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ÉIRE.

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APPROPRIATION ACCOUNTS.  
1946-47.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31ST MARCH, 1947, 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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*Ordered, by Dáil Éireann, to be Printed,  
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## ÉIRE.

## ACCOUNTS OF THE PUBLIC SERVICES, 1946-47.

## REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

## GENERAL.

*Out-turn of the Year.*

1. The gross estimates for public services for the financial year 1946-47, as shown by the summary on page xlvii., amounted to £58,388,508, and the gross expenditure to £55,321,230 4s. 4d. Appropriations in aid were estimated at £2,880,508 and the amount realized was £2,997,228 4s. 5d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,850,320 1s. 7d., the balance falling to be surrendered.

The total amount to be surrendered is £3,183,998 0s. 1d., which is arrived at as follows:—

	£	s.	d.
Receipts realized £2,997,228 4s. 5d., of which £2,850,320 1s. 7d. was applied in aid of expenditure, leaving surplus receipts for surrender amounting to .....	146,908	2	10
Expenditure was £55,321,230 4s. 4d., falling short of the estimate by £3,067,277 15s. 8d.; the latter figure is reduced by deficiencies of appropriations in aid on certain votes amounting to £30,187 18s. 5d., leaving a net saving of .....	3,037,089	17	3
Total amount to be surrendered	£3,183,998	0	1

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 1945-46 Votes.*

3. The balances to be surrendered out of votes for the public services for 1945-46 amounted to £3,404,574 8s. 4d. 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, 1947. 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 £1,906 11s. 2d. and £789 1s. 6d., 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 under the Revenue Acts were remitted during the year ended 31st March, 1947, 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 £4,797 5s. 10d., as compared with £6,709 0s. 10d. in the previous year. Of the total, £3,594 9s. 10d. has been remitted in respect of Income Tax. £337 1s. 7d. related to two cases in which the assessed parties died insolvent and recovery was impossible, and £3,257 8s. 3d. related to eight cases in which assessments were raised but subsequent evidence revealed no real liability. The remissions also include sums in respect of Customs and Excise duties amounting to £1,202 16s. 0d.

The above figures do not include amounts passed as irrecoverable for various reasons.



## VOTE 9.—OFFICE OF PUBLIC WORKS.

*Insurance of Workmen.*

8. As stated in a note to the account, sums amounting to £15,611 6s. 10d. expended in this and 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, which is in liquidation, remain charged to suspense. In addition, a sum of £6,017 4s. 0d., being portion of the premium paid for the year 1938-39, also remains charged to a suspense account pending settlement of the Commissioners' claim against the Liquidator. Sums amounting to £1,908 18s. 0d. which would otherwise have been payable to the Association under the policies have been retained by the Commissioners as a set-off against their claim. I have recently been informed that a Court Order has been granted to the Liquidator for payment of £5 each by contributories who had not already paid, and also that delay is being experienced in getting underwriters to agree on a sum to be offered in settlement of the claim against them.

*Linen Hall.*

9. The statement relating to non-voted services which is appended to the account included, in previous years, the receipts and payments in connection with the property known as Linen Hall, Dublin, which became vested in the Commissioners for Public Works by the Linen and Yarn Halls (Dublin) Act, 1878. The receipts from the property arise from lettings of portions which are surplus to government requirements, and the payments are mainly in respect of head rent. In previous years only the deficiencies arising from the administration of the property were provided for in a subhead of the vote for Public Works and Buildings. As the use of the Linen Hall for the purposes of the linen, yarn or cotton trades has long since ceased, and its position is similar to that of any other property administered by the Commissioners, it was decided, with the approval of the Minister for Finance, to discontinue the former method of accounting and to charge the entire expenditure to the vote for Public Works and Buildings and credit the gross receipts as appropriations in aid of that vote.

