building, Enlarging, Enclosing, etc. ...	250,000	176,086   19   4	250,000	176,086	19   4
PREPARATORY COLLEGES.					
90.—Coláiste Brighde, Falcarragh: Improvement of Drainage ...	250	153   7   6	250	153	7   6
INSTITUTIONS OF SCIENCE AND ART.					
91.—Kilmainham Jail: Adaptation as Historical Museum (Revote) ...	10	—	24,600	—	
92.—National Gallery: Electric Installation (Revote) ...	10	—	5,300	77	10   8
93.—National Gallery: Extension (Revote) ...	10	—	—	—	
94.—National Library: Additional Accommodation (Revote) ...	10	—	—	—	
95.—National Library and National Museum: Renewal of Defective Stonework (Revote) ...	10	—	—	—	
96.—National Museum: Improved Lighting (Revote)	10	—	575	258	12   0
REFORMATORY AND INDUSTRIAL SCHOOLS.					
97.—Reformatory School, Dainegan: Adaptations (Revote) ...	300	268   7   6	45,000	9,475	9   10
DEPARTMENT OF LANDS:					
98.—Land Commission, 23 Upper Merrion Street: Storage Accommodation for Estate Maps (Revote £1,250) ...	5,000	908   0   0	5,900	953	16   1

## OBSERVATIONS—continued.

87, 88 and 91 to 96. Postponed.

89. Expenditure represents grants which matured for payment. *See Notes.*

90, 97 and 98. In progress.



Service.	1945-46.		Total Estimate for Work.	Total Expenditure to 31 March, 1946.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF LANDS— <i>continued.</i>					
GAELTACHT INDUSTRIES.					
99.—Elly Bay Toy Factory : Rebuilding (Revote) ...	150	20 13 0	4,300	3,198 19 2	
100.—New Spinning Factory, Kilcar (Co. Donegal) (Re- vote £1,700) ...	4,000	6,010 17 6	19,600	19,545 18 8	
DEPARTMENT OF INDUS- TRY AND COMMERCE :					
101.—New Headquarters, Kil- dare Street (Revote) ...	10	338 8 9	251,340	242,828 7 1	
102.—Meteorological Services : Additional Telegraphic Weather Reporting Sta- tions (Revote) ...	1,600	—	3,400	1,829 4 4	
103.—Meteorological Services : Fencing, etc., of Rainfall Gauges (Revote £600)	640	32 3 0	—	467 5 1	
104.—Meteorological Services : Valentia Observatory— Adaptations and Addi- tions (Revote) ...	5,000	—	—	—	
DEPARTMENT OF POSTS AND TELEGRAPHS :					
105.—Dublin, New District Office, Drumcondra (Re- vote £10) ...	9,000	8,660 10 6	9,500	8,669 15 10	
106.—Dublin, New Post Office, St. Andrew Street (Re- vote) ...	10	—	20,000	538 1 6	
107.—Dublin, New Sorting Office, Pearse Street (Re- vote) ...	400	—	—	6,470 8 5	
108.—Dublin, Post Office Fac- tory : Rebuilding (Re- vote) ...	450	400 2 11	—	2,532 5 9	
109.—Dublin, Post Office Stores : Fire Prevention Scheme ...	1,000	2,879 6 1	5,300	5,240 14 1	

## OBSERVATIONS—continued.

99, 101, 103, 108 and 109. In progress.

100. In progress. In addition, tools, etc., valued at £22 13s. 0d. were handed over free of charge by the Department of Defence for use on this work.

102, 104, 106 and 107. Postponed.

105. In progress. In addition, materials to the value of £235 14s. 3d. from reserve stocks purchased in prior years were used on this work.



Service.	1945-46.			Total Estimate for Work.	Total Expenditure to 31 March, 1946.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF POSTS AND TELEGRAPHS— <i>continued.</i>							
110.—Dublin, Telegraph Deliv- ery Office: Additional Accommodation (Revote)	1,600	565	12 5	1,600	565	12 5	
111.—Bandon Post Office: Im- provement of Public Office ... ..	450	404	18 6	450	404	18 6	
112.—Cork, Head Post Office: Installation of Automatic Telephone Exchange— Structural Works ...	10	—	—	—	—	—	
113.—Thurles Post Office: Adaptations ... ..	500	16	14 10	7,200	6,464	1 1	
114.—Waterford Post Office: Adaptations (Revote)	10	—	—	—	—	—	
115.—Dublin Broadcasting Transmitter Station: New Building (Revote)	10	—	—	3,000	—	—	
116.—Athlone Broadcasting Station: Water Cooling Pond (Revote) ...	10	—	—	400	—	—	
DEPARTMENT OF DEFENCE:							
117.—Arbour Hill Barracks: New Married Quarters (Revote) ... ..	10	—	—	72,000	10	2 0	
118.—Clancy Barracks: Re- construction of Upper Barracks (Revote £1,000)	5,000	442	18 8	100,000	62,293	13 3	
119.—Griffith Barracks (Dublin): Electric Re-wiring (Re- vote) ... ..	10	—	—	3,000	1	0 0	
120.—McKee Barracks: New Catholic Church (Revote £10) ... ..	1,000	—	—	13,500	—	—	
121.—Portobello Barracks: New Married Quarters (Re- vote) ... ..	10	—	—	20,600	—	—	
122.—St. Bricin's Hospital: New Wing (Revote) ...	10	—	—	—	—	—	

## OBSERVATIONS—continued.

110. In progress. In addition, furniture to the value of £10 0s. 8d. from redundant stocks was supplied to this work.

111, 113 and 118. In progress.

112, 114 to 117 and 119 to 122. Postponed.



Service.	1945-46.		Total Estimate for Work.	Total Expenditure to 31 March, 1946.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF DEFENCE—continued.					
123.—Baldonnell Aerodrome : New Married Quarters (Revote) ...	10	—	—	13	8
124.—Baldonnell Aerodrome : Reconstruction of Upper Camp (Revote £3,500)	12,200	7,562 19 4	135,050	121,432	4 2
125.—Baldonnell Aerodrome : Technical Stores Extension (Revote) ...	200	417 4 9	3,350	3,499	10 8
126.—Cork, Michael Collins Bar- racks : Chaplain's House (Revote £2,000) ...	3,000	2,074 4 0	3,100	2,074	4 0
127.—Cork, Michael Collins Barracks : Junior Officers' Married Quarters (Re- vote) ...	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 £125) ...	1,500	1,398 2 7	9,000	8,672	17 6
130.—Curragh Camp : Dining Hall and Cookhouse in Connolly Barracks (Re- vote £10) ...	5,000	—	19,500	—	
131.—Curragh Camp : Dining Hall and Cookhouse in Plunkett Barracks (Re- vote £10) ...	5,000	—	19,500	—	
132.—Curragh Camp : Lecture Hall in Military College (Revote) ...	10	—	—	—	
133.—Curragh Camp : New Catholic Church (Revote)	10	—	—	—	
134.—Curragh Camp : New Gymnasium (Revote) ...	10	—	56,000	30	13 5
135.—Curragh Camp : New Married Quarters (Re- vote) ...	10	—	59,900	11,943	11 9
136.—Kildare Barracks : Re- construction (Revote) ...	10	—	321,000	139,612	12 1

## OBSERVATIONS—continued.

123, 127, 128 and 130 to 136. Postponed.

124. In progress. In addition, materials to the value of £535 16s. 4d. from reserve stocks purchased in prior years were used on this work in this and prior year.

125. Completed.

126 and 129. In progress.



Service.	1945-46.		Total Estimate for Work.	Total Expenditure to 31 March, 1946.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF DEFENCE—continued.					
137.—Kilworth Rifle Range : Officers' Mess (Revote)	10	—	8,000	—	
138.—Air Raid Shelters for Government Offices (Revote) ...	10	—	53,000	53,132	1 9
DEPARTMENT OF EXTERNAL AFFAIRS :					
139.—Rome, Quirinal Legation : Adaptations and Furnishing (Revote) ...	10	—	—	—	
PHOENIX PARK.					
140.—New Gateway : Parkgate Street (Revote) ...	10	—	—	—	
141.—Sanitary Accommodation (Revote £140) ...	550	1,207 13 11	1,550	1,763	6 4
LEINSTER LAWN.					
142.—Cenotaph (Revote) ...	10	—	2,700	—	
ROTUNDA GARDENS.					
143.—Garden of Remembrance (Revote) ...	10	23 11 2	—	319 11	2
HARBOURS.					
144.—Buncrana : Minor Improvements (Revote) ...	10	—	—	—	
145.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	2,500	2,034 18 11	2,500	2,469	7 2
146.—URGENT AND UNFORESEEN WORKS ...	10,000	8,898 3 1	10,000	8,898	3 1
147.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1945 ...	5,000	6,785 15 6	5,000	6,785 15	6
	£ 403,670	286,025 11 11			
Deduct for Works which may not be carried out during the year ...	13,670	—			
	£ 390,000	286,025 11 11			
NET SAVING ...		£103,974 8 1			

## OBSERVATIONS—continued.

137 to 140 and 142 to 144. Postponed.

141. Completed.

145, 146 and 147. See details on pages 42 to 48.



## No. 82.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS.

				£	s.	d.
<b>METROPOLITAN AREA.</b>						
Store Street and Clontarf.—Provision of electric lighting in replacement of the existing gas lamps. Authorized expenditure, £460. (S.14/7/45). In progress ... ..						
				20	6	6
<b>Co. CLARE.</b>						
Quin.—New Barrack. No. 76 of 1944-45. Expenditure authorized, £2,070 2s. 10d. (S.14/13/36). Expended, £2,070 2s. 10d. Completed ... ..						
				59	19	4
Shannon Airport (Rineanna).—Provision of additional accommodation. Authorized expenditure, £1,500. (S.14/5/46). Expended, £263 14s. 0d. In progress ... ..						
				263	14	0
<b>Co. CORK.</b>						
Crosshaven.—Improvements to cottages Nos. 3, 4, 5 and 6. Expenditure authorized, £492 17s. 0d. (S.14/11/39). Expended, £492 17s. 0d. Completed ... ..						
				492	17	0
<b>Co. LEITRIM.</b>						
Kinlough.—New Barrack. No. 76 of 1944-45. Authorized expenditure, £2,280. (S.14/76/26). Expended, £2,336 16s. 5d. Completed. See Notes ... ..						
				125	0	0
<b>Co. ROSCOMMON.</b>						
Boyle.—Improvements. Expenditure authorized. (S.7/4/36). Expended, £30. In progress ... ..						
				30	0	0
<b>Co. WICKLOW.</b>						
Aughrim.—New Barrack. No. 72 of 1944-45. Authorized expenditure, £2,300. (S.14/8/39). Expended, £2,281 18s. 3d. Completed ... ..						
				43	6	3
<b>TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ... ..</b>				<b>£1,035</b>	<b>3</b>	<b>1</b>

## No. 83.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

				£	s.	d.
<b>METROPOLITAN AREA.</b>						
Kilmainham.—Provision of new cycle sheds and racks. Expended, £125 18s. 0d. Completed ... ..						
				125	18	0
<b>Co. SLIGO.</b>						
Ballymote.—Adaptations. No. 63 of 1941-42. Expended, £121 19s. 8d. Completed ... ..						
				2	8	0
<b>TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS</b>				<b>£128</b>	<b>6</b>	<b>0</b>

## No. 145.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

				£	s.	d.
<b>ÁRÁS AN UACHTARÁIN.</b>						
Provision and erection of two steel masts for use as flag poles. Expended, £161 8s. 6d. Completed ... ..						
				161	8	6
<b>DEPARTMENT OF LANDS.</b>						
LAND COMMISSION, NOS. 23 AND 24 UPPER MERRION STREET, DUBLIN. —Provision of cooking facilities, etc. In progress. In addition, materials and furniture to the value of £40 11s. 6d. purchased in prior years were used on this work ... ..						
				84	15	7
<b>DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.</b>						
CUSTOM HOUSE, DUBLIN.—Provision of accommodation for Chief Medical Officer and assistant. Expenditure authorized, £212 0s. 8d. (S.2/14/34). Expended, £212 0s. 8d. Completed ... ..						
				89	13	0



## No. 145.—MINOR NEW WORKS NOT EXCEEDING £200 each—continued.

		£	s.	d.
DEPARTMENT OF INDUSTRY AND COMMERCE.				
EMPLOYMENT EXCHANGE, HOEY'S COURT, DUBLIN.—Provision of internal porch. Expended, £154 12s. 4d. Completed	...	139	0	10
EMPLOYMENT EXCHANGE, KINGSLAND PARK, DUBLIN.—Erection of an external porch. Expended, £107 15s. 1d. Completed		107	15	1
EMPLOYMENT EXCHANGE, WEXFORD.—Adaptations, etc., at alternative quarters. Expended, £199 0s. 11d. Completed. In addition, furniture to the value of £23 4s. 1d. from redundant stocks was supplied to this work in prior year	... ..	178	15	11
VALENTIA OBSERVATORY, CAHERCIVEEN.—Erosion protection works. In progress	... ..	126	3	4

## DEPARTMENT OF POSTS AND TELEGRAPHS.

MINISTER'S OFFICE.—Alteration and furnishing of suite of rooms occupied by Minister and his personal staff. Expended, £179 2s. 11d. Completed. In addition, materials to the value of £8 11s. 6d. from reserve stocks purchased in prior years were used on this work	... ..	56	0	1
GENERAL POST OFFICE, DUBLIN.—Provision of improved accommodation for the Sorting Section, Accounts Branch. Expended, £188 13s. 1d. Completed	... ..	188	13	1
FOUR COURTS, DUBLIN.—Provision in basement of East Corridor of strong room accommodation for storage of postal orders and watermarked paper. Expended, £108 10s. 8d. Completed	...	108	10	8
DROGHEDA POST OFFICE.—Alterations to public office. Expended, £142 16s. 8d. Completed	... ..	27	15	0
SKIBBEREEN POST OFFICE.—Alterations to public office. Expended, £173 12s. 1d. Completed	... ..	173	12	1
WATERFORD POST OFFICE.—Adaptation of new premises. Expended, £154 4s. 2d. In progress	... ..	154	4	2
WIRELESS BROADCASTING.—Provision of wooden panelling to improve acoustics at the Dublin Station. Authorized expenditure, £130. (S.104/2/37). Expended, £106 7s. 8d. In progress	... ..	68	8	1
WIRELESS BROADCASTING.—Provision of additional sanitary accommodation, etc., at the Dublin Station. Expended, £67 19s. 5d. In progress	... ..	67	19	5

## DEPARTMENT OF DEFENCE.

GENERAL HEADQUARTERS, PARKGATE STREET, DUBLIN.—Provision of new fireplace, light fittings, carpet, etc., for the office of the Minister and his Private Secretary. Expended, £168 13s. 2d. In progress	... ..	168	13	2
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## BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

PHOENIX PARK.—Supply and erection of new turnstile at Blackhorse Lane entrance. Expended, £133 10s. 11d. Completed	...	133	10	11
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TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	£2,034 18 11
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## No. 146.—URGENT AND UNFORESEEN WORKS.

## PRESIDENT OF IRELAND.

		£	s.	d.
PREPARATIONS FOR CEREMONY OF INAUGURATION AT STATE APARTMENTS, DUBLIN CASTLE.—Expenditure authorized, £522 5s. 11d. (S.109/3/45). Completed. In addition, materials to the value of £7 18s. 0d. from reserve stocks purchased in prior years were used on this work	... ..	522	5	11



## No. 146.—URGENT AND UNFORESEEN WORKS—continued.

## ÁRAS AN UACHTARÁIN.

£ s. d.

- (a) Extension of the electric lighting system to the City Gate and Lodge and the conversion of the existing gas lamp standards, etc. Authorized expenditure, £700. (S.2/32/37). In progress 428 16 6
- (b) Improvements and furnishing. Expenditure authorized. (S.2/15/45). In progress. In addition, furniture to the value of £12 18s. 6d. from redundant stocks was supplied to this work 1,927 0 7

## DEPARTMENT OF FINANCE.

IVEAGH HOUSE, DUBLIN.—Office accommodation, accommodation for Geological Collection and staff restaurant. Authorized expenditure, £73,000. (S.102/21/45). In progress ... 37 3 3

OFFICE OF PUBLIC WORKS, NO. 34 MOLESWORTH STREET, DUBLIN.—Adaptation works to provide accommodation for staff. Authorized expenditure, £700. (S.1/12/33). In progress ... 79 17 7

## DEPARTMENT OF AGRICULTURE.

BOTANIC GARDENS, GLASNEVIN.—Improvements to Keeper's residence. Authorized expenditure, £350. (S.2/12/45). In progress. In addition, underground cable valued at £48 8s. 6d. from surplus stores was used on this work ... 96 13 5

ATHENRY AGRICULTURAL STATION.—Provision of electric power. Authorized expenditure, £450. (S.90/3/33). In progress ... 20 12 6

## DEPARTMENT OF JUSTICE.

CIRCUIT COURT BUILDING, CHANCERY PLACE, DUBLIN.—Provision of a separate entrance to each of two Judges' Rooms. Expenditure authorized, £328 17s. 4d. (S.2/2/45 and S.2/5/45). Completed ... 328 17 4

## DEPARTMENT OF EDUCATION.

COLÁISTE ÉINDE, GALWAY.—Transfer of furniture consequent upon return of College from Dublin to former premises at Galway. Expenditure authorized, £603 12s. 5d. (S.22/2/33). Completed 603 12 5

COLÁISTE ÉINDE, GALWAY.—Minor improvements. Authorized expenditure, £254. (S.22/5/44). In progress ... 40 12 3

## DEPARTMENT OF LANDS.

LAND COMMISSION, NO. 29 UPPER MERRION STREET, DUBLIN.—Adaptations and furnishings, etc. Authorized expenditure, £1,220. (S.2/3/45). In progress ... 1,218 17 0

## DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

CUSTOM HOUSE, DUBLIN.—Improvement of heating system in top storey of blocks J. and K. Expenditure authorized, £201 13s. 1d. (S.2/14/34). Completed ... 201 13 1

WIDOWS' AND ORPHANS' PENSIONS BRANCH.—Provision of additional staff accommodation, etc., at D'Olier House, D'Olier Street, Dublin. Authorized expenditure, £520. (S.2/23/35). In progress. In addition, furniture to the value of £41 12s. 6d. from redundant stocks was supplied to this work ... 121 9 4

## DEPARTMENT OF INDUSTRY AND COMMERCE.

HEADQUARTERS, KILDARE STREET, DUBLIN.—Provision of accommodation, furniture and equipment for the Engineering and Architectural staffs transferred from Office of Public Works and consequential works required in connection with the movement of various staffs within the Department. Authorized expenditure, £1,600. (S.2/1/36). In progress ... 1,345 9 7



## No. 146.—URGENT AND UNFORESEEN WORKS—continued.

STATE APARTMENTS, DUBLIN CASTLE.—Works and furnishings in connection with the North Atlantic Route Service Conference, held in March, 1946. Authorized expenditure, £1,750. (S.75/7/45). In progress	£	s.	d.
...	727	0	5

EMPLOYMENT EXCHANGE, TRINITY HOUSE, DUBLIN.—Alterations and improvements. Expenditure authorized, £296 13s. 10d. (S.1/3/28). Completed	296	13	10
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## DEPARTMENT OF POSTS AND TELEGRAPHS.

NOS. 133 TO 136 CAPEL STREET, DUBLIN.—Adaptation and equipping of premises for storage purposes. Authorized expenditure, £630. (S.38/2/45). In progress	354	8	2
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WIRELESS BROADCASTING.—Adaptation of the Phoenix Hall, Exchequer Street, Dublin, for the purpose of rehearsals and broadcasts of orchestral and choral performances. Authorized expenditure, £550. (S.104/2/37). In progress	1	16	1
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## DEPARTMENT OF DEFENCE.

AIR RAID SHELTERS FOR GOVERNMENT OFFICES.—Demolition, adaptation, etc. Authorized expenditure, £2,000. (S.200/11/41). In progress	63	1	0
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## DEPARTMENT OF EXTERNAL AFFAIRS.

TRAVEL PERMIT OFFICE, No. 10 CHARLES II STREET, LONDON.—Adaptation and furnishing. Authorized expenditure, £750. (S.2/14/44). In progress. In addition, furniture to the value of £59 2s. 6d. from redundant stocks was supplied to this work	482	2	10
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TOTAL.—URGENT AND UNFORESEEN WORKS	£8,898	3	1
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## No. 147.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1945.

## ÁRAS AN UACHTARÁIN. £ s. d.

No. 148 of 1944-45	Conversion of dining room into picture gallery. Expenditure authorized, £547 8s. 2d. (S.2/12/44). Expended, £547 8s. 2d. Completed	335	15	5
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## HOUSES OF THE OIREACHTAS.

148 of 1944-45	Provision of lavatory and cloakroom accommodation. Authorized expenditure, £230. (S.1/1/35). Expended, £149 12s. 7d. In progress	141	5	7
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## DEPARTMENT OF FINANCE.

8 of 1944-45	GALWAY CUSTOM HOUSE.—Rebuilding. Authorized expenditure, £23,589 1s. 2d. (S.2/18/34). Expended, £23,170 17s. 2d. Completed. Further payment to be made. In addition, materials to the value of £439 6s. 6d. from reserve stocks were used on this work in prior year	3,680	1	5
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149 of 1944-45	OFFICE OF PUBLIC WORKS.—Central Repair Workshop and Stores. Adaptations. Authorized expenditure, £3,360. (S.59/2/42). Expended, £2,777 14s. 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	15	8	0
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No. 147.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1945—continued.

No.		£	s.	d.
148 of 1944-45	REVENUE DEPARTMENT, GOVERNMENT BUILDINGS, CORK.—Partitioning, etc., to provide separate rooms for Inspectors of Taxes. Authorized expenditure, £317 10s. 3d. (S.1/10/25). Expended, £240 9s. 0d. In progress ... ..	98	0	5

## DEPARTMENT OF AGRICULTURE.

148 of 1944-45	THORNDALE VETERINARY RESEARCH LABORATORY.—Provision of benching, cupboards, sinks, electrical and gas fittings for new Bovine Mastitis Research Section. Authorized expenditure, £825. (S.90/28/43 and S.2/1/43). Expended, £537 10s. 2d. In progress ... ..	379	6	3
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148 of 1944-45	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). Expended, £220 2s. 4d. Completed ... ..	61	10	11
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## DEPARTMENT OF JUSTICE.

25 of 1944-45	GÁRDA SIOCHÁNA DEPÔT.—Improvement of cooking and messing facilities. Authorized expenditure, £1,720. (S.14/9/41). Expended, £1,658 15s. 3d. Completed. In addition, materials to the value of £54 from surplus stores were used in prior year for the joint benefit of this work and the work of improvement of ablution and sanitary arrangements at the Gárda Siochána Depôt. See No. 26 ... ..	142	17	10
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## DEPARTMENT OF EDUCATION.

148 of 1944-45	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). Expended, £878 3s. 7d. Completed ... ..	324	14	11
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158 of 1940-41	COLÁISTE ÉINDE, GALWAY.—Erection and equipment. Expenditure authorized, £135,834 3s. 1d. (S.22/4/34 and S.22/2/33). Expended, £135,834 3s. 1d. Completed ... ..	26	3	6
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## DEPARTMENT OF LANDS.

88 of 1943-44	GAELTACHT INDUSTRIES: CROLLY TOY FACTORY, CO. DONEGAL.—Adaptations. Authorized expenditure, £1,983 8s. 11d. (S.29/3/40). Expended, £1,937 19s. 1d. Completed ... ..	18	0	0
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## DEPARTMENT OF INDUSTRY AND COMMERCE.

148 of 1944-45	DUBLIN CASTLE.—Provision of a luncheon club. Expenditure authorized, £281 5s. 1d. (S.2/27/37). Expended, £281 5s. 1d. Completed. In addition, equipment, etc., valued at £43 2s. 3d. was supplied from surplus stores in this and prior year ... ..	39	3	1
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100 of 1944-45	METEOROLOGICAL SERVICES, VALENTIA OBSERVATORY.—Provision of electric power. Authorized expenditure, £1,900. (S.99/44/42). Expended, £2,071 10s. 10d. Completed ... ..	182	3	4
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No. 147.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1945—continued.

DEPARTMENT OF POSTS AND TELEGRAPHS.			£	s.	d.
No.					
148 of 1944-45	CHILDREN'S ALLOWANCES SECTION, GENERAL POST OFFICE, DUBLIN.—Provision of accommodation involving adaptations, furniture and fittings. Expenditure authorized, £2,002 0s. 5d. (S.38/3/44). Expended, £2,002 0s. 5d. Completed. In addition, furniture to the value of £14 16s. 6d. from redundant stocks was supplied to this work in prior year	...	411	0	0
148 of 1944-45	WATERFORD POST OFFICE.—Temporary alterations and improvements. Authorized expenditure, £280 1s. 6d. (S.2/2/29). Expended, £259 10s. 6d. Completed	...	6	12	8
148 of 1944-45	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). Expended, £267 3s. 6d. Completed	...	98	10	0

## DEPARTMENT OF DEFENCE.

148 of 1944-45	CHURCH OF THE MOST HOLY TRINITY former CHAPEL ROYAL, DUBLIN CASTLE.—Adaptations and improvements. Authorized expenditure, £400. (S.2/5/43 and S.4/43/45). Expended, £376 16s. 4d. In progress. In addition, materials to the value of £86 18s. 1d. purchased in prior years were supplied to this work in this and prior year. Electric cable valued at £11 5s. 0d. was handed over free of charge by the Department of Defence for use on this work	...	357	3	1
149 of 1944-45	CURRAGH CAMP.—Introduction of Shannon electric power. Authorized expenditure, £10,500. (S.7/19/31). Expended, £10,538 16s. 5d. Completed	...	33	15	10
149 of 1944-45	McKEE BARRACKS, DUBLIN.—Additional accommodation. Authorized expenditure, £42,000. (S.7/35/36). Expended, £40,128 8s. 2d. Completed	...	11	10	4

## DEPARTMENT OF SUPPLIES.

148 of 1944-45	Provision of additional bicycle accommodation at Ballsbridge, Dublin. Authorized expenditure, £240. (S.2/12/42). Expended, £249 18s. 11d. Completed	...	17	19	2
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## DEPARTMENT OF EXTERNAL AFFAIRS.

144 of 1942-43	IVEAGH HOUSE, ST. STEPHEN'S GREEN, DUBLIN: NEW HEAD-QUARTERS.—Adaptations and furnishing. Authorized expenditure, £8,419 13s. 3d. (S.109/6/39). Expended, £8,449 16s. 0d. Completed	...	1	19	8
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## PARKS.

141 of 1944-45	PHOENIX PARK.—Fire-fighting Scheme. Authorized expenditure, £3,000. (S.43/3/42). Expended, £2,863 15s. 10d. In progress	...	37	19	2
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No. 147.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1945—continued.

## HARBOURS.

No.		£	s.	d.
148 of 1944-45	DÚN LAOGHAIRE HARBOUR.—Additional accommodation for disinfection purposes for the Department of Agriculture on Mail Boat Pier. Authorized expenditure, £400. (S.2/15/44). Expended, £435 10s. 5d. Completed ... ..	52	3	11

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

148 of 1944-45	PHOENIX PARK, former PRIVATE SECRETARY'S LODGE.—Adaptations and improvements. Expenditure authorized, £340 19s. 2d. (S.2/10/43). Expended, £340 19s. 2d. Completed ... ..	312	11	0
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TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC. ... ..	£6,785	15	6
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## HAULBOWLINE DOCKYARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ...	2,610	2,384 13 2	225 6 10	—
B.—Fuel, Light and Water ...	470	500 3 11	—	30 3 11
C.—Alterations to Plant and Buildings, etc. ...	100	—	100 0 0	—
D.—Rents and Rates ...	390	19 2 6	370 17 6	—
TOTAL ...£	3,570	2,903 19 7	696 4 4	30 3 11

Surplus to be surrendered ... £666 0 5

					Estimated.	Realized.
					£	£ s. d.
Extra Receipts payable to Exchequer:—						
Rents ...	...	...	...	...	2,900	3,304 9 9
Water ...	...	...	...	...	50	39 16 4
Hire of plant ...	...	...	...	...	50	47 0 0
Sale of stores ...	...	...	...	...	25	9 0 0
Miscellaneous ...	...	...	...	...	—	1 6 8
					<u>£3,025</u>	<u>£3,401 12 9</u>



## 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.

## NOTES.

(1) An electric meter surplus to requirements and valued at £3 was transferred to Cliffoney Embroidery Centre. See also Vote for Public Works and Buildings, No. 10.

(2) Losses of stores from stock, valued at £1 16s. 6d., were written off under the authority of the Commissioners.

(3) Included under Subhead B. is an expenditure of £315 11s. 0d. undertaken on behalf of the Army.

J. CONNOLLY,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
DUBLIN,  
30th November, 1946.

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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.*



## STATE LABORATORY.

ACCOUNT of the sum expended, in the year ended 31st March, 1946.  
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 ... ..	11,222	9,913 6 0	1,308 14 0	—
B.—Travelling and Incidental Expenses ... ..	130	83 6 4	46 13 8	—
C.—Apparatus and Chemical Equipment ... ..	625	444 3 7	180 16 5	—
TOTAL ...£	11,977	10,440 15 11		—
Surplus to be surrendered			£ 1,536 4 1	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees for analyses, etc. ... ..	200	159 13 9
Recovery from Road Fund ... ..	225	244 8 2
Recovery from Turf Development Board, Ltd. ... ..	75	88 4 6
Miscellaneous ... ..	—	1 0 0
	£500	£493 6 5

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

A.—Saving due to vacancies.

B.—Expenditure cannot be accurately estimated.

C.—Expenditure on renewals of apparatus and chemicals was less than anticipated owing to the use of reserve supplies built up during the Emergency.

## EXTRA REMUNERATION (exceeding £30).

From Vote 64 a Chemical Assistant received £30 18s. 1d. on foot of a military service pension.



## NOTES.

This Account includes expenditure of £77 4s. 6d. in respect of the balance of civil pay issued to staff serving with the Defence Forces.

Two testing instruments sent for checking to the Government Laboratory, London, were destroyed there in an air attack in 1945. The expenditure under Subhead C. includes a sum of £5 10s. 0d. paid for one of these instruments; a sum of £4 representing the value of the other (which had been acquired some time previously) was by direction of the Minister for Finance written off from stock (S.96/1/30).

Laboratory apparatus and chemicals, etc., of a total estimated value of £52, and surplus to requirements, were transferred to the State Laboratory by the Emergency Scientific Research Bureau and the Department of Education during the year of account and the previous year (F.68/2/41 and S.18/6/43).

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17th October, 1946.

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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.*



## CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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	19,823	19,571 8 8	251 11 4	—
A.2.—Examiners, etc. ...	4,130	3,581 4 5	548 15 7	—
B.—Travelling Expenses ...	665	869 8 1	—	204 8 1
C.—Examinations ...	2,025	2,426 2 7	—	401 2 7
D.—Incidental Expenses ...	540	579 7 7	—	39 7 7
<b>GROSS TOTAL</b> ...£	27,183	27,027 11 4	800 6 11	644 18 3
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £155 8 8	
E.—Appropriations in Aid ...	5,000	6,576 15 2	Surplus of Appropriations in Aid realized. £1,576 15 2	
<b>NET TOTAL</b> ...£	22,183	20,450 16 2	Total Surplus to be surrendered. £1,732 3 10	

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

- A.2.—Saving due to the number of candidates for Civil Service examinations being below expectation.
- B.—Excess due to a greater number of Interview Boards being held and to increased use of private motor cars by Members of such Boards.
- C.—Excess due to the advertising of certain Civil Service examinations not provided for and to an increase in advertising rates.
- D.—Excess due to extra luncheons owing to increase in number of Interview Boards.
- E.—Receipts fluctuate from year to year and cannot be closely estimated.



## EXTRA REMUNERATION (exceeding £30).

From this Vote the Chief Medical Officer, whose salary is borne on Vote 61, received a gratuity of £100 for special services. An Unestablished Messenger received £42 8s. 4d. (including arrears) from Vote 64 on foot of a military service pension.

## NOTE.

The Accounts of other Departments include expenditure of approximately £785 in respect of remuneration of staff temporarily lent, without repayment, to the Civil Service Commission.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
21 Samhain, 1946.

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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.*



# IRISH TOURIST BOARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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)	18,000	17,048	952	—
<b>TOTAL ... ..£</b>	<b>18,000</b>	<b>17,048</b>		<b>—</b>
Surplus to be surrendered ...£			952	

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

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

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17th October, 1946.

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, 1946, 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. ...	1,368	1,195 10 0	172 10 0	—
A.2.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ...	790	756 5 2	33 14 10	—
A.3.—Travelling and Incidental Expenses ...	189	155 17 11	33 2 1	—
£	2,347	2,107 13 1	239 6 11	—
COMMISSION ON IRISH IN THE CIVIL SERVICE.				
B.1.—Salaries, etc. ...	555	563 12 7	—	8 12 7
B.2.—Travelling and Incidental Expenses ...	5	—	5 0 0	—
£	560	563 12 7	5 0 0	8 12 7
COMMITTEE ON POST-EMERGENCY AGRICULTURAL POLICY.				
C.1.—Salaries, etc. ...	65	52 7 0	12 13 0	—
C.2.—Travelling and Incidental Expenses ...	555	186 11 9	368 8 3	—
£	620	238 18 9	381 1 3	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
COMMISSION ON YOUTH UNEMPLOYMENT.						
D.1.—Salaries, etc. ... ..	105	7 7 8	97 12 4	—		
D.2.—Travelling and Incidental Expenses ... ..	68	15 10 0	52 10 0	—		
	£ 173	22 17 8	150 2 4	—		
E.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ... ..						
	800	12 12 9	787 7 3	—		
TOTAL ... ..	£ 4,500	2,945 14 10	1,562 17 9	8 12 7		
Surplus to be surrendered ...			£1,554 5 2			

**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 it depends on a number of uncertain factors such as the tempo of the work of the body concerned, 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.1.—Saving due to the Chairmanship of the Commission being vacant during part of the year.

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

C.1. and C.2.—Savings due to the work of the Committee ending sooner than anticipated. The necessity for visits to model centres for which provision was made did not arise.

D.1.—Special reporters were employed only to a limited extent.

D.2.—The provision made for members of the Commission visiting some of the larger technical institutions in the country was not required. Fewer witnesses were called from the country than was expected.

E.—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 E.—EXPENDITURE, 1945-46.**

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.		Travelling and Incidental Expenses.		Total.	
	£	s. d.	£	s. d.	£	s. d.
Commission on Vocational Organisation ...		—		12 9		12 9
Inter-Departmental Committee on Social Services ...		12 0 0		—		12 0 0
	£	12 0 0		12 9		12 12 9



## TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1945-46 on account of which payments were made in the year 1945-46.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1946.
		£ s. d.
Irish Manuscripts Commission ... ..	1928-29	26,765 3 5
Commission on Irish in the Civil Service ... ..	1936-37	4,579 11 0
Commission on Vocational Organisation ... ..	1938-39	7,645 16 8
Committee on Post-Emergency Agricultural Policy ...	1942-43	1,224 0 2
Commission on Youth Unemployment ... ..	1943-44	412 10 1

## NOTES.

This Account includes expenditure of approximately £564 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments and Offices include expenditure of approximately £1,947 in respect of remuneration of staff temporarily lent, without repayment, to the Committee on Post-Emergency Agricultural Policy (£425) and the Commission on Youth Unemployment (£1,522).

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

17th October, 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.*



## SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.
A.—Superannuation Allowances, Compensation Allowances and certain Children's Allowances ...	203,000	182,884 14 7	20,115	5 5	—	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	130,000	112,959 14 0	17,040	6 0	—	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	171,000	163,590 1 0	7,409	19 0	—	—
D.—Agency Payments in respect of Compensation Allowances ...	25,700	23,726 4 7	1,973	15 5	—	—
E.—Gratuities in respect of Unestablished Officers	4,400	6,917 4 6	—	—	2,517	4 6
F.—Extra-Statutory Grants ...	5	—	5	0 0	—	—
G.—Injury Grants ...	7,500	6,639 13 10	860	6 2	—	—
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	200	132 11 6	67	8 6	—	—
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	51,500	51,305 6 7	194	13 5	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
K.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children and Dependants of such Members ...	75,000	73,308 2 7	1,691	17 5	—	
L.—Compensation for Death or Personal Injuries sustained by Members of Air-Raid Precautions Services and Fire Prevention Personnel, and Medical and other Expenses in connection therewith ...	1,800	522 7 7	1,277	12 5	—	
GROSS TOTAL ...£	670,105	621,986 0 9	50,636	3 9	2,517	4 6
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £48,118 19 3			
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. £1,143 7 9			
M.—Appropriations in Aid ...	25,955	24,811 12 3	Net Surplus to be surrendered. £46,975 11 6			
NET TOTAL ...£	644,150	597,174 8 6				

Estimated. Realized.

Extra Receipts payable to Exchequer :—

	£	£ s. d.
Pension liability in respect of officers on loan, etc. ...	6,070	3,873 2 10
Payments and refunds of teachers' contributions ...	288	207 0 6
Gratuities received by officers on cessation of employment in the British Civil Service surrendered pursuant to Section 4 (1) of the Superannuation Act, 1942 ...	—	41 4 6
Refund of overpayments ...	—	4 1 3
	£6,358	£4,125 9 1



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

A.—The saving is mainly due to the higher incidence of death among existing pensioners.

B.—Expenditure, which was estimated on the basis of experience in previous years, fell substantially below expectations.

C. and D.—Expenditure was affected by deaths of persons in receipt of compensation.

E., G., H. and L.—Expenditure was estimated on the basis of experience in previous years.

M.—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	25,700	24,559	1	2
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	250	250	9	1
3. Miscellaneous	5	2	2	0
	<u>£25,955</u>	<u>£24,811</u>	<u>12</u>	<u>3</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 8 ex-Civil Servants, 17 ex-members of the Garda Síochána and 7 ex-members of the Royal Irish Constabulary. Of these persons, one ex-Civil Servant and one ex-member of the Garda Síochána received in addition a total of £365 4s. 5d. for services rendered ...	2,599	19	7

Further, as remuneration for services rendered, one pensioner received from public funds a sum of £795 and 35 other pensioners received sums ranging from £32 to £427.

## NOTE.

The amount charged to Subhead C. in the Accounts of previous years included overpayments amounting to £249 18s. 5d. made to the recipient of a compensation allowance who served with the British Forces from 23rd April, 1940, to 22nd December, 1944. The compensation allowance should, regard being had to the moneys received during re-employment, have been abated over the period, but the appropriate abatement was in fact not effected by reason of a mistaken interpretation of the law. The Law Officers have advised that the money overpaid is not recoverable.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
21 Samhain, 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.



# RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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. ...	162,295	159,971 2 10	2,323 17 2	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	860	722 6 3	137 13 9	—
GROSS TOTAL ...£	163,155	160,693 9 1	2,461 10 11	—
			Surplus of Gross Estimate over Expenditure. £2,461 10 11	
	Estimated.	Realized.	—	
Deduct :—			Surplus of Appropriations in Aid realized. £18 1 3	
C.—Appropriations in Aid ...	375	393 1 3	—	
NET TOTAL ...£	162,780	160,300 7 10	Total Surplus to be surrendered. £2,479 12 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refund of overpayment ...	—	80 19 2

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

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

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,  
21 Samhain, 1946.

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, 1946,  
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	7,977 16 5	12,022 3 7	—
TOTAL ...£	20,000	7,977 16 5		—
Surplus to be surrendered ... £			12,022 3 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	—	32 7 4

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

The Estimate is necessarily conjectural.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
21 Samhain, 1946.

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, 1946, 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.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927 ... ..	16,750	15,392 6 0	1,357 14 0	—
TOTAL ... £	16,750	15,392 6 0		—
Surplus to be surrendered		... £	1,357 14 0	

## EXPLANATION OF THE CAUSE 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,  
21 Samhain, 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.*



## MISCELLANEOUS EXPENSES.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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) ...	5,450	5,450 0 0	—		—	
E.—The Irish Plate ...	105	105 0 0	—		—	
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, ETC.						
F.—Salaries, Wages and Allowances	1,400	561 3 6	838	16 6	—	
G.—Travelling and Incidental Expenses ...	150	31 8 7	118	11 5	—	
COMPENSATION.						
H.—Compensation for Death or Personal Injuries ...	320	254 19 0	65	1 0	—	
TOTAL ...	9,260	8,232 11 1			—	
Surplus to be surrendered ...			£	1,027 8 11		



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

F. and G.—Saving due to the post of Referee and Arbitrator being vacant during part of the year and to the fact that it was not necessary to employ Temporary Arbitrators.