## VOTE 10.—PUBLIC WORKS AND BUILDINGS.

*Subhead C.—Maintenance and Supplies.*

10. Certain maintenance work on public buildings in Dublin and district was, prior to the Emergency, carried out under



contracts placed on the basis of competitive tenders. During the Emergency, however, it was not possible for various reasons to secure effective competition, and the work has been carried out under a contract which has been extended from time to time. In view of the increase in the expenditure under this contract, I recently inquired whether consideration had been given to the question of reverting to the system of competitive tender. I was informed that there was as yet no prospect of effective competition owing to scarcity of materials and rising costs, but that in order to retain a measure of control over increases in the rates it has been the practice since 1942 to negotiate extensions of this contract at intervals of four months.

Expenditure amounting to £203 8s. 0d., of which £151 17s. 7d. is charged in this account, was incurred on the repair of a wall on the seaward side of a right-of-way to a former coast-guard station. This property had been taken over from the British Admiralty in 1922, and was held on a lease for a term of 99 years from 1899. As it was surplus to Government requirements, the property was leased by the Commissioners of Public Works in 1938 for the remainder of the term. Later, when the question of responsibility for the maintenance of the boundary wall arose, the Commissioners informed both lessee and head landlord that the State had no responsibility, but no agreement could be reached. A detailed search of the documents of title was then made and a deed of assignment was brought to light under which the Admiralty was required to keep in repair the wall in question. The Commissioners were not aware of the existence of this document, and, in the circumstances they had no alternative to carrying out the necessary work of repair.

*Subhead K.—Appropriations in Aid.*

11. Statements showing the results of tillage operations at the Phoenix Park and the Bourn Vincent Memorial Park have been furnished to me. The cereal and root crops grown in the Phoenix Park during the 1946 season were sold and the proceeds, amounting to £622 10s. 9d., have been credited to this subhead. The greater portion of the produce of the Bourn Vincent Memorial Park, estimated at £2,800, was retained for feeding and seeding purposes, the amount credited to this subhead in respect of sales being £188 11s. 5d.

*Rents Receivable.*

12. Arrears of rents due to the Commissioners on 31st March, 1947, amounted to £4,097 19s. 11d., as compared with £4,154 on 31st March, 1946. From statements furnished to me with the appropriation account it appears that of these arrears sums



amounting to £3,285 have been recovered subsequent to 31st March, 1947, and £175 was considered bad or doubtful.

### VOTE 15.—COMMISSIONS AND SPECIAL INQUIRIES.

13. As noted in the account, sums totalling £307, approximately, were charged in the accounts of this vote for the years 1934-35, 1935-36 and 1936-37 in respect of transcription and editorial fees incurred by the Irish Manuscripts Commission in connection with a work, the publication of which the Commission subsequently decided to abandon on account of editorial complexities. The expenditure on printing and type rent amounted to £461 8s. 10d., as noted in the account of the vote for Stationery and Printing (No. 21).

### VOTE 29.—AGRICULTURE.

#### *Subhead E.2.—Veterinary Research.*

14. The estimates for the year under review included provision of £27,000 for the acquisition of lands for a new veterinary research institute, and for salaries, wages, allowances and general expenses in connection with its establishment and maintenance. The expenditure totalled £27,245 10s. 9d., comprising £22,000 for the purchase, in November, 1946, of certain farm lands at Brownsbarn, Clondalkin, County Dublin, and £5,245 10s. 9d. for wages and general expenses. The latter figure included the purchase, at a valuation of £1,797, of existing fodder crops and manure on the farm, together with sums totalling £2,339 7s. 3d. expended on the acquisition of live stock, implements and tools. Receipts in the period ended 31st March, 1947, which are included in the appropriations in aid, amounted to £848 1s. 0d., and accrued mainly from the sale of live stock.

#### *Subhead E.3.—Subscriptions, etc., to International and other Research Organisations.*

15. Following approval by the Government, in August, 1946, of the submission of an application for membership of the Food and Agriculture Organisation of the United Nations and of the sending of a delegation headed by the Minister for Agriculture to a conference of the Organisation at Copenhagen, the Organisation admitted this country as a member and fixed the subscription to be paid for the year ended 30th June, 1947, at 53,000 United States dollars. Expenditure amounting to £13,695 13s. 9d. is included in the charge to this subhead, comprising £13,184 1s. 7d. in respect of the subscription and £511 12s. 2d. for the travelling and other expenses of the delegation to the Copenhagen conference.



*Subhead G.3.—Fertilisers Subsidies.*

16. As in previous years, the subsidy payable to manufacturers of artificial fertilisers was assessed by reference to accounts which were certified by the auditors of the concerns. The accounts for the 1944-45 fertiliser season showed that, after allowing the approved profit of 10s. per ton there remained a surplus of £39,512 4s. 8d., and this amount was remitted by the manufacturers to the Department in June, 1946, and credited to a suspense account. The rate of profit for the 1945-46 season was fixed at 8s. per ton, and on this basis the accounts for that season disclosed a deficit of £57,907 14s. 7d., which was made good to the manufacturers, the net loss in respect of the two seasons, £18,395 9s. 11d., being charged to this subhead.

The balance of the expenditure charged to the subhead relates to a payment of £12,025 13s. 6d. made to Mianraí, Teoranta, representing subsidy at the rate of 2s. 7d. per unit of sulphur in respect of 2,588 tons of Avoca pyrites, containing 93,102 units of sulphur, supplied to the manufacturers of artificial fertilisers in the year ended 31st March, 1946.

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

17. The charge to this subhead comprises normal grant amounting to £128,094 10s. 0d., special temporary grant totalling £2,000, and payments amounting to £59,133 8s. 10d. for the purpose of supplementing committees' expenditure on the provision of lime for agricultural purposes.

The normal grant of £128,094 10s. 0d. includes a sum of £73,131, approximately equivalent to the proceeds of the agricultural rate of 2d. in the £ levied under the Agriculture Act, 1931, and extra grants, amounting to £54,963 10s. 0d., equivalent to the amount of the income of committees from rates in excess of the statutory minimum 2d. rate.

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

18. In connection with the emergency scheme for the saving of the 1946 harvest, arrangements were made, in co-operation with the Department of Industry and Commerce, for the distribution of free rations of tea and sugar to voluntary harvest workers. Permits for the purchase of supplies were issued to the Secretaries of County Committees of Agriculture and the preparation and distribution of the rations was in general carried out by the local branches of the Irish Red Cross Society. The



cost of the tea and sugar was defrayed in the first instance from the County Committees' funds and the sum of £856 15s. 2d. charged to this subhead relates to the recoupment to participating Committees of the amounts expended by them.

*Subhead J.—National Stud.*

19. As stated in paragraph 20 of my previous report, 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, and provided for the setting up of a company to take leases or licences of the farm and to carry on the business of stud farming. Cólucht Groighe Náisiúnta na hÉireann, Teoranta (The Irish National Stud Company, Limited), was incorporated in April, 1946, and the 31st August, 1946, was, by Order of the Minister for Finance (Statutory Rules and Orders, No. 289 of 1946), appointed as the transfer date for the purposes of the Act and on that date the use and occupation of the farm was granted to the company under licence from the Minister for Agriculture. Until the farm was taken over by the company, ordinary farming operations were continued on the property and the expenditure charged to the subhead, amounting to £9,341 9s. 0d., relates, therefore, to the disbursements in connection with these operations during the period 1st April to 31st August, 1946, the principal items being £1,811 19s. 1d. for wages and allowances, and £6,673 4s. 6d. for the purchase of live stock. Receipts in the period, which are brought to account as appropriations in aid, amounted to £4,633 9s. 10d., including £4,499 8s. 3d. from the sale of live stock.