H.—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,

21 Samhain, 1946.

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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.*



## STATIONERY AND PRINTING.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ... ..	38,773	38,593 4 5	179 15 7	—
B.—Travelling Expenses ...	40	54 2 6	—	14 2 6
C.—Carriage and Transport ...	1,200	1,154 5 5	45 14 7	—
D.—Incidental Expenses ...	650	678 5 6	—	28 5 6
E.—Telegrams and Telephones	290	297 17 2	—	7 17 2
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas ... ..	7,500	6,926 10 4	573 9 8	—
F.2.—Oireachtas Debates ...	5,500	4,736 5 2	763 14 10	—
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	2,500	2,978 0 0	—	478 0 0
F.4.—Printing, etc., for Registration Officers under Electoral and Juries Acts ...	21,200	23,205 1 9	—	2,005 1 9
F.5.—Publication of Irish Translation of the New Testament (Revote) ... ..	400	17 10 0	382 10 0	—
F.6.—Preparation and Publication of Oireachtas Handbook	175	246 19 6	—	71 19 6
G.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ... ..	2,000	1,456 15 9	543 4 3	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
FOR PUBLIC DEPARTMENTS.	£	£ s. d.	£ s. d.	£ s. d.
H.—Printing ... ..	43,500	41,613 0 4	1,886 19 8	—
I.—Paper ... ..	67,000	61,356 9 3	5,643 10 9	—
J.—Miscellaneous Office Supplies ... ..	12,500	11,034 17 6	1,465 2 6	—
K.—Binding ... ..	10,250	10,158 9 8	91 10 4	—
L.—Books and Maps ... ..	3,600	4,299 18 3	—	699 18 3
GROSS TOTAL ... ..	217,078	208,807 12 6	11,575 12 2	3,305 4 8
			Surplus of Gross Estimate over Expenditure. £8,270 7 6	
Deduct :—	Estimated.	Realized.		
M.—Appropriations in Aid ...	35,630	46,085 5 2	Surplus of Appropriations in Aid realized. £10,455 5 2	
NET TOTAL ... ..	181,448	162,722 7 4	Total Surplus to be surrendered. £18,725 12 8	

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

- A.—The saving is chiefly due to changes in personnel resulting in reduced expenditure modified by payment of an increased Emergency bonus to the staff.
- B.—The excess is due to unforeseen expenditure on travelling and subsistence arising out of the attendance of an official as witness at a provincial centre in connection with Criminal Court proceedings.
- C.—Casual variation.
- D.—The excess arises from the charges incidental to the collection and disposal of waste paper, the volume of which exceeded anticipations.
- E.—The excess is due to additional telephone charges in connection with arrangements for the Presidential Election.
- F.1.—Provision which was made for the payment of certain retrospective allowances to printing contractors, arising out of Emergency Bonus Orders, was not expended and generally expenditure was less than anticipated.
- F.2.—The volume of Oireachtas Debates proved to be less than expected. See also preceding note under F.1. *re* retrospective allowances to contractors.
- F.3.—The volume of Land Commission Vesting Notices promulgated in *Iris Oifigiúil* considerably exceeded anticipations.
- F.4.—The excess is due to an increase in the cost of printing paper and to the fact that expenditure on Electoral printing, which included additional overtime and the cost of certain extra alterations, proved to be higher than the sum estimated.
- F.5.—The expenditure which represents the proportion of editorial fees paid in the financial year fell considerably short of the sum provided in the estimate.



F.6.—The excess is due to the payment of editorial fees which it was anticipated would have been paid in the previous financial year.

G.—The saving is mainly due to the non-publication of a journal in respect of which provision for a subsidy had been made, modified by payment of subsidies to certain other publications which had not been included in the estimate for the financial year.

H.—Settlement of the question of retrospective allowances to metropolitan printing contractors arising out of Emergency Bonus Orders, for which provision was made, had not been reached at the close of the financial year. Although a settlement had been negotiated with provincial contractors in respect of similar claims a number of these were still outstanding on 31st March, 1946.

I.—Certain deliveries for which provision had been made were not effected in time for payment within the financial year.

J.—Owing to the many items of stores in short supply and delays in delivery the expenditure on office supplies was less than anticipated.

K.—Casual variation.

L.—Increased Departmental activities necessitated purchases of published books in excess of the sum provided in the estimate. The purchase of Ordnance Survey maps for re-sale also exceeded anticipations.

M.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
1. Sale of Ordnance Survey maps ...	900	1,589 7 5
2. Sales of Stationery Office publications and Oireachtas Papers (including Debates) ...	5,850	6,724 12 2
3. Sales of reprinted Irish texts ...	25	31 4 1
4. Advertisements in official publications ...	4,000	5,371 6 1
5. Sales of waste ...	4,000	4,870 0 6
6. Sales of parchments and other Revenue forms ...	1,450	2,369 3 5
7. Miscellaneous sales (old typewriters, duplicators, and other old stores) ...	100	145 15 10
8. <i>Iris Oifigiúil</i> advertisements and sales ...	1,350	1,365 2 10
9. Supplies to repaying Departments, including commission thereon ...	4,500	10,762 11 4
10. Proportion recovered from local authorities of cost of printing and paper required under the Electoral and Juries Acts ...	13,450	12,856 1 6
11. Miscellaneous ...	5	—
	<hr/> £35,630	<hr/> £46,085 5 2

1. The greatly increased public demand has resulted in the enhanced receipts shown.

2. Receipts brought to account within the year were much higher than anticipated.

4. Receipts from advertisements in the Telephone Directory and the Irish Trade Journal were much higher than expected.

5. The volume of waste paper made available for disposal exceeded anticipations.



6. There was a marked recovery in sales of Customs and Excise forms during the year.
7. The number of unserviceable machines becoming available for "trade out" exceeded anticipations.
8. Casual variation.
9. The value of supplies to repaying Departments was much in excess of anticipations.
10. A closer estimate of receipts was not practicable.

## VALUE OF STOCK IN HAND ON 31ST MARCH, 1946.

	£	s.	d.
Paper ... ..	77,472	12	7
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators) ... ..	4,990	11	0
	<u>£82,463</u>	<u>3</u>	<u>7</u>

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.

## EXTRA REMUNERATION (exceeding £30).

A Clerical Officer received a gratuity of £45 in respect of special duties in connection with the collection and disposal of waste paper.

Payments of overtime amounting to £34 16s. 11d. were made to a Clerical Officer in respect of miscellaneous duties including the distribution of supplies in connection with the Presidential Election in 1945. Of the foregoing amount £18 15s. 7d. was recovered from the Central Fund.

A Clerical Officer was seconded part-time to the Houses of the Oireachtas for some months. During this period he was employed on overtime on his normal duties, and payments amounting to £30 11s. 3d. were made to him in respect thereof.

## NOTES.

This Account includes expenditure of approximately £642 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £96 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 £215 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The cost of typesetting, amounting to £6 12s. 6d., incurred in connection with a proposed index to the Annual Report of the Minister for Agriculture for 1943-44 was written off (Department of Finance minute S.46/19/44).

The cost of paper damaged by flooding in a store at the rear of Iveagh House, Dublin, on the 29th January, 1945, amounting to £74 18s. 0d., was written off as a loss (Department of Finance minute S.46/7/46).

Issue was made in the year of copies of specified works of general literature in Irish, at the expense of Subhead L. of the Vote, to members of the panel of paid readers. The cost of the books appropriate to the year was £4 2s. 10d. (Department of Finance minute S.18/11/34).

The cost of repairs, amounting to £7, of an Elliott-Fisher machine accidentally damaged at the Office of the Revenue Commissioners was charged to Subhead J.—Miscellaneous Office Supplies (Department of Finance minute S.49/3/45).

The value of stationery, amounting to £3, lost in the fire at Aldboro' House, Dublin, on the 31st August, 1945, was written off as a loss and the cost of repairs to office equipment, amounting to £28 11s. 4d., damaged in the fire was charged to Subhead J.—Miscellaneous Office Supplies (Department of Finance minutes S.49/3/45 and S.38/1/46).



Consequent on the granting of Emergency bonuses to workers in the provincial printing trade which came into operation between the 9th January, 1943, and the 24th April, 1944, both dates inclusive, which resulted in increased production costs, retrospective allowances on prices of existing printing contracts with provincial firms were approved (Department of Finance minute S.92/1/35).

Certain books and forms printed in connection with the Government Evacuation Scheme became obsolete. The net loss involved, after disposal of the supplies as waste paper, estimated at £2,260, was written off (Department of Finance minute S.46/6/42).

A typewriter despatched by the County Registrar, Cavan, was damaged in transit. A proportion of the cost of repairs, amounting to £1 4s. 0d., was recovered from the carriers and brought to account as Appropriations in Aid.

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

30th November, 1946.

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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.*



## VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ... ..	41,421	39,108 3 10	2,312 16 2	—
B.—Travelling Expenses ...	4,000	3,666 3 4	333 16 8	—
C.—Incidental Expenses ...	40	32 11 11	7 8 1	—
D.—Telegrams and Telephones	110	114 2 11	—	4 2 11
GROSS TOTAL ...£	45,571	42,921 2 0	2,654 0 11	4 2 11
			Surplus of Gross Estimate over Expenditure. £2,649 18 0	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £48 19 10	
E.—Appropriations in Aid ...	6,695	6,743 19 10	Total Surplus to be surrendered. £2,698 17 10	
NET TOTAL ...£	38,876	36,177 2 2		

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

- A.—The savings were due to a death (£756), retirements (£633) and delay in filling vacancies (£1,562), partly offset by the re-employment of a retired officer (£225) and by increases in overtime and Emergency bonus (£413).
- 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 is mainly due to lower expenditure than estimated on carriage of parcels by rail.
- D.—The excess was due to the provision of extra telephone facilities in the office.



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 ... ..	400	448 19 10
	<u>£6,695</u>	<u>£6,743 19 10</u>

## NOTES.

This Account includes expenditure of approximately £1,058 in respect of remuneration of staff temporarily lent, without repayment, to other Offices.

The Account of the Department of Industry and Commerce (Vote 55) includes expenditure of approximately £152 in respect of the 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,  
30th November, 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.*



## ORDNANCE SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ...	39,240	34,021 7 11	5,218 12 1	—
B.—Travelling Expenses ...	2,150	1,522 0 2	627 19 10	—
C.—Stores, etc. ...	1,050	1,307 15 5	—	257 15 5
D.—Photographic and Printing Equipment ...	5	15 9	4 4 3	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	5	6 8 5	—	1 8 5
F.—Incidental Expenses ...	148	153 5 0	—	5 5 0
GROSS TOTAL ...£	42,598	37,011 12 8	5,850 16 2	264 8 10
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £5,586 7 4	
Deduct :—			Deficiency of Appropriations in Aid realized. £20 8 5	
G.—Appropriations in Aid ...	3,300	3,279 11 7	Net Surplus to be surrendered. £5,565 18 11	
NET TOTAL ...£	39,298	33,732 1 1		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayments by employees in respect of lost equipment ...	—	1 0 5

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

- A.—The savings are due to delay in absorbing military personnel into civil staff (£3,775), four deaths (£904), five retirements (£290), sick leave deductions (£217) and delay in filling vacancies (£134), partly offset by increase in Emergency bonus and retentions of staff (£101).
- B.—The savings are mainly due to the recall of military staff from field work in connection with their absorption into civil staff.
- C.—The excess is due to the increased cost of paper.



E.—It was found necessary to purchase photographic paper for collotype reproduction work.

F.—The excess is due to unforeseen expenditure on telephone facilities and increased call fees.

G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Receipts from sales of maps ... ..	2,400	3,279 11 7
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts ...	900	—
	£3,300	£3,279 11 7

1. The demand for maps increased considerably.

2. The receipts (£294) in respect of work on the reproduction of Acta Sanctorum and Manuscript 23.N.10. did not come to hand until some time after the close of the financial year. It was not found possible to carry out reproduction work on the Book of Lismore.

#### NOTES.

The Account of the Vote for Supplies (No. 68) includes expenditure of approximately £28 in respect of remuneration of staff temporarily lent, without repayment, to the Ordnance Survey Office.

This Account includes expenditure of approximately £523 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

Special work done for other Departments cost £1,292, while the face value of maps supplied to other Departments was £3,607, no repayment being made in either case. Copies of new or revised maps published during the year were supplied *gratis* to the National Library; University Colleges, Dublin, Cork and Galway; and Trinity College, Dublin. Copies of all publications since June, 1940, were supplied free to the Copyright Receipt Office, London. The face value of such free supplies was £318.

C. C. McELLIGOTT,

*Director,*

*Accounting Officer.*

VALUATION OFFICE, DUBLIN,

13th December, 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.*



## SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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,  
17th October, 1946.

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, 1946, 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 ...	13,171	13,232 11 8	—		61 11 8	
A.2.—State Solicitors ...	35,032	34,027 8 10	1,004 11 2		—	
B.—Witnesses' Expenses, etc.	11,000	15,889 10 3	—		4,889 10 3	
C.—Fees to Counsel ...	16,000	13,855 17 7	2,144 2 5		—	
D.—General Law Expenses ...	10,000	7,741 12 7	2,258 7 5		—	
E.—Defence of Public Officials	500	102 8 4	397 11 8		—	
GROSS TOTAL ...£	85,703	84,849 9 3	5,804 12 8		4,951 1 11	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £853 10 9			
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. £314 18 4			
F.—Appropriations in Aid ...	5,303	4,988 1 8	Net Surplus to be surrendered. £538 12 5			
NET TOTAL ...£	80,400	79,861 7 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 ...	264	261 9 0
Miscellaneous ...	—	8 3
	£264	£261 17 3



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

A.2.—Saving due to vacancies and staff changes offset by the creation of an additional post in the Office of the Chief State Solicitor.

B., C., D. and E.—Expenditure depends on the number and nature of cases coming before the Courts and cannot be closely estimated. Payments to local authorities in recoupment of witnesses' expenses (Subhead B.) were much greater than anticipated.

F.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
1. Costs and fees recovered by the Chief State Solicitor, etc. ... ..	3,500	3,557 8 2
2. Payment by Irish Sailors' and Soldiers' Land Trust for services rendered by the Finance Solicitor ...	63	—
3. Local Loans Fund, expenses of management ...	1,740	1,430 13 6
	<u>£5,303</u>	<u>£4,988 1 8</u>

## EXTRA REMUNERATION (exceeding £30).

A Senior Draftsman in the Office of the Attorney-General received a gratuity of £100 for special services.

A Clerical Officer in the Office of the Finance Solicitor received £25 10s. 10d. from this Vote for scrivenery work done outside office hours and £72 17s. 4d. from Vote No. 64 on foot of a military service pension.

## NOTES.

This Account includes expenditure of approximately £834 in respect of remuneration of staff temporarily lent, without repayment, to another Department, and £12 13s. 0d. 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 £1,519 in respect of remuneration of staff temporarily lent, without repayment, to the Office of the Chief State Solicitor.

The charge against Subhead D. includes a sum of £117 12s. 0d. being the aggregate of fees paid to solicitor and counsel assigned for the defence on a re-trial for murder; corresponding fees amounting to £96 12s. 0d. in connection with the appeal to the Central Criminal Court were charged against this Vote for the previous year. The assignment on both occasions was on the understanding that, in the event of a farm owned by the accused being sold, the fees would be recouped to the State. The farm was not sold—a public auction proved abortive and efforts to sell by private treaty were also unsuccessful—and the Attorney-General advised that no proceedings to enforce recoupment could be undertaken with any hope of success (F.16/1/45).

By authority of the Minister for Finance costs amounting to £24 19s. 6d. awarded to him in connection with a case under the Damage to Property (Compensation) (Amendment) Act, 1933, were written off as irrecoverable (F.18/1/40).

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,  
30 Samhain, 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.*



## UNIVERSITIES AND COLLEGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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	2,534 7 6	465	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	161,664 7 6				
Surplus to be surrendered		...£	465	12 6		

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

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

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17th October, 1946.

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, 1946, compared with the sum granted, for payment to the Pensions Investment Account (No. 29 of 1935).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Widows' and Orphans' Pensions —Payment to Pensions Investment Account ...	250,000	250,000	—	—
TOTAL ...	...£ 250,000	250,000	—	—

TOMÁS MAC ARDGHAIL,  
*Accounting Officer.*

ÁRACHAS NAISIÚNTA AR SHLÁINTE,  
22 Samhain, 1946.

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

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



## DUBLIN INSTITUTE FOR ADVANCED STUDIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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	20,390	15,100	5,290	—
TOTAL ... ..£	20,390	15,100		—
Surplus to be surrendered ... ..£			5,290	

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

Saving due to (a) unavoidable delay in filling vacancies arising from unforeseen resignations of Professors and Scholars, (b) inability of the Institute to secure the services of visiting Professors or to obtain books and equipment, owing to Emergency conditions, and (c) delay in production of publications due to slow output of work from printing contractors.

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
30th November, 1946.

I certify that this Account has been examined under my directions, and 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, 1946, 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 ... ..	245,152	242,974 8 7	2,177	11 5	—	—
B.—Travelling Expenses ...	10,500	10,544 3 0	—	—	44	3 0
C.—Incidental Expenses ...	265	189 15 3	75	4 9	—	—
D.—Telegrams and Telephones	2,900	2,893 13 3	6	6 9	—	—
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	8,809	8,609 3 8	199	16 4	—	—
E.2.—Veterinary Research ...	15,129	7,949 1 6	7,179	18 6	—	—
E.3.—Subscriptions, etc., to International and other Research Organisations	2,206	2,132 12 5	73	7 7	—	—
E.4.—Miscellaneous Investigations, Inquiries and Reports ... ..	225	168 9 5	56	10 7	—	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms ... ..	50,562	48,571 10 1	1,990	9 11	—	—
F.2.—Grants to Private Agricultural Schools, etc. ...	29,882	29,186 17 1	695	2 11	—	—
F.3.—Veterinary College ...	20,002	18,973 11 4	1,028	8 8	—	—
F.4.—Scholarships in Agriculture, etc. ... ..	1,492	1,448 19 9	43	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 ...	710	585 11 1	124 8 11	—	—	—
G.1.—Improvement of Milk Production ...	33,006	34,172 0 9	—	—	1,166 0 9	—
G.2.—Improvement of Live Stock ...	11,525	7,602 18 1	3,922 1 11	—	—	—
G.3.—Fertilisers Subsidies	120,000	15,719 11 4	104,280 8 8	—	—	—
H.—Grants to County Com- mittees of Agriculture ...	194,990	174,834 6 1	20,155 13 11	—	—	—
I.1.—Special Agricultural, etc., Schemes in Congested Districts ...	51,135	46,607 1 3	4,527 18 9	—	—	—
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ...	250	188 6 5	61 13 7	—	—	—
I.3.—Instruction in connection with Special Land Settle- ment Schemes ...	486	528 3 5	—	—	42 3 5	—
J.—National Stud :— Original ... £12,331 Supplementary 11,710	24,041	22,985 17 5	1,055 2 7	—	—	—
JJ.—Loan for the purpose of establishing Cólucht Groighe Náisiúnta na hÉireann, Teoranta :— Original ... Nil Supplementary £250	250	—	250 0 0	—	—	—
K.1.—Agricultural Societies and Shows, including Miscel- laneous Grants-in-Aid ...	1,131	616 0 8	514 19 4	—	—	—
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	8,000	7,829 12 0	170 8 0	—	—	—
K.3.—Bloodstock Breeders' and Horse Owners' 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	—	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
L.—Botanic Gardens, Glasnevin	12,924	11,275 3 6	1,648	16 6	—	—
M.1.—Miscellaneous Work ...	19,640	15,298 14 3	4,341	5 9	—	—
M.2.—Fees for Reports on Agricultural Conditions ...	900	848 15 0	51	15 0	—	—
M.3.—Printing of Special Departmental Publications	1,970	2,424 0 1	—	—	454	0 1
M.4.—Loans and Grants for Agricultural Purposes, etc. ...	26,350	27,941 3 4	—	—	1,591	3 4
M.5.—Improvement of the Creamery Industry ...	5	—	5	0 0	—	—
M.6.—Scheme of Loans for the Purchase of Heifers and Agricultural Implements	50	3 5 8	46	14 4	—	—
M.7.—Agricultural Production—Consultative Council	210	95 15 5	114	4 7	—	—
M.8.—Travelling Expenses of Trade Representatives ...	5	—	5	0 0	—	—
M.9.—Temporary Scheme in connection with Farm Improvements ...	58,212	64,892 3 5	—	—	6,680	3 5
M.10.—Potato Reserve Scheme ...	10,000	11,332 16 2	—	—	1,332	16 2
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.						
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1945 ...	9,963	9,311 15 5	651	4 7	—	—
N.2.—Bovine Tuberculosis Order, 1926 ...	3,000	3,028 17 10	—	—	28	17 10
N.3.—Horse Breeding Act, 1934	1,263	1,185 12 1	77	7 11	—	—
N.4.—Live Stock Breeding Act, 1925 ...	3,820	4,066 17 1	—	—	246	17 1
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	16,279	16,018 15 0	260	5 0	—	—
O.2.—Dairy Produce Acts, 1924 to 1941, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc.	19,458	19,689 1 1	—	—	231	1 1
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	17,540	18,626 6 4	—	—	1,086	6 4



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 ...	29,707	31,100 19 6	—		1,393 19 6	
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc....	3,600	4,040 5 11	—		440 5 11	
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	58,791	49,635 8 11	9,155 11 1		—	
O.7.—Flax Act, 1936 ...	3,783	4,026 8 3	—		243 8 3	
O.8.—Agricultural Wages Act, 1936 ...	9,787	9,120 0 2	666 19 10		—	
O.9.—Sundry Statutes ...	250	145 17 11	104 2 1		—	
O.10.—Emergency Powers (Tillage) Orders ...	88,796	78,475 6 0	10,320 14 0		—	
GROSS TOTAL :—						
Original £1,255,235						
Supplementary 11,960£	1,267,195	1,106,129 2 2	176,047 4 0		14,981 6 2	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
			£161,065 17 10			
Deduct :—						
P.—Appropriations in Aid :—						
Original £270,600						
Supplementary 11,950	282,550	295,167 8 3				
			Surplus of Appropriations in Aid realized.			
			£12,617 8 3			
NET TOTAL :—						
Original £984,635						
Supplementary 10£	984,645	810,961 13 11				
			Total Surplus to be surrendered.			
			£173,683 6 1			
			Estimated.	Realized.		
			£	£ s. d.		
Extra Receipts payable to Exchequer :—						
Sales of creameries, etc. ...			6,500	6,726 12 2		
Repayments of loans advanced to agricultural credit societies ...			330	655 4 4		
Fees for licences granted under Emergency Powers Orders (No. 28 of 1939, sec. 8) ...			450	363 0 0		
Miscellaneous ...			—	7,106 12 11		
			£7,280	£14,851 9 5		



Details of the miscellaneous receipts are as follows :—

	£	s.	d.
Refunds of overpayments ... ..	4,081	4	3
Fines, imposed under Diseases of Animals Acts, transferred from General Cattle Diseases Fund pursuant to Section 9 of Act No. 2 of 1945 ... ..	2,769	17	1
Refund on foot of <i>ex-gratia</i> payments made to proprietors of meat canning businesses on cessation thereof ... ..	190	0	0
Sale of old stores ... ..	45	2	6
Unclaimed balances on suspense accounts surrendered ... ..	6	1	9
Bank interest allowed on sub-accountant's balances ... ..	4	7	0
Other miscellaneous receipts ... ..	10	0	4
	<u>£7,106</u>	<u>12</u>	<u>11</u>

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

- A.—Saving due to changes in personnel caused by retirements, deaths, etc., was modified by the payment of additional Emergency bonus granted during the year.
- C.—Provision made for the purchase of periodicals for official use was not used as arrangements were made with the Stationery Office to supply them in future.
- E.1.—The quantity of oats purchased from growers of extension plots was less than estimated; expenditure on the Spring seed wheat propagation scheme was smaller than anticipated as the acreage of wheat grown was lower than provided for; replacements of sacks and other incidental expenses were not as heavy as expected.
- E.2.—Lands suitable for a new Institute could not be purchased until after the close of the year.
- E.4.—Expenditure in connection with veterinary investigations was small.
- F.1.—Progress with the development of Johnstown Castle Agricultural College and farm was not as rapid as expected. Changes in the staff at Ballyhaise Agricultural Station consequent on the promotion of the Superintendent resulted in a saving, and farm labour was not required at Athenry Agricultural Station to the extent anticipated. The replacement of farm equipment and feeding stuffs, etc., destroyed by fire at the latter Station necessitated additional expenditure.
- F.2.—Saving due to vacancies in students' places, to changes in teaching staffs, and to smaller purchases of equipment than anticipated.
- F.3.—Staff changes, difficulty in obtaining chemicals and drugs, and smaller purchases of feeding stuffs and bedding than anticipated, were the main causes of the saving.
- F.4.—One scholarship was vacant for part of the year. Travelling expenses of scholars and examination expenses amounted to less than expected.
- F.8.—The four year course of training for Instructors in Horticulture was discontinued.
- G.1.—Excess mainly due to the increased demand for dairy bulls and to additional expenditure on travelling caused by the greater number of visits to pedigree herds and Cow Testing Associations made by Instructors.
- G.2.—Stock bulls and rams could not be imported owing to foot and mouth disease in Great Britain. The number of stallions and thoroughbred colts obtainable was less than expected. Additional expenditure was incurred on the purchase of stock pigs and Irish Draught colts.
- G.3.—Owing to reduced freight charges no subsidy on imports of phosphates and pyrites was required in respect of the season 1944-45.



- H.—Farmers failed to avail of the Lime Subsidy Scheme to the full extent provided for and some kiln owners were unable to complete deliveries of lime owing to fuel shortage, etc. Normal grants totalled slightly less than estimated.
- I.1.—No additional temporary staff was employed and changes in staff due to retirements, etc., also effected a saving. The number of bulls located was below average and it was not found possible to purchase the full number of rams needed to meet requirements. Expenditure on premiums to boars, poultry stations and the lime scheme was reduced by the continuance of Emergency conditions. Additional expenditure was incurred on travelling.
- I.2.—One bull and one ram allowed for in the estimate were not placed.
- I.3.—Excess due to payment of increased Emergency bonus and to additional expenditure on travelling.
- J.—The full number of cattle required for fattening could not be purchased before the close of the year.
- JJ.—The expenses of promotion were borne by the Company.
- K.1.—The proposed Autumn Fruit Shows at the Royal Dublin Society's and Munster Agricultural Society's premises were not held. The Irish Dairy Shorthorn Breeders' Society was not in need of a grant.
- L.—Work in connection with the arboretum at Kilmacurra could not be proceeded with this year. The remainder of the saving was principally on salaries, wages and allowances, due to changes in staff.
- M.1.—Food production propaganda and general advertising on the intensive scale of recent years was not found necessary. The period of employment of Lime Subsidy Supervisors was shorter than estimated. Saving modified by additional expenditure on travelling and on the examination of consignments of poultry and rabbits for export.
- M.3.—Excess mainly due to payment this year of an account in respect of an edition of the bound volume of leaflets for which provision had been made in the estimate for 1944-45.
- M.4.—Increased supplies of agricultural implements became available this year and additional advances amounting to £4,457 were made for the purchase thereof. This additional expenditure was partly offset by a saving of £2,085 on the provision for loans for the purchase of bulls, the demand for which was not as great as expected, and savings amounting to £780 on the provision made for other classes of loans.
- M.6.—The only claim made by the Agricultural Credit Corporation was for a small sum in respect of administrative expenses.
- M.7.—The Agricultural Production Consultative Council held one meeting less than the number provided for and the travelling expenses of some members of the Council in respect of a meeting did not come in course of payment until after the close of the year.
- M.9.—Provision was made for the employment of Farm Improvements Supervisors for part of the year but their employment was continued throughout the year.
- M.10.—The prices at which potatoes were purchased were higher than those on which the estimate was framed.
- N.1.—It was not found necessary to fill five vacancies for Ship Inspectors at the smaller ports and temporary assistance was not required to the extent anticipated.
- N.2.—Casual excess.
- N.3.—This small saving was mainly on travelling expenses.
- N.4.—Excess due to additional travelling, to increased expenditure on the repair or replacement of tattooing instruments, and to the expenses of members of the Consultative Council amounting to more than expected.



- O.1.—Saving due to vacancies in the inspectorial staff was modified by the necessity for additional expenditure on travelling.
- O.2.—Excess due to additional travelling by Inspectors, to the holding of a meeting of the Dairy Produce Consultative Council which could not be foreseen, and to an increase in the allowance to bursary holders training as Creamery Managers. The excess was partly offset by savings on other items of the subhead.
- O.3.—The payment of additional Emergency bonus and the necessity for the employment of additional staff to a greater extent than expected caused an excess on the provision for salaries, wages and allowances. Additional travelling and incidental expenses resulted from the expansion in the acreage under potatoes, and in exports of seed potatoes as compared with the previous year.
- O.4.—The services of part-time Veterinary Examiners and Temporary Lay Inspectors were required to a greater extent than anticipated. The excess was partly offset by savings on travelling and incidental expenses.
- O.5.—Excess due to payment of £478 3s. 10d. under the guarantee to merchants against loss in connection with the assembly of stocks of Spring seed wheat and to payment of increase in Emergency bonus was partly offset by savings on other items.
- O.6.—The number of unemployed allotment holders fell short of expectations and it was not found necessary to employ Temporary Allotment Instructors to the full extent provided for.
- O.7.—Additional expenditure on travelling resulting from an expansion of the area under flax was mainly responsible for the excess on this subhead.
- O.8.—The cost of advertising the Wages Order made this year was lower than usual and vacancies on the staff for the whole or part of the year caused a small saving on the provision for salaries, wages and allowances.
- O.9.—Expenditure in connection with the Sale of Food and Drugs Acts was restricted by the continuance of Emergency conditions.
- O.10.—The number of holdings which it was found necessary to enter on was lower than anticipated.

## P.—APPROPRIATIONS IN AID.

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
1. Receipts from seed testing fees, sale of pure line seed, etc. ... ..	E.1.	2,900	3,238 0 6
2. Receipts from sale of vaccines, live stock, etc., at Veterinary Research Laboratory ...	E.2.	2,300	2,685 8 5
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:—			
Original ... .. £7,000			
Supplementary ... .. 800		7,800	8,261 1 5
Ballyhaise Agricultural Station ...		4,400	5,227 2 8
Chantilly Stud Farm ... ..		600	711 19 1
Clonakilty Agricultural Station ...		4,370	4,872 15 1
Johnstown Castle Agricultural College ... ..		3,390	3,421 3 9
Munster Institute ... ..		4,194	4,188 4 2
4. Receipts from students' and other fees: Veterinary College ... ..	F.3.	7,100	6,669 5 5



	Corre- sponding Debit Subhead.	Estimated.  £	Realized.  £ s. d.
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ... ..	G.1.	1,675	1,578 7 6
6. Receipts from sale of colts, sale and leasing of bulls, etc. ... ..	G.2.	1,050	1,267 7 3
7. Receipts from sale of seeds, manure, live stock, etc. ... ..	I.1.	5,200	4,909 11 3
8. Receipts from sale of fencing materials, including fencing loans ... ..	I.1.	100	149 2 0
9. Refund of portion of the cost of certain schemes in North-West Cavan ... ..	I.2.	150	91 15 8
10. Receipts from sale of live stock, farm produce, etc., at National Stud :— <i>Original</i> ... .. £12,370 <i>Supplementary</i> ... .. 11,150	J.	23,520	21,875 11 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.	6,838	6,794 10 3
13. Repayments of agricultural loans (excluding fencing loans) ... ..	M.4.	25,000	25,216 6 2
14. Repayments from Vote 67 in respect of the cost of administration of the temporary scheme in connection with farm improvements ... ..	A. & M.9.	68,757	75,756 13 3
15. Repayments of loans advanced to co-operative creamery societies ... ..	—	70	70 0 0
16. Receipts from disposal of reserve stocks of potatoes ... ..	M.10.	8,000	12,185 15 7
17. Horse Breeding Act, 1934 : Receipts from licences, etc. ... ..	N.3.	1,400	1,401 6 5
18. Live Stock Breeding Act, 1925 : Receipts from licences, etc. ... ..	N.4.	4,100	4,578 19 1
19. Agricultural Produce (Eggs) Act : Receipts from fees, etc. ... ..	O.1.	13,475	13,629 11 11
20. Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts : Fees on production of butter and fees in respect of butter exported, etc. ... ..	O.2.	5,250	5,179 7 3
21. Receipts from fees for inspection of potatoes, etc. ... ..	O.3.	800	1,101 14 6
22. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts :—	O.4.		



	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
(a) Receipts from licences, inspection fees, etc. :—			
(1) Fresh Meat Acts ...		3,700	7,213 18 8
(2) Pigs and Bacon Acts ...		7,500	5,896 13 9
(3) Slaughter of Cattle and Sheep Acts ...		3,900	5,293 6 4
(b) Levy on the slaughter of cattle and sheep ...		500	546 13 1
23. 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	—
(c) Receipts from grain dealers' licences		1,400	1,350 0 0
(d) Receipts from threshing mill licences		1,100	1,038 19 0
24. Emergency Powers (Tillage) Orders: Sums recoverable in respect of expenses incidental to entry on holdings and the making of lettings in conacre or the cultivation of such holdings ...	O.10.	6,000	2,547 7 4
25. Miscellaneous receipts ...		600	822 18 2
26. Local Taxation (Customs and Excise Duties) Grant ...		40,650	40,650 0 0
27. Receipts from Church Temporalities Fund		10,000	10,000 0 0
28. Estate Duty Grant ...		4,000	4,000 0 0
TOTAL :—			
Original	£270,600		
Supplementary	11,950		
		£282,550	£295,167 8 3

1. Sales of pure line seed realized more than expected.

2. Receipts from sales of vaccines, live stock, etc., increased more than anticipated.

3. Receipts from sales of live stock and produce at the Department's farms fluctuate with variations in the numbers and quantities available for disposal and in the prices received.

4. Deficit due to a restriction in the number of students permitted to enter the Veterinary College.

6. Sales of Irish Draught colts were better than expected and additional expenditure on the purchase of stock pigs resulted in additional receipts from the sale and leasing thereof.

7. The quantity of seeds and the number of bulls available for disposal were not as great as expected.

8. Sales of fencing materials did not decrease to the extent anticipated.

9. The shortage of receipts in connection with schemes in North-West Cavan was due to the decreased expenditure.

10. The number of cattle sold was not as great as contemplated.

14. Surplus due to additional expenditure.



16. The disposal of reserve stocks of potatoes on more advantageous terms than could have been foreseen accounts for the additional receipts.

18. Additional appeal fees and special inspection fees were the main causes of the surplus.

21. Surplus mainly due to the increase in exports of potatoes.

22. (a) (1) Fees received in respect of the inspection of cattle for canning, under arrangements made after the estimate was framed, account for most of this surplus.

(2) Receipts from licences, etc., did not increase as much as expected.

(3) Exports of canned meat were higher than anticipated and receipts from inspection fees increased accordingly.

24. The number of holdings which had to be entered on and cultivated was lower than expected.

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

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

Four officers received allowances of £200, £100, £100 and £150, 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.

One Assistant Principal Officer received £33 9s. 3d. for setting and marking examination papers and another Assistant Principal Officer received an allowance at the rate of £150 per annum as a member of the Departmental Agricultural Advisory Committee.

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 £38 10s. 0d. in respect of military service pension.

A Clerical Officer received £19 3s. 11d. for overtime and £45 military service pension; two Clerical Officers received £52 4s. 6d. and £47 15s. 6d., respectively, for acting as Clerks in Waiting at their residences; two Clerical Officers received £64 3s. 11d. and £53 3s. 2d. for overtime from Vote 61.

Two Messengers received £21 12s. 5d. and £20 19s. 11d. for overtime and £46 13s. 4d. and £21 8s. 6d., respectively, in respect of military service pensions.

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

A Senior Inspector received an allowance at the rate of £100 per annum from the Flax Development Board, Limited, for acting as Director of the Board. A Supervising Flax Inspector received a gratuity of £75 and four Flax Inspectors received gratuities of £50 each from the Board for work done on its behalf.

One Agricultural Inspector received an allowance at the rate of £200 per annum as Chairman of the Departmental Agricultural Advisory Committee and £3 broadcasting fees. Another Agricultural Inspector received an allowance at the rate of £150 per annum as a member of the Committee.

A Junior Dairy Produce Inspector and a Clerical Officer received *ex-gratia* payments of £66 and £36, respectively, from Vote 65 in recognition of good service rendered while attached to the Office of the High Commissioner, London, during the war.

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



The Assistant Keeper at the Botanic Gardens received a gratuity of £50 in respect of lectures delivered at the Gardens.

The Literary Teacher at Clonakilty Agricultural Station received £30 for clerical work and £17 10s. 0d. for teaching Irish.

Three Foremen, two Gardeners and three Firemen at the Botanic Gardens received sums varying from £31 2s. 6d. to £64 3s. 8d. in respect of overtime, Sunday duty, etc.

Four farm hands at Ballyhaise Agricultural Station and three at Athenry Agricultural Station received sums varying from £31 18s. 8d. to £64 15s. 8d. in respect of overtime, Sunday duty, etc.

#### NOTES.

This Account includes expenditure of approximately £9,431 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £19,360 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Property value £2,961, approximately, was lost or damaged in outbreaks of fire at Athenry Agricultural Station and the amount was written off (Department of Finance authority S. 90/1/46).

Stores and equipment surplus to the requirements of other Departments were taken over by this Department, without repayment, as follows:—

	£	s.	d.
Department of Defence ... ..	647	13	7
Emergency Scientific Research Bureau ...	95	9	6
Department of Education ... ..	5	1	0

(Department of Finance minutes S. 4/21/45, S. 8/16/45, F. 68/2/41 and S. 18/6/43).

A claim for £7 17s. 6d. in respect of balance of rent due for a conacre letting on a holding entered on under the Emergency Powers (Tillage) Order, 1944, was waived (Department of Finance authority S. 9/3/44).

A claim for £39 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, 1943, was waived (Department of Finance authority 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. 9/3/44 ... ..	72 0 0	60 0 0
S. 9/3/44 ... ..	55 0 0	28 15 0
S. 9/3/44 ... ..	20 18 9	12 0 0

A fluoroscope belonging to the Veterinary College, valued at £17, and articles used in connection with educational exhibits, valued at £5 2s. 0d., which were missing from store, were written off (Department of Finance authorities S. 90/4/45 and S. 90/18/45).

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

- (a) £1 5s. 0d. to a Junior Executive Officer in respect of damage to clothing (Department of Finance authority E. 109/41/41).
- (b) £203 0s. 6d. 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. 90/9/45 ...	15 14 0	... Six sums varying from 9s. to £5 in respect of the keep of animals at the Veterinary College, and a sum of 5s. due for pregnancy tests.
F. 145/1/25 ...	148 17 1	... Principal £140 16s. 9d. and interest £8 0s. 4d. due on loans advanced to two Agricultural Credit Societies.
S. 90/54/36 ...	42 0 0	... Fourteen special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S. 90/8/39 ...	2,097 15 11	... Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S. 91/3/30 ...	56 0 0	... Sums varying from £2 to £12 due by eleven persons in respect of bulls sold on special terms in congested districts.

Fines amounting to £14,661 3s. 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 authority S. 90/23/36).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 67 cases of registered dealers who had defaulted, and the sum of £67 involved was written off (Department of Finance authority S. 90/14/41).

D. TWOMEY,

16th November, 1946.

*Accounting Officer.*

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

J. MAHER,

*Comptroller and Auditor-General.*



STATEMENT of Loan Securities and Amounts repayable to the  
Department under Agreements, etc., on 31st March, 1946  
(Capital amounts only).

	£	s.	d.
For the purchase of agricultural implements, etc. ... ..	29,691	12	1
For the purchase of bulls ... ..	22,514	14	4
For the purchase of stallions ... ..	1,763	9	4
For the purchase or erection of poultry houses ... ..	55	9	6
For the erection of farm silos ... ..	5	0	0
For the erection of fencing in congested districts ... ..	53	14	0
For the erection of glasshouses for growing tomatoes in the Gaeltacht ... ..	262	0	0
Loans to co-operative creamery societies ... ..	210	1	10
For the erection and equipment of corn mills ... ..	212	13	0
For the improvement of flax scutch mills ... ..	111	2	0
Loans to agricultural credit societies ... .. (a)	7,754	17	3
Transferred milk supplies and sales of creamery properties ... (a)	18,890	0	0
Loans to co-operative creamery societies for special buildings and equip- ment, etc. ... .. (b)	1,000	0	0
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) ... .. (c)	17,376	0	0
Miscellaneous ... ..	25	0	0
	<b>£99,964</b>	<b>15</b>	<b>1</b>

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

(b) Employment Schemes Vote.