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

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

In my report on the appropriation accounts for the year 1944-45, I mentioned that the Dairy Disposal Company, Limited, repaid £56,000 on foot of an advance of £112,000 made in March, 1933, to cover trading losses incurred up to 31st December, 1931. Further sums amounting to £28,000 were repaid by the company during the year under review, making a total refund of £84,000 in respect of the advance referred to. Including other receipts in connection with the disposal of creamery properties totalling £4,323 7s. 7d., the sums paid over by the company, which are brought to account as exchequer extra receipts, amounted to £32,323 7s. 7d. The total vote expenditure to 31st March, 1947, from moneys provided for the improvement of the creamery industry amounted to £1,197,847 5s. 6d.,



and receipts were £349,495 8s. 7d., leaving a net charge on public funds of £848,351 16s. 11d.

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

21. It was again considered advisable to make arrangements to cope with a possible shortage of ware potatoes in Dublin and other urban areas and the Minister for Finance accordingly sanctioned the acquisition of a reserve of 1,000 tons of the 1945 crop, and authorized the cost to be charged to this subhead and receipts from the disposal of the reserve to be brought to account as appropriations in aid. Purchases of 675 tons, costing £7,339 14s. 9d., were made from merchants in County Donegal and County Mayo, but the supply of ware potatoes available in the country proving to be in excess of home requirements it was decided to include the reserve with other exports which were being made to the Continent by individual merchants through the British Ministry of Food, and sums totalling £7,171 17s. 6d. were received from the Ministry for the 675 tons so exported.

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

22. The Orders relating to compulsory tillage in the seasons up to and including 1946 were made by the Government under the Emergency Powers Acts, while the Order covering the 1947 season, described as the Tillage Order, 1946, was made under the Supplies and Services (Temporary Provisions) Act, 1946. The Orders 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 or other lettings. The charge to this subhead comprises £64,871 16s. 0d. for salaries, wages and allowances, £17,310 7s. 5d. for travelling and miscellaneous expenses, and £1,951 2s. 8d. 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, 1947, amounted to £20,540 13s. 7d., of which £16,418 0s. 6d. was applied towards defraying expenses, including £1,962 18s. 6d. brought to account as appropriations in aid during the year under review. The sums disbursed to 31st March, 1947, totalled £3,289 10s. 5d. comprising £2,807 2s. 7d. to State and local authorities and £482 7s. 10d. to the occupiers of the holdings concerned.

The Committee of Public Accounts, in its report on the appropriation accounts for 1945-46, noted that the operation of the compulsory Tillage Order for the 1945 season resulted in a net loss and that it was not possible for the Department ultimately to make a profit in connection with the enforcement of the Orders relating to compulsory tillage as surpluses in individual cases, after meeting the Minister's expenses and the claims of other State departments and of local authorities are paid over to the occupiers of entered holdings. The Committee expressed the hope that in these circumstances every effort would be made to keep losses at a minimum. I understand that in the case of holdings where the expenses exceeded the receipts, the total of the deficits for the seasons 1941 to 1946, inclusive, amounted, at the close of the 1946 season, to £7,669 11s. 4d.

*Subhead P.—Appropriations in Aid.*

*Levy on the slaughter of cattle and sheep.*

23. 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 £539 14s. 11d., and the amount of levy outstanding at 31st March, 1947, was £2,445 17s. 1d. As noted in the account, sums totalling £526 14s. 8d. were written off with the sanction of the Minister for Finance.

*Extra Receipts payable to Exchequer.*

24. As will be seen from the account, fees amounting to £327 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, pro-



cessing and selling specified classes of agricultural seeds, and £287 representing £1 for each licence issued under the Emergency Powers (Export of Dead Poultry and Rabbits) Order, 1945 (Statutory Rules and Orders, No. 141 of 1945). The Orders referred to were made under the Emergency Powers Acts and were continued in force by the Supplies and Services (Temporary Provisions) Act, 1946.