(c) Reducible, if certain conditions are complied with, to £5,890.

D. TWOMEY,

16th November, 1946.

Accounting Officer.







# AGRICULTURAL PRODUCE SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ...	825,000	825,000	—	—
TOTAL ...£	825,000	825,000	—	—

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refunds of allowances on butter, overpaid in 1944-45 ...	—	9 16 1

D. TWOMEY,

*Accounting Officer.*

11th November, 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.*







## FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.
<b>ADMINISTRATION.</b>						
A.—Salaries, Wages and Allowances ... ..	12,511	11,463 2 8	1,047	17 4	—	—
B.—Travelling Expenses ...	750	505 8 11	244	11 1	—	—
C.—Incidental Expenses ...	180	155 17 4	24	2 8	—	—
D.—Telegrams and Telephones	165	145 18 10	19	1 2	—	—
<b>SEA FISHERIES.</b>						
E.1.—Scientific Investigations, etc. ... ..	175	168 3 7	6	16 5	—	—
E.2.—International Council for the Study of the Sea ...	10	—	10	0 0	—	—
E.3.—Sea Fisheries Protection...	30	1 10 0	28	10 0	—	—
E.4.—Whale Fisheries Act, 1937 ... ..	5	—	5	0 0	—	—
E.5.—Miscellaneous ... ..	10	—	10	0 0	—	—
<b>INLAND FISHERIES.</b>						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	8,825	9,813 8 5	—	—	988	8 5
F.2.—Fish Hatcheries ...	745	523 11 7	221	8 5	—	—
F.3.—State Fisheries ...	1,225	1,265 17 6	—	—	40	17 6
F.4.—Scientific Investigations, etc. ... ..	50	31 8 6	18	11 6	—	—
F.5.—Miscellaneous ... ..	50	—	50	0 0	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ 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 ...	11,600	11,200 0 0	400 0 0	—		
G.2.—Advances for Boats and Gear ...	600	—	600 0 0	—		
G.3.—Advances for General Development ...	400	—	400 0 0	—		
GROSS TOTAL ...£	37,331	35,274 7 4	3,085 18 7	1,029 5 11		
			Surplus of Gross Estimate over Expenditure. £2,056 12 8			
Deduct :—	Estimated.	Realized.	Deficiency of Appropria- tions in Aid realized. £354 6 10			
H.—Appropriations in Aid ...	19,845	19,490 13 2	Net Surplus to be surrendered. £1,702 5 10			
NET TOTAL ...£	17,486	15,783 14 2				
			Estimated.	Realized.		
			£	£ s. d.		
Extra Receipts payable to Exchequer ...			—	1 13 5		

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

- A.—Saving due to vacancies remaining unfilled was modified by the cost of one additional post of Assistant Principal Officer created during the year and the payment of additional Emergency bonus.
- B.—Saving due to vacancies in the technical staff.
- C.—Advertising costs in connection with fishery inquiries were lower than expected.
- D.—Expenditure on telegrams and telephones is variable and the estimate was as close as was practicable.
- E.3.—The extent to which the Garda Síochána find it necessary to intervene in sea fisheries protection cannot be foreseen.
- F.1.—Excess due to the difficulty of estimating closely payments to local authorities under Section 13 of the Fisheries Act, 1925, and to payment of a special grant to a Board of Conservators. The excess was partly offset by savings on other items.
- F.2.—Plans for the rehabilitation of Glenties Fish Hatchery could not be proceeded with and there was also a small saving on the provision for Lismore Hatchery. Two minor stations for which grants were provided were not in commission during the year.



F.3.—Repairs to a footbridge at Owenea Fishery were more expensive than anticipated.

F.4.—Saving due to difficulty in procuring scientific equipment.

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

G.1., G.2. and G.3.—The continuation of Emergency conditions hampered development schemes. Supplies of marine engines and fishing gear were virtually impossible to procure.

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	8 15	8
(3) Sales of boats ... ..	5	—	
(4) Lettings of sporting rights, sales of fish (Subhead F.3.) ... ..	650	587	5 0
(5) Repayment of advances by the Sea Fisheries Association (Subheads G.2. and G.3.) ...	7,000	6,937	1 7
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939 ... ..	840	731	0 0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ...	5	—	
(8) Receipts from salmon export licences ...	420	408	0 0
(9) Miscellaneous receipts ... ..	250	168	10 11
	<u>£19,845</u>	<u>£19,490</u>	<u>13 2</u>

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

(6) There was a falling-off in the number of applications for special local licences.

(9) The reduced quantity of ova available for sale resulted in reduced receipts.

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

A Principal Officer received an allowance of £75 from the Irish Sea Fisheries Association for acting as Chairman of the Association during part of the year.

#### NOTES.

This Account includes expenditure of approximately £640 in respect of remuneration of an officer temporarily lent, without repayment, to another Department.

Branding equipment, value £1 14s. 0d., missing from stores was written off with the sanction of the Minister for Finance (S.27/4/45).

D. TWOMEY,

*Accounting Officer.*

11th November, 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.*



## OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.	£ s. d.	£ s. d.
SALARIES, WAGES AND ALLOWANCES.						
A.1.—Headquarters Staff ...	48,434	47,385 1 1	1,048 18 11	—		
A.2.—Film Censorship ...	2,002	1,982 14 8	19 5 4	—		
A.3.—Censorship of Publications	933	942 4 3	—		9 4 3	
A.4.—Legal and Technical Assistance ...	600	—	600 0 0	—		
<hr/>						
B.—Travelling Expenses ...	750	571 12 8	178 7 4	—		
C.—Incidental Expenses ...	237	232 16 3	4 3 9	—		
D.—Telegrams and Telephones	475	496 16 6	—		21 16 6	
E.—Expenses in connection with Awards for Acts of Bravery :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £250						
	250	24 0 0	226 0 0	—		
<hr/>						
TOTAL :—						
<i>Original</i> ... £53,431						
<i>Supplementary</i> 250						
£	53,681	51,635 5 5	2,076 15 4	31 0 9		

Surplus to be surrendered ... £2,045 14 7

Extra Receipts payable to Exchequer :—	Estimated.	Realized.
	£	£ s. d.
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ...	220	183 0 0
Fees for certificates under Irish Nationality and Citizenship Act, 1935 ...		760 10 0
Fees for documents of identity ...	—	43 10 6
Fines, etc., under Offences against the State Act, 1939 ...	—	5,072 14 7
Miscellaneous ...	—	1 12 0
	£220	£6,061 7 1

The receipts are variable and uncertain,



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

- A.1.—Due to changes in staff personnel and to vacancies not being filled on occurrence.
- A.3.—Due to increased Emergency bonus.
- A.4.—As the various Rules Committees of the Courts were unable to devote the necessary time to the work of revising the rules, no claim for remuneration for assistance was incurred.
- B.—There was less travelling than anticipated.
- D.—Due to removal charges on transfer of the Film Censor's Office to a new address.
- E.—The scheme for awards is postponed pending further legislation.

## EXTRA REMUNERATION (exceeding £30).

From the Army Vote a Principal Officer on loan to the Department of Defence received £175 as Assistant Controller of Censorship.

From the Vote for Supplies two Junior Executive Officers on loan received £68 1s. 9d. and £96 10s. 11d., respectively, as acting Higher Executive Officers.

A gratuity of £70 was paid to a member of the Garda Síochána for acting as Immigration Officer at Shannon Airport.

## NOTES.

This Account includes expenditure of approximately £3,900 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 £1,821 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,

*Oifigeach Cántasaíochta.*

25 Deireadh Fómhair, 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.*



## GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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, No. 19 of 1941, and Nos. 1 and 17 of 1945); 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.	£ s. d.	£ s. d.
A.—Salaries, Wages and Pay :— <i>Original</i> £2,015,168 <i>Supplementary</i> 1,400	2,016,568	2,009,122 10 2	7,445 9 10	—	—	—
B.—Allowances ...	212,465	210,965 9 8	1,499 10 4	—	—	—
C.—Subsistence Allowances ...	10,000	7,869 12 9	2,130 7 3	—	—	—
D.—Locomotion Expenses ...	47,950	50,680 19 5	—	2,730 19 5	—	—
E.—Clothing and Equipment	16,067	36,000 17 2	—	19,933 17 2	—	—
F.—Furniture, Barrack Bedding and Bedsteads ...	3,782	3,381 13 8	400 6 4	—	—	—
G.—Barrack Maintenance :— <i>Original</i> ... £1,975 <i>Supplementary</i> 4,200	6,175	5,466 14 0	708 6 0	—	—	—
H.—Transport and Carriage ...	29,175	24,392 8 11	4,782 11 1	—	—	—
I.—Fuel, Light and Water ...	19,360	19,379 10 11	—	19 10 11	—	—
J.—Medical Expenses ...	8,145	8,076 6 4	68 13 8	—	—	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	850	1,020 4 8	—	170 4 8	—	—
L.—Telegrams and Telephones	30,100	26,268 7 5	3,831 12 7	—	—	—
M.—Compensation :— <i>Original</i> ... £6,000 <i>Supplementary</i> 4,700	10,700	10,586 3 10	113 16 2	—	—	—
N.—Incidental Expenses ...	2,540	4,214 15 5	—	1,674 15 5	—	—
O.—Local Security Force : Expenses ...	17,000	5,549 1 0	11,450 19 0	—	—	—



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) ...	14,750	100 0 0	14,650	0 0	—	—
Q.—Local Security Force : Compensation for Death or Personal Injuries and Medical and other Ex- penses in connection therewith ...	1,000	398 8 4	601	11 8	—	—
Q.Q.—Losses ...	—	3 7 0	—	—	3	7 0
	2,446,627	2,423,476 10 8	47,683	3 11	24,532	14 7
<i>Deduct :—</i> Anticipated Savings on var- ious Subheads (See Supple- mentary Estimate) ...	5,820	—	5,820	0 0	—	—
<i>GROSS TOTAL :—</i> <i>Original</i> £2,436,327 <i>Supplementary</i> 4,480	£ 2,440,807	2,423,476 10 8	41,863	3 11	24,532	14 7
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £17,330 9 4			
<i>Deduct :—</i> R.—Appropriations in Aid :— <i>Original</i> £20,055 <i>Supplementary</i> 4,470	24,525	26,114 15 3	Surplus of Appropriations in Aid realized. £1,589 15 3			
<i>NET TOTAL :—</i> <i>Original</i> £2,416,272 <i>Supplementary</i> 10	£ 2,416,282	2,397,361 15 5	Total Surplus to be surrendered. £18,920 4 7			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,750	2,311 5 6
Details of the above receipts are as follows :—		
Fees for stamping of bottles ...	...	2,262 12 6
Motor Park Attendants' licences ...	...	1 9 0
Centage charge to insurance companies for collection of insur- ance premiums ...	...	47 4 0
		£2,311 5 6

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

- A.—The Force was below the strength for which provision was made.
- B.—There were savings on the provision made for rent and transport allowances.
- C.—Expenditure is variable and was below the average of the preceding three years.
- D.—Locomotion expenses of Officers and Inspectors, and transfers, which had been temporarily curtailed because of Emergency conditions, increased during the year.
- E.—Due to increased contract prices and to the belated delivery of supplies provided for in previous years' estimates.



F.—Certain items provided for were not delivered within the year.

G.—The cost of cleaning public rooms and passages in all stations was borne on this subhead from 1st October, 1945. The additional cost of this service was difficult to estimate accurately.

H.—Running expenses of transport and repayable advances to Officers for the purchase of motor cars were less than anticipated.

I.—The ordinary fuel and light allowances had to be supplemented for a number of stations.

K.—Expenditure depends upon the number of committals and travelling expenses to industrial schools.

L.—Due to the termination of the special telephone facilities provided for the Emergency years.

N.—Due to extra grant to the Dublin Society for the Prevention of Cruelty to Animals and special allowances to members of the Local Security Force on Presidential and Local Election duties.

O., P. and Q.—Due to the suspension of the activities and subsequent disbandment of the Local Security Force.

Q.Q.—Special subhead opened under the authority of Department of Finance minute S.13/18/43.—For details see Note (1) of Statement of Losses.

R.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Repayments of sums advanced to Officers under Subhead H. :—		
<i>Original</i> ... ..	£800	
<i>Less Supplementary</i> ... ..	500	
	300	369 14 2
2. Payments for services rendered by the <i>Gárda Síochána</i>	2,400	2,982 0 3
3. Repayments in respect of loss of property or damage to stores, etc. ... ..	100	167 4 1
4. Proceeds of sale of old stores and cast uniforms :—		
<i>Original</i> ... ..	£6,025	
<i>Less Supplementary</i> ... ..	1,050	
	4,975	5,181 4 10
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area) ... ..	900	943 8 6
6. Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates ... ..	180	243 0 0
7. Payment from Road Fund in respect of expenses of <i>Gárda Síochána</i> in the execution of Roads Act, 1920, and Road Traffic Act, 1933 :—		
<i>Original</i> ... ..	£9,000	
<i>Supplementary</i> ... ..	3,361	
	12,361	12,361 19 11
8. Proceeds of sale of forfeited and unclaimed property, etc. ... ..	300	319 11 2
9. Fees for accident reports ... ..	300	443 15 0
10. Miscellaneous receipts :—		
<i>Original</i> ... ..	£50	
<i>Supplementary</i> ... ..	2,659	
	2,709	3,102 17 4
TOTAL :—		
<i>Original</i> ... ..	£20,055	
<i>Supplementary</i> ... ..	4,470	
	£24,525	£26,114 15 3

1., 2., 3., 4., 6. and 9. Receipts are variable.

10. Includes refund of contributions towards purchase of boots for the Local Security Force which were not utilized and proceeds of sale of cast Local Security Force clothing.



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

(1) A member of the Force was found, after his death, to have been responsible for misappropriating public funds. Out of a gross loss of £24 6s. 7d., £3 7s. 0d. was charged to Subhead Q.Q.—Losses, £7 6s. 1d. not affecting the 1945-46 Vote was written off and a sum of £13 13s. 6d. due to his next-of-kin was withheld (Department of Finance authority S.13/18/43).

(2) The following claims in respect of damage arising out of collisions in which Garda vehicles were involved were abandoned:—

(a) On a mutual forbearance basis, one case, 17s. 6d. (Department of Finance authority S.16/2/45).

(b) Under a halving agreement, one case, £4 8s. 3d. (Department of Finance authority S.16/2/45).

(3) In seven cases of damage to Garda vehicles negligence was not attributable to Garda personnel. The total loss was £16 7s. 5d. (Department of Finance authorities S.16/2/45).

## EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions one hundred and twenty-four members of the Force received sums varying from £30 5s. 9d. to £126 and amounting to £7,071 0s. 2d. as pensions under the Military Service Pensions Acts.

From the Vote for the District Court one member received a sum of £65 as a gratuity for performing the duties of District Court Clerk.

From the Vote for the Office of the Minister for Justice one member received a sum of £70 for performing the duties of Immigration Officer.

## NOTES.

The Account of another Department includes expenditure of approximately £259 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The expenditure under Subhead H. includes £31 5s. 8d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

Expenditure under Subhead M. includes a sum of £15 as legal expenses paid to a civilian who was wounded by a member of the Force and another sum of £84 15s. 0d. paid as compensation and taxed costs to a civilian who was accidentally shot by a member of the Force (Department of Finance authorities S.13/9/42 and S.13/17/45).

An *ex-gratia* payment of £7 was made to a civilian in respect of damage to his clothing which was held by the Gardaí as evidence in support of a murder charge (Department of Finance authority F.14/28/45).

Cover cable to the value of £15 17s. 3d., surplus to the requirements of the Garda Síochána, was transferred to the Department of Posts and Telegraphs (Department of Finance authority S.13/8/41).

1,600 blankets valued at £1,706 13s. 4d., surplus to Army requirements, were transferred to the Garda Síochána (Department of Finance authority S.8/16/45).

## GÁRDA SÍOCHÁNA REWARD FUND, 1945-46.

The appended Statement shows the total receipts proper to the Fund in the year 1945-46; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1946.

	£	s.	d.		£	s.	d.
Balance from previous year	1,528	5	0	Payments during the year ended 31st March, 1946	5,629	0	10
Total amount credited in the year 1st April, 1945, to the 31st March, 1946 ...	8,174	12	4	Balance on the 31st March, 1946 ... ..	*4,073	16	6
	<u>£9,702</u>	<u>17</u>	<u>4</u>		<u>£9,702</u>	<u>17</u>	<u>4</u>

\* In addition there were, on the 31st March, 1946, sums held in suspense accounts payable to the Reward Fund amounting to £714 15s. 1d.

S. A. ROCHE,

*Accounting Officer.*

29th November, 1946.

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, 1946, 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 ... ..	70,628	69,600 0 7	1,027 19 5		—	
B.—Victualling ... ..	16,790	16,902 15 11	—		112 15 11	
C.—Clothing, Bedding, Furniture, etc. ... ..	3,905	3,477 13 3	427 6 9		—	
D.—Medicines, Surgical Instruments, etc. ... ..	450	380 13 8	69 6 4		—	
E.—Fuel, Light, Water, Cleaning Articles, etc. ... ..	15,400	14,922 7 4	477 12 8		—	
F.—Rent, etc. ... ..	58	57 19 10	2		—	
G.—Escort and Conveyance	7,500	7,789 3 5	—		289 3 5	
H.—Maintenance of Buildings and Equipment ... ..	3,620	3,402 18 3	217 1 9		—	
I.—Fine Fund ... ..	10	10 0 0	—		—	
J.—Travelling Expenses ... ..	330	335 19 5	—		5 19 5	
K.—Incidental Expenses ... ..	540	463 12 3	76 7 9		—	
L.—Telegrams and Telephones	305	303 12 3	1 7 9		—	
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ... ..	10,000	10,616 1 4	—		616 1 4	
N.—Gratuities to Prisoners ... ..	400	381 16 10	18 3 2		—	
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 ...	15,422	11,833 11 9	3,588	8 3	—	
GROSS TOTAL ...£	145,483	140,603 6 1	5,903	14 0	1,024	0 1
Deduct :—			Surplus of Gross Estimate over Expenditure. £4,879 13 11			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £2,488 19 6			
Q.—Appropriations in Aid ...	18,139	15,650 0 6				
NET TOTAL ...£	127,344	124,953 5 7	Net Surplus to be surrendered. <u>£2,390 14 5</u>			

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

Estimated daily average number of prisoners ... 730

Actual daily average number of prisoners ... 746

A.—Due to staff changes and vacancies not being filled on occurrence.

B.—The number of prisoners in custody was greater than anticipated.

C.—Certain replacements provided for were not required.

D.—Due to some medicines being in short supply.

E.—Turf and wood were not used to the extent anticipated.

G.—The expenditure being dependent upon the number of prisoners conveyed, distances travelled, etc., cannot be forecast accurately.

H.—An anticipated rise in prices did not take place.

J.—Expenditure is variable.

K.—Certain articles provided for were not purchased.

M.—Expenditure is variable. The estimate is based on figures furnished by the Resident Medical Superintendents of the various District Mental Hospitals.

N.—A variable item.

P.—Purchases of canvas for mail bag manufacture were small, and yarns for weaving and materials for tailoring were in short supply.



## Q.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ...	17,079	14,150	18	7
2. Receipts from farms and gardens (including value of produce used in the prisons) ...	800	1,172	6	4
3. Rents ...	60	117	19	9
4. Sales of old stores and miscellaneous receipts ...	200	208	15	10
	<u>£18,139</u>	<u>£15,650</u>	<u>0</u>	<u>6</u>

1. The contracts received from the Department of Posts and Telegraphs for the manufacture of mail bags were not as large as anticipated.

2. Better yield from crops and increased prices.

3. Several Warders on retiring were allowed to remain for limited periods as tenants in prison cottages on payment of rent.

## NOTE.

786 tins of biscuits valued at £22 18s. 6d., 5,450 blankets valued at £3,334 10s. 0d. and 3 disinfectors valued at £1,105 15s. 9d., surplus to requirements, were taken over from the Army (Department of Finance authorities S.4/40/45 and S.8/16/45).

S. A. ROCHE,

*Accounting Officer.*

28th October, 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.*



ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS AND BORSTAL INSTITUTION FOR THE  
Year ended 31st March, 1946.

Dr.

Cr.

	Agriculture.	Other Industries.	TOTAL.		Agriculture.	Other Industries.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
Stock in hand, 1st April, 1945	879 6 10	11,256 13 6	12,136 0 4	Sales, 1945-46	1,188 0 0	15,844 9 6	17,032 9 6
Purchases, 1945-46	325 3 3	12,005 2 2	12,330 5 5	*Stock in hand, 31st March, 1946	824 4 4	9,877 2 9	10,701 7 1
Profit ...	807 14 3	2,459 16 7	3,267 10 10		£ 2,012 4 4	25,721 12 3	27,733 16 7
	£ 2,012 4 4	25,721 12 3	27,733 16 7				

\*Viz.—Manufactory materials, £7,806 10s. 4d.; manufactured goods, £1,297 7s. 6d.; tools, etc., £1,597 9s. 3d.

RECONCILIATION WITH CASH ACCOUNT.

	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Increase of outstanding debts due to the manufacturing department :—				By Decrease of stock ...	...	1,434 13 3
From ...	2,217 3 5			„ Increase of outstanding debts due by the manufacturing department :—		
*To ...	3,926 8 0			From ...	504 9 2	
		1,709 4 7		†To ...	1,001 2 10	
„ Excess of receipts over expenditure ...		3,489 13 2		Profit ...	...	496 13 8*
					...	3,267 10 10
						£5,198 17 9

\* Viz.—Public Departments, £3,842 18s. 11d.; other persons, £83 9s. 1d.

† Viz.—Public Departments, £138 19s. 8d.; other persons, £862 3s. 2d.

S. A. ROCHE, Accounting Officer.



## DISTRICT COURT.

## See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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) and for a Capitation Grant.

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> ... £43,941				
<i>Supplementary</i> ... 1,392				
	45,333	44,918 11 0	414 9 0	—
B.—Travelling Expenses ...	6,275	6,064 8 8	210 11 4	—
C.—Incidental Expenses ...	190	187 4 6	2 15 6	—
D.—Our Lady's Home, Henrietta Street, Dublin :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £702				
	702			
<i>Less Do.</i> ... 242				
	460	435 12 0	24 8 0	—
E.—Losses ...	—	70 19 6	—	70 19 6
TOTAL :—				
<i>Original</i> ... £50,406				
<i>Supplementary</i> ... 702				
<i>Do.</i> ... 1,150				
	52,258	51,676 15 8	652 3 10	70 19 6

Surplus to be surrendered ... £581 4 4

Estimated. Realized.

£ £

Extra Receipts payable to Exchequer :—

District Court fines ... 17,000 32,900

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 District Court Clerks being less than anticipated.

E.—A District Court Clerk misappropriated sums amounting to £211 3s. 2d. of which £140 3s. 8d. was made good. He was prosecuted and dismissed the Service. A sum of £9 16s. 6d. due to him for salary was withheld (Department of Finance minute E.21/16/42).

## EXTRA REMUNERATION (exceeding £30).

A member of An Garda Síochána received £65 from this Vote for acting as District Court Clerk.

## NOTES.

The Accounts of other Departments and Offices include the sum of approximately £1,653 in respect of staff temporarily lent, without repayment, to this Department.

A District Court Clerk misappropriated sums amounting to £173 18s. 0d. which were made good. He was prosecuted and dismissed the Service.

A District Court Clerk misappropriated £4 12s. 6d. which was made good. He was dismissed the Service.

S. A. ROCHE,  
*Oifigeach Cúntasaiochta.*

28 Deireadh Fómhair, 1946.

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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.*



## CIRCUIT COURT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ...	87,685	83,692 0 0	3,993 0 0	—
B.—Travelling Expenses ...	5,170	5,705 15 2	—	535 15 2
C.—Incidental Expenses ...	1,210	1,205 5 1	4 14 11	—
D.—Telegrams and Telephones	620	658 11 8	—	38 11 8
E.—Under Sheriffs ...	800	1,246 19 10	—	446 19 10
GROSS TOTAL ...£	95,485	92,508 11 9	3,997 14 11	1,021 6 8
			Surplus of Gross Estimate over Expenditure. £2,976 8 3	
	Estimated.	Realized.	—	
Deduct :—				
F.—Appropriations in Aid ...	28,200	30,525 7 9	Surplus of Appropriations in Aid realized. £2,325 7 9	
NET TOTAL ...£	67,285	61,983 4 0	Total Surplus to be surrendered. £5,301 16 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Interest on Public Accounts, etc. ...	—	2 11 3

## 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.
- B.—Excess due to increase in subsistence rates for Judges, grant of subsistence to Crie and increased cost of travelling of County Registrars.



D.—Excess due to increased telephone facilities.

E.—Excess mainly due to appointment of a Sheriff for Dublin Borough.

F.—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) ... ..	2,540	2,682	12	8
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923, sec. 12, and No. 27 of 1926, sec. 39 ... ..	9,600	9,651	10	0
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44) ... ..	50	35	9	2
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46, sec. 16) ... ..	1,500	1,510	0	0
5. Fees received by certain County Registrars in connection with the execution of Court Orders and Land Commission Warrants ... ..	14,500	16,645	15	11(a)
6. Miscellaneous ... ..	10	—		
	<u>£28,200</u>	<u>£30,525</u>	<u>7</u>	<u>9</u>

(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-four Circuit Court Officers received sums varying from £32 to £73 16s. 8d. for work in connection with elections. From the Central Fund two Under Sheriffs received fees amounting to £489 and £186 16s. 0d., respectively, for services as Returning Officers.

#### NOTES.

This Account includes expenditure of approximately £18 in respect of the balance of civil pay issued to staff serving with the Defence Forces and £345 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 £272 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

A Clerk in a Circuit Court Office misappropriated sums amounting to £299 3s. 2d. which were subsequently made good. She was dismissed from the Service.

A Clerk in a Circuit Court Office misappropriated sums amounting to £64 13s. 0d. which were subsequently made good. He was prosecuted and dismissed from the Service.

A Court Messenger in a Circuit Court Office embezzled sums amounting to £27 10s. 0d. which were recovered. He was dismissed from the Service.

S. A. ROCHE,

14 Deireadh Fómhair, 1946.

*Oifigeach Cúntasaíochta.*

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.*



## SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ...	57,676	57,521 19 7	154	0 5	—	—
B.—Travelling and Incidental Expenses ...	120	91 16 1	28	3 11	—	—
C.—Telegrams and Telephones	490	518 10 11	—	—	28	10 11
D.—Stenography (Central Criminal Court) ...	300	300 0 0	—	—	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	400	297 19 8	102	0 4	—	—
F.—Expenses of High Court	2,275	2,273 8 0	1	12 0	—	—
F.F.—Purchase of Law Books :— Original ... Nil Supplementary £450	450	450 0 0	—	—	—	—
GROSS TOTAL :— Original ... £61,261 Supplementary 450	£ 61,711	61,453 14 3	285 16 8 28 10 11			
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £257 5 9			
G.—Appropriations in Aid :— Original ... £510 Less Supplementary ... 250	260	252 18 1	Deficiency of Appropriations in Aid realized. £7 1 11			
NET TOTAL :— Original £60,751 Supplementary 700	£ 61,451	61,200 16 2	Net Surplus to be surrendered. £250 3 10			
			Estimated.	Realized.		
			£	£ s. d.		
Extra Receipts payable to Exchequer :— Lunacy percentages ...			2,850	2,331 15 9		



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

- A.—Savings due to changes in staff personnel and vacancies not filled on occurrence, offset, in part, by increase in Emergency bonus.
- B.—No travelling expenses were incurred by the Official Assignee and the provision for the District Probate Registrar was not required owing to the transfer of the Registry from Ballina to Castlebar.
- C.—Excess due to increased cost of telephone services.
- E.—It was not found possible to visit patients to the extent anticipated.
- G.—Appropriations in Aid :—

			Estimated.	Realized.	
			£	£	s. d.
Bankruptcy percentages :—					
	Original ...	£500			
	Less Supplementary	250			
			250	252	18 1
Land Judge's Office : Duty on estates ...					
		...	10	—	
TOTAL :—					
	Original ...	£510			
	Less Supplementary	250			
			£260	£252	18 1

Receipts fluctuate and cannot be estimated accurately.

## EXTRA REMUNERATION (exceeding £30).

The Stenographer to the Central Criminal Court received £119 from the Vote for the Circuit Court.

## NOTE.

The Accounts of other Departments and Offices include expenditure of approximately £188 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

S. A. ROCHE,

*Oifigeach Cúntasáíochta.*

28 Deireadh Fómhair, 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.*



## LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.	
LAND REGISTRY.						
A.—Salaries, Wages and Allowances ... ..	33,029	32,205 1 7	823 18 5			—
B.—Travelling and Incidental Expenses ... ..	75	64 2 6	10 17 6			—
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ...	5	—	5 0 0			—
REGISTRY OF DEEDS.						
D.—Salaries, Wages and Allowances ... ..	21,497	21,336 4 8	160 15 4			—
E.—Travelling and Incidental Expenses ... ..	80	65 6 6	14 13 6			—
F.—Transcription of Memorials ... ..	1,572	1,579 10 10	—			7 10 10
TOTAL ... ..	£ 56,258	55,250 6 1	1,015 4 9			7 10 10

Surplus to be surrendered ... £1,007 13 11

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

- A.—Saving due to changes in staff personnel and to vacancies not being filled on occurrence.  
 B. and E.—Expenses are of a variable nature.  
 D.—Saving due to staff changes.  
 F.—Excess due to employment of extra Temporary Typist.

## NOTE.

This Account includes expenditure of approximately £1,069 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

S. A. ROCHE,

30 Deireadh Fómhair, 1946.

*Oifigeach Cúntasáiochta.*

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, 1946, 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 ...	5,752	5,567 16 0	184 4 0	—
B.—Incidental Expenses ...	159	122 0 2	36 19 10	—
TOTAL ...£	5,911	5,689 16 2		—
Surplus to be surrendered ... £			221 3 10	

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

A.—The decrease is due to staff changes.

B.—Savings on purchase of documents and transfer of records offset by excess on office expenditure (vacuum cleaning).

DIARMID COFFEY,

*Accounting Officer.*

5th November, 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.*



# CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 :—						
<i>Original</i> ...	£3,771					
<i>Supplementary</i> ...	114					
	3,885	3,883 19 4	1	0 8	—	
B.—Law Costs :—						
<i>Original</i> ...	£20					
<i>Less Supplementary</i> ...	14					
	6	5 4 9	15	3	—	
C.—Travelling and Incidental Expenses ...	35	28 8 9	6	11 3	—	
GROSS TOTAL :—						
<i>Original</i> ...	£3,826					
<i>Supplementary</i> ...	100					
	£ 3,926	3,917 12 10	8	7 2	—	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
	—	—	£8 7 2			
Deduct :—			Deficiency of Appropriations in Aid realized.			
D.—Appropriations in Aid ...	48	47 14 8	5s. 4d.			
NET TOTAL :—			Net Surplus to be surrendered.			
<i>Original</i> ...	£3,778		£8 1 10			
<i>Supplementary</i> ...	100					
	£ 3,878	3,869 18 2				

Estimated.      Realized.

Extra Receipts payable to Exchequer

...      £      £

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C.—No travelling expenses were incurred during the year.

W. SMYTH,

12th November, 1946.

*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, 1946, 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 ...	176,204	166,660 14 8	9,543	5 4	—
B.—Travelling Expenses ...	10,000	10,989 8 1	—	—	989 8 1
C.—Incidental Expenses ...	570	577 14 11	—	—	7 14 11
D.—Telegrams and Telephones	1,600	1,651 4 1	—	—	51 4 1
E.—Blind Pensions Appeals Certificates ...	150	146 10 0	3	10 0	—
F.—Expenses in connection with International and other Congresses ...	10	35 8 4	—	—	25 8 4
G.—Inquiries ...	1,200	1,159 6 7	40	13 5	—
H.1.—Vaccine Lymph Supply ...	1,630	1,640 9 0	—	—	10 9 0
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	77 0 0	23	0 0	—
H.4.—Expenses in connection with a Survey of Human Nutrition :— Original Nil Supplementary £7,030	7,030	512 17 9	6,517	2 3	—
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. ...	33,000	34,149 8 5	—	—	1,149 8 5



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.2.—Grants for the Supply of Milk to Necessitous Children ...	90,000	88,942 4 11	1,057	15 1	—	
J.3.—Grants towards the Supply of Fuel for Necessitous Families	115,000	114,985 9 1	14	10 11	—	
J.4.—Grants towards the Supply of Assistance in kind to Recipients of Home Assistance	170,000	147,104 14 2	22,895	5 10	—	
J.5.—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	197,045 11 5	32,954	8 7	—	
J.6.—Grants towards the Supply of Footwear for Necessitous Children :— Original ... £30,000 Supplementary 10	30,010	29,764 17 8	245	2 4	—	
K.—Medical Treatment, etc., of School Children ...	37,500	40,105 3 6	—		2,605	3 6
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	64,000	54,249 0 10	9,750	19 2	—	
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	10,114 17 6	—		114	17 6
M.—Welfare of the Blind ...	7,600	7,268 14 7	331	5 5	—	
N.1.—Treatment of Tuberculosis	217,750	232,671 15 1	—		14,921	15 1
N.2.—Research on the Chemotherapy of Tuberculosis (Grant-in-Aid) ...	3,000	3,000 0 0	—		—	
O.—Treatment of Venereal Diseases ...	12,750	11,757 13 10	992	6 2	—	
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 ...	850	227 11 1	622	8 11	—	—
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,670	1,417 4 11	252	15 1	—	—
S.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	579,000	578,846 11 6	153	8 6	—	—
S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1946 :— Original £25,000 Supplementary 6,000	31,000	29,959 10 0	1,040	10 0	—	—
T.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	17,500	15,117 16 8	2,382	3 4	—	—
U.—Development Works in Bogs acquired by Local Authorities ...	62,000	36,315 14 10	25,684	5 2	—	—
<i>Deduct :—</i>	1,938,374	1,843,733 19 5	114,515	9 6	19,875	8 11
Anticipated Savings on various Subheads (See Supplementary Estimates) ...	13,020	—	13,020	0 0	—	—
GROSS TOTAL :— Original £1,925,334 Supplementary 10 Do. ... 10	£ 1,925,354	1,843,733 19 5	101,495	9 6	19,875	8 11
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £81,620 0 7			
V.—Appropriations in Aid ...	26,905	29,725 4 8	Surplus of Appropriations in Aid realized. £2,820 4 8			
NET TOTAL :— Original £1,898,429 Supplementary 10 Do. ... 10	£ 1,898,449	1,814,008 14 9	Total Surplus to be surrendered. £84,440 5 3			
			Estimated.	Realized.		
			£	£ s. d.		
Extra Receipts payable to Exchequer :—						
Sale of equipment purchased for Emergency			—		248	1 4
Cooked Food Centres ...			—		8	10 0
Miscellaneous ...			—			
					£256	11 4



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

- A.—Saving is due to vacancies in staff.
- B.—Excess is due to expenses of staff seconded to assist Auditors in clearing off arrears.
- C., D., E., G. and H.1.—Expenditure was estimated as closely as practicable.
- F.—Two officers attended a conference on Town Planning held in Great Britain.
- H.3.—Expenses were less than anticipated.
- H.4.—Owing to the amount of preparatory work involved in this new scheme only preliminary expenses were incurred in the year.
- J.1.—Expenditure was estimated as closely as practicable.
- J.2.—There is usually a small amount unexpended by sanitary authorities out of their share of the grant.
- J.4.—There was a considerable fall, which was not anticipated, in the cost of this service as compared with previous years.
- J.5.—This was the first year of full operation of this scheme and a close estimate of cost was not possible.
- K.—Excess is due mainly to increased cost of hospital treatment in Dublin County Borough.
- L.1.—Saving was mainly in respect of Dublin County Borough scheme and is attributable to shortage in supplies of bottled milk and closing of schools in Summer for a longer period than usual.
- L.2. and M.—Casual variations.
- N.1.—Excess is mainly due to increased expenditure on the provision of additional nourishment, clothing, etc., for necessitous patients.
- O.—Provision was made for some new schemes which did not come into operation during the year.
- Q.—Provision was made for ten additional girls but only six entered upon training. Some girls failed to continue the course.
- R.—Saving is due to a claim from a local authority having been received too late for payment within the year.
- S.2.—Close estimate.
- T.—The number of unemployed allotment holders was lower than anticipated.
- U.—It was found that works required were generally less extensive than had been anticipated.
- V.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
1. Fees payable by local authorities, etc., for audit of their accounts ... ..	4,200	6,895 5 0
2. Costs payable by local authorities in relation to Inquiries ... ..	1,000	2,220 0 3
3. Fees for renewal of licences to private mental hospitals .... ..	273	246 0 0
4. Fees under the Therapeutic Substances Act, 1932 .... ..	120	129 0 0



	Estimated.	Realized.
	£	£ s. d.
5. Fees for licences under the Milk and Dairies Act, 1935 ....	140	141 0 0
6. Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933 ...	11,591	10,085 8 5
7. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 10 of 1925) ...	6,662	6,078 4 3
8. Salaries of officers acting temporarily as Local Government Commissioners, and proportion of salary of Pharmacist ...	2,577	3,128 12 9
9. Salary of officer acting as Secretary to the Civil Service Clerical Association ...	237	235 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 ....	25	31 14 4
11. Miscellaneous ...	80	534 2 8
	£26,905	29,725 4 8

1. Surplus due to arrears of audits overtaken.
2. Two of the Inquiries were exceptionally extensive in scope.
6. Deficiency mainly due to vacancies in technical staff.
8. Recovery was effected of part of salary of three additional officers, two of whom acted as Commissioners and one as County Manager for portion of the year.
11. Amount comprises refunds by local authorities, etc., in respect of grants.

## NOTES.

This Account includes expenditure of approximately £5,569 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £101 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 £5,088 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

TOMÁS MAC ARDGHAIL,

*Accounting Officer.*

DEPARTMENT OF LOCAL GOVERNMENT  
AND PUBLIC HEALTH,  
30th November, 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,*



## GENERAL REGISTER OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, compared with the sum granted, for the Salaries and Expenses of the Office of the Registrar General of Births, etc. (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 ...	15,942	15,883 19 2	58 0 10	—
B.—Travelling Expenses ...	380	137 7 8	242 12 4	—
C.—Superintendent and District Registrars ...	4,240	4,220 12 11	19 7 1	—
D.—Incidental Expenses ...	100	97 5 1	2 14 11	—
GROSS TOTAL ...£	20,662	20,339 4 10	322 15 2	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £322 15 2	
E.—Appropriations in Aid ...	4,700	6,596 2 9	Surplus of Appropriations in Aid realized. £1,896 2 9	
NET TOTAL ...£	15,962	13,743 2 1	Total Surplus to be surrendered. £2,218 17 11	

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

## A.—Casual variation.

B.—The post of Inspector was vacant during portion of the financial year. During the remainder of the year inspection was mainly in the Dublin area and, as a consequence, charges for subsistence and travelling were small.

C.—There was a casual saving of £76 in fees and expenses of Superintendent Registrars. Travelling and incidental expenses of Registrars of Births, Deaths and Marriages exceeded the estimate by £96, owing to continued high cost of hired vehicles. Owing to late receipt of claims, fees paid to Superintendent Registrars for indexing were about £11 less than was estimated. Amalgamation of Marriage Registrars' districts resulted in a saving of £25. Fees to Registrars in connection with the Widows' and Orphans' Pensions Acts amounted to only £6 9s. 0d. Some Registrars do not furnish claims for these fees.

## D.—Casual variation.



## E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Searches and certified copies of entries of births, deaths and marriages ... ..	4,685	6,589 12 9
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 10 0
	<u>£4,700</u>	<u>£6,596 2 9</u>

1. Applications for birth, etc., certificates from the U.S.A., Canada and other foreign countries increased to an unexpected extent following on the restoration of normal postal facilities. Furthermore, restrictions on travel between this country and Britain were relaxed somewhat in the course of the year, but birth and, where appropriate, marriage certificates continued to be required in connection with applications for passports and travel permits.