### VOTE 30.—AGRICULTURAL PRODUCE SUBSIDIES.

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

25. Allowances on the production of creamery butter were payable at such rates as enabled the price of milk supplied to creameries to be maintained at 10½d. per gallon for the period 1st April to 30th November, 1946, and at 1s. per gallon for the period 1st December, 1946, to 31st March, 1947, expenditure under this heading totalling £795,053 13s. 7d. Sums amounting to £5,550 13s. 9d. were also disbursed in respect of allowances payable to butter factory proprietors and non-manufacturing exporters on non-creamery butter acquired by them from producers during the year 1946-47. In addition to expenditure of £825,000 from the vote for Agricultural Produce Subsidies and £78,166 6s. 0d. from the Dairy Produce (Price Stabilisation) Fund in the year 1945-46 on allowances in respect of creamery butter produced and non-creamery butter acquired during that year, payments amounting to £39,371 0s. 3d. and £8,428 0s. 4d. were also made from this vote and from the Dairy Produce (Price Stabilisation) Fund, respectively, during the year under review, bringing the total cost of these allowances for the year 1945-46 to £950,965 6s. 7d., as against £902,041 11s. 2d. for the year 1944-45. Deficiencies in trading accounts, arising mainly from expenditure in connection with the cold storage of butter for winter consumption, were made good from this vote to the Butter Marketing Committee, the payments involved totalling £42,936 7s. 4d., being a balance of £12,936 7s. 4d. in respect of the year ended 31st March, 1946, and £30,000, on account, for the year ended 31st March, 1947. The remainder of the expenditure charged to the vote, £42,036 14s. 5d., relates to payments made to creameries in connection with the Department's schemes for the cold storage of creamery butter for winter requirements.

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

*Dairy Produce (Price Stabilisation) Fund.*

26. The income of the Fund, which amounted to £14,056



14s. 0d. as compared with £15,401 10s. 10d. in the previous year, accrued solely from levies, mainly at nominal rates, on home sales of creamery butter.

As stated in previous reports, commencing in the year 1943-44 the Fund was utilized to supplement the subsidies and allowances paid from the vote for Agricultural Produce Subsidies. Owing, however, to diminished income the extent to which this was done in the year under review was limited to the amount of £10,398 12s. 1d. The sum referred to comprised the item of £8,428 0s. 4d. mentioned in paragraph 25, representing disbursements to creameries in respect of allowances payable on butter produced in 1945-46, together with payments totalling £1,970 11s. 9d. made to creameries in connection with the Department's scheme for the cold storage of butter for winter requirements in 1945-46. Issues amounting to £6,224, made to the Butter Marketing Committee to meet administrative expenses, account for the remainder of the expenditure charged to the Fund.

### VOTE 31.—FISHERIES.

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

27. In my last report I referred to a case in which a Board of Conservators was recouped a sum of £308 9s. 7d., being the costs in legal proceedings in connection with a conviction in the District Court for the unlawful possession of salmon illegally captured; the conviction referred to was quashed in the High Court on the ground, *inter alia*, that it had not been recorded in proper form, and an appeal to the Supreme Court was dismissed. In the course of evidence the Committee of Public Accounts was informed that the Department of Finance was in communication with the Department of Justice with a view to ensuring that convictions should be properly recorded in the future.

Recoupment was made in the year under review to another Board of Conservators of costs incurred in almost similar circumstances. The Board secured a conviction in the District Court for a like offence, the conviction being subsequently confirmed in the Circuit Court. 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, was then obtained from the High Court, but on this occasion the application to make the conditional order absolute was disallowed and the order discharged by the High Court; the defendant, however, appealed to the Supreme Court, where the



decision of the High Court was reversed and the conviction quashed. The Minister for Finance sanctioned recoupment of the costs incurred by the Board of Conservators and the amount involved, £237 17s. 1d., is included in the expenditure under this subhead.

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

28. 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, 1947, amounted to £138,750. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1947, amounted to £116,392 17s. 7d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £105,955 17s. 5d., including £4,872 5s. 7d. repaid in the year under review and credited to appropriations in aid. The repayments were, therefore, in arrear on 31st March, 1947, to the extent of £10,437 0s. 2d., as compared with £3,906 12s. 7d. in arrear on 31st March, 1946.

*Fishery Loans.*

29. Repayments of fishery loans, which are accounted for as appropriations in aid, amounted to £3 2s. 0d., and the balance outstanding on these loans at 31st March, 1947, was £20,385 13s. 3d., including arrears of £20,348 2s. 11d. There were no remissions during the year under the Fisheries (Revision of Loans) Act, 1931.