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.

## EXTRA REMUNERATION (exceeding £30).

Three Clerical Officers and two Writing Assistants received from this Vote extra remuneration, in respect of overtime, amounting to £34 19s. 0d., £34 6s. 0d., £30 14s. 6d., £36 12s. 4d. and £34 9s. 0d., respectively.

## NOTE.

This Account includes expenditure of approximately £910 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

TOMÁS MAC ARDGHAIL,  
Registrar-General, Accounting Officer.

30th November, 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.



## DUNDRUM ASYLUM.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 :—				
<i>Original</i> £17,021				
<i>Supplementary</i> 220				
	17,241	17,243 6 8	—	2 6 8
B.—Victualling Patients and Rations for Attendants	3,672	3,580 11 1	91 8 11	—
C.—Uniforms, Clothing for Patients, etc. ...	610	650 18 2	—	40 18 2
D.—Travelling and Incidental Expenses ...	301	208 12 7	92 7 5	—
E.—Telegrams and Telephones	115	111 11 3	3 8 9	—
F.—Farm and Garden ...	430	511 16 7	—	81 16 7
GROSS TOTAL :—				
<i>Original</i> £22,149				
<i>Supplementary</i> 220				
—£	22,369	22,306 16 4	187 5 1	125 1 5
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £62 3 8	
G.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £62 3 0	
<i>Original</i> ... £1,145				
<i>Supplementary</i> 110				
	1,255	1,317 3 0		
NET TOTAL :—			Total Surplus to be surrendered. £124 6 8	
<i>Original</i> ... £21,004				
<i>Supplementary</i> 110				
—£	21,114	20,989 13 4		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer :—				
Sale of old stores ...			15	20 2 3
Number of criminal lunatics estimated for ...				112
Daily average number of criminal lunatics maintained				114



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

- A.—Excess due to underestimation of the cost of *locum tenens* for Medical Officers.
- B.—Saving due to slight fall in the price of a certain foodstuff and to rationing.
- C.—Excess due to cost of uniforms, clothing materials and footwear being higher than anticipated.
- D.—Saving due to reduction in quantity of tobacco and cigarettes purchased from contractor; and to increase in quantity of free tobacco and cigarettes received from the State Warehouse.
- E.—Estimated as closely as possible.
- F.—Excess due chiefly to underestimation of the cost of manure, farm seeds and feeding stuffs.
- G.—Appropriations in Aid :—

		Estimated.	Realized.
		£	£ s. d.
Receipts from Attendants for rations ...	...	490	402 3 6
Receipts from farm and garden (including value of produce used in the Asylum) :—			
Original		£655	
Supplementary		110	
		765	914 19 6
TOTAL :—			
Original		£1,145	
Supplementary		110	
		£1,255	£1,317 3 0

These receipts cannot be accurately estimated.

G. W. SCROOPE,  
Accounting Officer.

22nd October, 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.



## NATIONAL HEALTH INSURANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.
CENTRAL ADMINISTRATION.						
A.—Salaries, Wages and Allowances ... ..	116,065	115,062 16 7	1,002	3 5	—	—
AA.—Actuary ... ..	600	351 0 0	249	0 0	—	—
B.—Travelling Expenses ... ..	6,480	6,891 4 8	—	—	411	4 8
C.—Insurance and Pension Stamps ... ..	210	210 0 0	—	—	—	—
D.—Incidental Expenses ... ..	589	558 9 7	30	10 5	—	—
E.—Provision of Rooms for Official Purposes ... ..	346	310 12 0	35	8 0	—	—
F.—Postal Expenses, Telegrams and Telephones ... ..	2,930	2,326 11 1	603	8 11	—	—
CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1942.						
I.—Statutory Contributions.						
G.1.—Medical Benefits (Grants-in-Aid) ... ..	47,000	47,000 0 0	—	—	—	—
G.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) ... ..	235,000	226,845 3 6	8,154	16 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 ... ..	1,600	1,590 12 3	9	7 9	—	
SPECIAL PAYMENTS UNDER THE EMERGENCY POWERS ACT.						
I.—Supplementary Payments to certain Beneficiaries under the Widows' and Orphans' Pensions Acts, 1935 to 1940 :—						
Original £138,000						
Supplementary 2,500						
	140,500	139,897 12 6	602	7 6	—	
K.—Sums Irrecoverable ...	—	56 15 10	—		56 15 10	
	551,320	541,100 18 0	10,687	2 6	468 0 6	
Deduct :—						
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	300	—	300	0 0	—	
GROSS TOTAL :—						
Original £548,820						
Supplementary 2,200						
£	551,020	541,100 18 0	10,387	2 6	468 0 6	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £9,919 2 0			
Deduct :—			Deficiency of Appropriations in Aid realized. £956 4 7			
J.—Appropriations in Aid ...	68,565	67,608 15 5	Net Surplus to be surrendered. £8,962 17 5			
NET TOTAL :—						
Original £480,255						
Supplementary 2,200						
£	482,455	473,492 2 7				

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

- A.—Saving due to changes in personnel of staff and vacancies remaining unfilled.
- AA.—Saving due to the fact that the cost of actuarial services was less than was expected.
- B.—Excess due to the fact that the cost of travelling by the inspectorate was greater than anticipated.
- D.—Estimated as closely as practicable.
- E.—Saving mainly 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 due to the fact that payments in respect of benefits and administration were less than anticipated.

H.—Casual variation.

I.—Estimated as closely as practicable.

K.—To this subhead are charged supplementary payments made in error and subsequently treated as irrecoverable. In a number of cases supplementary payments were made to beneficiaries under the Widows' and Orphans' Pensions Acts who should have received food allowances instead. In other cases supplementary payments were continued in error after title to widows' or orphans' pensions had ceased, mainly because widows had attained 70 years of age or because children or orphans aged between 14 and 16 years had ceased to attend school. Recovery of the overpayments was not practicable mainly because of the poverty of the former recipients. In a number of cases there was a saving otherwise of public funds because the persons concerned, during the period while they were in receipt of supplementary payments, did not receive food allowances or old age pensions. 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 ...	1,604	1,600	6 0
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 ...	2,201	2,201	19 2
(b) Society's (Officers) Guarantee Fund ...	30	29	11 6
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 ...	48,680	47,675	18 11
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 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
7. Repayment by the Emergency Scientific Research Bureau of the remuneration of an officer seconded on loan to that Bureau ...	—	49	11 3
8. Miscellaneous ...	—	1	8 7
	£68,565	£67,608	15 5

4. The deficiency in the repayment under this head was mainly due to the fact that postal expenses in respect of widows' and orphans' pensions, which are repayable to this Vote, were less than had been expected.

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

Three Clerical Officers received from this Vote remuneration in respect of overtime amounting to £33 6s. 0d., £39 4s. 0d. and £39 4s. 0d., respectively.

A Clerical Officer on loan to the Department of External Affairs received from Vote 65 a gratuity of £50 for the performance of special duties and an *ex-gratia* payment of £32 for services rendered in London during the war period.



Three Assistant Inspectors received military service pensions from Vote 64 amounting to £37 10s. 0d., £39 15s. 0d. and £49 7s. 6d., respectively.

A Junior Executive Officer on loan to the Department of Posts and Telegraphs received an allowance of £60 from Vote 62 for acting as assistant to the Productions Officer in the Broadcasting Service.

An acting Inspector received from this Vote an allowance of £34 10s. 0d. for acting as Divisional Inspector.

#### NOTES.

This Account includes expenditure of approximately £4,947 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of approximately £1,330 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The charge to Subhead A. includes a sum of £1 12s. 8d. in respect of an irrecoverable overpayment of wages for excess annual leave to an official who failed to resume duty (Department of Finance minute E.103/2/46).

Certain payments of supplementary payments under Subhead I. in 1944-45, amounting to £2 3s. 6d., which were subsequently found to have been irregularly made, were recovered by withholding payment of supplementary payments to the persons concerned in 1945-46.

Certain payments of supplementary payments under Subhead I. in 1944-45, amounting to £20 8s. 0d., which were subsequently found to have been irregularly made, have been written off as irrecoverable with the sanction of the Department of Finance. The circumstances in which these overpayments occurred and were treated as irrecoverable were similar to those set out in the note on Subhead K. of this Account (Department of Finance minute F.64/1/45).

TOMÁS MAC ARDGHAIL,

*Accounting Officer.*

ÁRACHAS NAISIÚNTA ar SHLÁINTE,

30 Samhain, 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.*



## OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.
<b>ADMINISTRATION.</b>				
A.1.—Salaries, Wages and Allowances ....	119,561	114,878 19 9	4,682 0 3	—
A.2.—Travelling Expenses ....	160	121 9 2	38 10 10	—
A.3.—Incidental Expenses ....	700	815 5 1	—	115 5 1
A.4.—Telegrams and Telephones ....	1,250	1,319 18 0	—	69 18 0
<b>INSPECTION, ORGANISATION, ETC.</b>				
B.1.—Salaries, etc. ....	84,106	81,010 4 3	3,095 15 9	—
B.2.—Travelling and Incidental Expenses ....	23,000	21,568 18 5	1,431 1 7	—
C.—Preparation of Irish Vocabularies ....	150	—	150 0 0	—
GROSS TOTAL ....£	228,927	219,714 14 8	9,397 8 5	185 3 1
			Surplus of Gross Estimate over Expenditure. £9,212 5 4	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized.	
D.—Appropriations in Aid ....	Estimated. 75	Realized. 79 10 3	£4 10 3	
NET TOTAL ....£	228,852	219,635 4 5	Total Surplus to be surrendered. £9,216 15 7	
			Estimated.	Realized.
			£	£ s. d.

Extra Receipts payable to Exchequer :—

Recovery in respect of loss of services of an  
Unestablished Messenger injured in an  
accident ... ..

— 9 6 8

## 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.—There was an increase in the number and cost of advertisements.



A.4.—Excess due to increased use of the telephone for official business.

B.1. and B.2.—Savings due to vacancies in staff of Inspectors and Organisers.

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	14 10 3
	<u>£75</u>	<u>£79 10 3</u>

Miscellaneous receipts were greater than anticipated.

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

An Editor of Publications and an acting Higher Executive Officer received £61 4s. 4d. and £38 4s. 0d., respectively, from the Vote for Science and Art for services under the scheme for the production of works in Irish and £4 0s. 4d. and £7, respectively, from the Vote for Wireless Broadcasting.

An Assistant Editor received £135 10s. 0d. from the Vote for Wireless Broadcasting.

Nine Clerical Officers received sums varying from £30 2s. 0d. to £42 10s. 8d. and amounting to £319 6s. 11d. in respect of overtime, one of these also received £56 10s. 0d. from the Vote for Army Pensions in respect of a military service pension.

#### NOTES.

This Account includes expenditure of approximately £4,717, in respect of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of approximately £266 in respect of staff temporarily lent, without repayment, to this Department.

MICHEÁL BREATHNACH,

*Accounting Officer.*

ROINN OIDEACHAIS,  
30 Samhain, 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.*



## PRIMARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 .....	33,462	34,786 19 1	—		1,324 19 1	
A.2.—Repayable Advances of Training College Fees to Students .....	2,650	2,403 0 0	247 0 0		—	
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund .....	38,744	40,647 7 9	—		1,903 7 9	
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers .....	3,600	549 4 4	3,050 15 8		—	
AA.—Repayment of Refund of Cost of Training .....	—	73 6 8	—		73 6 8	
<b>B.—Examinations .....</b>	<b>4,180</b>	<b>4,063 18 4</b>	<b>116 1 8</b>		<b>—</b>	
<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 .....	3,650,000	3,607,918 8 3	42,081 11 9		—	
C.2.—Model Schools—Miscellaneous Expenses .....	2,855	2,780 7 8	74 12 4		—	
C.3.—Van and Boat Services .....	5,900	5,712 11 2	187 8 10		—	
C.4.—Incidental Expenses .....	150	157 1 3	—		7 1 3	
C.5.—Free Grants of School Requisites .....	200	34 10 0	165 10 0		—	
C.6.—Grant towards the cost of heating, etc., of Schools and cleansing of Out-Offices .....	47,500	51,147 14 4	—		3,647 14 4	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.7.—Teachers' Residences ....	650	512 9 4	137 10 8	—
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ....	20,500	19,054 0 0	1,446 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 ....	5,000	5,765 7 10	—	765 7 10
<hr/>				
D.—Superannuation, etc., of Teachers ....	438,700	433,792 6 2	4,907 13 10	—
GROSS TOTAL ....	£ 4,255,091	4,210,398 12 2	52,414 4 9	7,721 16 11
			Surplus of Gross Estimate over Expenditure. £44,692 7 10	
<i>Deduct :—</i>				
	Estimated.	Realized.		
E.—Appropriations in Aid ....	98,358	97,233 19 2	Deficiency of Appropriations in Aid realized. £1,124 0 10	
NET TOTAL ....	£ 4,156,733	4,113,164 13 0	Net Surplus to be surrendered. £43,568 7 0	

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

A.1.—Excess due to the number of students admitted to training being greater than anticipated.

A.2.—Accurate estimating is difficult as these advances are subject to a means test.

A.3.—Excess due to increase in Emergency bonus and increase in cost of food.

A.4.—The colleges were unable to take advantage of the scheme owing to lack of students.

AA.—Special subhead opened by authority of Department of Finance minute S.60/32/40.

B., C.2., C.3., C.4. and D.—Casual variations.

C.1.—Saving partly due to teachers' strike.

C.5.—Saving due to scarcity of school requisites.

C.6.—Excess due to increased expenditure owing to amendment of Rule 49 (4) and to general increase in claims.

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 a decline in the number of pupils who qualified for the Bonus.



C.10.—Claims under this head exceeded the estimate.

E.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
TRAINING OF TEACHERS :—			
(1) Training college entrance examination fees ....	70	74	5 0
(2) Refund of cost of training ....	1,650	1,209	6 2
(3) Recovery of training college fees advanced to necessitous students ....	4,500	4,899	4 6
PREPARATORY COLLEGES :—			
(4) Fees from students ....	7,200	6,075	9 5
(5) Book fees from students ....	280	192	0 0
(6) Payment from Vote 47 (Subhead D.) in respect of Fíor-Ghaeltacht Secondary Scholarship holders who are accommodated, as a tem- porary arrangement, in preparatory colleges	180	210	0 0
(7) Sale of live stock, farm produce, etc. ....	500	425	14 8
(8) Miscellaneous ....	20	11	14 3
SUPERANNUATION, ETC., OF TEACHERS :—			
(9) Income from securities formerly part of the National School Teachers' Pension Fund ....	56,110	55,983	7 1
(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.	150	244	5 7
MISCELLANEOUS :—			
(12) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ....	1,100	1,310	12 6
	<u>£98,358</u>	<u>£97,233</u>	<u>19 2</u>

NOTES.

Sums amounting to £20 10s. 3d. were charged in the Accounts of previous years in respect of the insurance contributions paid between March, 1927, and July, 1937, in respect of an employee of a preparatory college who, it was subsequently ascertained, was not insurable. As the Unemployment Insurance Regulations limit refunds to contributions paid within three years of the date of application for refund, it was not possible to effect recovery of the contributions paid in error (Department of Finance minute S.25/1/46).

Articles of science equipment, formerly in use in the Department of Education's Laboratory in Marlborough Street, of the estimated value indicated, were transferred to the Departments named below, without payment, during the year 1944-45, on the authority of Department of Finance minute S.18/6/43 :—

Department.	Estimated value of equipment transferred.	
	£	s. d.
Defence ....	16	1 2
Industry and Commerce ....	3	9 8
Agriculture ....	5	1 0
State Laboratory ....	21	4 0
Emergency Scientific Research Bureau ....	90	15 2

The above particulars were omitted from the Notes to the Appropriation Account for 1944-45 owing to an oversight.



## 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.
—	—
	£ s. d.
6	131 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, 1946.

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, 1946.

## CAPITAL ACCOUNT.

	<i>Securities.</i>		<i>Securities.</i>
	£ s. d.		£ s. d.
Balance on 1st April, 1945 :—		Balance on 31st March, 1946 :—	
4½ per cent. Third National Loan, 1950/70 ...	2,580 0 0	4½ per cent. Third National Loan, 1950/70 ...	2,580 0 0

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1945 ...	168 14 8	Payment of prizes ...	117 12 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	116 2 0	Balance on 31st March, 1946	167 4 8
	£284 16 8		£284 16 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, 1946.

## CAPITAL ACCOUNT.

	<i>Securities.</i>		<i>Securities.</i>
	£ s. d.		£ s. d.
Balance on 1st April, 1945 :—		Balance on 31st March, 1946 :—	
4½ per cent. Third National Loan, 1950/70 ...	760 0 0	4½ per cent. Third National Loan, 1950/70 ...	760 0 0
3½ per cent. National Security Loan, 1956/61 ...	500 0 0	3½ per cent. National 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, 1945 ...	132 0 7	Payment towards cost of carrying out improvements to Killury National School ...	27 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	34 4 0	Balance on 31st March, 1946	155 9 7
Dividends on 3½ per cent. National Security Loan, 1956/61 ...	16 5 0		£182 9 7
	£182 9 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, 1946.

## CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1945 :—			Balance on 31st March, 1946 :—		
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, 1945 ...	7	18 0	Payment to Principal Teacher of Liss National School for year 1945 ...	7	11 2
Dividends on 5 per cent. Second National Loan, 1950/60 ...	7	11 2	Balance on 31st March, 1946	7	18 0
	£15	9 2		£15	9 2

## 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, 1946.

## CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1945 :—			Balance on 31st March, 1946 :—		
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, 1945 ...	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, 1946	61	13 0
	£184	19 0		£184	19 0



## REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1946.

## CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1945 :—				Balance on 31st March, 1946 :—			
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.
Balance on 1st April, 1945	89	6	6	Balance on 31st March, 1946	237	16	6
Dividends on $4\frac{1}{2}$ per cent. Third National Loan, 1950/70                   ...                   ...	148	10	0				
	£237	16	6		£237	16	6

## REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1946.

## CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1945 :—				Balance on 31st March, 1946 :—			
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, 1945 ...	249	9	11	Payment of exhibitions to 6 university students ....	240	0	0
Dividends on 4½ per cent. Third National Loan, 1950/70 ... ..	197	6	6	Payment in respect of advertising .... ..	19	19	0
				Balance on 31st March, 1946	186	17	5
	£446	16	5		£446	16	5



## 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, 1946.

## CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£	s.	d.				£	s.	d.
Balance on 1st April, 1945 :—						Balance on 31st March, 1946 :—					
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 1945			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, 1946.

## CAPITAL ACCOUNT.

		<i>Securities.</i>		<i>Securities.</i>	
		£	s. d.	£	s. d.
Balance on 1st April, 1945 :—				Balance on 31st March, 1946 :—	
4 per cent. Conversion Loan, 1950/70	...	1,371	5 8	4 per cent. Conversion Loan, 1950/70	...
					1,371 5 8
INCOME ACCOUNT.					
		£	s. d.		£
Balance on 1st April, 1945	...	27	8 6	Payment of scholarships	...
Dividends on 4 per cent. Conversion Loan, 1950/70	...	54	17 0	Balance on 31st March, 1946	...
		£82	5 6		£82 5 6

ROINN OIDEACHAIS,  
30 Samhain, 1946.

MICHEÁL BREATHNACH,  
*Accounting Officer.*



## SECONDARY EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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) ... ..	268,500	269,194 16 0	—		694 16 0	
A.2.—Laboratory Grants ...	18,475	18,254 16 10	220	3 2	—	
A.3.—Grant for Irish and Bilingual Schools ...	19,100	19,582 6 8	—		482 6 8	
A.4.—Bonus for Choirs and Orchestras ... ..	1,775	1,800 15 0	—		25 15 0	
B.—Incremental Salary Grant	300,000	291,837 17 2	8,162	2 10	—	
C.—Examinations ... ..	17,750	18,917 13 1	—		1,167 13 1	
D.—Scholarships and Prizes	12,065	11,413 10 11	651	9 1	—	
E.—Grant towards Publication of Irish Text Books ...	4,000	1,678 2 2	2,321	17 10	—	
F.—Courses in Irish ...	400	256 19 8	143	0 4	—	
G.—Payment to the Secondary Teachers' Pension Fund	1,250	1,250 0 0	—		—	
GROSS TOTAL ...£	643,315	634,186 17 6	11,498	13 3	2,370	10 9
			Surplus of Gross Estimate over Expenditure. £9,128 2 6			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £148 9 8			
H.—Appropriations in Aid ...	39,825	39,973 9 8				
NET TOTAL ... ..£	603,490	594,213 7 10	Total Surplus to be surrendered. £9,276 12 2			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1., A.2. and A.4.—Casual variations.



- A.3.—The number of pupils in respect of whom grants were paid was greater than anticipated.
- B.—The number of teachers who claimed advance payments in February, 1946, was less than anticipated.
- C.—Excess due to (a) extension of period during which examinations were held in June, 1945, owing to the Presidential election and (b) increase in number of candidates examined.
- D.—Saving due to scholarships surrendered or not renewed.
- E.—The printing contractors did not find it possible to make as much progress with the production of certain books as had been anticipated.
- F.—The number of teachers who attended these Colleges was smaller than expected.
- H.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
(1) Examination fees of students	...	...	...	2,860	3,154	9	0
(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	1,215	19	5
(4) Miscellaneous receipts	...	...	...	15	158	16	5
(5) Fees payable by teachers attending Summer Courses in Irish	...	...	...	60	53	10	0
				<u>£39,825</u>	<u>£39,973</u>	<u>9</u>	<u>8</u>

(3) The sale of several Irish text books fell short of the number anticipated.

MICHEÁL BREATHNACH,

*Accounting Officer.*

ROINN OIDEACHAIS,  
30 Samhain, 1946.

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.

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, 1946.

## CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1945 :—				Balance on 31st March, 1946 :—			
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 1945			
		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, 1946.

## CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1945 :—				Balance on 31st March, 1946 :—			
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, 1945 ...				Payments to secondary schools in Charleville, Co. Cork, for year 1945			
Dividends on Guaranteed 2½ per cent. Stock	...	36	4 0			36	4 0
				Balance on 31st March, 1946			
						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, 1946.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£	s.	d.				£	s.	d.
Balance on 1st April, 1945 :—						Balance on 31st March, 1946 :—					
2½ per cent. Consolidated Stock ... ..			848	14	8	2½ per cent. Consolidated Stock ... ..			848	14	8

INCOME ACCOUNT.

			£	s.	d.				£	s.	d.
Balance on 1st April, 1945 ...			5	6	1	Payment of prizes for year 1945 ... ..			21	4	4
Dividends on 2½ per cent. Consolidated Stock ...			21	4	4	Balance on 31st March, 1946...			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, 1946.

## CAPITAL ACCOUNT.

	<i>Securities.</i>		<i>Securities.</i>	
	£	s. d.	£	s. d.
Balance on 1st April, 1945 :—				
4 per cent. Conversion Loan, 1950/70	...	22,087 1 5	...	22,087 1 5
4½ per cent. Third National Loan, 1950/70	...	25,500 0 0	...	25,500 0 0
3½ per cent. Financial Agreement Loan, 1953/58	...	12,922 12 6	...	12,922 12 6
3½ per cent. National Security Loan, 1956/61	...	14,603 11 8	...	14,603 11 8
		<hr/> £75,113 5 7		<hr/> £75,113 5 7

## INCOME ACCOUNT.

	<i>£</i>		<i>£</i>	
	s. d.		s. d.	
Balance on 1st April, 1945	...	2,088 11 1	...	580 0 0
Dividends on 4 per cent. Conversion Loan, 1950/70	...	883 9 8	...	834 0 0
Dividends on 4½ per cent. Third National Loan, 1950/70	...	1,147 10 0	...	53 2 1
Dividends on 3½ per cent. Financial Agreement Loan, 1953/58	...	484 12 0	...	...
Dividends on 3½ per cent. National Security Loan, 1956/61	...	474 12 4	...	...
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1945	...	2 2 0	...	13 18 0
Rent for year 28th August, 1945, to 27th August, 1946, out of Abbey School, Tipperary	...	1 0	...	3,599 18 0
		<hr/> £5,080 18 1		<hr/> £5,080 18 1



## REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF  
THE REGISTRATION COUNCIL ON 31ST MARCH, 1946.

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, 1946.



## TECHNICAL INSTRUCTION.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, compared with the sum granted, for Payments under the Vocational Education Acts, 1930 to 1944, 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.	£ s. d.	£ s. d.
A.—Scholarships .....	1,895	1,644 10 0	250 10 0	—		
B.—Annual Grants to Vocational Education Committees .....	399,882	396,114 14 2	3,767 5 10	—		
C.—Training of Teachers .....	11,092	10,482 4 8	609 15 4	—		
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 .....	7,785	7,684 5 1	100 14 11	—		
D.2.—Miscellaneous Technical Instruction and Vocational Education Services .....	2,120	2,019 5 3	100 14 9	—		
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools .....	150	76 3 9	73 16 3	—		
F.—Examinations .....	2,610	2,836 15 10	—	226 15 10		
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930, and Section 5 (8) of the Local Government Act, 1936 .....	7,840	6,466 1 11	1,373 18 1	—		
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 .....	14,031	13,702 18 10	328 1 2	—		
GROSS TOTAL .....	£ 447,405	441,026 19 6	6,604 16 4	226 15 10		
			Surplus of Gross Estimate over Expenditure. £6,378 0 6			
Deduct :—			Deficiency of Appropriations in Aid realized. £33 16 6			
I.—Appropriations in Aid .....	32,680	32,646 3 6				
NET TOTAL .....	£ 414,725	408,380 16 0	Net Surplus to be surrendered. £6,344 4 0			



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

A.—Saving due to (a) 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, 1945, as normally and (b) discontinuance of two scholarships.

B., D.1., D.2. and H.—Casual variations.

C.—The number of trainees who attended the Woodwork Course was less than anticipated.

E.—Saving due to discontinuance of instruction in grant-earning subjects in a number of schools.

F.—Excess due to increase in number of candidates and examiners.

G.—Payments under this head, which are for pensions and gratuities, are subject to fluctuations which make accurate estimating difficult.

I.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Fees of candidates for examinations (technical school examinations, £1,800 ; other examinations, £200) ....	2,000	2,128 3 6
(2) Fees for Short Summer Courses ....	670	518 0 0
(3) Receipts from Church Temporalities Fund ....	30,000	30,000 0 0
(4) Miscellaneous receipts ....	10	—
	<u>£32,680</u>	<u>£32,646 3 6</u>

(2) The number of teachers who attended the Courses was less than anticipated.

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
30 Samhain, 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*



## SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, compared with the sum granted, for the Salaries and Expenses of the Institutions of Science and Art, for certain Miscellaneous Educational and Cultural Services, the Centenary Commemoration of Thomas Davis and the Young Ireland Movement, and sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>INSTITUTIONS OF SCIENCE AND ART.</b>					
A.1.—Salaries, Wages and Allowances	34,300	32,642 7 7	1,657 12 5	—	
A.2.—Travelling and Incidental Expenses	275	389 18 5	—	114 18 5	
A.3.—Telegrams and Telephones	230	237 2 5	—	7 2 5	
<b>NATIONAL MUSEUM.</b>					
A.4.—Purchase of Specimens (Grant-in-Aid):—					
<i>Original</i> ..... £1,000					
<i>Supplementary</i> ..... 300					
	1,300	1,300 0 0	—	—	
A.5.—Fittings, Materials, etc.	350	322 0 7	27 19 5	—	
<b>NATIONAL LIBRARY.</b>					
A.6.—Purchase of Books, etc. (Grant-in-Aid):—					
<i>Original</i> ..... £2,000					
<i>Supplementary</i> ..... 300					
	2,300	2,300 0 0	—	—	
A.7.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	2,000	2,000 0 0	—	—	
<b>GENEALOGICAL OFFICE.</b>					
A.8.—Purchase of Objects for Heraldic Museum (Grant-in-Aid)	50	50 0 0	—	—	
<b>NATIONAL COLLEGE OF ART.</b>					
A.9.—Accessories, Models and Materials	815	920 2 1	—	105 2 1	
A.10.—Scholarships and Prizes	410	421 5 0	—	11 5 0	
B.1.—Publications in Irish:—					
<i>Original</i> ..... £13,000					
<i>Less Supplementary</i> ..... 590					
	12,410	8,661 11 7	3,748 8 5	—	
B.2.—Production of Plays in Irish (Grants-in-Aid)	2,456	2,075 0 0	381 0 0	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
B.3.—The Irish Folklore Commission (Grant-in-Aid)	3,650	3,650 0 0	—	—	—	—
B.4.—Scholarships to Gaeltacht Students	2,650	2,210 18 0	439	2 0	—	—
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)	5,000	5,000 0 0	—	—	—	—
B.8.—An t-Oireachtas (Grant-in-Aid)	750	750 0 0	—	—	—	—
B.9.—The National Film Institute of Ireland (Grant-in-Aid)	2,000	2,000 0 0	—	—	—	—
B.10.—Production of Films on behalf of Government Departments	10	176 12 6	—	—	166	12 6
B.11.—Grants to Colleges providing Courses in Irish for Persons other than Teachers	1,000	51 17 0	948	3 0	—	—
C.—Aids to Arts and Crafts Exhibitions	5	—	5	0 0	—	—
CC.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement :—						
Original	Nil					
Supplementary	£9,000	9,000	6,283	17 8	2,716	2 4
GROSS TOTAL :—						
Original	£72,056					
Supplementary	9,000					
Do.	10					
	£	81,066	71,542	12 10	9,928	7 7
		Estimated.	Realized.		405	0 5
Deduct :—						
D.—Appropriations in Aid	5,001	5,171 5 9				
NET TOTAL :—						
Original	£67,055					
Supplementary	9,000					
Do.	10					
	£	76,065	66,371	7 1	£9,693	12 11
			Estimated.	Realized.		
Extra Receipts payable to Exchequer :—			£	£ s. d.		
Proceeds of various functions in connection with the Centenary Commemoration of Thomas Davis and the Young Ireland Movement			—	464	2 6	



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

- A.1.—Saving due to vacancies in staff.
- A.2.—Excess due to increased cost of (a) Attendants' uniforms and (b) carriage of books for National Library.
- A.3.—Excess due to increase in cost of telegrams and telephones.
- A.5.—Purchases of materials were less than anticipated.
- A.9.—Excess due to increase in prices of books and materials.
- A.10.—Casual variation.
- B.1.—Saving due to the printing contractors not finding it possible to carry out the programme of work originally projected.
- B.2.—Emergency conditions interfered with the production of plays by Cumann Dramuíoichta na Sgol and Dramuíoicht sa Ghaeltacht.
- B.4.—Saving due to non-renewal of several scholarships.
- B.5.—No expense was incurred during the year in connection with this service.
- B.10.—Excess due to the cost of filming the ceremonies in connection with the inauguration of the President.
- B.11.—The colleges were unable to take advantage of the scheme owing to lack of students.
- C.—The exhibition for which this grant was intended was not held.
- CC.—The expenditure on (a) film record of Centenary functions, (b) erection of Davis statue and (c) production of Commemoration Handbook was less than anticipated. It was not found possible to put the schemes for the purchase of pictures of historical interest and the Davis scholarship into operation during the year.
- D.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Fees for tuition in National College of Art	950	969 16 6
(2) Fees for genealogical researches, etc.	200	622 1 3
(3) Sale of publications in Irish	3,500	3,124 2 7
(4) Repayment by Comhdháil Náisiúnta na Gaedhilge of the salary of an officer on loan (Subhead A.1.)	281	283 4 10
(5) Miscellaneous receipts	70	172 0 7
	<u>£5,001</u>	<u>£5,171 5 9</u>

(2) Genealogical research fees, which are irregular and difficult to estimate accurately, exceeded expectations.

(3) Receipts from sales of a number of works of general literature fell short of the amount anticipated.

## EXTRA REMUNERATION (exceeding £30).

An Assistant Librarian received £159 from the Vote for Wireless Broadcasting.

The Assistant Teacher of Drawing received £37 4s. 0d. from the Vote for Secondary Education and £17 7s. 0d. from the Vote for Technical Instruction for acting as Examiner.

From the Vote for Army Pensions one First Class Assistant received £30 4s. 11d. and four Attendants received sums varying from £37 3s. 7d. to £105, as pensions under the Military Service Pensions Acts.

Seven Attendants received sums varying from £31 0s. 8d. to £36 12s. 4d. in respect of Sunday and night duty.



## NOTES.

This Account includes expenditure of approximately £375 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £124 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 £387 in respect of remuneration of staff temporarily lent, without repayment, to the National College of Art.

A sum of £100 is included in the charge under Subhead CC. as a grant towards the expenses of the Thomas Davis Centenary Commemoration Committee in Cork (Department of Finance authority S.109/1/45).

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
30 Samhain, 1946.

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.

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

## GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID,  
1945-46.

	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 1st April, 1945 ...	351 11 6	5 0 1	549 0 7	41 10 0
Grants-in-Aid, 1945-46	1,300 0 0	2,300 0 0	2,000 0 0	50 0 0
	1,651 11 6	2,305 0 1	2,549 0 7	91 10 0
Expenditure, 1945-46 ...	1,270 12 9	2,293 18 7	1,043 9 4	15 0 0
Balances on 31st March, 1946 ... ..£	380 18 9	11 1 6	1,505 11 3	76 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, 1946.

## CAPITAL ACCOUNT.

	Securities.				Securities.		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1945 :—				Balance on 31st March, 1946 :—			
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, 1945	1,068	17	4	Field work of an archaeological nature ...	123	11	10
Dividends on 4 per cent. Funding Loan, 1960/90	26	0	0	Work in connection with completion of Leabhar na h-Aiseirghe ...	260	18	11
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335	5	0	Purchase of books for Library of Irish Antiquities Division ...	43	3	6
				Archaeologia Hibernica	7	0	0
				Balance on 31st March, 1946 ...	995	8	1
£	1,430	2	4	£	1,430	2	4

ROINN OIDEACHAIS,  
30 Samhain, 1946.

MICHEÁL BREATHNACH,  
Accounting Officer.



REFORMATORY AND INDUSTRIAL SCHOOLS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.
A.—Reformatory Schools ....	9,400	7,885 12 7	1,514	7 5	—	
B.—Industrial Schools ....	130,000	127,893 8 8	2,106	11 4	—	
C.—Places of Detention ....	1,540	1,400 14 7	139	5 5	—	
D.—Conveyance Expenses ....	800	476 16 9	323	3 3	—	
E.—Parental Moneys—Collection Expenses ....	450	507 12 6	—		57 12 6	
GROSS TOTAL ....£	142,190	138,164 5 1	4,083	7 5	57 12 6	
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £4,025 14 11			
F.—Appropriations in Aid ....	7,300	9,781 4 3	Surplus of Appropriations in Aid realized. £2,481 4 3			
NET TOTAL ....£	134,890	128,383 0 10	Total Surplus to be surrendered. £6,506 19 2			

- EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.
- A.—Saving due to the number of committals to the reformatories being less than anticipated.
  - B.—Casual variation.
  - C.—Saving due to (a) numbers under detention during the year being less than anticipated and (b) delay in filling vacancy in staff of Attendants.
  - D.—A large number of committals were from districts within easy reach of the reformatories.
  - E.—An increase in the amount of parental contributions led to a corresponding increase in the commission payable to the Collectors.
  - F.—Increase due to receipts in respect of parental contributions (including allowances receivable under the Widows' and Orphans' Pensions Acts) being considerably greater than anticipated.



## NOTE.

The average number under detention during the year 1945-46 at St. Anne's Reformatory for Girls, Kilmacud, was 13, but payment was made on the basis of a notional number of 40 offenders (Department of Finance minute S.68/4/44).

MICHEÁL BREATHNACH,

ROINN OIDEACHAIS,  
30 Samhain, 1946.

*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.*



## NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ...	3,827	3,782 5 5	44 14 7	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	100	85 17 2	14 2 10	—
D.—Incidental Expenses :—				
<i>Original</i> ... £200				
<i>Supplementary</i> 240				
	440	397 14 1	42 5 11	—
TOTAL :—				
<i>Original</i> ... £5,127				
<i>Supplementary</i> 240				
£	5,367	5,265 16 8		—
Surplus to be surrendered ...£			101 3 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	2 19 7

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

A.—Extra payment to Attendant in charge of pictures removed for special safeguarding was discontinued from June, 1945.

C.—Director's journeys fewer owing to prevailing conditions.

D.—Carriage and insurance costs less than anticipated.

GEORGE J. FURLONG,

*Director and Accounting Officer.*

NATIONAL GALLERY,  
15th November, 1946.

## GRANT-IN-AID ACCOUNT

	£	s.	d.
Balance from 1944-45 ...	1,081	14	8
Grant-in-Aid, 1945-46 ...	1,000	0	0
	2,081	14	8
Expended, 1945-46 ...	1,901	3	7
Balance to 1946-47 ...	£180	11	1

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, 1946, 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 ...	404,068	377,794 19 10	26,273	0 2	—	
B.—Travelling Expenses ...	25,000	23,044 11 4	1,955	8 8	—	
C.—Incidental Expenses ...	1,570	1,698 10 9	—		128	10 9
D.—Office of Public Trustee	1,300	1,309 18 11	—		9	18 11
E.—Solicitor's Branch—Incidental Expenses ...	2,500	1,636 15 4	863	4 8	—	
F.—Telegrams and Telephones ...	2,300	2,417 6 8	—		117	6 8
G.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933 ...	10,200	9,090 11 6	1,109	8 6	—	
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	114,500	114,401 7 9	98	12 3	—	
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 7 10	58	12 2	—	
H.3.—Payments under Section 27 (2) of the Land Act, 1933 ...	637,000	636,141 6 4	858	13 8	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ 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 11 4	54 8 8	—	—	—
I.—Improvement of Estates, etc. ...	229,630	199,891 10 10	29,738 9 2	—	—	—
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	192 18 2	—	—	187 18 2	—
L.2.—Advances under Section 43 of the Land Act, 1939 ...	500	370 0 0	130 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	211 4 1	788 15 11	—	—	—
N.—Advances to provide Funds for the Maintenance of Embankments or other Works	3,500	898 0 0	2,602 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	100	895 19 3	—	—	795 19 3	—
Q.1.—Payments under Section 14 (4) of the Land Act, 1933 ...	65	3 3 9	61 16 3	—	—	—



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	155 7 10	344 12 2		—	
R.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ... ..	100	186 7 1	—		86 7 1	
Losses ... ..	—	318 17 3	—		318 17 3	
GROSS TOTAL ...£	1,451,253	1,387,945 15 10	64,952 2 3		1,644 18 1	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £63,307 4 2			
Deduct :—			Surplus of Appropriations in Aid realized. £314 11 9			
S.—Appropriations in Aid	132,795	133,109 11 9	Total Surplus to be surrendered. £63,621 15 11			
NET TOTAL ...£	1,318,458	1,254,836 4 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 1944-45	—	12,082 4 2
Compensation received for the loss of the services of a Temporary Inspector, Grade III, as the result of a motor accident	—	85 4 7
Compensation received for the loss of the services of a Temporary Surveyor as the result of a motor accident	—	6 18 10
Payment in respect of surplus cash at 31st March, 1945, in the State Claims Accounts Nos. 1, 2 and 3	—	280 0 0
Deposit interest earned on balances in the Land Purchase Account No. 3 in the year 1945-46	—	275 9 6
		£12,729 17 1

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

A.—Saving is mainly due to retirements and delay in filling vacancies offset partly by increase in Emergency bonus.



- B.—Travelling expenses were less than estimated due in part to the fact that a number of officers on secondment to other Departments did not return as anticipated.
- C.—There was a saving on the amount spent on casual labour employed on inspections; but this was more than offset by the increased expenditure on advertisements. An *ex-gratia* payment of £1 8s. 6d. was made to a Surveyor, Grade I, in respect of medical expenses incurred by him as the result of an accident while on official duty (Department of Finance minute P. 7/49/45).
- D.—Excess due to increase in Emergency bonus.
- E.—Saving due to continued restrictions in Land Purchase proceedings.
- F.—There was a saving of £27 4s. 10d. on telegrams. This was offset by an excess expenditure of £144 11s. 6d. on telephones, due to an increase in the number of telephone operators employed and to additional installations.
- G.—The saving was due to an improvement in the payment of Land Purchase annuities by tenants.
- H.3.—Saving due to the amount of new advances within the year being less than anticipated.
- H.4.—There was no additional case in respect of advances under Land Acts, 1923-1939, during the year.
- I.—Saving due to the continued difficulties in the matter of building contracts and improvement works 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 on 28th June, 1946, in accordance with Department of Finance minute F.63/11/26.