VOTE 33.—GÁRDA SÍOCHÁNA.

*Suspense Account : Local Security Force.*

30. In paragraph 34 of my last report I mentioned that Emergency Powers (No. 61) Order, 1940 (Revocation of Part III) Order, 1945 (Statutory Rules and Orders, No. 258 of 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, and that pending a direction, the amounts involved had been credited to a suspense account. I understand that a final decision on the disposal of these moneys, which amounted to £8,468 2s. 5d. on 31st March, 1947, has not yet been taken.



## VOTE 34.—PRISONS.

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

## VOTE 36.—CIRCUIT COURT.

*Subhead A.—Salaries, Wages and Allowances.*

32. A sum is provided under this subhead to recoup Court stenographers the expenses incurred in the employment of assistants when it is not possible for the stenographers to complete in time transcripts of evidence in connection with Central Criminal Court Appeals, payment being made on the production of vouched claims. Owing to the discovery of irregularities in a claim submitted by a Court stenographer in 1945, a detailed departmental investigation of the claims which had been made by him since his appointment was undertaken, as a result of which it was disclosed that payments on irregular claims, amounting to £612 13s. 9d., were made to him and were included in the accounts for 1945-46 and previous years. I have inquired how it is proposed to adjust this amount. The officer concerned was suspended and later dismissed the service.

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

*Extra Receipts payable to Exchequer.*

33. In connection with the sale of equipment which had been provided for emergency cooked food centres, to which reference was made in paragraph 38 of my last report, a further sum of £1,484 12s. 5d. was received during the year under review and the balance of the equipment on hands valued at £95 17s. 0d. was taken over without repayment by the Department of Posts and Telegraphs. The expenditure on the provision of this equipment, which was charged to subhead L.3. of the vote in previous years, amounted to £6,741 13s. 1d., and the total amount realized from the sale and hire of equipment and utensils was £3,051 2s. 4d.

*Motor Tax Account.*

34. 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 scrutinised, 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 Vehicles, etc., duties in 1946-47, including £22,552 8s. 7d. attributable to fines collected by the Department of Justice, amounted to £1,467,696 13s. 7d., as compared with a total of £982,602 16s. 7d. in the previous year. Fees amounting to £4,587 15s. 6d. received on behalf of the Commissioner of the *Gárda Síochána* under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937 (Statutory Rules and Orders, No. 92 of 1937) are also included in the receipts.

#### VOTE 46.—PRIMARY EDUCATION.

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

35. The average boarding cost per head for the school year 1946-47 ranged from 12s. 11d. to 15s. 6d. per week, showing increases in five and a decrease in one of the colleges as compared with the previous year.

The average fee paid by the students for the same school year was £14 15s. 10d. as compared with £14 8s. 0d. for the previous year.

Accounts have been furnished to me showing the receipts and expenditure for the school year 1946-47 in connection with the farms and gardens attached to the six colleges. Three of these accounts show a surplus of receipts over expenditure while the other three accounts, including that of a college which had been taken over by the Department of Defence and was not handed back until September, 1946, show an excess of expenditure over receipts.

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

36. Since 1st April, 1941, reformatory and industrial schools have been recognised as national schools in respect of literary instruction in the primary school programme, and the salaries of the literary teachers engaged in these schools, less a fixed amount payable by the managers, have been charged to the vote. It was decided, with the approval of the Department of Finance, to charge to the vote as from the 1st April, 1946, the full salaries of these teachers and also the grants in respect of heating, cleaning, etc., payable in the case of ordinary national schools.



The scales of salary of national teachers and the grants to schools paid on a capitation basis were increased with effect as from the 31st October, 1946, when the strike of teachers in the Dublin area which began on 20th March, 1946, came to an end. It was decided, with the approval of the Minister for Finance, to pay to teachers of national schools in Dublin who had rendered service during the period of the strike special allowances of £20 to principals and £10 to assistants, and also to pay allowances based on similar rates to those capitation schools where any member of the staff was on strike. The total payments amounted to £4,840 11s. 0d., of which £4,806 10s. 0d. is charged in the account under review.