	£	s.	d.
Receipts	66,437	6	4
Payments	57,403	5	0
Surplus	£9,034	1	4

K.—Token Vote.

- L.1.—The amounts charged to this subhead were sanctioned by Department of Finance minutes F.63/30/45 and F.63/1/46.
- L.2.—Estimated as closely as possible. The advances charged to the subhead were sanctioned by Department of Finance minutes F.63/2/43, F.63/30/43, F.63/4/43, F.63/40/39, F.63/48/37 and F.63/30/45.
- M.—It is difficult to make an accurate estimate for this subhead.

STATEMENT OF ADVANCES AND RECOUPMENTS.

	£	s.	d.
Balance outstanding at 31st March, 1945	23,147	5	8
Amount paid from the subhead in the year to 31st March, 1946	211	4	1
	23,358	9	9
Amount recovered in the year to 31st March, 1946	366	12	4
Balance outstanding at 31st March, 1946	£22,991	17	5

- N.—The full amount of the schemes anticipated did not mature in the year.

O.—Token Vote.

- P.—The amounts paid to complete purchase proceedings were greater than anticipated.



Q.1. and Q.2.—It is difficult to estimate accurately for these subheads.

R.—Estimated as closely as possible. The charges to this subhead were sanctioned by Department of Finance minutes F.56/4/37.

Losses.—The charges under this subhead were sanctioned by minutes of the Department of Finance as follows:—

£2 6s. 0d.—£2 6s. 0d. was paid to a migrant to an Estate in County Galway as the Land Commission's half-share of compensation for damage to his crops caused by cattle straying to his property from lands in the hands of the Department. The landlord who was partly responsible for the fencing of the lands paid the other half of the compensation (Department of Finance minute F.63/9/45).

£30 0s. 0d.—£30 was paid to a turf cutter on Estate of MacAdam, Co. Clare, as compensation for costs and expenses incurred by him in defending an action against him for damage and trespass by the owners of a holding where a right-of-way had been constructed on the wrong site (Department of Finance minute F.63/13/43).

£5 0s. 0d.—£5 was paid as compensation to a conacre tenant on Estate of Kerr, Co. Offaly, for damage to the corn crop on his holding by cattle which had strayed from adjoining lands in the hands of the Land Commission and had broken down the boundary fence (Department of Finance minute F.63/14/45).

16s. 0d.—By Vesting Order of 16th May, 1935, a holding on the Conyngham Estate, C.D.B.9793, Co. Donegal, was vested in the tenant. The tenant objected to the vesting on the grounds that there was not proper access to the house and lands. In 1940 he conveyed the holding by Deed to another party who was informed by the Land Commission that registration would be effected in the new name if the original objection was withdrawn. This was done and the Vesting Order was then amended. The Land Commission were later advised that they were not competent to alter a Vesting Order so as to give effect to an assignment executed after the date of the Vesting Order and they registered the holding first in the name of the original tenant and then in the name of his successor and paid the registration fees amounting to sixteen shillings (Department of Finance minute F.63/12/45).

£32 13s. 0d.—£32 13s. 0d. (including £11 2s. 0d. arrears of annuity) was paid to redeem the annuity on an original advance of £47 made on 27th March, 1913, for a holding in County Kildare. The holding, which was entirely sublet, came under the provisions of Section 10 of the Land Act, 1927, and was vested in the sub-tenant on 6th November, 1931. The original annuity should have been redeemed out of the purchase money represented by the advance to the sub-tenant, but, by inadvertence, this was overlooked and the funds were distributed without reference to this claim. It has not been found possible to recover this amount (Department of Finance minute F.63/29/45).

£6 1s. 0d.—During transportation by rail from County Mayo to County Kildare a migrant's cow was badly injured and was later destroyed on advice of a veterinary surgeon. Compensation and veterinary fees amounting to £12 2s. 0d. were paid, half of which amount was defrayed by the railway company (Department of Finance minute F.63/46/40).



£3 5s. 0d.—A quantity of gelignite which was stored at Ennis for improvement works in County Clare deteriorated and was destroyed by a military engineer. His travelling expenses amounting to £3 5s. 0d. were paid. The value of the gelignite, £2 7s. 4d., was written off as irrecoverable (Department of Finance minute F.63/8/46).

£24 1s. 6d.—A contractor built four dwellinghouses with outoffices for migrants at Keelough and other townlands in County Roscommon. He took possession of one of the houses for his own use and only surrendered it on being served with a Title Civil Bill. The migrant sued the Department for loss caused by delay in getting possession of the house and was awarded £65 damages with costs. The total cost to the Department as a result of the contractor's behaviour was £93 11s. 6d. and it was proposed to deduct that sum from a balance of £134 10s. 0d. due to him. The contractor refused this arrangement and demanded the full amount of the balance. By a settlement which was made an Order of Court the contractor accepted £50 with £15 costs, leaving £69 10s. 0d. to meet £93 11s. 6d., or a loss to the Department of £24 1s. 6d. (Department of Finance minute S.9/7/40).

£6 0s. 0d.—£6 compensation was paid to the tenant of a holding on Trinity College Estate, County Kerry, for the loss of his cow which was drowned in a bog drain on an adjoining holding over which turbary rights had been reserved to the Land Commission (Department of Finance minute F.63/23/45).

£6 11s. 0d.—A holding on the Palmer Estate, C.D.B. 9681, Co. Sligo, was listed under Section 23 of the Land Act, 1931, on 23rd September, 1931, in the separate names of the tenants and sub-tenants. The tenants objected to the listing and on advice it was amended on 8th November, 1934, to show them as tenants of the entire holding as from 1st November, 1931. The tenants claimed that they were entitled to rents amounting to £9 9s. 0d. from the sub-tenants for the period 1st November, 1931, to 1st November, 1934, and withheld payment of instalments due by them up to 1st December, 1937, amounting to £8 10s. 0d., pending settlement of their claim. As a result of a settlement of the case the tenants agreed to reduce their claim against the Land Commission to £6 11s. 0d., this amount to be set off against the arrears of instalments due by them, and to pay the balance of £1 19s. 0d. The £6 11s. 0d. paid to Annuities Account was charged to this subhead (Department of Finance minute F.63/20/45).

£12 4s. 0d.—This amount was paid to two allottees in County Mayo in compensation for loss incurred by them due to a mistake made in allotment of turbary plots (Department of Finance minute F.63/4/45).

£146 15s. 3d.—A right-of-way on part of the lands of the Casement Estate, Co. Wicklow, was vested in the Land Commission for the benefit of allottees. It became necessary to effect repairs to the fencing of the right-of-way, but as the consent of the allottees had not been obtained for responsibility for such repairs, the Department carried them out, making them of a stronger and more durable nature, at a cost of £146 15s. 3d. (Department of Finance minute F.63/23/43).

£11 1s. 0d.—£10 compensation with £1 1s. 0d. costs was paid to an allottee on the Peyton Estate, Co. Leitrim, for the loss of a bullock, his property, which broke through the temporary fencing, erected by the Land Commission, into an adjoining holding and was found dead in a drain (Department of Finance minute F.63/42/45).

£6 1s. 0d.—£5 compensation with £1 1s. 0d. costs was paid to a tenant in Co. Leitrim, for the loss of his cow which fell into a drain. The Land Commission had acquired a right-of-way over his lands and, pending the erection of gates on the right-of-way, erected a temporary barrier, which was removed by some unknown person (Department of Finance minute F.63/48/45).



£10 0s. 0d.—There was a loss to the Department of £457 8s. 0d. on Contract B.600 owing to the failure of a contractor to complete a contract for the erection of 7 dwellinghouses and 5 outoffices at Newhaggard, Co. Meath. This amount was written off as irrecoverable in the Appropriation Account for 1943-44. £447 8s. 0d. of the amount was paid prior to 31st March, 1944, and the balance of £10 only matured for payment this year (Department of Finance minute S.9/7/40).

£4 2s. 6d.—An agreement was made on behalf of the Land Commission for the removal of sufficient stones, for the making of a road, from a quarry on a holding on the Kelly Estate, Co. Roscommon, for the sum of £6. Prior to this arrangement negotiations were proceeding between the Roscommon County Council and the owner of the holding for the sale of stones from the same quarry. The Land Commission ganger inadvertently removed stones which had been quarried for the County Council in addition to the unquarried stones and the owner of the holding made a claim for £16 16s. 0d. against the Land Commission for the stones wrongfully removed. A settlement was effected by the payment of £9 and £1 2s. 6d. costs. As the value of the quarrying of the stones was estimated by the Land Commission to be £6 the balance, £3, and the costs were charged to this subhead and £12 has been charged to Subhead I. (Department of Finance minute F.63/34/45).

£12 0s. 0d.—£12 was paid to the allottee of a bog plot in County Tipperary to meet the costs and expenses incurred by him in an action against him by the Land Commission for the recovery of part of the purchase money. The action was dismissed as he had pleaded lack of proper access to his plot (Department of Finance minute F.63/36/45).

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	26,600	0	0
(3) Fees, and costs recovered from purchase annuity defaulters	1,200	831	11	8
(4) Surplus income of Rent and Interest Accounts	23,000	23,536	2	5
(5) Repayment of (late) Congested Districts Board's loans	510	602	5	0
(6) Excess annuities (Section 7 (2) and (3), Land Bond Act, 1925) and redemptions	59,500	60,659	5	8
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933	10,200	9,096	16	3
(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	366	12	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	1,835	492	1	1
(11) Miscellaneous	3,000	5,374	17	4
	<u>£132,795</u>	<u>£133,109</u>	<u>11</u>	<u>9</u>



(2) The sum received was the amount available as determined by the Minister for Finance under Section 50 of the Finance Act, 1941 (Department of Finance minute F.56/2/41).

(3) There was a decrease in the number of purchase annuity defaulters.

(7) and (8) It is difficult to estimate accurately for these items.

(10) A number of officers seconded to the Special Employment Schemes Office returned to the Land Commission during the year.

(11) Some large unforeseen items accounted for the increase in this item. Approximately £1,100 was received in refunds of free grants from allottees of untenanted land who wished to dispose of their holdings and £449 was received from sales of turf saved during the carrying out of drainage works by the Land Commission.

#### REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT.

	£	s.	d.
Advance outstanding at 31st March, 1946	1,323	12	10
(There was no variation in the year)			

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

Officers of this Department received military service pensions:—One Temporary Inspector, Grade II, £117 10s. 0d.; two Temporary Inspectors, Grade III, £68 13s. 10d. and £32 15s. 10d., respectively; one Staff Officer £105; two Minor Staff Officers £92 and £40, respectively; five Clerical Officers £266 3s. 7d. in sums varying between £36 7s. 9d. and £72; one Stationery and Accommodation Clerk £60; one Paper-Keeper Messenger £35; one Temporary Messenger £43 11s. 0d.; two Temporary Male Cleaners £65 and £36 18s. 8d., respectively.

Two Clerical Officers of this Department earned in overtime £40 17s. 6d. and £32 2s. 8d., respectively.

Twenty-three Temporary Inspectors, Grade III, received £1,129 16s. 8d. in special allowances in sums varying between £45 4s. 10d. and £75 out of the Vote for Agriculture (No. 29).

A Junior Executive Officer received a special allowance of £40 out of the Army Vote (No. 63).

A Clerical Officer (acting) was paid £51 10s. 6d. in overtime out of the Vote for Posts and Telegraphs (No. 61).

From Vote 55 two Junior Executive Officers received £82 7s. 5d. and £52 10s. 0d., respectively, as acting Higher Executive Officers; from Vote 63 five Junior Executive Officers received sums varying from £30 19s. 1d. to £141 15s. 0d. as acting Higher Executive Officers; from Vote 68 a Chief Clerk acting as Principal Officer received £83 7s. 5d. and four Junior Executive Officers received sums varying from £55 5s. 5d. to £199 10s. 6d. as acting Higher Executive Officers; a Junior Executive Officer received £95 12s. 10d. from Vote 63 and £7 2s. 2d. from Vote 5, as acting Higher Executive Officer.

#### NOTES.

Apportioned annuities amounting to £3 16s. 6d. on seven holdings submerged owing to coast erosion were written off as irrecoverable, as follows:—

	£	s.	d.
Estate of Casey, E.C. 901, Co. Clare (Department of Finance minute F.63/21/45) ....	1	2	2
Estate of Hartopp, L.C. 2989, Co. Kerry (Department of Finance minute F.63/18/45) ....	12	0	
Estate of Listowel, E.C. 1128, Co. Kerry (Department of Finance minute F.63/40/45) ....	1	2	0
Estate of Mahony, E.C.8207, Co. Kerry, two holding 6s. each (Department of Finance minute F.63/46/45) ....	12	0	
Estate of O'Brien Corkery, E.C.3954, Co. Kerry (Department of Finance minute F.63/12/46) ....	4	8	



Estate of Hickie, A.736, Co. Kerry, also arrears of £2 2s. 2d. revised annuity written off	£	s.	d.
(Department of Finance minute F.63/13/46)	....	....	3 8
			<u>£3 16 6</u>

Arrears of annuities and annual sums amounting to £774 9s. 6d. were written off, under Section 20 of the Land Act, 1939, as irrecoverable, as follows :—

	£	s.	d.
Estate of Fetherstone, E.C.6564, Co. Longford			
(Department of Finance minute F.63/11/46)	....	....	6 13 0
Estate of Brooke, E.C.98, Co. Wexford			
(Department of Finance minute F.63/38/45)	....	....	102 3 4
Estate of O'Brien & ors., A.734, Co. Clare			
(Department of Finance minute F.63/3/45)	....	....	213 11 3
Estate of White, E.C.9320, Co. Wicklow			
(Department of Finance minute F.63/23/44)	....	....	40 18 10
Estate of Hood, E.C. 8207, Co. Kerry			
(Department of Finance minute F.63/30/43)	....	....	59 0 3
Estate of Fitzwilliam, E.C.859, Co. Wicklow			
(Department of Finance minute F.63/4/43)	....	....	68 6 1
Estate of Smyth, E.C.8449, Co. Waterford			
(Department of Finance minute F.63/30/45)	....	....	250 10 1
Estate of Howlin, E.C.65, Co. Wexford			
(Department of Finance minute F.63/1/46)	....	....	33 6 8
			<u>£774 9 6</u>

In addition to arrears of annuities and annual sums in above cases there were also written off in :—

Fetherstone Estate, E.C.6564, in respect of costs and expenses of possession proceedings	£	s.	d.
	....	....	5 3 4
Howlin Estate, E.C. 65, in respect of costs and expenses of possession proceedings			
	....	....	9 14 0

The Commissioners made Orders declaring sums amounting to £215 5s. 9d. due by fifteen allottees of untenanted land to be irrecoverable and sanction of the Minister for Finance was given by minute F.56/3/31.

A sum of £2 2s. 2d. rent due under a Temporary Convenience Agreement and of rates paid by the Land Commission in respect of a parcel on the Estate of Ashley, S.3300, Co. Sligo, was written off as irrecoverable (Department of Finance minute F.63/9/46).

Two allottees who were approved for parcels on the Estate of Doyle and Riordan, S.4689, County Cork, were ejected owing to their refusal to sign Purchase Agreements. The Land Commission paid £410 13s. 0d., consisting of interest on purchase money and rates on the parcels, and this amount has been written off as irrecoverable (Department of Finance minute F.63/30/42).

Contractors failed to complete contracts entered into with the Land Commission and the losses sustained in consequence were written off as follows :—

Contract B.950	Loss £428 4s. 5d.
Contract B.1360	Loss £62 6s. 8d.

(Department of Finance minutes S.9/7/40).

100,000 unused sand-bags valued at £1,100 were acquired from the Department of Defence from surplus Army stores for repair and maintenance of embankments, without inter-departmental payment (Department of Finance minute S.8/16/45).

This Account includes expenditure of approximately £28,514 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 £492 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. DEEGAN,  
*Accounting Officer.*

17th December, 1946.

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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.*



## FORESTRY.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.	£ s. d.	
A.—Salaries, Wages and Allowances	26,024	25,204 16 11	819 3 1	—	—	
B.—Travelling Expenses	6,000	4,747 12 4	1,252 7 8	—	—	
C.1.—Acquisition of Land (Grant-in-Aid)	25,000	25,000 0 0	—	—	—	
C.2.—Cultural Operations, Maintenance, etc.	255,348	202,914 17 1	52,433 2 11	—	—	
C.3.—Timber Conversion	3,728	3,298 15 5	429 4 7	—	—	
D.—Grants for Afforestation Purposes	1,000	558 5 0	441 15 0	—	—	
E.1.—Forestry Education	1,547	1,570 5 2	—	—	23 5 2	
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	148 5 0	—	—	54 5 0	
F.3.—University College, Dublin (Grant-in-Aid) :—						
<i>Original</i> £200						
<i>Supplementary</i> 134						
	334	333 6 8	13 4	—	—	
G.—Incidental Expenses	835	990 5 2	—	—	155 5 2	
	319,925	264,766 8 9	55,391 6 7	232 15 4		



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)	124	—	124 0 0	—
<b>GROSS TOTAL :—</b>				
Original £319,791				
Supplementary 10				
£ 319,801		264,766 8 9	55,267 6 7	232 15 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £55,034 11 3	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £18,167 0 11	
H.—Appropriations in Aid	63,140	81,307 0 11	Total Surplus to be surrendered. £73,201 12 2	
<b>NET TOTAL :—</b>				
Original £256,651				
Supplementary 10				
£ 256,661		183,459 7 10		

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

- A.—Saving due to delay in filling vacancies caused by retirements and death, offset largely by the rise in Emergency bonus from the 1st January, 1946.
- B.—There was less travelling by Inspectors than anticipated.
- C.2.—Fencing materials and tools were almost unobtainable, and the planting programme was accordingly reduced. This caused large savings under labour and cartage for Cultural Operations and under Maintenance materials. There were increased costs of road-making and of Foresters' travelling. There was a saving on foremen's wages through non-filling of vacancies. Expenditure on portable cross-cut saws was less than estimated, owing to breakdown of some of the machines and delay in the provision of new ones.
- C.3.—It was not possible to employ unskilled and part-time labour to the extent anticipated.
- D.—Saving due to the fact that planting in many cases was not carried out in the year of application.
- E.1.—Excess caused by increase in general expenses and Emergency bonus, against saving on special courses for Foresters.
- E.2.—No exhibits.
- F.1.—Token provisions.
- F.2.—The membership contribution to the Imperial Forestry Bureau was increased during the year (Department of Finance minute S.75/3/37).
- G.—Excess due mainly to increase in advertising of large supplies of timber for sale.
- H.—Appropriations in Aid :—



	Estimated.	Realized.			
	£	£	s.	d.	
(1) Large sales of timber	20,000	46,313	17	9	
(2) Small sales of timber and thinnings	15,000	12,846	11	1	
(3) Receipts from sawmills	7,000	6,603	0	0	
(4) Receipts from portable cross-cut saws	15,000	7,501	5	1	
(5) Grazing, shooting and cottage rents	4,000	5,238	0	3	
(6) Payments by trainees	140	135	13	0	
(7) Miscellaneous, including compensation for malicious injury to forest properties	2,000	2,668	13	9	
	£63,140	£81,307	0	11	

(1) and (2) There was a sustained high demand for commercial timber, while the supply of scrub for firewood was unequal to the demand.

(3) and (4) It was not possible to utilise the sawmills to the extent anticipated, and the portable saws were subject to breakdown.

(5) The receipts from grazing and sporting rents were above anticipation.

(7) Excess due to the amount realized from sale of surplus plants.

#### NOTES.

*Ex-gratia* payments of £5 each were made to two labourers whose clothes were damaged while assisting in fighting a fire at Graiguenamanagh Forest (Department of Finance minute E.109/41/41).

The sum of £26 10s. 0d. was paid as damages and costs incurred through the extraction of timber by means of a passage over which it was erroneously believed that the Department had a right-of-way (Department of Finance minute S.86/3/45).

The sum of £42 4s. 3d., 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 £1,609 19s. 2d. 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 £26 3s. 10d. were lost at Forestry centres during the year ended 30th September, 1945, and this amount was written off (Department of Finance minute S.86/6/42).

This Account includes expenditure of approximately £1,653 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £1,466 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. DEEGAN,

*Accounting Officer.*

27th November, 1946.

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, 1946.

	£	s.	d.
Balance on 1st April, 1945	43,188	5	8
Grant-in-Aid, 1945-46	25,000	0	0
Amounts received from various persons for purchase of land, etc.	644	10	11
	68,832	16	7
Expenditure, 1945-46	32,676	15	11
Balance on 31st March, 1946	£36,156	0	8



## GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, compared with the sum granted, for Salaries and Expenses in connection with Gaeltacht Services, including Housing Grants and the purchase and sale of Homespuns.

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 ...	20,126	19,803 4 6	322 15 6		—	
B.—Travelling Expenses ...	150	331 8 10	—		181 8 10	
C.—Incidental Expenses ...	155	157 6 0	—		2 6 0	
<b>RURAL INDUSTRIES.</b>						
D.1.—Salaries, Wages and Allowances ...	7,948	7,473 19 11	474 0 1		—	
D.2.—Assistance to Convent Classes—Salaries, etc. ...	132	132 4 2	—		4 2	
D.3.—Domestic Instruction—Salaries, etc. ...	334	262 1 1	71 18 11		—	
D.4.—Travelling Expenses ...	600	1,171 11 9	—		571 11 9	
D.5.—Machines and Plant ...	1,000	1,222 3 2	—		222 3 2	
D.6.—Materials ...	65,185	64,837 0 7	347 19 5		—	
D.7.—General Expenses ...	3,270	3,284 7 10	—		14 7 10	
D.8.—Toy Industry ...	12,130	16,815 1 10	—		4,685 1 10	
D.9.—Spinning Industry ...	25,650	16,026 17 4	9,623 2 8		—	
D.10.—Purchase of Homespuns ...	41,506	46,325 4 4	—		4,819 4 4	
D.11.—Finishing Plant ...	5,000	3,520 7 0	1,479 13 0		—	
<b>MARINE PRODUCTS INDUSTRIES.</b>						
E.1.—Salaries, Wages and Allowances ...	849	857 8 10	—		8 8 10	
E.2.—Travelling Expenses ...	550	684 5 0	—		134 5 0	
E.3.—Kelp, etc. ...	22,150	15,092 3 5	7,057 16 7		—	
E.4.—Carrageen ...	685	864 5 4	—		179 5 4	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>CENTRAL MARKETING DEPÔT.</b>						
F.1.—Salaries, Wages and Allowances ...	7,553	7,956 15 4	—		403 15 4	
F.2.—Advertising and Publicity	500	161 4 0	338 16 0		—	
F.3.—General Expenses ...	3,750	5,515 14 5	—		1,765 14 5	
G.—Miscellaneous Services ...	60	35 0 0	25 0 0		—	
<b>GAELTACHT HOUSING.</b>						
H.1.—Salaries, Wages and Allowances ...	1,020	929 11 3	90 8 9		—	
H.2.—Travelling and Miscellaneous Expenses ...	715	734 1 4	—		19 1 4	
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939 ...	3,750	2,594 17 9	1,155 2 3		—	
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	30	184 15 0	—		154 15 0	
GROSS TOTAL ...£	224,798	216,973 0 0	20,986 13 2		13,161 13 2	
	Estimated.	Applied.				
<i>Deduct :—</i>						
I.—Appropriations in Aid ...	212,838	212,838 0 0				
NET TOTAL ...£	11,960	4,135 0 0				
			Surplus to be surrendered.			
			£7,825 0 0			
			Estimated.	Realized.		
			£	£ s. d.		
Receipts payable to Exchequer :—						
Authorized to be used as Appropriations in Aid ...			212,838	234,438 13 7		
Less appropriated in aid of expenditure as shown above ...			—	212,838 0 0		
Payable separately to Exchequer ...				21,600 13 7		
Licence and permit fees under the Emergency Powers (Carrageen) Order, 1943 ...			200	205 11 6		
Total receipts payable to Exchequer ...				£21,806 5 1		



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

- A.—Saving due to vacancies on the staff, modified by an increased Emergency bonus for the last quarter of the year.
- B.—Excess due to increased travelling required in connection with Marine Products and Rural Industries.
- D.1.—Saving due to vacancies on the staff for the whole or part of the year.
- D.3.—Saving due to stoppage of pay of the Domestic Economy Instructress during sick leave consequent on an accident.
- D.4.—Excess due to increased travelling required in connection with the development of the Rural Industries.
- D.5.—Excess due to the purchase of a Country Carder for the Homespun Industry, modified by savings on the purchase of needles and loom parts.
- D.6.—Casual variation.
- D.7.—Casual variation. A shortage of £9 occurred in the accounts of a Rural Industry Manageress. A girl who admitted to a charge of housebreaking was prosecuted, bound to the peace and discharged under the Probation of Offenders Act. The shortage having been made good by the Manageress, £8 was subsequently repaid to her out of this subhead (Department of Finance minute E.35/6/43).
- D.8.—Excess due to large purchases of materials towards the close of the financial year, payment for which fell due within the year.
- D.9.—Saving due to reduction in requirements, due to delay in the commencement of the spinning industry at Kilear, Co. Donegal.
- D.10.—The production of homespun was greater than was anticipated.
- D.11.—Saving due to reduction in requirements due to delay in the commencement of tweed finishing at Kilear, Co. Donegal.
- E.1.—Excess due to the payment of an increased Emergency bonus for the last quarter of the year.
- E.2.—Excess due partly to revised scale of mileage allowances for the last quarter of the year.
- E.3.—Kelp and searods were not available to the extent provided for and there was no demand for driftweed.
- E.4.—More carrageen was purchased and packaged than was provided for.
- F.1.—Excess due to extra staff and an increased Emergency bonus for the last quarter of the year, modified by vacancies on the staff.
- F.2.—Advertising was undertaken only to a very limited extent.
- F.3.—Excess due to increase in requirements of packing materials and extra travelling, consequent on increase in the volume of business.
- G.—Saving is made up of the token sums provided for loans under the various subdivisions of the subhead.
- H.1.—Saving due to vacancy on the staff for portion of the year.
- H.2.—Casual variation.
- H.3.—The number of housing grants falling due for payment was less than anticipated, owing to the continued effect of Emergency conditions.
- H.4.—Major repairs were found necessary in the case of one of the teachers' residences.



## 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 :—		£	£	s. d.
(a) Workers' wages (£57,000)				
(b) Agents' commission (£7,700)	D.1. to D.9. & D.11.	140,300	148,350	19 10
(2) Receipts from sales of homespuns after deducting amounts estimated as follows :—				
(a) Workers' wages (£307)				
(b) Agents' commission (£943) ...	D.10.	47,500	68,777	8 6
(3) Receipts from sale of kelp, etc. ...	E.3.	23,263	15,361	14 5
(4) Receipts from net sales of carrageen	E.4.	1,545	1,665	1 11
(5) Repayment of industrial, etc., loans	G.	60	51	8 3
(6) Receipts from rentals ...	H.4.	120	118	5 2
(7) Miscellaneous receipts, including receipts in respect of sale of old stores	—	50	113	15 6
		<u>£212,838</u>	<u>£234,438</u>	<u>13 7</u>

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £61,191 ls. 7d. in respect of wages and State insurance of the workers and (b) £7,860 3s. 4d. in respect of agents' commission.

(2) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £302 4s. 3d. in respect of wages and State insurance of workers and (b) £612 ls. 11d. in respect of agents' commission.

(3) As less kelp and seaweeds were available and no driftweed was collected the amount receivable as Appropriations in Aid was less than anticipated. (See note to Subhead E.3.).

(7) Receipts under this head cannot be estimated with any degree of accuracy.

## 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 and £34 3s. 4d., respectively, by two Warehousemen in the Central Marketing Depôt.

## NOTES.

Sundry bad debts of the Central Marketing Depôt amounting to £5 7s. 0d. were written off as irrecoverable (Department of Finance minute S.29/5/34).

This Account includes expenditure of approximately £4,022 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 £808 in respect of staff temporarily lent, without repayment, to this Division.

M. DEEGAN,

*Oifigeach Cúntasáiochta.*

ROINN TAILTE,

(SEIRBHÍŚ NA GAELTACHTA),

30 Samhain, 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.*



## INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.
<b>ADMINISTRATION, ETC.</b>				
A.—Salaries, Wages and Allowances .....	241,032	230,913 14 4	10,118 5 8	—
B.—Travelling Expenses .....	4,000	6,391 15 1	—	2,391 15 1
C.1.—Incidental Expenses .....	1,625	2,103 9 1	—	478 9 1
C.2.—Census of Population, 1946	420	—	420 0 0	—
D.—Telegrams and Telephones	2,850	3,048 12 11	—	198 12 11
E.—Fees to Certifying Surgeons, etc. ....	5	2 5 6	2 14 6	—
F.—Fees and Expenses of Medical Referees .....	200	40 3 6	159 16 6	—
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931	50	52 10 0	—	2 10 0
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc. ....	115	3,056 18 11	—	2,941 18 11
<b>INTERNATIONAL LABOUR OFFICE.</b>				
I.1.—Contribution towards the Expenses of the International Labour Organisation (League of Nations)	5,130	5,124 1 1	5 18 11	—
I.2.—Travelling and Incidental Expenses .....	5	1,585 3 2	—	1,580 3 2
<b>J.—Health Embarkation Certificates .....</b>	12,850	12,424 7 0	425 13 0	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
MINERALS DEVELOPMENT.						
K.1.—Advances to Mining Companies .....	55,000	47,169 8 4	7,830 11 8		—	
K.2.—Payments to Mining Companies for prospecting .....	5	—	5 0 0		—	
K.3.—Compensation for Mineral Rights acquired .....	1,000	4,554 17 0	—		3,554 17 0	
K.4.—Minerals Exploration .....	1,500	386 16 6	1,113 3 6		—	
INDUSTRIAL RESEARCH COUNCIL.						
L.1.—Salaries, Wages and Allowances .....	1,693	1,710 6 9	—		17 6 9	
L.2.—Travelling Expenses .....	50	54 4 5	—		4 4 5	
L.3.—Incidental Expenses .....	300	329 14 1	—		29 14 1	
L.4.—Special Investigations .....	2,250	1,542 4 3	707 15 9		—	
L.5.—Aids to Research Workers and Special Research Committees .....	5	—	5 0 0		—	
L.6.—Research Grants to Students .....	740	727 2 7	12 17 5		—	
L.L.—Losses .....	—	352 12 1	—		352 12 1	
GROSS TOTAL .....	£ 330,825	321,570 6 7	20,806 16 11		11,552 3 6	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £9,254 13 5			
Deduct :—			Surplus of Appropriations in Aid realized. £576 0 2			
M.—Appropriations in Aid .....	3,360	3,936 0 2	Total Surplus to be surrendered. £9,830 13 7			
NET TOTAL .....	£ 327,465	317,634 6 5				

	Estimated.	Realized.
	£	£ s. d.

Extra Receipts payable to Exchequer :—

(1) Receipts under the Minerals Development Act, 1940	2,500	2,313 1 2
(2) Fees under the Road Transport Acts, 1932 and 1933	1,280	1,525 15 0

M2



	Estimated.	Realized.
	£	£ s. d.
(3) Fees under the Air Navigation (General) Regulations, 1930	60	79 14 0
(4) Fees under the Control of Manufactures Act, 1934	1	2 0
(5) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939	500	251 16 7
(6) Fees under the Insurance Act, 1936	15	6 2 6
(7) Fees under the Cement (Amendment) Act, 1938	150	223 11 1
(8) Fees under the Trade Union Act, 1941	125	42 0 0
(9) Miscellaneous receipts	—	76 1 6
	<u>£4,631</u>	<u>£4,518 3 10</u>

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

A.—Saving due to vacancies remaining unfilled.

B.—Excess mainly due to the expenses incurred by delegates attending Air Conferences at Paris and Montreal which were not arranged at the time the estimate was prepared. In addition, some expenditure in connection with the Chicago Air Conference held in October, 1944, came in course of payment in the financial year.

C.1.—Excess mainly due to payment of fees and expenses to consultants for examinations and reports on matters relating to minerals development.

C.2.—Owing to unanticipated difficulties in obtaining supplies of maps and delay in the printing of forms no preliminary expenses were incurred within the year of this Account.

D.—Excess due to (a) unanticipated expenditure on cablegrams in connection with Air Conferences and (b) increase in telephone services in the Department.

E. and F.—These estimates are necessarily of a conjectural nature.

G.—The number of apprentices who attended the course of instruction in cabinet making was greater than was anticipated.

H.—The expenditure under this subhead includes payment of a contribution of £2,692 17s. 3d. to the Provisional International Civil Aviation Organisation for which provision had not been made (Department of Finance minute S.75/6/45).

I.2.—Excess due to expenses incurred by the delegation to the International Labour Office Conference at Paris. No details regarding this Conference were available when the estimate was being prepared.

J.—Claims covering the full year were not presented for payment in the course of the year of this Account.

K.1.—Owing to increased receipts and the erection of certain plant not being proceeded with, the advances required were less than was anticipated.

K.2.—No prospecting was undertaken in the course of the year.

K.3.—Certain Mining Board awards, payment of which had been provided for in the preceding year's Account, did not mature for payment until this financial year.

K.4.—Certain claims relating to the exploration of phosphate deposits in West Clare were not presented for payment within the year.

L.1.—Excess due to payment of increased Emergency bonus from the 1st January, 1946.

L.2.—Closer estimation was not practicable.



L.3.—Excess due to expenditure on foreign publications ordered in prior years which were delivered in the present financial year.

L.4.—No new investigations were undertaken. In addition, the expenses of the investigation into the efficiency of turf burning appliances and ecology of algae were less than was anticipated. The savings thereby were, however, modified by payment of rental on the laboratory used in connection with the peat waxes research.

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.

L.L.—This item represents the loss arising from the variation in the rate of exchange which occurred pending conversion of a number of unused French francs surrendered by the delegates to the International Labour Conference (Department of Finance minutes S.75/2/45).

M.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936	2,100	2,296 13 5
(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	1,108	1,107 5 0
(3) Fees (cash) paid to Registrar of Friendly Societies	50	64 19 9
(4) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939	2	40 0 0
(5) Miscellaneous receipts	100	427 2 0
	<u>£3,360</u>	<u>£3,936 0 2</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.

(3) No closer estimate was practicable.

(4) Surplus due to fee paid on a guarantee given during the year which could not have been foreseen when the estimate was being prepared.

(5) Surplus mainly due to (1) recovery of portion of the cost of the research into problems of the linen and cotton textile industry (Subhead L.4.) and (2) recovery of over-payments relating to the health embarkation certificates made in a prior year.

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

The permanent Secretary and an Assistant Secretary 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 Deputy Secretary received gratuities of £33 8s. 6d. and £39 14s. 6d., respectively, from Monarchana Alcóil na h-Éireann for acting as Directors of that Company.

The Secretary, Industrial Research Council, received an allowance of £100 plus bonus for special duties.

A Higher Executive Officer received a gratuity of £50 from Vote 5 for special duties while on loan to the Department of Finance.



A Minor Staff Officer received a gratuity of £50 for increased duties.

A Higher Executive Officer received an allowance of £50 for special duties.

A Senior Industrial Inspector received £46 13s. 11d. for services as Examiner at the Technical Schools examinations, 1945 (Vote 48), and a Superintending Officer, a Senior Staff Officer and a Junior Rates Clerk £51, £54 and £114 15s. 0d., respectively, in respect of broadcasting fees (Vote 62).

From Vote 68 a Principal Officer received £58 9s. 10d. as acting Assistant Secretary ; a Junior Administrative Officer received £205 11s. 7d., a Junior Statistical Officer £68 8s. 6d. and a Higher Executive Officer £53 3s. 0d. as acting Superintending Officers ; four Junior Executive Officers received amounts ranging from £105 9s. 8d. to £172 4s. 7d. as acting Higher Executive Officers ; a Clerical Officer received £43 3s. 9d. as acting Junior Executive Officer and two Shorthand Typists £34 8s. 7d. each as acting Superintendents of Typists. From Vote 29 a Junior Executive Officer received £56 11s. 11d. as acting Higher Executive Officer. From Vote 68 an Industrial Inspector received an allowance of £52 10s. 0d. for special duties. From this Vote an Assistant Secretary and a Junior Administrative Officer whose salaries are borne on Vote 6 received £113 8s. 0d. and £56 14s. 0d., respectively, for special duties. From Vote 63 a Junior Executive Officer received £191 4s. 6d. as acting Higher Executive Officer.

#### NOTES.

This Account includes expenditure of approximately £28,988 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 £11,766 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

An *ex-gratia* payment of £1 5s. 0d. was made to an officer of the Department in respect of damage caused to his clothing by a defective chair. Subhead C.1. (Department of Finance minute E.109/41/41).

An *ex-gratia* payment of £4 was made to an Engineer seconded from the Electricity Supply Board in respect of overtime worked on boiler tests relating to the efficiency of turf as a fuel. Subhead L.4. (Department of Finance minute S.99/52/34).

Equipment, the property of the Emergency Scientific Research Bureau, valued at £221 7s. 0d., was taken over free of charge by this Department for the purposes of the Geological Survey Office (Department of Finance minute F.68/2/41).

Residual equipment valued at £1,877 19s. 0d., the property of the Emergency Scientific Research Bureau, was taken over free of charge by the Industrial Research Council pending the establishment of a new research body (Department of Finance minute F.68/2/41).

Payment of a dead rent of £5 per annum due on a mining lease in respect of the period 1st September, 1943, to 31st August, 1944, was waived with the approval of the Minister for Finance (Department of Finance minute S.99/26/43).

Improper issues of food vouchers from the Food Allowances Division to an extent of 27 single unit vouchers of a total value of £3 7s. 4d. were recorded up to the close of this Account (See Note to Vote 69) (Department of Finance minute S. 99/16/42).

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,

8th January, 1947.