I am in communication with the Accounting Officer regarding the departmental audit of teachers' salaries, etc.

*Subhead C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht.*

37. A supplementary estimate was taken in the year under review to provide for increased payments under this head. Hitherto bonus at the rate of £2 per pupil was payable in respect of certain pupils of national schools between the ages of 6 and 14 years in whose homes the language of the household is Irish. Commencing with the school year 1945-46 this bonus was increased to £5 per pupil, the upper age limit was raised to 16 years and the scheme was extended to pupils of secondary and technical schools on the same conditions as are applicable to pupils of national schools. Payments in respect of pupils in national schools in the year under review amounted to £34,107, while the payments in respect of pupils in secondary and technical schools amounted to £300 and £255 respectively.

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

38. In my last report I referred to the concession granted to certain women teachers to allow them to continue in the service for a year beyond the prescribed age limit of 60 years. In view of the further improvement in the employment position of national teachers, it was decided, with the approval of the Minister for Finance, to allow women teachers reaching 60 years after 31st December, 1944, or having less than 35 years' service at that date, and whose service is efficient, to continue in the service up to 62 years of age or the completion of 37 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, 1947, was 28 as compared with 72 in the previous year and 116 in the year ended 31st March, 1945.



## VOTE 49.—SCIENCE AND ART.

*Subhead B.5.—Preparation of revised edition of “Handbuch des Alt Irischen.”*

39. Token provision was made under this subhead for the expenses of printing and publication of the revised edition in English of the late Professor R. Thurneysen's work “Handbuch des alt Irischen” prepared for publication by the author with the assistance of an officer of the Department. On the death of the author in 1940 the task of editing the revised edition was undertaken by the Dublin Institute for Advanced Studies. It was later decided that publication should be entrusted to the Institute and, with the approval of the Minister for Finance, all rights and commitments in the work were transferred to the Institute by deed dated 29th April, 1947. The expenditure incurred on this work, which is charged in the accounts of previous years, amounted to £1,605 10s. 6d.

*Subhead B.12.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement.*

40. The charge to this subhead includes a sum of £1,205 being the cost of a number of paintings which were acquired in connection with the centenary of Thomas Davis and the Young Ireland Movement. I am in communication with the Accounting Officer regarding the arrangements made for the care and custody of these paintings and also of the busts referred to in the following paragraph.

*Subhead B.13.—Purchase of Works of Art.*

41. A token sum of £5 was provided under this subhead to enable works of art which are not considered appropriate for purchase by the National Gallery to be acquired for the national collection, and a committee was appointed by the Minister for Education with the approval of the Government to advise on proposals for such purchases. The charge of £1,200 is in respect of five portrait busts the purchase of which had been recommended by the committee.

*Subhead B.15.—Special Purchase of Manuscript of Irish Interest.*

42. This subhead was opened with the sanction of the Department of Finance to bring to account portion of the cost of purchase



of a Giraldus Cambrensis manuscript for the National Library. As stated in a note to the account, the cost of the manuscript was £1,760 of which £181 2s. 1d. was met by the application of the unexpended balance of the grant-in-aid for Purchase of Books, etc., the balance being charged to this subhead.

*Duais-Chiste an Uachtaráin de h-Íde.*

43. In the year under review a sum of £300 was donated to the Minister for Education by An Dochtúir Dubhglas De h-Íde, the annual income from which is to be used for the purpose of encouraging the development of Irish historical painting, including portraiture, by the award of a medal for the best work of the kind produced in each year. By direction of the Minister for Finance an account of this fund has been appended to the appropriation account for Science and Art. It is proposed that expenditure on the preparation of the design and dies for the medal, and the cost of printing and advertising in connection with the competition in any year, should be borne on the Science and Art vote, leaving the total income from the capital investment available for the provision of the annual award.