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, 1946, 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.1.—Payments in respect of Steamer Services ...	300	300 0 0	—		—	
A.2.—Maintenance of Canal Barges ...	100	63 6 1	36 13 11		—	
A.3.—Grants to Harbour Authorities ...	2,260	3,764 15 0	—		1,504 15 0	
CIVIL AIRPORTS.						
B.1.—Salaries, Wages and Allowances ...	72,625	71,052 4 9	1,572 15 3		—	
B.2.—Travelling Expenses ...	1,500	2,671 16 3	—		1,171 16 3	
B.3.—Acquisition of Land, Buildings, etc. ...	60,000	6,507 0 3	53,492 19 9		—	
B.4.—Rent and Rates on Land, etc. ...	1,560	2,865 6 11	—		1,305 6 11	
B.5.—Constructional Works including Maintenance and Furnishing of Buildings ...	507,010	190,194 5 0	316,815 15 0		—	
B.6.—Equipment, Maintenance and Miscellaneous Expenses	9,150	11,894 0 1	—		2,744 0 1	
B.7.—Telegrams and Telephones	600	737 5 6	—		137 5 6	
B.8.—Shannon Airport Road Services ...	9,050	7,910 11 3	1,139 8 9		—	
B.9.—Catering Service—Shannon Airport ...	6,000	2,000 0 0	4,000 0 0		—	
B.10.—Compensation ...	—	1,423 10 0	—		1,423 10 0	
C.—Subsidy in respect of Air Services ...	19,000	10,000 0 0	9,000 0 0		—	
D.—Management of Dublin Airport ...	13,300	10,079 5 0	3,220 15 0		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
<b>METEOROLOGICAL SERVICES.</b>	£	£ s. d.	£	s. d.	£	s. d.
E.1.—Salaries, Wages and Allowances ... ..	58,839	47,225 0 4	11,613 19 8		—	
E.2.—Travelling Expenses ...	1,000	2,303 2 4	—		1,303 2 4	
E.3.—Incidental Expenses ...	850	500 5 7	349 14 5		—	
E.4.—Telegrams and Telephones	9,000	6,108 8 4	2,891 11 8		—	
E.5.—Equipment ... ..	13,000	3,219 0 10	9,780 19 2		—	
E.6.—Expenses in connection with International Organisations :—						
<i>Original</i> ... .. £50						
<i>Supplementary</i> 1,500						
	1,550	145 19 2	1,404 0 10		—	
	786,694	380,965 2 8	415,318 13 5		9,589 16 1	
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..	1,490	—	1,490 0 0		—	
<b>GROSS TOTAL :—</b>						
<i>Original</i> £785,194						
<i>Supplementary</i> 10						
	£ 785,204	380,965 2 8	413,828 13 5		9,589 16 1	
	<u>Estimated.</u>	<u>Realized.</u>	Surplus of Gross Estimate over Expenditure. £404,238 17 4			
<i>Deduct :—</i>						
F.—Appropriations in Aid ...	26,900	31,190 2 9				
			Surplus of Appropriations in Aid realized. £4,290 2 9			
<b>NET TOTAL :—</b>						
<i>Original</i> £758,294						
<i>Supplementary</i> 10						
	£ 758,304	349,774 19 11				
			Total Surplus to be surrendered. £408,529 0 1			

	Estimated.		Realized.	
	£		£ s. d.	
Extra Receipts payable to Exchequer :—				
(1) Receipts from hire of canal barges ... ..	1,400		770 0 0	
(2) Hire of plant ... ..	—		19 1 3	
(3) Contribution towards the cost of transatlantic air services ... ..	—		6,000 0 0	
(4) Repayment of subsidy by Aer Rianta, Teoranta ...	—		2,735 11 6	



	Estimated.	Realized.
	£	£ s. d.
(5) Recovery of amount incorrectly charged in a prior year ... ..	—	19 5 5
(6) Recovery from insurers in respect of damage to a launch involved in an accident ... ..	—	415 7 4
(7) Recovery from insurers in respect of period of laying-up of a launch ... ..	—	90 0 0
(8) Sale of surplus and obsolete stores, materials, etc. ... ..	—	314 19 11
(9) Sale of canal barge ... ..	—	120 0 0
	<u>£1,400</u>	<u>£10,484 5 5</u>

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

- A.2.—Owing to a decreased demand for hire of barges, maintenance was not carried out to the extent anticipated.
- A.3.—A greater number of harbour authorities than had been expected applied for grants.
- B.1.—Saving due to staff vacancies.
- B.2.—Excess due mainly to expenditure incurred in sending delegates to air conferences, and the Airports Architect to the U.S.A. to study latest developments in airport building design.
- B.3.—The provision made for the acquisition of 1,075 acres of land at Shannon Airport (Rineanna) was not utilised due to legal difficulties in the matter of acquisition.
- B.4.—Revaluation of holdings at the Shannon Airport on the basis of recent construction increased the Department's liability for rates.
- B.5.—Saving due mainly to unavoidable delay in commencing work on the concrete runways at the Dublin Airport and the abandonment of a project for the dredging of the Shannon at Rineanna.
- B.6.—Excess due mainly to the purchase of spare parts for the launches and to expenditure on engineering maintenance being greater than was anticipated owing to increased flying operations.
- B.7.—Due to the rapid growth of activity at the Shannon Airport during the year the provision for both telegrams and telephones was insufficient.
- B.8.—Saving due to a number of claims remaining under examination at the close of this Account.
- B.9.—The sum paid does not represent the full extent of the deficit as rent and electricity charges were not determined before the close of the financial year.
- B.10.—This subhead was opened by authority of the Minister for Finance (S.99/22/44) to record an *ex-gratia* payment to a contractor towards his out-of-pocket expenses as a result of the abandonment of a proposed contract with him for dredging of the Shannon at Rineanna.
- C.—Owing to increased revenue resulting from expanded air traffic the full amount provided was not required.
- D.—The losses incurred in the operation of the Dublin Airport were less than had been anticipated due to increased receipts from landing fees, etc.
- E.1.—Saving due to staff vacancies.
- E.2.—Excess due to the payment in 1945-46 of claims which were still under examination at the close of the 1944-45 Account and to expenses of delegates to air conferences.
- E.3.—These incidental expenses are mainly in connection with radio sonde observations. An anticipated increase in the number of observations did not take place due to shortage of trained staff.



E.4.—Expenditure on both telegrams and telephones was less than had been anticipated due to proposed new weather reporting stations not being opened in the year.

E.5.—Only a portion of the equipment provided for could be obtained during the year. Accounts for some of the equipment received were not presented in time to admit of payment being made before the close of this Account.

E.6.—Saving due to claims in connection with the Provisional International Civil Aviation Conference in Dublin remaining under examination at the close of this Account.

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 ...	10,000	11,476	1	11
(3) Receipts from sale of crops and from lettings of lands and other property at airports ...	4,000	5,365	17	2
(4) Receipts from the Shannon Airport road services ...	9,700	11,057	16	2
(5) Income from Rosse Fund ...	12	26	15	0
(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	83	14	0
	£26,900	£31,190	2	9

(2) Surplus due to increased air operations.

(3) Receipts from land lettings were greater than was anticipated.

(4) There was an increase in receipts from fares owing to provision of additional accommodation on the service in July, 1945.

(5) Income for the 1944-45 year was received during the year of this Account.

(7) Surplus mainly due to recovery from another Department in respect of salary of an officer on loan in a prior year.

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

From this Vote eight Deckhands, ten Temporary Jetty Hands, one Temporary Jetty Foreman, six members of the Fire Crew, three Temporary Coxswains, three Coxswains, one Ambulance Driver, one Storekeeper, nineteen Temporary Aviation Radio Operators, fifty-three Aviation Radio Operators, thirty-five Junior Meteorological Assistants, six Meteorological Officers, twenty-five Clerical Officers, one Employment Clerk, one Grade I Engineer, and one Architect were paid sums varying from £30 5s. 7d. to £170 19s. 6d. in respect of extra attendance and special duties.

From Vote 9 a Temporary Senior Assistant Engineer was paid a gratuity of £50 for services as Clerk of Works on repair works at Bray.

The Airport Manager received £233 5s. 9d. expenses allowance during the year. Of this amount £100 was in respect of the period from 23rd November, 1942, to 31st July, 1945.

#### NOTES.

This Account includes expenditure of approximately £1,841 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £53 6s. 8d. 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 £5,367 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Eighteen huts, surplus furniture and equipment, valued at £9,174 2s. 4d., were taken over without repayment from the Department of Defence for use at the airports (Department of Finance minutes S.99/23/46, S.8/16/45, S.8/5/37, S.99/14/46, S.99/10/43, S.102/11/44 and S.7/23/39).



One hay shed at the Dublin Airport, valued at £150, was transferred without repayment to the Department of Defence (Department of Finance minute S.99/32/41).

Technical equipment, valued at £280, was taken over without repayment from the Office of Public Works for use by the staff in the engineering and architectural branches (Department of Finance minute S.99/32/45).

Surplus equipment, valued at £26, was taken over without repayment from the Office of Public Works for use at the Shannon Airport (Department of Finance minutes S.102/4/37 and E.102/7/37).

Materials and plant, valued at £13,000, were taken over without repayment from the Office of Public Works as from 1st April, 1945, from which date construction and maintenance at the civil airports became the responsibility of the Department of Industry and Commerce (Department of Finance minute S.99/15/45).

Scientific instruments, valued at £3 9s. 8d., were taken over without repayment from the Department of Education for use in the Meteorological Service (Department of Finance minute S.18/6/43).

Two flare floats, valued at £64, which were lost at Shannon Airport in August, 1945, were written off (Department of Finance minute S.102/4/42).

£2 18s. 0d. was paid to a firm of solicitors in respect of a draft agreement in connection with a project for the erection of a light at Dernish Point which was not proceeded with—Subhead B.3. (Department of Finance minute S.99/13/45).

An *ex-gratia* payment of £338 18s. 1d. was made to a contractor to cover increased prices paid by him for glass, hardware and paints in consequence of the Emergency—Subhead B.5. (Department of Finance minute S.9/10/38).

Cash reimbursement from the Department of Defence was not sought in respect of dilapidations, estimated at £11, during the occupation of a house by the Army at the Dublin Airport (Department of Finance minute S.55/17/42).

£21 was paid for rent of a site for a proposed maintenance store at the Shannon Airport which was not proceeded with—Subhead B.4. (Department of Finance minute S.99/57/43).

Certain materials, valued at £248 18s. 0d., supplied by the Office of Public Works, without repayment, for use at the Shannon Airport, were subsequently found to be surplus to requirements and were returned to the Office of Public Works (Department of Finance minute S.102/10/39).

2 acres 10 perches of land at Dublin Airport were dedicated in December, 1938, to the Dublin County Council for use as a public road (Department of Finance minute S.99/23/39).

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
25 Enaair, 1947.

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

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, 1946, compared with the sum granted, for Children's Allowances and for Salaries and Expenses in connection therewith (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 ...	44,502	46,301 6 6	—	1,799 6 6
B.—Travelling and Incidental Expenses ...	1,100	1,165 10 1	—	65 10 1
C.—Children's Allowances ...	2,185,000	2,102,710 11 8	82,289 8 4	—
TOTAL ...£	2,230,602	2,150,177 8 3	82,289 8 4	1,864 16 7

Surplus to be surrendered ... £80,424 11 9

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer:—			
Recoveries of overpayments of children's allowances ...	...	—	57 17 6
Miscellaneous ...	...	—	7 4 5
			£65 1 11

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

- A.—The excess is due to the definitive transfer of officers on loan from other Departments and to the increase in the Emergency bonus as from 1st January, 1946.
- B.—The excess is attributable to the fact that expenditure in respect of telephone services was greater than anticipated.
- C.—Fewer applications were received, and the average payments were less, during the period covered by this Account than had been anticipated.

## NOTES.

This Account includes expenditure of approximately £994 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 £3,042 in respect of remuneration of staff temporarily lent, without repayment, to this Office.



Of the total amount charged to Subhead C., £311 5s. 0d. was found to have been overpaid. Of this amount £115 12s. 6d. has been recovered by deduction from children's allowances to which the persons concerned subsequently became entitled, whilst £14 10s. has been recovered in cash and treated as Exchequer Extra Receipts.

During the currency of the present Account it was discovered that children's allowances to the extent of £78 7s. 6d. had been overpaid in the previous year. Of this amount £29 10s. 0d. has been recovered by deduction whilst 10s. has been recovered in cash and treated as Exchequer Extra Receipts.

Of the amount of children's allowances stated to have been overpaid in the Appropriation Account for the year 1944-45, the sum of £181 2s. 6d. has been recovered by deduction and is reflected as a short issue on Subhead C. whilst £42 17s. 6d. has been recovered in cash and treated as Exchequer Extra Receipts.

Steps are being taken to effect recovery of the balances outstanding (Department of Finance minute S.99/23/45).

JOHN LEYDON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
18th December, 1946.

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

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



## MARINE SERVICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ... ..	7,332	6,908 9 11	423	10 1	—	—
B.—Travelling Expenses ... ..	150	156 8 2	—	—	6	8 2
C.—Incidental Expenses ... ..	50	43 18 0	6	2 0	—	—
D.—Inquiries into Shipping Casualties ... ..	5	1 11 6	3	8 6	—	—
E.—Telegrams and Telephones ... ..	130	105 8 5	24	11 7	—	—
F.—Services in connection with Wreck and Salvage :— Original ... £7,000 Supplementary ... 5,500	12,500	12,672 6 9	—	—	172	6 9
G.—Relief of Distressed Seamen ... ..	100	14 18 6	85	1 6	—	—
H.—Acquisition of Foreshores, etc. ... ..	5	—	5	0 0	—	—
COMPENSATION TO CREWS OF SHIPS REGISTERED IN EIRE 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... ..	1,000	148 19 10	851	0 2	—	—
I.2.—Contributions towards Wages payable after Ships have been lost or wrecked ... ..	500	—	500	0 0	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
I.3.—Pensions and Allowances in respect of Disablement or Death ...	16,000	14,123 12 10	1,876	7 2	—	—
I.4.—Allowances in respect of Detention abroad ...	300	1,211 7 9	—	—	911	7 9
I.5.—Medical Expenses, including the Cost of Hospital Treatment and other Miscellaneous Items ...	50	74 0 2	—	—	24	0 2
I.6.—Recoupment to Ship-owners of Awards (including costs) under the Workmen's Compensation Act, 1934 ...	10	—	10	0 0	—	—
J.—Grants in respect of the Equipment of Ships for Protection against Magnetic Mines :— Original ... £6,000 Supplementary 7,200	13,200	11,080 3 4	2,119	16 8	—	—
COAST LIFE SAVING SERVICE.						
K.1.—Salaries, etc. ...	2,887	2,786 15 9	100	4 3	—	—
K.2.—Travelling Expenses ...	550	507 6 4	42	13 8	—	—
K.3.—Coast Communication Telephone Service ...	860	837 4 4	22	15 8	—	—
K.4.—Incidental Expenses ...	175	191 6 10	—	—	16	6 10
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	55,804 1,950	50,863 18 5 —	6,070 1,950	11 3 0 0	1,130	9 8 —
GROSS TOTAL :— Original ... £43,104 Supplementary 10,750	£ 53,854	50,863 18 5	4,120	11 3	1,130	9 8
			Surplus of Gross Estimate over Expenditure. £2,990 1 7			
Deduct :— L.—Appropriations in Aid :— Original ... £10,932 Supplementary 7,700	Estimated. 18,632	Realized. 19,126 19 5	Surplus of Appropriations in Aid realized. £494 19 5			
NET TOTAL :— Original ... £32,172 Supplementary 3,050	£ 35,222	31,736 19 0	Total Surplus to be surrendered. £3,485 1 0			



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

- A.—Saving was due to a vacancy in the post of Deputy Superintendent for the greater part of the year.
- B.—A casual variation.
- C.—Saving mainly due to the fact that the provision made for the award of medals for gallantry at sea was not utilised.
- D.—No closer estimate was possible.
- E.—Expenditure on telephone calls was less than was anticipated.
- F.—This estimate is necessarily of a conjectural nature and no more accurate forecast was possible.
- G.—The number of claims involving a charge to public funds was less than anticipated.
- H.—The provision made for the possible purchase of foreshore was not utilised.
- I.1. and I. 2.—No ships were lost during the year as a result of belligerent action. The expenditure incurred under Subhead I.1. was in respect of claims outstanding from previous years.
- I.3.—Provision was made to meet claims which might arise in the event of the loss of a ship. The saving is due to the fact that this contingency did not arise.
- I.4.—The excess is due to increases in the detention rates.
- I.5.—The excess is attributable to the fact that expenditure incurred on injured members of the crew of an Irish vessel, which was attacked by a belligerent, was not fully recouped by an *ex-gratia* payment made by the belligerent concerned. The balance was charged to this subhead.
- I.6.—No claims were made during the year.
- J.—Certain claims for grants could not, pending completion of enquiries, be disposed of within the year, and did not, therefore, come in course of payment.
- K.1.—Payments to volunteer crews for wreck services, bad weather watches, and exercises were less than anticipated.
- K.2.—Expenditure was less than the amount provided because of the absence from duty, through illness, of a Superintendent.
- K.3.—Telephone calls were fewer than anticipated.
- K.4.—Expenditure on telegrams in connection with the location of drifting mines was greater than anticipated.



## L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Fees for survey and inspection of ships	200	284 9 2
2. Fees for medical inspection of crews, passengers or stores	11	—
3. Fees for examinations of Masters, Mates and Engineers, etc.	100	60 2 6
4. Payments by the Commissioners of Irish Lights :—		
(a) In respect of the services of Surveyors (Subhead A.)	600	450 0 0
(b) In respect of the cost of lighthouse telephones (Subhead K.3.)	41	51 7 1
5. Mercantile Marine Office fees (including overtime charges in respect of Surveyors)	300	603 19 6
6. Foreshore rents and licence fees	160	184 12 0
7. Sales of wreck :—		
Original	£9,000	
Supplementary	7,300	
	16,300	16,578 10 0
8. Commission on wreck :—		
Original	£500	
Supplementary	400	
	900	880 11 11
9. Miscellaneous	20	33 7 3
TOTAL :—		
Original	£10,932	
Supplementary	7,700	
	£18,632	£19,126 19 5

1. The number of surveys was greater than anticipated.
2. No emigrant ships were inspected.
3. The number of candidates for examination was less than anticipated.
4. (a) The payment in respect of the March quarter was not received until early in the next financial year.  
(b) The amount includes arrears from the previous year.
5. The increase in shipping consequent on the cessation of hostilities gave rise to greater receipts under this head.
6. The surplus is due to the grant of new leases and the receipts from licences being somewhat greater than anticipated.
7. and 8. No closer estimate was possible (*see* under Subhead F.).
9. The amounts received from fines on seamen were greater than anticipated.



## NOTE.

The expenditure under Subhead G. includes an amount of £13 2s. 6d. paid to Department of External Affairs in respect of the cost of 21 passports issued free of charge to Irish seamen interned in Germany. Efforts to secure the repatriation of these men failed and the passports were not, therefore, required. In the circumstances the recovery of the cost of the passports from the seamen concerned was waived (Department of Finance minute S.99/1/26).

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,

20th December, 1946.

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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.*



# UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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, for certain services in connection with Food Allowances and for Expenses in connection with the provision of Labour for Harvest Work (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).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances ...	334,404	322,146 1 1	12,257 18 11	—	—	
B.—Travelling Expenses ...	2,000	1,821 18 3	178 1 9	—	—	
C.—Incidental Expenses ...	1,300	1,154 2 5	145 17 7	—	—	
D.—Telegrams and Telephones ...	3,000	2,738 17 8	261 2 4	—	—	
E.—Umpire and Courts of Referees—Salaries, etc.	2,200	1,937 0 0	263 0 0	—	—	
F.—Umpire and Courts of Referees—Travelling, etc. ...	300	215 8 10	84 11 2	—	—	
G.—Contribution to the Unemployment Fund :— Original £266,000 Supplementary 12,000	278,000	277,113 0 4	886 19 8	—	—	
H.—Payments to Associations	300	119 11 7	180 8 5	—	—	
I.—Advances to Workpeople for Fares ...	50	20 18 9	29 1 3	—	—	
J.1.—Unemployment Assistance :— Original £1,020,000 Supplementary 26,000	1,046,000	1,034,776 5 9	11,223 14 3	—	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.2.—Special Register of Agricultural and Turf Workers ...	3,500	2,946 18 4	553	1 8	—	—
J.3.—Transfer of Harvest Workers ...	12,500	6,532 8 1	5,967	11 11	—	—
K.—Poundage on Money and Postal Orders ...	200	140 10 2	59	9 10	—	—
K.K.—Losses and Compensation ...	—	186 1 8	—	—	186	1 8
	1,683,754	1,651,849 2 11	32,090	18 9	186	1 8
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	15,250	—	15,250	0 0	—	—
<b>GROSS TOTAL :—</b>						
Original £1,645,754						
Supplementary 22,750	£ 1,668,504	1,651,849 2 11	16,840	18 9	186	1 8
			Surplus of Gross Estimate over Expenditure. £16,654 17 1			
<i>Deduct :—</i>						
L.—Appropriations in Aid :—						
Original £711,800						
Less Supplementary 6,900	704,900	759,987 14 2	£55,087	14 2		
<b>NET TOTAL :—</b>						
Original £933,954						
Supplementary 29,650	£ 963,604	891,861 8 9			Total Surplus to be surrendered. £71,742 11 3	

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

- A.—Saving due to vacancies remaining unfilled and economy in overtime.
- B.—Number of investigations and enquiries under the Acts less than the number for which provision was made.
- C.—A saving was effected in the expenditure on advertising and vacuum cleaning.
- D.—Telephone and telegraph services were not used to the extent anticipated.
- E. and F.—Fewer cases were referred to the Courts in consequence of the decline in applications for unemployment assistance.
- 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 fewer in consequence of increased employment.

I.—Fewer advances were made than was anticipated.

J.1.—Saving due to the decrease in the number of persons entitled to unemployment assistance.

J.2.—Saving due to the number of persons applying for enrolment in the Special Register of Agricultural and Turf Workers being fewer than expected.

J.3.—The number of harvest labourers transferred from the scheduled areas was much less because the Harvest Labour Scheme was not availed of by farmers to the extent assumed.

K.—A saving was effected by a decline in the number of payments made through the post.

K.K.—(1) 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 ... ..	£	s.	d.
		5	0 5

(2) Moneys misappropriated by a Branch Manager of a Branch Employment Office ... ..	109	13	11
---	-----	----	----

In addition, sums amounting to £2 9s. 7d. in respect of unemployment assistance have been charged in earlier Appropriation Accounts and are irrecoverable. This officer was prosecuted and sentenced to six months' imprisonment. A balance of salary amounting to £19 12s. 8d. has been withheld (Department of Finance minute E.70/1/44).

(3) Sum of money stolen by housebreaking from the Women's Employment Exchange, Victoria Street, Dublin, on the night of 13th-14th October, 1944 (Department of Finance minute S.70/1/46) ...	71	7	4
--	----	---	---

£186	1	8
------	---	---

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:—		
<i>Original</i> ...	£179,500	
<i>Supplementary</i> ...	7,500	
	187,000	187,051 1 0
(2) Repayment of sums advanced to workpeople ...	50	18 5 10
(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:—		
<i>Original</i> ...	£232,000	
<i>Less Supplementary</i> ...	14,600	
	217,400	272,514 4 5
(5) Recoveries of unemployment assistance overpaid	200	297 2 8



	Estimated.	Realized.
	£	£ s. d.
(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.:—		
<i>Original</i> ... ..	£50	
<i>Supplementary</i> ... ..	200	
	250	104 10 5
(7) Recoveries of Special Register grant overpaid	—	2 9 10
<b>TOTAL :—</b>		
<i>Original</i> ... ..	£711,800	
<i>Less Supplementary</i> ... ..	6,900	
	£704,900	£759,987 14 2

(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 ordinary instalments came into the Account, the receipt of which before the close of the financial year was not 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 this item in aid of the Vote was made after the Estimate was prepared.

#### NOTES.

This Account includes expenditure of approximately £5,651 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

In addition to cash recoveries accounted for under Subhead L., further recoveries totalling £531 3s. 5d. 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.

In the following case the loss involved no charge on public funds as the amount was made good :—A permanent officer misappropriated £212 13s. 4d. unemployment benefit. He was dismissed (Department of Finance minute E.70/4/44).

Issues of food vouchers in excess of title to an equivalent of 5,180 single unit vouchers to the value of £616 12s. 0d., of which 126 occurred during 1941-42, 338 in 1942-43, 507 in 1943-44, 1,306 in 1944-45 and 2,903 in 1945-46 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 a deficiency of 8 higher value single unit vouchers representing £1 1s. 8d., but it is not possible to say whether expenditure to this extent has been incurred on the Food Allowances Vote. A surplus of 8 lower value single unit vouchers representing 17s. 2d. was also discovered.

JOHN LEYDON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
8th January, 1947.

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, 1946, 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 ... ..	13,583	12,893 15 6	689 4 6	—
B.—Travelling and Incidental Expenses ... ..	100	98 6 0	1 14 0	—
C.—Expenses in connection with International Organisations ... ..	305	313 17 7	—	8 17 7
TOTAL ... ..	£ 13,988	13,305 19 1	690 18 6	8 17 7

Surplus to be surrendered ... £682 0 11

					Estimated.	Realized.
					£	£ s. d.
Extra Receipts payable to Exchequer:—						
Fees	Patents	...	...	...	8,900	10,854 2 6
	Trade Marks and Designs	...	...	...	3,800	5,174 14 0
	Miscellaneous	...	...	...	300	329 3 6
					£13,000	£16,358 0 0



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

A.—Saving due to staff vacancies.

C.—The subscriptions to both the International Union for the Protection of Industrial Property and the International Union for the Protection of Artistic and Literary Works, which depend on the expenses of these bodies, were greater than was anticipated.

## NOTES.

This Account includes expenditure of approximately £1,342 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 £447 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

JOHN LEYDON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
9 Nollaig, 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.*



## POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs (45 and 46 Vict., c. 74; 8 Edw. 7, c. 48; 1 and 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 ...	221,770	219,651 19 5	2,118	0 7	—	
A.2.—Metropolitan Offices :— Original £545,285 Supplementary 13,095	558,380	561,775 19 0	—		3,395	19 0
A.3.—Provincial Offices :— Original £1,339,970 Supplementary 39,530	1,379,500	1,375,289 14 10	4,210	5 2	—	
A.4.—Stores Branch ...	85,630	84,904 9 11	725	10 1	—	
AA.—Payment to other Administrations in respect of Services rendered by Agency	1,800	2,155 5 4	—		355	5 4
B.—Travelling Expenses ...	11,595	12,168 11 7	—		573	11 7
BB.—International and other Conferences and Conventions	500	467 4 6	32	15 6	—	
C.—Rent, Office Fittings, etc. ...	29,215	32,426 5 10	—		3,211	5 10
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) :— Original ... £1,100 Supplementary 10,100	11,200	10,585 3 3	614	16 9	—	
<b>CONVEYANCE OF MAILS.</b>						
E.1.—Conveyance of Mails by Rail :— Original £228,710 Supplementary 6,640	235,350	235,187 5 7	162	14 5	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
E.2.—Conveyance of Mails by Road ... ..	59,000	64,216 11 2	—	—	5,216 11 2	—
E.3.—Packet Services at Home	1,430	1,227 2 7	202 17 5	—	—	—
E.4.—Packet Services—British and Foreign ... ..	20,000	20,000 0 0	—	—	—	—
E.5.—Conveyance of Mails by Air	35,255	22,557 13 11	12,697 6 1	—	—	—
F.—Railway Companies, etc., for Services in connection with Telegrams ... ..	90	69 14 10	20 5 2	—	—	—
STORES OTHER THAN ENGINEERING MATERIALS.						
G.1.—Stores ... ..	48,515	50,956 14 0	—	—	2,441 14 0	—
G.2.—Uniform Clothing ...	16,410	3,350 2 5	13,059 17 7	—	—	—
G.3.—Manufacture of Stamps, etc.	13,320	12,605 16 2	714 3 10	—	—	—
INCIDENTAL EXPENSES, LAW CHARGES, ETC.						
H.1.—Law Charges ... ..	150	220 19 8	—	—	70 19 8	—
H.2.—Losses by Default, Accident, etc. ... ..	3,000	2,274 15 1	725 4 11	—	—	—
H.3.—Incidental Expenses ...	1,650	1,586 15 9	63 4 3	—	—	—
ENGINEERING ESTABLISHMENT.						
I.1.—Salaries, Wages and Allowances :—						
<i>Original</i> £201,390						
<i>Supplementary</i> 9,200						
	210,590	212,097 16 4	—	—	1,507 16 4	—
I.2.—Travelling Expenses ...	16,990	22,226 13 11	—	—	5,236 13 11	—
K.—Engineering Materials :—						
<i>Original</i> £25,125						
<i>Supplementary</i> 44,000						
	69,125	69,488 19 5	—	—	363 19 5	—
ENGINEERING WORK, ETC.						
L.1.—Cross-Channel Cable Maintenance ... ..	2,500	—	2,500 0 0	—	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
L.2.—Wayleaves ...	180	167 1 10	12 18 2		—	
L.3.—Contract Work ...	4,150	1,810 0 6	2,339 19 6		—	
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	9,535	11,226 4 4	—		1,691 4 4	
L.5.—Incidental Expenses ...	475	318 18 5	156 1 7		—	
<hr/>						
M.—Telephone Capital Repay- ments ...	150,964	150,963 4 0	16 0		—	
<hr/>						
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES.						
N.1.—Superannuation Allowances and other non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 :—						
Original ...	£165,330					
Supplementary ...	36,000					
	201,330	191,989 14 0	9,340 6 0		—	
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	59,500	57,418 8 3	2,081 11 9		—	
N.3.—Agency Payments in respect of Compensation Allowances ...	27,300	24,919 12 8	2,380 7 4		—	
<hr/>						
POST OFFICE SAVINGS BANK.						
O.1.—Salaries, Wages and Allowances :—						
Original ...	£31,070					
Supplementary ...	7,250					
	38,320	37,592 7 7	727 12 5		—	
O.2.—Travelling Expenses ...	90	81 0 1	8 19 11		—	
O.3.—Maintenance of Buildings, Furniture, Light, Heating, etc. ...	540	852 15 4	—		312 15 4	
O.4.—Stationery, Advertising, etc. ...	1,270	2,226 3 4	—		956 3 4	
O.5.—Law Charges ...	10	—	10 0 0		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.6.—Losses by Default, Accident, etc. ...	100	249 19 8	—		149 19 8	
O.7.—Incidental Expenses ...	10	9 0 4	19 8		—	
O.8.—Rates, etc. ...	215	212 11 5	2 8 7		—	
<b>CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.</b>						
Q.1.—Salaries, Wages and Allowances ...	7,670	5,360 3 2	2,309 16 10		—	
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	36,585	10,584 6 11	26,000 13 1		—	
Q.3.—Travelling and Miscellaneous Expenses ...	425	1,046 13 3	—		621 13 3	
<b>GROSS TOTAL :—</b>						
Original £3,405,819						
Supplementary 165,815						
£	3,571,634	3,514,519 19 7	83,219 12 7		26,105 12 2	
<b>Deduct :—</b>	<b>Estimated.</b>	<b>Realized.</b>	<b>Surplus of Gross Estimate over Expenditure.</b>			
			£57,114 0 5			
<b>T.—Appropriations in Aid :—</b>			<b>Surplus of Appropriations in Aid realized.</b>			
Original £180,694						
Supplementary 23,030						
	203,724	217,805 19 2	£14,081 19 2			
<b>NET TOTAL :—</b>			<b>Total Surplus to be surrendered.</b>			
Original £3,225,125						
Supplementary 142,785						
£	3,367,910	3,296,714 0 5	£71,195 19 7			

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

A.1.—The saving was due to provision for payments to officers on military service not fully materializing (£1,075), to vacancies unfilled for portion of the year (£1,953) and to changes in personnel (£790); offset by unanticipated increase in Emergency bonus payments (£1,700).

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.—The excess was due to unanticipated expenditure on additional force and extra duty consequent upon heavy foreign parcel mails and increased Hospitals' Trust Sweepstake traffic.

A.3.—A closer estimate was not practicable having regard to the many changes in personnel.



A.4.—The saving was due to certain works not carried out in the Post Office Factory in the year (£925); offset by a falling-off in the amount chargeable to telephone capital funds consequent upon the value of stores handled for telephone development works being less than anticipated (£200).

AA.—The excess was due to the number of money orders and postal orders issued by this Government for payment in Great Britain being greater than anticipated.

B.—The excess was due to the employment of additional travelling staff in connection with telephone expansion and to extra travelling following improved transport facilities.

BB.—A casual variation.

C.—The excess was due to unanticipated expenditure in respect of rates (£760), to increased charges for electricity (£2,180) and to new and increased rentals (£270).

D.—The saving was due to anticipated expenditure on certain sites not having materialized.

E.1.—A casual variation.

E.2.—The excess was mainly due to a revision as from 1st January, 1945, in the rate of payment to Córas Iompair Éireann for the performance of certain mail services by horsedrawn vehicles in Dublin together with an *ex-gratia* payment of £3,000 in respect of any loss up to 31st December, 1944, on similar services (£4,700) (Department of Finance letter S.39/3/39), and to the cost of hireages and additional services being greater than anticipated (£516).

E.3.—The saving was due to the curtailment of ferriage services during inclement weather (£102) and to economies effected in subsidies to contractors (£100).

E.5.—The saving was due to provision having been made for claims which were not received in time for payment within the year (£8,197) and for certain accounts which did not materialize (£4,500).

F.—The saving was due to a decline in telegraph traffic transacted by Córas Iompair Éireann.

G.1.—The excess was due to contracts for cycles laid in previous years not maturing for payment until the current year (£1,600), to a general increase in prices (£875), to increase in rates payable for use of private cycles (£1,300), to issues from common stocks to the Department of Defence being less than anticipated (£4,440) and to unforeseen painting of letter boxes in the Metropolitan area (£235); offset by the failure, owing to Emergency conditions, to obtain supplies estimated for, viz., mail bags (£2,330) and handcarts (£220), by decreases in prices of petrol (£3,350) and by estimated expenditure on mail bags for use on the Cross-Channel services not fully materializing (£110).

G.2.—The saving was due to delays in deliveries by contractors (£6,060) and to inability to purchase owing to Emergency conditions (£7,000).

G.3.—The saving was due to delays in delivery of stamped stationery by contractors.

H.1.—The excess was mainly due to fees payable to counsel being greater than anticipated.

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 £8 14s. 4d. on account of unpaid wages, etc., due to dismissed, etc., officers.

H.3.—The saving was mainly due to compensation for injuries being less than anticipated (£160); offset by unanticipated expenditure on costs, witnesses' expenses, etc., in workmen's compensation cases (£84) (Department of Finance letters P.7/12/30, P.7/58/42, P.7/2/44 and P.7/17/45) and by increased expenditure on miscellaneous items (£16). *Ex-gratia* payments of £5 and 10s. were made to two members of the public in respect of service in detection of a fire at Aldborough House and in respect of alleged damage to an overcoat at the Parcel Office, Dublin. Included in the charge to this subhead are payments amounting to £12 12s. 0d.



in full settlement of all claims to a person injured in a collision with an official motor van (Department of Finance letter S.48/4/45); 17s. 6d. for mounting of ten sets of stamps for presentation purposes (Department of Finance letter S.41/18/32), and £15 in respect of special medical fees and examinations (Department of Finance letters E.82/46/44, E.100/4/42, E.104/16/37 and P.7/17/45).

I.1.—The excess was due to the credits in respect of telephone capital and repayment works being less than anticipated (£6,230); offset by the expenditure on maintenance works being less than anticipated (£4,722).

I.2.—The excess was due to unforeseen increased expenditure on travelling of gangs on construction and storm repair works.

K.—A casual variation.

L.1.—This subhead provides for this Government'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 contract work on maintenance (£860), common service construction (£930) and repairs to huts (£550) being less than anticipated.

L.4.—The excess was due to unforeseen increase in consumption of and charges for electric light and power (£1,300) and to the expenditure on storage of poles (£270) and rents (£120) being greater than anticipated.

L.5.—The saving was due to payments in respect of accident cases being less than anticipated.

N.1.—The expenditure under this subhead is necessarily variable. The saving was due to payments in respect of recurrent charges (£3,840), additional allowances (£4,895), and death, etc., gratuities (£870) being less than estimated for; offset by payments under the Workmen's Compensation Acts (£265) being more than anticipated. Two amounts of £32 14s. 3d. and £5 12s. 6d. in respect of over-payments of compensation under the Workmen's Compensation Acts were written off (Department of Finance letters P.7/12/30 and P.7/1/43).

N.2.—The saving was due to the number of deaths of pensioners being greater than anticipated.

N.3.—The saving was due to an unanticipated decrease in the cost-of-living figure for certain retired officials.

O.1.—The saving was due to the employment of officers at lower points on the salary scale than estimated for.

O.2.—A casual variation.

O.3.—The excess was due to unanticipated expenditure on furniture and fittings (£270) and on lighting, including increased charges (£40) to meet requirements due to growth of work.

O.4.—The excess was due to an unanticipated increase in printing and paper supplies (£900) to meet requirements due to growth of work, and to unanticipated greater cost of maintenance of machines (£56).

O.5.—The expenditure anticipated did not materialize.

O.6.—This is a variable item and expenditure cannot be accurately foreseen. The excess was due to expenditure provided for in the previous year in connection with a certain defalcation case not materializing until the current year. A schedule of losses is shown on page 213. The loss to public funds is reduced by £5 4s. 2d. on account of unpaid salary, etc., due to a dismissed officer.

O.7. and O.8.—Casual variations.

Q.1.—The saving was due to expenditure on labour being less than anticipated.



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	...	...	1,700	1,779	2	1
(2)	Void postal orders	...	...	2,500	2,500	0	0
(3)	Works for railway companies and others :—						
	Original	...	£3,000				
	Supplementary	...	2,500				
				5,500	7,132	15	3
(4)	Sale of engineering stores	...	...	3,020	2,138	10	6
(5)	Receipts from Savings Bank funds :—						
	Original	...	£66,055				
	Supplementary	...	7,910				
				73,965	78,061	4	2
(6)	Rent of Post Office premises sublet :—						
	Original	...	£7,200				
	Supplementary	...	80				
				7,280	7,315	10	8
(7)	Repayment of sums advanced to officers under Sub-head G.1.	...	...	20	13	0	0
(8)	Receipts from Widows' and Orphans' Pensions Fund for administration expenses :—						
	Original	...	£20,900				
	Supplementary	...	160				
				21,060	21,859	2	10
(9)	Receipts for agency services performed on behalf of other Governments :—						
	Original	...	£26,000				
	Supplementary	...	12,000				
				38,000	33,868	0	2
(10)	Receipts from British Government for excess parcels traffic :—						
	Original	...	£200				
	Less Supplementary	...	120				
				80	78	0	0
(11)	Receipts from British Government for staffing of wireless stations :—						
	Original	...	£12,450				
	Supplementary	...	70				
				12,520	12,626	15	11
(12)	Repayment by the British Government 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	...	...	26,150	25,880	17	5
(13)	Repayment by Post Office Workers' Union of salary, plus a contribution towards superannuation liability, of officer acting as Assistant Secretary to that Union	...	...	410	413	11	8



		Estimated.	Realized.
		£	£ s. d.
(14) Miscellaneous receipts :—			
	<i>Original ...</i>	£11,089	
	<i>Supplementary ...</i>	430	
		11,519	24,139 8 6
TOTAL :—			
	<i>Original ...</i>	£180,694	
	<i>Supplementary ...</i>	23,030	
		£203,724	£217,805 19 2

- (1) The excess was due to the value of outstanding orders being greater than anticipated.
- (3) The excess was due to receipts from repayment works being greater than anticipated.
- (4) The deficit was due to sales being less than anticipated. A closer estimate is not possible.
- (5) The excess was mainly due to an increase in the volume of Savings Bank business (£3,420), to unanticipated adjustment in a defalcation case (£150), to unforeseen expenditure on printing and paper supplies (£900), on maintenance of machines (£56), on fittings (£270) and on lighting (£40); offset by a decrease through the employment of officers at lower points on the salary scale than were estimated for (£727).
- (6) and (7) Casual variations.
- (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 Governments for payment in Éire was less than anticipated.
- (10) A casual variation.
- (11) The receipts were more than anticipated.
- (12) The amount due to be recovered from the British Government 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 ... ..	7,456	12	9½
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ... ..	414	10	4½
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc. ... ..	156	0	4
(d) Receipts in respect of commission on repurchase of stamps ... ..	116	3	2
(e) Receipts for services rendered in respect of meteorological services, engineering work, etc., for broadcasting service, etc. ... ..	589	17	10
(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. ... ..	1,798	19	10
(h) Receipts in respect of services of officers loaned ... ..	403	3	10
(i) Advertisement receipts ... ..	165	7	0
(j) Final instalment of 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)		2	6 8



	£	s.	d.
(k) Refund of an amount charged to Subhead H.2., Losses by Default, etc., in 1944-45 in respect of misappropriated postal orders ... ..	15	6	0
(l) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus ... ..	743	12	7
(m) Arrears of military service pension received from Department of Defence as a partial set-off against loss sustained as a result of Savings Bank defalcations at Ballybay Sub-Office, Monaghan, which were charged to Subhead O.6., Losses by Default, etc., in previous years ... ..	58	19	9
(n) Receipts from other Government Departments for stores supplied which were purchased in previous years and in respect of which normal replacement was not possible in the current year (Department of Finance letter S.41/22/32) ... ..	11,970	0	0
(o) Other miscellaneous receipts ... ..	228	8	4

The excess was mainly due to unanticipated receipts in respect of :—

	£
(1) Sale of postal stores ... ..	2,075
(2) Refunds in respect of loss of services of officers ... ..	545
(3) Stamp book advertisements ... ..	130
(4) Special leave ... ..	100
(5) Wireless transmitting permits ... ..	50
(6) Receipts under (n) above ... ..	11,970
(7) Miscellaneous items under (k), (m) and (o) ... ..	120
	<hr/> £14,990

offset by decreased receipts in respect of :—

	£
(1) Stores manufactured in Post Office Factory for other Government Departments ... ..	1,925
(2) Charges for handling of stores ... ..	220
(3) Meteorological and broadcasting services ... ..	130
(4) Wireless examination fees ... ..	95
	<hr/> £2,370

#### LOSSES BY DEFAULT, ETC. (POSTAL STORES).

Stocktaking deficiencies as follows were written off during the year :—

(a) Under authority of the Secretary £763 18s. 0d. (287 cases). (216 cases of surpluses totalled £612 8s. 1d.).

(b) Under authority of the Controller of Stores £20 8s. 11d. (258 cases). (182 cases of surpluses totalled £14 5s. 9d.).

One surplus amounting to £51 5s. 3d. was 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 7s. 7d.

The sale value of all materials of postcards, wrappers, envelopes and telegraph books issued to Postmasters in the year was £3,334.

#### LOSSES BY DEFAULT, ETC. (POSTAL SERVICES)—STATEMENT SHOWING PRINCIPAL ITEMS.

	£	s.	d.
Deficiency in Accounts—Due to shortage of £118 17s. 10½d. in the accounts at Athleague Sub-Office, Roscommon, on the 25th November, 1942. The Sub-Postmistress, who was also concerned in Savings Bank irregularities ( <i>see</i> page 214), was prosecuted and dismissed. The loss to public funds was reduced by £45 15s. 10d. made good by the offender and her bond sureties (Department of Finance letter S.41/17/42) ... ..	73	2	0½



			£	s.	d.
Deficiency in Accounts—	Due to loss from an official remittance between				
	Aughrim Sub-Office and Gorey Head Office				
	on the 9th November, 1945	... ..	5	0	$\frac{1}{2}$
"	"	Due to theft of registered letters by a Postman,			
		Grade B, at Ballina Head Office during September,			
		1945. The offender was prosecuted and			
		dismissed. A balance of wages, etc., due,			
		£4 7s. 2d., was withheld (Department of			
		Finance letter E.82/1/46)	9	8	0
"	"	Due to a shortage of £4 in the accounts at Bally-			
		cooge Sub-Office, Gorey, in August, 1945. The			
		loss to public funds was reduced by 14s. 1 $\frac{1}{2}$ d.,			
		subsequently discovered	3	5	10 $\frac{1}{2}$
"	"	Due to a shortage of £3 18s. 8d. in the accounts			
		at Banteer Sub-Office, Mallow, on the 17th			
		February, 1945. The loss to public funds was			
		reduced by 4s. 4d. made good by the officer			
		in charge of the Sub-Office	3	14	4
"	"	Due to accidental loss of a bundle of letters in-			
		cluding two registered letters value £5 10s. 11d.			
		by a Postman, Grade B, at Blackrock District			
		Office, Dun Laoghaire, on the 23rd December,			
		1944. The loss to public funds was reduced			
		by £1 made good by the officer concerned	4	10	11
"	"	Due to fraudulent negotiation of two postal orders			
		during October, 1943, at Cashel Sub-Office,			
		Tipperary, by a Post Office Clerk, Grade B.			
		The offender was prosecuted and dismissed			
		(Department of Finance letter E.82/16/44)	1	10	0
"	"	Due to the irregular payment of a telegraph money			
		order value £7 at Cavan Head Office on the			
		4th November, 1944. The loss to public funds			
		was reduced by £2 made good by the officer			
		held to be responsible	5	0	0
"	"	Due to the issue and subsequent repayment with			
		interest of a duplicate of Savings Certificate			
		No. F.040163 to a person other than the pur-			
		chaser owing to incorrect registration par-			
		ticulars of the purchase having been supplied			
		by a Post Office Clerk, Grade A, at College			
		Green Branch Office, Dublin (Department of			
		Finance letter S.41/10/44)	11	18	4
"	"	Due to fraudulent negotiation of postal orders,			
		value £24 18s. 6d., by two Postmen, Grade B,			
		at Cork Head Office on various dates. The			
		loss to public funds was reduced by £12 11s. 6d.			
		made good by the officials held to be respon-			
		sible and by the withholding of balances of			
		wages due, £2 19s. 6d. The offenders were			
		*prosecuted and dismissed (Department of			
		Finance letter E.82/24/45)	12	7	0
"	"	Due to previously used stamps to the value of			
		£2 4s. 9d. being affixed to charge slips by an			
		Assistant at Dromod Sub-Office, Longford, on			
		various dates. The loss to public funds was			
		reduced by £1 15s. 6d. made good by the			
		offender who was prosecuted and dismissed	9	3	
"	"	Due to the accidental loss of paid postal drafts			
		between Dublin Head Office and the Account-			
		ant's Branch on the 4th September, 1944			
		(Department of Finance letter S.41/1/45)	31	10	7



				£	s.	d.
Deficiency in Accounts—Due to theft from mail bag between Inishmaan Sub-Office and Galway Head Office on the 20th-21st August, 1944 ... ..				7	0	0
" " Due to fraudulent negotiation of two old age pension orders at Listowel Sub-Office, Tralee, on the 23rd and 29th December, 1944, by a person whose identity was not established. There was no culpable negligence on the part of any Post Office servant ... ..				1	0	0
" " Due to theft of registered letters, value £43 10s., by a temporary Auxiliary Postman at Meanus Sub-Office, Kilmallock, between the 16th July and 31st August, 1945. The loss to public funds was reduced by £7 10s. 0d. made good by the offender who was prosecuted and dismissed. A balance of wages due, 12s. 10d., was withheld ... ..				36	0	0
" " Due to the accidental loss of paid children's allowance orders between Wexford Head Office and Accountant's Branch on the 12th December, 1944 ... ..				3	12	6
" " Due to theft of registered letters by a Postman, Grade B, at Waterford Head Office on various dates. The offender was prosecuted and dismissed. A balance of wages due, 14s. 10d., was withheld (Department of Finance letter E.82/23/45) ... ..				48	11	3
Commemoration stamps presented to the International Postal Union, Berne, the President of Ireland, and others (Department of Finance letters S.41/1/24 and S.41/18/32) ... ..				13	8	8½
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants :—						
Counter losses	...	...	...	289	15	11½
Irrecoverable amounts of Customs duties un-						
collected	...	...	...	3	6	11
Money orders	...	...	...	97	11	6
Postal orders	...	...	...	7	19	6
Miscellaneous	...	...	...	6	0	4
				404	14	2½
Compensation for loss of or damage to parcels and insured letters :—						
Loss :—Registered and insured parcels	...			27	19	8
Unregistered and uninsured parcels	...			920	6	7½
Total (Parcels)	...			948	6	3½
Registered and insured letters	...			448	19	9½
Total (Loss)	...			1,397	6	1
Damage :—Registered and insured parcels	...			41	18	5
Unregistered and uninsured parcels	...			163	16	0½
Total (Parcels)	...			205	14	5½
Registered and insured letters	...			6	6	
Total (Damage)	...			206	0	11½
TOTAL LOSS AND DAMAGE	...			1,603	7	0½
TOTAL	...			£2,274	15	1



The total number of money orders and postal orders issued during the year was 6,604,015 amounting to a sum of £9,791,730. The total number of parcels dealt with was approximately 8,425,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £40,005,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

An official remittance between An Uaimh Head Office and Magheracloone Sub-Office was found to be £5 short. Two Post Office Clerks were held responsible for the shortage and made good the amount.

A Post Office Clerk, Grade B, at Athlone Head Office misappropriated £17 8s. 3½d. He was prosecuted and dismissed (Department of Finance letters E. 82/25/45 and E.82/12/40).

An official remittance of £50 was lost at Ballina Head Office. A Post Office Clerk was held responsible for the loss and the amount is being made good by instalments varying from 5s. to 7s. 6d. per week.

An Auxiliary Postman at Bandon Head Office misappropriated 1s. 5d. by affixing previously used stamps to a charge slip. He was dismissed.

An Assistant at Castleknock Sub-Office, Dublin, misappropriated items in course of post value £3 16s. 0d. She was dismissed.

Two Boy Messengers at the Central Telegraph Office encashed postage stamps, value £1, irregularly obtained. They were dismissed.

A Boy Messenger at the Central Telegraph Office wilfully destroyed a reply telegram value 1s. He was dismissed.

An Auxiliary Postman at Clohamon Sub-Office, Enniscorthy, misappropriated 2s. by fraudulently inflating a Customs charge on a parcel. He was dismissed.

A temporary Postman at Dublin Head Office misappropriated a postal packet containing two British postal orders value £1 17s. 0d. He was prosecuted and dismissed.

An Auxiliary Postman at Dundrum Sub-Office, Dublin, misappropriated a test postal packet value £3. He was prosecuted and dismissed.

An Auxiliary Postman at Ferbane Sub-Office, Athlone, misappropriated two mail bags value 5s. He was prosecuted and dismissed.

The Sub-Postmaster at Gowna Sub-Office, Cavan, fraudulently negotiated an American money order value £2. He was dismissed.

A Postman, Grade B, at Knocklong Sub-Office, Kilmallock, misappropriated registered letters value £15. He was prosecuted and dismissed (Department of Finance letter E.82/6/46).

A shortage of £15 12s. 3d. was discovered in the accounts of the Sub-Postmistress of Milford Sub-Office, Carlow. She was dismissed.

A Postman, Grade A, at Phibsborough District Office, Dublin, misappropriated a letter containing £3. He was prosecuted and dismissed (Department of Finance letter E.82/9/45).

A Postman, Grade B, at Sligo Head Office misappropriated registered letters value £21. He was prosecuted and dismissed (Department of Finance letter E.82/14/46).

A Postman, Grade B, at Trim Sub-Office, An Uaimh, misappropriated postal orders value £2 3s. 3½d. He was prosecuted and dismissed (Department of Finance letter E.82/22/45).



## 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 (123 cases) ...	119	12	6½
Loss of stores written off under Department of Finance authority S.41/2/45 (one case) ... ..	35	15	6

An amount of £56 13s. 6d., being the direct cost of replacing telephone equipment, electric lighting and central heating fittings destroyed by fire at Aldborough House, Dublin, was written off under Department of Finance authority S.38/1/46.

Stocktaking deficiencies as follows were written off during the year :—

- (a) Under authority of the Secretary £1,187 1s. 3d. (663 cases). (542 cases of surpluses totalled £1,063 14s. 3d.).
- (b) Under authority of the Engineer-in-Chief £1 0s. 5d. (10 cases). (11 cases of surpluses totalled £1 5s. 3d.).
- (c) Under authority of the Controller of Stores £55 19s. 8d. (868 cases). (589 cases of surpluses totalled £41 0s. 1d.).

One deficit amounting to £60 4s. 8d. was adjusted under authority of the Department of Finance (Department of Finance letter S.41/24/38).

The total value of stores handled during the year was £251,550.

## REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for railway companies and others	9,910	2,352

The labour expenditure included under the above totals for repayment services is charged to a suspense account. Any other expenditure incurred is charged to the Vote, and credited on recovery to Appropriations in Aid. For the sake of completeness the total expenditure is included above.

During the year five claims for repayment services amounting to £27 2s. 6d. were abandoned under the Secretary's authority.

## LOSSES BY DEFAULT (SAVINGS BANK).

	£	s.	d.
Due to Savings Bank Account 266 313 being overdrawn (following the loss of the deposit book) by a person whose identity was not established. There was no suspicion of fraud or culpable negligence on the part of any Post Office servant ... ..		6	0
Due to a deposit unreported in Savings Bank Account 613 169 and not involving suspicion of fraud or culpable negligence on the part of Post Office servants ... ..	2	0	0
Due to a deposit under-reported in Savings Bank Account 716 849 and not involving suspicion of fraud or culpable negligence on the part of Post Office servants ... ..	10	0	
Due to Savings Bank Account A28 022 being overdrawn by 19s. 7d. The loss to public funds was reduced by 15s. 1d. made good by the person named in the Account and a Post Office servant held to be responsible ... ..	4	6	
Due to a fraudulent withdrawal on demand of £1 10s. 0d. from Savings Bank Account A76 136 by a person whose identity was not established. There was no suspicion of fraud or culpable negligence on the part of any Post-Office servant ... ..	1	10	0



£ s. d.

Due to fraudulent withdrawals on demand from various Savings Bank Accounts amounting to £13 10s. 0d. by a person who was prosecuted and sentenced. The loss to public funds was reduced by £10 10s. 0d. made good by Post Office servants held to be responsible ... 3 0 0

Due to misappropriation at Athleague Sub-Office, Roscommon, of deposits in various Savings Bank Accounts amounting to £373. The offender was prosecuted and dismissed. The loss to public funds was reduced by £130 10s. 10d. made good by the offender and bondsmen and by the withholding of £5 4s. 2d. balance of salary, etc., due (Department of Finance letter S.41/17/42). (See also page 209) ... 242 9 2

TOTAL ... £249 19 8

The following cases involved no charge on public funds as the amount was made good in each case :—

A Post Office Clerk, Grade B, at Mallow Head Office misappropriated deposits in various Savings Bank Accounts amounting to £24 12s. 0d. The offender was prosecuted and dismissed (Department of Finance letter E.82/25/46).

Fraudulent withdrawals from Savings Bank Accounts by members of the public :—

Account No.	Amount.
	£ s. d.
A65 296 ... ..	3 0 0
933 851 ... ..	18 15 0
860 356 ... ..	14 0 0
A212 502 ... ..	1 0 0
A190 075 ... ..	25 18 6
A18 636 ... ..	19 0

In none of these cases was the offender prosecuted.

The total number of Savings Bank deposits and withdrawals during the year was 1,642,985 and the total amount involved was approximately £16,942,365.

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

The Chief Medical Officer received a gratuity of £100 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 £75 in respect of special duties performed (Department of Finance letter E.80/2/45).

A Junior Executive Officer received an inclusive non-pensionable allowance of £37 10s. 0d. in respect of special duties in connection with Army demobilisation gratuities (Department of Finance letter E.80/1/46).

A Staff Officer received a gratuity of £100 in respect of services as Supervising and Co-ordinating Officer for Air Raid Precautions Organisation (Department of Finance letter E.79/1/46).

1 Executive Engineer, 1 Junior Executive Officer, two hundred and sixty-six Clerical Officers, one hundred and forty-eight Writing Assistants, two Writing Clerks, two Law Clerks, one Shorthand Typist, thirteen Typists, four Overseers of Sorting Assistants, fifteen Sorting Assistants, eight Telephone Officers and one Head Messenger received extra remuneration varying between £30 0s. 1d. and £333 9s. 5d. in respect of extra attendance on week days, and Army gratuities.

One Chief Superintendent, four Assistant Superintendents, seventy-two Overseers, five Inspectors, seven Assistant Inspectors, one Superintendent Warehouseman, three Assistant Supervisors, two Male Night Supervisors, one Foreman, one Assistant Foreman, three hundred and thirty-nine Post Office Clerks, Grade A, two hundred and sixty-three Post Office Clerks, Grade B, one hundred and twenty-seven Postmen, Grade A, one hundred



and seventy-six Postmen, Grade B, eleven Auxiliary Postmen, one Allowance Deliverer, thirty-one Male Night Telephonists, one Night and Sunday Telephone Attendant, thirty Telephonists, one hundred and sixty-two Skilled Workmen, five Draughtsmen, five Labourers, three Skilled Motor Mechanics, five Telephone Mechanics, two Storemen, six Packers and Porters, twenty-nine Doorkeepers and seven Cleaners received extra remuneration varying between £30 0s. 1d. and £359 0s. 4d. in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, Army gratuities, etc.

From Vote 63 the following officers received extra remuneration as shown :—

One Principal Clerk for assistance rendered to the Controller of Censorship, £50 4s. ; one Staff Officer as an acting Junior Executive Officer, £2 12s. 3d., and for special duties, £38 19s. 7d. ; the Inspector of Uniforms for special services, £75 ; one Clerical Officer in respect of higher duties performed while on loan to Telegraph Censor's Office, £120.

From Vote 64 a Higher Executive Officer received £157 10s. 0d. for acting as Secretary to the Referee and Advisory Committee.

From Vote 68 a Clerical Officer received £56 12s. 9d. as acting Minor Staff Officer.

From Vote 62 a Postman, Grade B, received fees amounting to £86.

#### NOTES.

1. This Account includes expenditure of approximately £16,204 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £6,253 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 £7,980 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 (5 cases) ... ..	34	16	0
Motor cycles (2 cases) ... ..	39	12	0
Pedal cycles (5 cases) ... ..	13	3	11
(Department of Finance letters S.41/2/37)	£87	11	11
(c) on a halving basis :—			
Motor van (1 case) ... ..	1	2	6
Pedal cycle (1 case) ... ..		12	4
(Department of Finance letters S.41/2/37)	£1	14	10

4. No claims in respect of damage to immobile property were abandoned during the year.

5. In thirteen cases of damage to official vehicles in which no claims against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £46 12s. 8d., but £2 14s. 5d. was recovered from the officers concerned in three cases.

6. In two cases of damage to official letter boxes no claim was made against any member of the public. The perpetrators were not traced in either of these cases, the cost of making good the damage being £2 2s. 8d.

7. Two amounts of £9 16s. 2d. and 15s. 3d. in respect of value of tools lost were abandoned as irrecoverable. The officers concerned were fined £1 10s. 0d. and 7s. 6d., respectively.

8. An amount of £3 0s. 7d. in respect of the value of engineering stores lost was abandoned as irrecoverable. The officer concerned was fined £1.

9. Improper issues of food vouchers were made at Post Offices during the year to an extent equivalent to 549 one-unit vouchers with a total value of £65 6s. 2d. An amount of £37 1s. 0d. was recovered in respect of these issues (Department of Finance letter S.41/1/42).



10. Five amounts of £1 9s. 0d., 16s. 1d., 13s., 10s. and 9s. 8d. in respect of the unexpired value of official clothing lost or not surrendered were abandoned as irrecoverable. One officer concerned was fined 2s. 6d., and in another case wages due, 6s. 5d., were withheld.

11. Two amounts of £2 10s. 10d. and £1 17s. 4d. in respect of the value of excess annual leave were abandoned as irrecoverable.

12. Stores, valued £15 17s. 3d., surplus to the requirements of the Department of Justice, were taken over by this Department (Department of Finance letter S.13/8/41).

13. Stores, valued £1,950 4s. 11d., surplus to the requirements of the Department of Defence, were taken over by this Department (Department of Finance letters S.41/10/36, S.4/21/45 and S.8/16/45).

14. No sums due in respect of legal costs from telephone subscribers were abandoned.

15. Stores, value £23 5s. 0d., were stolen from telephone kiosks (180 cases).

16. An amount of £10, being advertising charge in respect of a special obliterating stamp used in connection with items posted at the Military Tattoo and Exhibition, Dublin, was waived (Department of Finance letter S.3/1/33).

17. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Batterstown (An Uaimh), Buncrana (Lifford), Clara (Athlone), Clonbullogue (Curragh Camp), Dalkey (Dun Laoghaire), Dame Street (Dublin), Droichead Nus (Curragh Camp), Glounthaune (Cork), Kilkee (Ennis), Mitchelstown (Mallow), Naul (Dublin), Newcastle (Galway), Portarlinton (Port Laoghise), Rossduff (Waterford), Sandyford (Dublin) and Tara (An Uaimh) (Department of Finance letters E.82/11/36, E.82/19/45, E.82/16/28, E.82/7/43, E.82/27/43, E.82/2/28, E.82/21/42, E.82/10/34, E.82/25/32, E.82/13/45, E.82/15/45, E.82/13/43, E.82/20/45, E.82/20/44 and E.82/7/31).

18. Contractors were released from sixty-seven contracts value £16,749 17s. 4½d. (wholly) and from twenty contracts value £12,899 12s. 6d. (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, 13th January, 1947.

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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, 1946.

## SUMMARY.

Estimated Expenditure.				Actual Expenditure.			
Lines and Apparatus.		Electric Light and Power.		Lines and Apparatus.		Electric Light and Power.	
Telegraph Services.	Telephone Services.	Common Services.		Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	£	£
4,120	*	3,180	...	363 ( <i>Cr.</i> )	*	2,654	
6,410	31,825	665	...	10,581	49,595	987	
47,730	161,705	11,350	...	47,046	164,244	10,572	
520	10,395	110	...	484	9,876	48	
£278,010				£295,724			

\* 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, 1946.

Estimate. £	Expenditure. £
<b>Construction (Telegraphs):—</b>	
Shore Wireless Stations ... ..	28
Sundry Works (including fast Telegraph Apparatus) ...	391 (Cr.)
<b>TOTAL COST OF TELEGRAPH CONSTRUCTION:—</b>	
Cash ... ..	£366 (Cr.)
Materials ... ..	3
	363 (Cr.) (a)
<b>Construction (Common Services):—</b>	
Electric Light, Electric Power, Heating:—	
New Works:—	
Cash ... ..	£2,088
Materials ... ..	566
	2,654
<b>TOTAL COST OF COMMON SERVICES CONSTRUCTION</b>	<b>£2,654</b>

(a) The saving was due to sundry construction works provided for not being carried out or completed within the financial year.



## APPENDIX No. IA.

## ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1946—continued.

Estimate.				Expenditure.			
Lines and Apparatus.		Electric Light and Power.		TOTAL.	Lines and Apparatus.		
Telegraph Services.	Telephone Services.	Common Services.	TOTAL.		Telegraph Services.	Telephone Services.	Electric Light and Power.
£	£	£	£	£	£	£	£
4,130	26,540	525	31,195	51,972	8,291	42,868	813
2,200	3,685	120	6,005	7,231	2,181	4,919	131
30	470	—	500	—	—	—	—
£6,360	30,695	645	37,700	59,203	10,472	47,787	944
50	1,130	20	1,200	1,960	109	1,808	43
£6,410	31,825	665	38,900	61,163	10,581	49,595	987
44,265	148,405	9,735	202,405	204,260	43,638	151,661	8,961
3,320	11,265	1,615	16,200	17,435	3,391	12,433	1,611
20	160	—	180	167	17	150	—
125	1,875	—	2,000	—	—	—	—
£47,730	161,705	11,350	220,785	221,862	47,046	164,244	10,572
REPAIR OF STORES IN POST OFFICE FACTORY.							
Direct Expenditure :—							
520	10,395	110	{ 9,715	9,598	428	9,132	38
			{ 1,310	810	56	744	10
£520	10,395	110	11,025	10,408	484	9,876	48

(a) The excess under Renewals was due to the preference given to renewal works over works of a constructional nature.



## APPENDIX No. II.

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1946.

RECEIPTS.		£	£
Value of Stores in hand, 1st April, 1945 :—			
Stock at Rate Book Prices on 31st March, 1945	...	224,345*	...
Stores in transit on 31st March, 1945	...	3,376	58,656
			734
Engineering Materials purchased			
Add Stores taken into Stock in 1945-46, but not paid for on 31st March, 1946	...	105,543	1,979
	...	2,353	6,257
		107,896	67,626
Deduct Stores taken into Stock prior to 1st April, 1945, and paid for in 1945-46			
	...	6,596	3,161
		101,300	266,551†
Manufactured articles received from the Factory at cost			
	...	5,963	...
	...	2,552	198
Profit on Rate Book Prices	...		...
		£337,536	£337,536

\* Includes stores valued £61,000 charged to suspense head of the Telephone Capital Account.

† Includes stores valued £66,000 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 1945-46.

	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)	...	...	...	115,475	19	8

## GRATUITIES AND OTHER NON-RECURRENT CHARGES.

## A.—Statutory.

Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1))	...	...	...	...	59,174	16	3
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))	...	...	...	...	6,312	13	7
Gratuities granted to Established Officers under the Superannuation Act, 1859 (Section 6)	...	...	...	...	41	8	1
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4)	...	...	...	...	494	10	8
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act, 1887 (Section 4), as amended by the Act of 1914 (Section 3)	...	...	...	...	138	11	3

## B.—Non-Statutory.

Marriage Gratuities	...	...	...	...	...	5,691	6	5
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 was partly allowance paid	...	...	...	...	...	695	5	9

## INJURY GRANTS.

Grants under the Warrants made under Section 1 of the Superannuation Act, 1887	...	...	...	...	...	—		
Grants under the Workmen's Compensation Acts, 1906 and 1934	...	...	...	...	...	3,965	2	4
						£191,989	14	0

## Subhead N.2.

	£	s.	d.
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	57,418	8	3

## Subhead N.3.

	£	s.	d.
Agency Payments in respect of Compensation Allowances	24,919	12	8
TOTAL	£274,327	14	11



## POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

## See also Report of Comptroller and Auditor-General.

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921, AND THE TELEPHONE CAPITAL ACTS, 1924-1938.

	Receipts in the Year ended 31st March, 1946.	Total for the previously expired period.		Total to 31st March, 1946.		Payments in the Year ended 31st March, 1946.		Total for the previously expired period.	Total to 31st March, 1946.
	£ s. d.	£	s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
—					—				
To Balance on 31st March, 1945	17,535 7 3	—		—	By Balance on 31st March, 1945	—		17,535 7 3	—
Advances from the Exchequer	100,000 0 0	3,288,858 0	0	3,388,858 0 0	Expenditure on Works	88,796 9 6	3,210,322 12 9	3,299,119 2 3	
					Expenditure on Stores not yet allocated (Suspense Head)	5,000 0 0	61,000 0 0	66,000 0 0	
					Balance on 31st March, 1946	23,738 17 9	—	23,738 17 9	
TOTAL	117,535 7 3	3,288,858 0	0	3,388,858 0 0	TOTAL	117,535 7 3	3,288,858 0	3,388,858 0 0	

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,  
13th January, 1947.

R. J. CREMINS,  
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.

J. MAHER,  
Comptroller and Auditor-General.



## WIRELESS BROADCASTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	38,098	36,641 7 1	1,456 12 11	—	—	—
B.—Cost of Daily Programmes, including Public Concerts ...	32,915	34,201 10 7	—	—	1,286 10 7	—
C.—Musical Instruments, Music, etc. ...	550	469 13 10	80 6 2	—	—	—
D.—Travelling Expenses ...	550	391 10 0	158 10 0	—	—	—
E.—Light, Power, etc. ...	6,700	7,468 17 7	—	—	768 17 7	—
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	6,085	1,857 12 1	4,227 7 11	—	—	—
G.—International and other Conferences and Conventions ...	190	179 8 0	10 12 0	—	—	—
H.—Telegrams and Telephones	500	409 9 4	90 10 8	—	—	—
I.—Incidental Expenses ...	75	102 17 4	—	—	27 17 4	—
TOTAL ...£	85,663	81,722 5 10	6,023 19 8	2,083 5 6	—	—

Surplus to be surrendered ... £3,940 14 2

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Licence fees ...	107,000	109,542 5 0
Advertisements, etc. ...	3,200	15,206 8 3
	<u>£110,200</u>	<u>£124,748 13 3</u>



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

- A.—The saving was due to posts unfilled (£900) and to changes in personnel (£750); offset by unanticipated increase in Emergency bonus payments from 1st January, 1946 (£193).
- B.—The excess was due to unanticipated increased programme costs (£1,260) and to increase in copyright fees (£480); offset by a claim for use of trunk lines proper to the financial year not materializing in time for payment (£454).
- C.—The saving was due to inability to obtain full requirements of printed music.
- D.—The saving was due to travelling being less than anticipated.
- E.—The excess was due to consumption and unit cost of electricity being greater than anticipated.
- F.—The saving was due to replacement stores and certain new apparatus and equipment being unobtainable.
- G.—A casual variation.
- H.—The saving was due to a claim in respect of telephone expenditure proper to the financial year not materializing in time for payment.
- I.—The excess was mainly due to increased incidental expenditure in connection with public symphony concerts (£17), and to advertisement costs being more than estimated for (£11).

## EXTRA REMUNERATION (exceeding £30).

Three Messengers received extra remuneration varying between £42 11s. 6d. and £46 13s. 8d. in respect of extra attendance.

## NOTES.

1. The Accounts of other Departments and Offices include expenditure of approximately £465 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

2. Stores and equipment, valued £16, surplus to the requirements of the Emergency Scientific Research Bureau, were taken over by this Department (Department of Finance letter F.68/2/41).

R. J. CREMINS,

*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,

DUBLIN, 13th January, 1947.

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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, 1946, 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 Blood Transfusion; for a Grant to the Irish Red Cross Society; for Expenses in connection with the Production of certain Chemicals for Sale; and for a Grant-in-Aid of the provision of premises for a Soldiers' Club.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Pay of Officers, Cadets, N.C.O.'s and Men :— <i>Original</i> £2,599,578 <i>Supplementary</i> 610,543	3,210,121	3,134,155 4 4	75,965	15 8	—	—
A.1.—Military Educational Courses abroad for specially selected Officers	10	437 3 2	—	—	427	3 2
A.2.—Gratuities to Chaplains on Retirement ...	3,250	450 0 0	2,800	0 0	—	—
A.3.—Expenses of Equitation Teams at Horse Shows...	10	—	10	0 0	—	—
A.4.—Emergency Gratuities and Re-enlistment Bounties :— <i>Original</i> £1,560,000 <i>Supplementary</i> 260,798	1,820,798	1,729,530 4 5	91,267	15 7	—	—
B.—Marriage Allowance :— <i>Original</i> £579,333 <i>Supplementary</i> 94,566	673,899	673,512 11 5	386	8 7	—	—
C.—Pay of Civilians attached to Units :— <i>Original</i> £284,534 <i>Supplementary</i> 47,939	332,473	341,767 14 10	—	—	9,294	14 10



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
D.—Pay of Chaplains and Officiating Clergymen ...	14,124	16,988 12 4	—		2,864 12 4	
E.—Pay of Officers of Medical Service, etc. ...	88,014	88,898 13 5	—		884 13 5	
F.—Medicines and Instruments	19,356	20,697 0 2	—		1,341 0 2	
G.—Lodging, Subsistence and other Allowances :— Original £183,313 Supplementary 56,546	239,859	225,532 11 6	14,326 8 6		—	
H.—Transport of Troops ...	79,252	68,936 8 9	10,315 11 3		—	
I.—Conveyance of Stores, etc.	20,760	10,255 6 6	10,504 13 6		—	
J.—Mechanical Transport ...	50,310	23,833 10 9	26,476 9 3		—	
K.—Provisions and Allowances in lieu ...	1,135,792	1,161,792 1 11	—		26,000 1 11	
L.—Petrol and Oils ...	104,498	69,495 2 6	35,002 17 6		—	
M.—Clothing and Equipment	254,463	250,939 17 8	3,523 2 4		—	
N.—Animals and Forage ...	20,885	18,220 15 5	2,664 4 7		—	
O.—General Stores ...	92,307	149,585 13 0	—		57,278 13 0	
O.I.—Assistance to Civil Aviation ...	500	480 4 5	19 15 7		—	
P.—Warlike Stores :— Original ... £38,240 Supplementary 169,729	207,969	258,684 7 0	—		50,715 7 0	
P.1.—Protection of Civil Population against Air and Gas Attacks ...	93,885	46,281 8 3	47,603 11 9		—	
P.2.—Marine Coast Watching Service ...	107,149	76,885 8 0	30,263 12 0		—	
P.3.—Expenses in connection with the National Blood Transfusion Council and the National Blood Donation Centre ...	4,506	4,052 3 10	453 16 2		—	
Q.—Engineer Stores :— Original ... £13,960 Supplementary 23,811	37,771	42,398 18 7	—		4,627 18 7	
R.—Fuel, Light and Water in kind and Fuel Oils :— Original ... £113,320 Supplementary 59,537	172,857	172,365 7 10	491 12 2		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
S.—Barrack Maintenance and Minor Works ...	113,150	101,883 3 6	11,266	16 6	—	—
S.1.—Marine Transport Service (Vessels) ...	8,687	8,862 0 9	—	—	175	0 9
S.2.—Construction Corps ...	87,099	75,523 14 6	11,575	5 6	—	—
T.—Military Lands :—						
<i>Original</i> ...	£22,766					
<i>Supplementary</i> ...	29,605					
	52,371	38,716 15 2	13,654	4 10	—	—
U.—Compensation :—						
<i>Original</i> ...	£11,500					
<i>Supplementary</i> ...	18,307					
	29,807	26,624 4 0	3,182	16 0	—	—
V.—Barrack Services ...	71,079	58,972 8 10	12,106	11 2	—	—
V.1.—Contribution to Welfare Funds (Grants-in-Aid) ...	52	—	52	0 0	—	—
V.2.—Soldiers' Club, Dublin (Grant-in-Aid) :—						
<i>Original</i> ...	Nil					
<i>Supplementary</i> ...	£10,000					
	10,000	10,000 0 0	—	—	—	—
W.—Insurance ...	48,742	55,456 18 3	—	—	6,714	18 3
X.—Incidental Expenses ...	3,915	5,111 16 5	—	—	1,196	16 5
X.1.—Telegrams and Telephones	57,700	62,922 15 11	—	—	5,222	15 11
X.2.—Contributions to Hospitals for treatment of Wives and Families of Soldiers	7,000	10,465 13 2	—	—	3,465	13 2
X.3.—Expenses in connection with the Manufacture of Phosphorus, etc. ...	20,000	22,943 13 1	—	—	2,943	13 1
X.4.—Grant to the Irish Red Cross Society ...	1,000	—	1,000	0 0	—	—
Y.—Office of the Minister for Defence : Salaries, Wages and Allowances ...	196,760	207,868 7 0	—	—	11,108	7 0
Y.1.—Travelling Expenses of Office Staff ...	2,500	1,491 10 1	1,008	9 11	—	—
Y.2.—Army Reserve :—						
<i>Original</i> ...	£12,300					
<i>Supplementary</i> ...	10,656					
	22,956	22,938 17 0	17	3 0	—	—
Y.3.—Volunteer Force : Enlistment and Training Grants (Grants-in-Aid) ...	10	—	10	0 0	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Y.4.—Army Reserve—An Fórsa Cosanta Áitiúil (Grants-in-Aid) :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £15,000	15,000	—	15,000	0 0	—	
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940, and the Emergency Powers Acts, 1939 and 1940, etc. ...	21,991	11,415 13 10	10,575	6 2	—	
B.B.—Office of the Minister for the Co-ordination of Defensive Measures : Salaries, Wages, Allowances and other Expenses ...	6,907	7,675 17 0	—		768	17 0
C.C.—Reserve Medical Supplies for Civilian Hospitals ...	1,000	11 6 6	988	13 6	—	
D.D.—Local Defence Force (Grants-in-Aid) ...	83,000	3,129 7 1	79,870	12 11	—	
D.D.1.—Local Defence Force ...	173,435	99,945 17 9	73,489	2 3	—	
E.E.—Medals :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £1,000	1,000	129 3 2	870	16 10	—	
Balances Irrecoverable ...	—	276 18 4	—		276	18 4
	9,819,979	9,418,542 11 4	586,743	13 0	185,307	4 4
Deduct :—						
Anticipated Savings on various Subheads ( <i>See</i> Supplementary Estimate) ...	326,131	—	326,131	0 0	—	
GROSS TOTAL :—						
<i>Original</i> £8,411,942						
<i>Supplementary</i> 1,081,906	£ 9,493,848	9,418,542 11 4	260,612	13 0	185,307	4 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £75,305 8 8			
Deduct :—			Deficiency of Appropriations in Aid realized.			
Z.—Appropriations in Aid :—						
<i>Original</i> £211,895						
<i>Supplementary</i> 374,765	586,660	574,262 10 11	£12,397 9 1			
NET TOTAL :—			Net Surplus to be surrendered.			
<i>Original</i> £8,200,047						
<i>Supplementary</i> 707,141	£ 8,907,188	8,844,280 0 5	£62,907 19 7			



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

A.—A casual variation.

A.1.—Due to the unanticipated holding of a course for Air Corps Officers.

A.2.—The number of Chaplains retired was less than was anticipated.

A.4.—Certain gratuities, for which provision was made, did not come in course of payment within the year and re-enlistments were not as great as expected.

B. and C.—Casual variations.

D.—Fewer Chaplains retired than had been anticipated.

E.—A casual variation.

F.—Purchases of drugs, dressings and medical equipment were greater than was anticipated.

G.—The number of married Officers was not as great as that provided for and the payment of subsistence was not as high as was anticipated.

H.—Provision for travelling on duty or discharge was in excess of actual commitments and was partly offset by the issue of a greater number of railway warrants on repayment.

I.—Movement of stores was not as great as anticipated.

J.—Purchases were less than was anticipated.

K.—A casual variation.

L.—Reserve supplies of petrol were utilised.

M.—A saving on the purchase of clothing and civilian suits was partly offset by the payment of increased uniform allowance to Officers.

N.—A saving on the maintenance of horses was partly offset by the purchase and hireage of horses.

O.—Deliveries of aeroplanes and spares, signal equipment and motor cycles were greater than was anticipated.

O.1.—A casual variation.

P.—Deliveries of equipment and ammunition were greater than was anticipated.

P.1.—The amount paid for grants to local authorities and essential undertakers and for the purchase of equipment was less than was anticipated.

P.2.—The strength of the Marine Service was below that provided for and maintenance charges on vessels were less than anticipated.

P.3.—The number of blood donors who attended for blood transfusion was not as great as expected.

Q.—Deliveries of engineers' tools were greater than anticipated.

R.—A casual variation.

S.—Minor new works and the painting of barracks were not proceeded with to the extent anticipated.

S.1.—A casual variation.

S.2.—The strength of the Corps was below that provided for.

T.—The additional provision was not required to the extent anticipated.



U.—A saving on the payment of compensation following the evacuation of premises was partly offset by an excess on the payment of compensation arising out of accidents in which military vehicles were involved.

V.—A saving on the purchase of equipment was partly offset by increased laundry charges.

W.—Demobilization was begun at a later date and more civilians were employed than was anticipated.

X.—The expenditure on certain services of the subhead were greater than was anticipated.

X.1.—Telephone services were utilised to a greater extent than was anticipated.

X.2.—Civilian hospitals were availed of for the treatment of wives and families of soldiers to a greater extent than was anticipated.

X.3.—Mainly due to the provision of protective clothing.

X.4.—No payment fell to be made within the year.

Y.—Due to increase of Emergency bonus.

Y.1.—The number of inspections was less than was anticipated.

Y.4.—Payment of grants did not fall to be made within the year.

A.A.—Expenditure was less than anticipated.

B.B.—Due to increase of Emergency bonus.

C.C.—Purchases were less than was expected.

D.D.—Payment of grants was suspended pending reorganisation of the Force.

D.D.1.—The strength provided for was lower than was anticipated.

E.E.—Medals ordered were not delivered within the year.

Balances Irrecoverable.—Special subhead opened with Department of Finance authority.  
See detailed list in Statement of Losses.

Z.—Appropriations in Aid :—

			Estimated.	Realized.		
			£	£	s.	d.
(1) Revenue from lands and premises	...	...	6,000	8,211	0	2
(2) Rents for canteen lettings	...	...	1,000	14	3	2
(3) Sale of surplus stores and unserviceable clothing :—						
	<i>Original</i>	... £34,250				
	<i>Supplementary</i>	... 367,000				
		—————	401,250	316,287	3	8
(4) Receipts from dental workshops	...	...	350	481	10	7
(5) Receipts from clothing issued on repayment			78,000	24,384	6	8
(6) Sale of manure, etc.	...	...	75	298	5	5
(7) Sale of cast horses	...	...	200	2,730	6	5
(8) Sale of hides and offals	...	...	15,000	10,986	14	4
(9) Sale of supplies on repayment	...	...	45,000	66,821	2	9
(10) Revenue from Bands	...	...	720	475	9	5



	Estimated.	Realized.		
	£	£	s.	d.
(11) Receipts on discharge by purchase ...	250	197	10	0
(12) Refunds from Gárda Síochána ...	100	—		
(13) Refunds from Army Pensions Vote—Treatment of civilian patients in military hospitals ...	1,500	3,585	15	1
(14) Receipts in respect of barrack damages ...	2,000	2,572	19	10
(15) Receipts for fuel, light and water, and barrack services and damages ...	8,000	8,390	19	1
(16) Shoemakers' shops ...	10	—		
(17) Mechanical or horse transport on repayment	1,000	18,941	15	10
(18) Refunds in respect of assistance for civil aviation	10	—		
(19) Receipts in respect of use of horses by Officers	10	—		
(20) Refunds for warrants issued on repayment ...	4,000	14,666	11	4
(21) Receipts from stores issued on repayment :—				
<i>Original</i> ...	£10,000			
<i>Supplementary</i> ...	7,765			
	17,765	15,465	16	1
(22) Engineer services rendered on repayment ...	300	436	15	7
(23) Revenue from occupation of quarters ...	100	280	16	8
(24) Accommodation of civilians ...	300	465	19	1
(25) Receipts for X-ray and aerial photographs ...	750	1,139	15	7
(26) Receipts for use of gymnasia ...	10	—		
(27) Receipts for use of power for private wireless sets	50	4	1	0
(28) Refunds in respect of telephones ...	900	2,678	2	1
(29) Receipts in respect of landing and accommodation ...	10	—		
(30) Other receipts :—				
Receipts for services rendered by Army fire brigades ...		1,593	18	0
Compensation for loss of services ...		311	5	10
Sale of bakery sweepings ...		11	7	2
Petrol and oil issued on repayment ...		29,673	9	2
Refunds—half-pay of Officers on loan to Aer Lingus, Teoranta, and other bodies ...		2,939	18	2
Receipts for hire of tentage ...		2	0	0
Boots issued on repayment to the Local Defence Force ...	2,000	18,785	4	0
Blood serum issued on repayment ...		1,077	10	0
Construction Corps services on repayment ...		321	19	3
Repayment of advances for motor cars for Officers on duty with the Local Defence Force ...		52	10	0
Sale of potassium chlorate ...		15,000	0	0
Sale of phosphate ...		96	8	3
Recoveries in respect of charges to Vote sub-heads in prior Accounts ...		4,273	1	9
Sundry small receipts ...		656	19	6
TOTAL :—				
<i>Original</i>	£211,895			
<i>Supplementary</i> ...	374,765			
	£586,660	£574,262	10	11

The receipts vary considerably and cannot be accurately estimated.



## LOSSES STATEMENT.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1945-46 Vote.	Cash Losses charged to Balances Irrecoverable, 1945-46.
	£ s. d.	£ s. d.
<b>I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUS- PECTED.</b>		
1. Falsification of pay rolls resulted in a loss of £1 12s. 0d. which was recovered from the Pay Clerk who was awarded a period of detention ... ..	—	—
2. Fifty-one cases of theft involving a loss of £492 7s. 4d. of which the sum of £147 3s. 9d. was recovered. Recovery of the balance was not practicable ... .. Department of Finance authorities E.89/2/43, S.8/14/45, S.8/15/45, S.8/12/45, S.8/2/45, S.8/10/45, S.8/2/46, S.8/19/45, S.15/1/41, S.8/21/45, S.8/1/46, S.8/1/44, S.8/3/46, S.8/5/46 and S.8/25/41.	345 3 7	—
3. Loss of, or damage to, stores due to negligence proved or suspected. The gross loss was £1,502 16s. 10d. but sums amounting to £538 18s. 10d. were recovered ... .. Department of Finance authorities S.15/1/41, S.8/15/45, S.8/14/45, S.8/18/45, S.8/10/45, S.7/6/26, S.6/2/44, S.76/6/42, S.8/21/45, S.8/1/46, S.8/25/41, S.8/20/45 and S.8/3/46.	963 18 0	—
4. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amount- ing to £298 17s. 11d. were recovered against a loss of £2,058 2s. 7d. ... .. Department of Finance authorities S.6/1/45, S.6/2/44, S.6/177/42, S.6/1/46, S.8/21/45, S.4/87/34 and S.4/16/45.	1,759 4 8	—
5. Fires caused through negligence resulted in a loss of £10 16s. 9d. which was recovered from the parties responsible ... .. Department of Finance authority S.8/25/41.	—	—
6. Two cases of damage to aircraft as a result of negligence caused a loss of £303 5s. 0d. of which the sum of £23 was recovered ... .. Department of Finance authority S.8/29/39.	280 5 0	—
<b>II.—OTHER LOSSES.</b>		
7. Claims abandoned under mutual forbearance agreements, etc., in respect of damage to Army vehicles in which responsibility was fixed on third parties. The total amount involved was £398 10s. 11d. but the sum of £68 10s. 8d. was recovered ... .. Department of Finance authorities S.6/1/45, S.6/15/43, S.6/1/46 and S.4/67/37.	330 0 3	—



## LOSSES STATEMENT—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1945-46 Vote.		Cash Losses charged to Balances Irrecoverable, 1945-46.	
	£	s. d.	£	s. d.
8. Beasts, on being slaughtered, were condemned as unfit for human consumption. The total loss was £258 5s. 1d. but the sum of £64 11s. 3d. was borne by the contractor ... Department of Finance authority S.4/10/34.	—		193	13 10
9. Loss of, or damage to, stores for which negligence could not be attributed to any person. The amount involved was £4,303 5s. 0d. of which £68 12s. 1d. was recovered ... Department of Finance authorities S.8/19/35, S.8/6/44, S.8/8/45, S.8/20/39, S.8/14/45, S.8/10/45, S.8/18/45, S.15/1/41, S.8/11/45, S.8/9/44, S.6/2/44, S.8/2/46, S.4/35/41, S.8/19/45, S.8/51/30, S.4/87/40, S.7/25/42, S.8/21/45, S.8/1/35, S.8/5/44, S.4/150/42, S.8/5/42, S.8/3/46, S.8/5/46, S.4/8/42 and S.8/1/39.	4,211	12 10	23	0 1
10. Damage caused by fire in which negligence could not be attributed to any person resulted in a loss of £2,271 9s. 9d. of which the sum of £27 9s. 8d. was recovered ... Department of Finance authorities S.8/2/45, S.4/27/42, S.8/14/45, S.8/18/45, S.4/69/40, S.76/7/43, S.15/1/41, S.4/76/45, S.8/1/46, S.6/2/44 and S.8/8/45.	2,244	0 1	—	
11. Waiver of claims in respect of the loss of services of military personnel due to vehicular accidents, and sundry small amounts, totalled £242 17s. 1d. ... Department of Finance authorities S.4/95/39, S.9/12/40, S.104/8/29, S.4/105/42, S.4/56/39, S.4/79/45 and E.104/3/46.	242	17 1	—	
12. Four cases of damage to aircraft in which Courts of Inquiry found that no person was responsible through negligence or want of care. The total loss was £2,159 17s. 6d. but parts to the value of £650 were salvaged Department of Finance authorities S.8/29/39, S.8/29/30 and S.8/3/46.	1,509	17 6	—	
13. Civilians employed as carters were classified as agricultural workers and stamps were affixed to their insurance cards at the appropriate rates. It subsequently transpired that they should have been classified as industrial workers and the sum of £20 11s. 5d. had to be paid in respect of employees' contributions to regularize the matter ... Department of Finance authority S.4/21/44	—		20	11 5
14. Debtor balances on non-effective soldiers' accounts ... Department of Finance authority S.5/14/30.	419	8 8	39	13 0
15. Value of articles of public clothing found to be deficient on the desertion of members of the Defence Forces ... Department of Finance authority S.5/14/30.	451	10 7	—	
TOTAL ... ..£	12,757	18 3	276	18 4



## EXTRA REMUNERATION (exceeding £30).

From the Army Pensions Vote a Junior Executive Officer received £38 10s. 0d.; Lands Officer received £47 8s. 7d.; four Minor Staff Officers received amounts varying from £84 12s. 7d. to £36 5s. 0d.; two Clerical Officers received £38 14s. 7d. and £35 11s. 9d., respectively; three Temporary Clerks received amounts varying from £129 7s. 9d. to £40 16s. 8d.; two Messengers received £50 and £34 8s. 11d., respectively; one Firelighter received £45 8s. 1d.; one hundred and twenty-seven Officers received amounts varying from £224 to £30 14s. 9d.; twenty-four N.C.O.'s received amounts varying from £117 2s. 11d. to £30 16s. 8d.; two Petty Officers received £69 3s. 4d. and £50 18s. 6d., respectively; seventeen Privates received amounts varying from £107 11s. 1d. to £34 3s. 10d.; sixty-eight civilian employees received amounts varying from £178 10s. 0d. to £30 16s. 8d., and the Judge-Advocate General received £69 2s. 6d. in respect of military service pensions.

Two Junior Executive Officers received allowances of £40 and £37 14s. 0d., respectively, for special duties; a Temporary Surveyor received an allowance of £32 16s. 6d. for special duties; three Overseers, three Post Office Clerks, two Warehousemen and a Storeman received amounts varying from £111 19s. 3d. to £35 3s. 3d. in respect of overtime.

From the Vote for the President's Establishment three Army Officers received allowances of £97 0s. 3d., £96 12s. 1d. and £53 7s. 11d., respectively, for performing the duties of Aide-de-Camp to the President.

From the Vote for the Department of the Taoiseach an Army Officer received an allowance of £100 for performing the duties of Aide-de-Camp to the Taoiseach.

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.

## NOTES.

This Account includes the sum of £2,210 9s. 7d. in respect of pay and allowances of Army Officers on loan to other Departments.

The Accounts of other Departments and Offices include sums amounting to £45,811 9s. 5d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £2,887 16s. 4d. in respect of remuneration of staff temporarily lent, without repayment, to other Departments, and £16 7s. 3d. in respect of the balance of civil pay issued to a member of the staff serving with the Defence Forces.

This Account includes the sum of £12,729 7s. 0d. being the estimated value of services rendered, without repayment, on behalf of another Department.

Department of Finance authority S.4/58/41.

24,492 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 to the value of £39,382 15s. 5d. were issued to the Turf Development Board, on a repayment basis.

Department of Finance authority S.4/81/41.

Surplus stores valued £66,180 6s. 11d. were sent to Europe for the alleviation of distress. This Account includes an expenditure of £1,751 12s. 6d. in respect of freight and shipping charges, etc., on the despatch of the stores.

Department of Finance authority S.8/16/45.

39,568 7 lb. tins of biscuits were issued to the Irish Red Cross Society, free of charge.

Department of Finance authority S.4/40/45.

Overhead charges totalling £1,345 13s. 7d. were waived in respect of stores valued £8,971 4s. 0d., issued on a repayment basis to the St. Vincent de Paul Society and other charitable organisations.

Department of Finance authority S.8/16/45.

Overhead charges totalling £1,259 18s. 6d. were waived in respect of stores valued £8,399 9s. 10d., issued on a repayment basis to the Irish Red Cross Society.

Department of Finance authority S.4/73/44.

Stores ordered in error were found to be unsuitable for Army requirements and were subsequently sold at a loss of £12 13s. 7d.

Department of Finance authority S.8/32/40.

Dilapidations estimated at £11, due to occupation by military of premises re-transferred to the Department of Industry and Commerce, were not made good following evacuation.

Department of Finance authority S.55/17/42.



Stores surplus to Army requirements were transferred to the following Departments:—

	£	s.	d.
Department of Industry and Commerce ... ..	9,294	2	4
Do. Justice ... ..	6,169	17	7
Do. Posts and Telegraphs ... ..	1,950	4	11
Irish Land Commission ... ..	1,100	0	0
Department of Agriculture ... ..	647	13	7
Revenue Commissioners ... ..	275	0	0
Office of Public Works ... ..	74	17	7
Department of Finance authorities S.41/10/36, S.8/5/37, S.7/23/39, S.4/26/40, S.2/5/43, S.18/6/43, S.4/21/45, S.4/40/45, S.4/43/45 and S.99/14/46.			

In addition to the expenditure under Subheads F., J., M., O., R., S. and V. above, stores to the value of £17,252 17s. 3d., which were surplus to A.R.P. requirements, were made available for Army purposes.

Department of Finance authority S.4/112/40.

A hay shed valued £150, which was surplus to the requirements of the Department of Industry and Commerce, was taken over by this Department.

Department of Finance authority S.99/32/41.

Stores valued £16 1s. 2d., which were surplus to the requirements of the Department of Education, were taken over by this Department.

Department of Finance authority S.18/6/43.

Included in Subheads F., S. and V. are *ex-gratia* payments of £57 19s. 8d. to contractors, in respect of clerical errors made by them when tendering.

Department of Finance authority S.9/13/39.

Included in Subhead F. is an *ex-gratia* payment of £3 12s. 0d. to an ex-member of the Defence Forces, in respect of dentures purchased by him subsequent to his discharge from the Army. Owing to pressure of work in the Army Dental Workshops, the completion of dentures could not be proceeded with in his case.

Department of Finance authority S.4/6/45.

Included in Subhead X. is an *ex-gratia* payment of £9 in consideration of the fact that a horse sold was broken-winded and that no announcement to that effect had been made to the purchaser at the time of the sale.

Department of Finance authority S.4/57/34.

PEADAR MAC MATHGHAMHNA,

*Accounting Officer.*

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

31st January, 1947.

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, 1946, 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, No. 5 of 1944, and Nos. 11 and 34 of 1945); Pensions, Allowances and Gratuities (No. 37 of 1936); Payments in respect of Compensation for Members of the Local Defence Force and the Voluntary Aid Divisions of the Irish Red Cross Society (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.	£ s. d.	£ s. d.
ARMY PENSIONS BOARD.						
A.—Salaries, Wages and Allowances ... ..	2,919	4,166 2 0	—		1,247 2 0	
B.—Travelling Expenses ...	25	5 13 0	19 7 0		—	
REFEREE AND ADVISORY COMMITTEE.						
C.—Salaries, Wages and Allowances :—						
<i>Original</i> ... £822						
<i>Supplementary</i> 5,095						
	5,917	5,833 13 6	83 6 6		—	
D.—Travelling Expenses ...	10	437 11 4	—		427 11 4	
E.—Wound and Disability Pensions and Gratuities, etc.	169,000	126,811 11 4	42,188 8 8		—	
F.—Allowances and Gratuities to Dependants, etc. ...	22,700	20,759 12 7	1,940 7 5		—	
G.—Surgical and Medical Appliances ... ..	350	431 2 1	—		81 2 1	
H.—Hospital Treatment ...	1,000	1,870 8 3	—		870 8 3	
I.—Military Service Pensions :—						
<i>Original</i> £392,000						
<i>Supplementary</i> 16,000						
	408,000	402,163 19 1	5,836 0 11		—	
J.—Defence Forces (Pensions) Schemes, 1937 and 1940 :—						
<i>Original</i> ... £33,000						
<i>Supplementary</i> 18,000						
	51,000	54,029 9 2	—		3,029 9 2	



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 3,000	5,000	4,523 8 0	476 12 0	—
L.—Incidental Expenses ...	1,000	376 4 7	623 15 5	—
M.—Connaught Rangers (Pensions) Act, 1936 ...	1,074	1,241 1 9	—	167 1 9
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 ...	2,400	3,229 5 0	—	829 5 0
O.—Special Allowances to Persons who served in Easter Week ...	4,000	3,342 16 2	657 3 10	—
VOLUNTARY AID DIVISIONS OF THE IRISH RED CROSS SOCIETY.				
P.—Compensation for Death or Personal Injuries sustained by Members of the Voluntary Aid Divisions of the Irish Red Cross Society and Medical and other Expenses in connection therewith:— Original ... Nil Supplementary £17	17	16 16 6	3 6	—
	674,412	629,238 14 4	51,825 5 3	6,651 19 7
Deduct:— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	42,102	—	42,102 0 0	—
TOTAL:— Original £632,300 Supplementary 10	£ 632,310	629,238 14 4	9,723 5 3	6,651 19 7
Surplus to be surrendered ...			£3,071 5 8	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	638 15 9



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

- A.—Due to re-arrangement of staff.
- B.—Travelling was not necessary to the extent contemplated.
- C.—Casual variation.
- D.—Travelling was greater than visualized.
- E.—The number of pensions and gratuities, etc., falling for payment within the year was less than expected.
- F.—Allowances and gratuities, etc., falling for payment within the year were less than anticipated.
- G.—Surgical and medical appliances were required to a greater extent than was anticipated.
- H.—The number of persons who were afforded hospital treatment was greater than anticipated.
- I.—Casual variation.
- J.—A greater number of Officers retired than was anticipated.
- K.—Expenses of applicants and witnesses attending for examination were not as great as expected.
- L.—Travelling by office staff was not necessary and the payment of medical fees was not as great as expected.
- M.—Due to payment of arrears of a pension which had been withheld for a period at the request of the pensioner.
- N.—More members received compensation and medical treatment than was anticipated.
- O.—The number of allowances paid was less than expected.

## NOTES.

A pension of £48 a year was awarded to an ex-member of the Defence Forces, under Section 12 of the Army Pensions Act, 1927, as amended by the Army Pensions Act, 1943, with effect from the 10th July, 1942, subject to the recovery of £450 compensation received by him from an insurance company in respect of an accident. The sum of £178 16s. 6d. has been recovered and the balance is being recovered.

Department of Finance authority P.19/293/44.

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 20th February, 1940, subject to the recovery of an *ex-gratia* grant of £100 paid to her from the Army Vote in respect of her son who died as a result of a wound accidentally received. Full recovery has been made.

Department of Finance authority P.19/86/44.

A pension of 8s. 4d. a week was awarded to an ex-member of the Defence Forces, under Section 12 of the Army Pensions Act, 1927, as amended by the Army Pensions Act, 1943, with effect from the 9th November, 1944, subject to the recovery of £175 compensation received by him from an insurance company as a result of an accident. The sum of £30 4s. 9d. has been recovered and the balance is being recovered.

Department of Finance authority P.19/133/45.

The Accounts of other Departments and Offices include expenditure amounting to £936 0s. 10d. in respect of staff temporarily lent, without repayment, to this Department.

Two members of the Advisory Committee to the Referee received pensions of £60 4s. 3d. and £35, respectively, under the Military Service Pensions Act, 1934.

PEADAR MACMATHGHAMHNA,

*Accounting Officer.*

DEPARTMENT OF DEFENCE,

31st December, 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.*



## EXTERNAL AFFAIRS.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ...	23,315	23,999 7 7	—		684	7 7
A.2.—Travelling Expenses ...	100	25 9 9	74	10 3	—	
A.3.—Incidental Expenses ...	425	433 10 6	—		8	10 6
A.4.—Telegrams and Telephones	2,000	2,003 4 5	—		3	4 5
A.5.—Official Entertainment	350	1,698 19 0	—		1,348	19 0
A.6.—Contribution towards the Administrative Expenses of the Inter-Governmental Committee on Refugees ...	180	180 0 0	—		—	
A.7.—Repayable Advances to certain Irish Nationals who are Pensioners of Foreign Authorities ...	1,846	1,845 15 4		4 8	—	
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages and Allowances ...	73,027	62,382 4 11	10,644	15 1	—	
B.2.—Travelling Expenses ...	2,600	4,492 15 4	—		1,892	15 4
B.3.—Postage, Stationery, Telegrams and Telephones	6,000	5,119 1 7	880	18 5	—	
B.4.—Incidental Expenses ...	800	724 14 0	75	6 0	—	
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad ...	1,000	242 11 0	757	9 0	—	
TOTAL ...£	111,643	103,147 13 5	12,433	3 5	3,937	16 10

Surplus to be surrendered ...

£8,495 6 7



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	2,500	3,560 1 2
Details of the above receipts are as follows :—		
Passport, visa and consular fees—profit on exchange of proceeds of stamps used ... ..		81 2 8
Fees for consular services rendered in connection with estates of deceased persons abroad ... ..		2,651 3 6
Profit on exchange on sundry payments ... ..		390 14 3
Recovery of expenditure on telephones and telegrams charged in prior years ... ..		289 5 3
Bank interest on sub-accountants' balances ... ..		14 10 2
Refund of expenditure on travelling expenses ... ..		61 2 3
Fees for notarial services ... ..		3 2 7
Repayments on foot of repatriation expenditure ... ..		29 15 8
Proceeds of sale of waste paper ... ..		3 9 2
Proceeds of sale of packing cases ... ..		15 10 0
Recovery of expenditure on postage charges ... ..		14 4 5
Refund of amount charged in Switzerland for national defence taxation		2 14 10
Fees for registration under the Irish Nationality and Citizenship Acts ...		2 2 10
Temporary visa fee collected by Immigration Officer, Foynes ...		1 0 0
Sale of pamphlet "Constitution of Ireland" ... ..		3 7
		<u>£3,560 1 2</u>

## 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 Department of Finance sanctioned the write-off from this subhead of a sum of £10 being the loss involved by the undercharge for telegrams despatched to Paris on behalf of private individuals and concerns in the period 13th November, 1944, to 12th June, 1945 (Department of Finance minute S.71/8/45).
- A.5.—The number of distinguished foreigners who visited this country during the year and to whom entertainment was given was greater than anticipated.
- 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.—Excess was due to the number and cost of transfers of officers abroad being greater than anticipated. The expenditure under this subhead includes a sum of £7 13s. 8d. in respect of net additional expenditure incurred on the insurance of an officer's luggage in both Lisbon and Dublin, for the journey Lisbon to Dublin (Department of Finance minute E.105/61/41).
- B.3.—The expenditure on telegraphic and telephonic services was less than anticipated.



- B.4.—Expenditure was less than anticipated. The expenditure under this subhead includes an item of £2 10s. 0d. paid *ex-gratia* to an officer in the Office of the High Commissioner, London, in respect of a coat stolen from the Office premises (Department of Finance minute E.109/41/41).
- B.5.—A considerable anticipated expenditure on the maintenance and repatriation of destitute Irish persons abroad did not materialise.

## EXTRA REMUNERATION (exceeding £30).

A Higher Executive Officer, a Trade Inspector, two Junior Executive Officers, a Minor Staff Officer, an Archivist and five Clerical Officers in the Office of the High Commissioner, London, received gratuities varying from £66 to £32 in recognition of good service rendered to the State in the circumstances obtaining in London during the war period.

A Clerical Officer received a sum of £39 14s. 7d. in respect of overtime.

## NOTES.

The Department of Finance sanctioned the write-off as irrecoverable of the following sums due :—

- (a) £22 11s. 2d. in respect of consular fees for services rendered in connection with the estate of a deceased Irish person abroad. Distribution of the estate was not made through this Department but by the administrator (Department of Finance minute S.71/5/45).
- (b) £15 10s. 1d. advanced in 1937 for the repatriation from Spain of an Irish national and his wife during the Spanish civil war (Department of Finance minute S.71/7/36).
- (c) £4 19s. 6d. advanced for the repatriation of an Irish national who had been working in Spain prior to the civil war and who was repatriated in 1937 (Department of Finance minute S.71/7/36).
- (d) £1 10s. 2d. advanced for the repatriation of a former member of the International Brigade in Spain during the civil war, to enable him to travel to Paris (Department of Finance minute S.71/7/36).

This Account includes a sum of approximately £1,145 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 £4,412 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 :—

For presentation to :—

				£	s.	d.
Professor S. R. Chowdbury, Trinity College, Cambridge :—						
1 copy of Statistical Abstract, 1944	...	...	...	}	12	9
1 copy of Report of Commission on Vocational Organisation, 1944	...	...	...			
1 copy of Trade Statistics, 1939-42	...	...	...			
1 copy of Act No. 22 of 1941	...	...	...			
The Government of India :—						
28 Acts of the Oireachtas	...	...	...	}	1	1 6
2 Copies of Report on Rural Electrification, 1944	...	...	...			
The Premier of New South Wales :—						
Copy of the Report on Rural Electrification, 1944	...	...	...		5	0
The Inspector-General of Pharmacy, Department of Health of the Ministry of the Interior, Spain :—						
Statistics and Statutory Regulations relating to Pharmacy in Ireland	...	...	...		5	10



For distribution abroad :—		£	s.	d.
1,000 copies of An Taoiseach's Broadcast of 16th May, 1945		4	3	4
50 copies of An Taoiseach's Broadcast of 16th May, 1945, Irish Translation ... ..			3	6
1,500 copies of An Taoiseach's Broadcast of 16th May, 1945, mimeographed in U.S.A. ... ..		10	13	0
600 copies of An Taoiseach's Broadcast of 16th May, 1945, mimeographed in Madrid ... ..		2	14	6
200 copies of An Taoiseach's Broadcast of 16th May, 1945, mimeographed in Ottawa ... ..		1	15	1
500 copies of An Taoiseach's Broadcast of 16th May, 1945, mimeographed in Paris ... ..			18	5
Recording in U.S.A. of An Taoiseach's Broadcast of 16th May, 1945 ... ..		8	13	4
500 copies of An Taoiseach's Speech of 17th July, 1945 ...		3	2	8
13 sets of Irish Token Coinage and 16 leather cases ...		10	3	2
75 copies of "Peace and War" ... ..		4	2	6
80 copies of "Irish Review and Annual" ... ..		1	0	0
3 copies of "Constitution of Ireland" ... ..			7	6
6 copies of "Guide to Social Services" ... ..			1	0
50 copies of An Taoiseach's Statement on Irish relief of distress in Europe ... ..			11	4
Photographs ... ..			15	8
(Department of Finance minutes S.71/8/38 and S.71/3/45).				
		£66	2	11

F. H. BOLAND,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
28th January, 1947.

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, 1946, 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 ... ..	8,764	8,752 6 3	11 13 9	—
TOTAL ... ..£	8,764	8,752 6 3		—
Surplus to be surrendered ... .. £			11 13 9	

F. H. BOLAND,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
28th January, 1947.

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, 1946, 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 ...	35,104	33,426 15 0	1,677	5 0	—	—
B.—Travelling Expenses ...	9,500	5,970 5 2	3,529	14 10	—	—
C.—Incidental Expenses ...	150	151 5 4	—	—	1	5 4
D.—Telegrams and Telephones ...	190	172 5 10	17	14 2	—	—
E.—Repayments to other Departments for Services rendered ...	2,385	2,443 17 11	—	—	58	17 11
F.—Urban Employment Schemes ...	220,000	208,957 10 2	11,042	9 10	—	—
G.—Rural Employment Schemes ...	180,000	143,056 1 9	36,943	18 3	—	—
H.—Minor Employment Schemes ...	100,000	92,846 14 6	7,153	5 6	—	—
I.—Development Works in Bogs used by Landholders and other Private Producers ...	100,000	108,645 16 5	—	—	8,645	16 5
J.—Reconditioning or Repair of Public Roads subject to Heavy Turf Transport ...	50,000	27,869 3 11	22,130	16 1	—	—
K.—Farm Improvements Scheme ...	350,000	388,032 6 11	—	—	38,032	6 11
L.—Seed Distribution Scheme ...	70,000	61,369 14 8	8,630	5 4	—	—
M.—Lime Distribution Scheme ...	15,000	6,856 7 9	8,143	12 3	—	—
N.—Rural Improvements Scheme ...	90,000	100,814 16 8	—	—	10,814	16 8
O.—Miscellaneous Schemes ...	27,671	6,555 19 4	21,115	0 8	—	—
TOTAL ...	£ 1,250,000	1,187,169 1 4	120,384	1 11	57,553	3 3

Surplus to be surrendered ...

£62,830 18 8



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayments in respect of loans to co-operative creameries ... ..	—	229 8 2
Refunds of overpayments in previous years ... ..	—	2,650 14 11
Receipts from sundry schemes administered by Department of Agriculture :—		
Sale of seed potatoes, seed corn, etc. ... ..	—	34,530 2 3
Miscellaneous ... ..	—	427 19 10
		<hr/>
		£37,838 5 2
		<hr/>

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

- A.—Under-expenditure due to vacancies during part of the year mainly caused by the resignation of Temporary Inspectors.
- B.—The amount of travelling required was less than expected.
- C., D. and E.—Casual variations.
- F. and G.—Due to unavoidable delays in putting a number of works in hands, and to slower progress in others than was expected.
- H. and I.—These two subheads are inter-dependent, and a joint programme of works is prepared for them.
- 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.—The number of applications for grants was greater than was expected.
- L.—Some accounts in respect of seed supplied by contractors were not furnished in time to permit of settlement before 31st March, 1946.
- M.—Under-expenditure due to shortage of suitable fuel for the production of lime, and to restricted facilities for delivery.
- N.—The number of applications for works was greater than was expected.
- O.—Owing to the fact that the provision is intended to cover special schemes of an urgent character it is not practicable to forecast accurately the expenditure under the 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 year demands proved to be less than the provision made in the estimate.

## EXTRA REMUNERATION (exceeding £30).

- A Clerk of Works received a gratuity of £50 for special services,



## NOTES.

1. This Account includes expenditure of approximately £565 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

2. The following amounts (inclusive of legal and other costs) were paid by way of compensation in respect of losses arising out of the execution of certain Bog Development and Rural Improvements Schemes :—

	£	s.	d.	
(a) Injury to a cow ... ..	5	2	0	(F.88/19/37).
(b) Loss of two heifers ... ..	32	16	0	(F.88/19/37).
(c) Loss and damage to property ...	7	2	0	(F.88/34/42).
(d) Loss of a horse (while working on a scheme)	20	2	0	(F.88/19/37).

3. The Account of the Vote for the Army includes a sum of £12,729 7s. 0d. 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.

4. Tools to the value of £6 10s. 0d., stolen during the execution of a marine work, 75 per cent. of the cost of which was borne on the Vote, were written off under the authority of the Department of Finance (S.102/10/46).

5. Materials to the value of £16 17s. 6d., salvaged from the dismantling of a partly constructed experimental hand-crane, being surplus to the requirements of the Special Employment Schemes Office, were transferred, without repayment, to the Office of Public Works; and a sum of £37 15s. 8d., representing the balance of the cost of the construction of the crane, was written off under the authority of the Department of Finance (S.102/17/45).

6. A cine camera and projector to the value of £37 10s. 0d. were transferred, without repayment, to the Office of Public Works (F.200/17/41).

7. A film viewer purchased at a cost of £3 3s. 0d. was lost, and its value written off under the authority of the Department of Finance (F.200/17/41).

E. J. MacLAUGHLIN,

*Accounting Officer.*

SPECIAL EMPLOYMENT SCHEMES OFFICE,

30th November, 1946.

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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,*



## SUPPLIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ...	155,504	144,488 15 9	11,015	4 3	—	—
B.—Travelling Expenses ...	16,500	12,418 7 2	4,081	12 10	—	—
C.—Incidental Expenses ...	75	84 9 3	—	—	9	9 3
D.—Telegrams and Telephones ...	3,600	3,675 8 10	—	—	75	8 10
E.—Advertising and Publicity ...	24,000	15,333 3 11	8,666	16 1	—	—
F.—Food Subsidies ...	3,070,000	3,176,098 12 3	—	—	106,098	12 3
G.—Fuel Subsidy ...	1,433,000	1,433,000 0 0	—	—	—	—
H.—Miscellaneous Fuel Production Schemes ...	5	—	5	0 0	—	—
I.—Camps for Turf Workers	5	1,059 11 10	—	—	1,054	11 10
J.—Acquisition of Lands ...	7,000	5,801 4 10	1,198	15 2	—	—
<b>OPERATIONS OF THE TURF DEVELOPMENT BOARD, LTD.</b>						
K.1.—Production of Turf for use in Non-Turf Areas (Grant-in-Aid) ...	563,870	424,000 0 0	139,870	0 0	—	—
K.2.—Cost of Administration (Grant-in-Aid) ...	35,000	29,030 0 0	5,970	0 0	—	—
K.3.—General Development (Grant-in-Aid) ...	3,500	3,500 0 0	—	—	—	—
K.4.—Preliminary Development of certain Bogs (Grant-in-Aid) ...	38,000	25,245 0 0	12,755	0 0	—	—
TOTAL ...	£ 5,350,059	5,273,734 13 10	183,562	8 4	107,238	2 2
Surplus to be surrendered ...			£76,324 6 2			



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Licence and other fees payable under Section 8 of the Emergency Powers Act, 1939 ... ..	2,500	2,667 17 5
(2) Proceeds of sales of turf produced under the Government Turf Camps scheme (Subhead K.1.) ... ..	235,000	269,936 13 6
(3) Miscellaneous ... ..	2,500	51,221 5 5
	<u>£240,000</u>	<u>£323,825 16 4</u>

Details of the miscellaneous receipts are as follows :—

	£ s. d.
Repayment by the Turf Development Board, Ltd., of advances made for the development of certain bogs for the production of turf ...	42,890 17 10
Proceeds of sale of buildings, plant and charcoal (Turraun turf char- coal plant) ... ..	3,583 14 3
Payment by the Turf Development Board, Ltd., of portion of cost of cleaning and messenger services at the Department's premises at Upper O'Connell Street, Dublin ... ..	25 0 0
Fees paid for turf cutting on lands taken into possession under the Emergency Powers Order, 1939 ... ..	706 9 5
Rents at Glencree (grazing, cottages, and use of baths for sheep dipping) ... ..	210 19 2
Refund by the Pigs and Bacon Commission of portion of the salary of a Principal Officer who acted as a member of that Commission	90 10 11
Compensation for loss of services of officers of the Department ...	23 16 1
Recoveries in respect of prior year charges :—	
Subhead F.—Food Subsidies ... ..	3,613 11 3
Other miscellaneous receipts ... ..	76 6 6
	<u>£51,221 5 5</u>

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

A.—The saving is due to staff reductions, partially offset by the increased rate of Emergency bonus from 1st January, 1946.

B.—A reduced number of officers was employed on inspection duties.

E.—The saving is due to the fact that price control notices were published less frequently.

F.—Deliveries of flour were higher than anticipated. Alteration in flour extraction from 85 per cent. to 80 per cent. as from 25th November, 1945, resulted in increased quantity of wheat being used in flour mills. Sales of batch bread were higher than anticipated, resulting in increase in subsidy paid.

I.—Some outstanding claims were not certified for payment until after the close of the financial year 1944-45.

J.—Disposal of cases submitted to arbitration proved to be slower than was expected.



K.1.—The saving is attributable to favourable weather conditions during the production season which reduced handling costs.

K.2.—Administration expenses proved to be less than was expected.

K.4.—Owing to local labour shortage it was not possible to carry out the full programme envisaged.

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

Sixty-five Officers of Customs and Excise, on loan from the Office of the Revenue Commissioners, received allowances totalling from £32 6s. 6d. to £60 for inspection duties in connection with the enforcement of rationing and price control orders.

Two Junior Executive Officers received £55 4s. 11d. and £52, respectively, in respect of military service pensions.

#### NOTES.

1. This Account includes expenditure of approximately £6,273 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 £101,613 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

3. An *ex-gratia* payment of £10 15s. 0d. was made to a Female Temporary Clerical Assistant in respect of medical expenses incurred by her as a result of an accident on duty. Department of Finance authority E.109/3/43.

4. Officers of the Department of Supplies attended Court on behalf of a private person in a libel action. Expenses amounting to £21 16s. 11d. were claimed. £6 5s. 8d. was recovered. Repeated efforts to recover the balance, amounting to £15 11s. 3d., proved fruitless and the claim for that sum was abandoned. Department of Finance authority E.76/8/44.

5. Claims amounting to £3 15s. 5d. in respect of turf cutting fees were abandoned as irrecoverable. Department of Finance authority S.56/4/44.

6. A quantity of sugar, valued at £25, was declared forfeited to the State following the owner's conviction in respect of offences against the Emergency Powers Orders relating to the rationing of sugar. Owing to deterioration in its condition the sugar could not be utilised and it has accordingly been abandoned. Department of Finance authority S.56/4/43.

7. An ambulance, valued at £120, surplus to the requirements of the A.R.P. Branch of the Department of Defence, was taken over by the Department of Industry and Commerce for use on the Government Turf Camps scheme. Department of Finance authorities S.99/37/43 and S.8/16/45.

8. A quantity of tea, value estimated at £2 16s. 8d., was forfeited to the State following prosecutions for rationing and price control offences. The State Chemist advised that the tea was unfit for human consumption and it was, accordingly, destroyed. Department of Finance authority S.56/4/43.

9. Turf was cut by the Army on lands taken into possession under Emergency Powers Order, 1939. No charge was made to the Department of Defence in respect of £74 paid as compensation to the owners of the lands. Department of Finance authority S.4/113/41.

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
15 Eanáir, 1947.

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,*



## FOOD ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 ...	235,000	229,052 19 8	5,947	0 4	—	—
B.—Allowances in kind to certain Beneficiaries under the Old Age Pensions Acts, 1908 to 1938 ...	171,000	172,517 8 3	—	—	1,517	8 3
C.—Allowances in kind to certain Beneficiaries under the Widows' and Orphans' Pensions Acts, 1935 to 1940 ...	152,000	155,048 10 0	—	—	3,048	10 0
D.—Allowances in kind to certain Recipients of Disablement Benefit under the National Health Insurance Acts, 1911 to 1942 ...	24,000	23,570 1 1	429	18 11	—	—
TOTAL ...	£ 582,000	580,188 19 0	6,376	19 3	4,565	18 3

Surplus to be surrendered ... £1,811 1 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Recoveries in respect of food vouchers over-issued ...	—	41 4 0

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

- A. and D.—Savings due to the actual weekly number of beneficiaries being somewhat smaller than was estimated.
- B. and C.—Excess due to the actual weekly number of beneficiaries being somewhat greater than was estimated.



## NOTES.

Over-issues of food vouchers which came to light during the period covered by this Account amounted to the equivalent of 5,756 single unit vouchers with a total value of £685 5s. 6d. of which issues equivalent to 126, 338, 507 and 1,306 occurred during 1941-42, 1942-43, 1943-44 and 1944-45, respectively (Department of Finance minutes S.99/16/42). In addition, discrepancies in stocks have been identified amounting on balance to a deficiency of 8 higher value single unit vouchers representing £1 1s. 8d., but it is not possible to say whether excess expenditure to this extent has been incurred. A surplus of 8 lower value single unit vouchers representing 17s. 2d. was also discovered.

This Account includes a sum of £7 2s. 11d. paid without the usual supporting vouchers to a claimant in respect of milk supplied on vouchers which were lost in the Office. The loss was not attributable to negligence on the part of any member of the staff (Department of Finance minute S.99/12/46).

JOHN LEYDON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
23rd December, 1946.

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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.*



## DAMAGE TO PROPERTY (NEUTRALITY) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 by 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 ...	10,500	7,744 15 6	2,755 4 6	—
B.—Expenses in connection with the Investigation, Defence and Discharge of Claims ...	100	—	100 0 0	—
TOTAL ...£	10,600	7,744 15 6		—
Surplus to be surrendered		...£	2,855 4 6	

	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	—	1,524 3 11
Compensation recovered from an external government under Section 15 of said Act ...	—	8,551 18 7
		£10,076 2 6

## 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.—No cases were taken to Court during the year.

## NOTE.

The charge to Subhead A. includes a sum of £551 18s. 7d. in respect of an incident which occurred before the 26th August, 1940. The expenditure is balanced by an Exchequer Extra Receipt of equivalent amount.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,  
17th October, 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.*



## PERSONAL INJURIES (CIVILIANS) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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 of kindred incidents while the State is not engaged in war.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Compensation :—	£	£ s. d.	£ s. d.	£ s. d.
Original ... £4,100				
Supplementary 900				
	5,000	1,988 17 4	3,011 2 8	—
B.—Treatment, etc. :—				
Original ... £300				
Less Supplementary 100				
	200	111 14 5	88 5 7	—
TOTAL :—				
Original £4,400				
Supplementary 800				
—£	5,200	2,100 11 9		—
Surplus to be surrendered ...£			3,099 8 3	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refund of overpayments ... ..	—	10 12 0
Compensation recovered from an external government under Article 6 of Emergency Powers (No. 335) Order, 1944 ... ..	—	4,000 0 0
		<u>£4,010 12 0</u>

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

A.—Certain disbursements which were specifically provided for failed to be made in the year of account owing to the enquiries necessary before payment taking longer than was 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,  
17th October, 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.



## ALLEVIATION OF DISTRESS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, compared with the sum granted, for the Alleviation of Distress in Europe due to War.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Provision of Foodstuffs and other Commodities	3,000,000	1,338,621 5 11	1,661,378 14 1	—
TOTAL	...£ 3,000,000	1,338,621 5 11		—
	Surplus to be surrendered	... £	1,661,378 14 1	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	91 18 2

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

For transport and other reasons, the International Red Cross and the Government of Italy were unable to take advantage of their allocation of live stock, while a proportion of the live stock allocated to certain other countries was purchased direct and paid for by the Governments concerned. In addition, it was not found possible to obtain the packing materials essential for the despatch of canned meat, for the provision of which £750,000 had been earmarked.

## NOTE.

Surplus stores held by the Department of Defence, valued at £66,180 6s. 11d., were sent to Europe for the alleviation of distress. The Account of the Vote for Army includes expenditure of £1,751 12s. 6d. in respect of freight, shipping and other charges incurred in connection with the despatch of these stores.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
17th October, 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.



REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the sum expended, in the year ended 31st March, 1946, 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	1,070	1,069 13 7	6 5	—
TOTAL ... ..£	1,070	1,069 13 7		—
Surplus to be surrendered ... ..£			6 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1 8 0

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
17th October, 1946.

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, 1946, in connection with the Contingency Fund.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance forward from last Account :—		Advances, etc. :—	
...	...	Repayable from Vote for Repayments to Contingency Fund :—	
Capital	...	State bounty on birth of triplets	39 0 0
Repayment of Advances :—		Stamp duty remitted on deeds and other instruments for Public Departments	756 14 4
From Vote for Repayments to Contingency Fund :—		Expenses in connection with the installation of the President	276 19 3
State bounty on birth of triplets	36 0 0		1,072 13 7
Stamp duty remitted on deeds and other instruments for Public Departments	756 14 4	Balance at 31st March, 1946 :—	
Expenses in connection with the installation of the President	276 19 3	Capital	20,000 0 0
...	...	Less Advance outstanding	3 0 0
	1,069 13 7		19,997 0 0
	£ 21,069 13 7		£ 21,069 13 7

J. J. McELLIGOTT,  
Accounting Officer.ROINN AIRGEADAIS,  
21st October, 1946.



## GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1945-1946,  
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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