VOTE 50.—REFORMATORY AND INDUSTRIAL  
SCHOOLS.

*Subhead F.—Building and Equipment Grants.*

44. In view of the deterioration of the existing buildings, it was decided that financial aid should be afforded to managers of reformatory and industrial schools to enable them to undertake works of rebuilding and repair. With the approval of the Ministers for Finance and Local Government, a scheme for the payment of grants for this purpose, and for the provision of equipment for vocational training, was brought into operation as from 1st October, 1946. The scheme provides for an increase of 6d. per week in the rate of the weekly maintenance contribution made by local authorities, for a corresponding reduction in the State maintenance contribution charged to subheads A. and B. of the vote, and for the payment of building and equipment grants at the rate of 1s. per week per detainee in respect of which the charge to subhead F. amounts to £4,028 5s. 10d.

Provision was made in a supplementary estimate for the payment of special grants towards the cost of the establishment of a new industrial school for boys and the rebuilding of an



industrial school for girls which had been destroyed by fire. In the case of the boys' school it has been agreed, with the approval of the Minister for Finance, to pay one-half of the cost of its establishment subject to a maximum state contribution of £40,000 of which £9,950 16s. 0d. was paid in the year under review. The charge to this subhead also includes a grant of £7,500 paid in relief of the debt incurred in the rebuilding of the girls' school.

## VOTE 52.—LANDS.

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

45. The total expenditure borne on the vote for Lands in connection with the scheme whereby certain lands in Co. Meath, available for the relief of congestion, are reserved for allottees from the Gaeltacht, from its inception in 1934-35 to 31st March, 1947, amounts to £103,568 6s. 5d., including £26 1s. 3d. in the year under review. In addition, expenditure amounting to £2,050 9s. 10d., which was subsequently recouped to the Land Commission by the Office of Public Works, was incurred in the erection of a schoolhouse. As it appeared that a number of the original allottees had vacated or been ejected from their holdings, I have inquired regarding stock and equipment supplied by the Land Commission which were not recovered from the allottees concerned, and also regarding the expenditure incurred in re-stocking, etc., the holdings before they were re-allotted.

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 £1,725 7s. 4d. The expenditure on this scheme from its inception in 1937-38 to 31st March, 1947, amounts to £113,718 11s. 4d. made up as follows:—

Buildings:—	£	s.	d.
Advances .....	14,290	0	0
Free Grants .....	71,588	2	0
Stock and poultry .....	7,549	17	7
Grants for fencing .....	3,025	0	0
Fuel and fodder .....	3,554	14	11
Removal expenses .....	7,008	13	1
Tillage, etc. ....	915	9	7
Implements .....	5,786	14	2
	<hr/>		
	£113,718	11	4
	<hr/>		



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

A sawmill, situated on an estate acquired by the Land Commission, has been utilised since 1941 for the production, from timber on the estate, of gates, gate posts and other requirements for improvement works. The expenditure involved in these operations was charged in the first instance to a suspense account. The assessed value of the articles produced up to 31st March, 1946, and used on improvement works, amounted to £1,051 3s. 5d. which was charged to the vote for 1945-46, and a similar charge to the vote for the year under review amounted to £451 14s. 9d., these sums being credited to the suspense account. The balance on the latter account on 31st March, 1947, was £63 7s. 10d. In arriving at the cost of production of the articles it is not clear that the full value of the timber used has been taken into account. I have inquired regarding the method of accounting, the system of control over the timber felled and converted, and the disposal of the manufactured articles.

*Repayable Exchequer Advance.*

46. Reference has been made in previous reports to an advance of £200,000 made from the vote in March, 1925, to enable payments in lieu of rent to be made to landlords as required by the Land Act, 1923. Of this advance £85,000 has been repaid and under the provisions of section 15 of the Land Act, 1933, arrears of payments in lieu of rent due by tenant purchasers amounting to £41,160 8s. 3d. have been funded and £72,484 3s. 6d. remitted. In addition, sums amounting to £26 15s. 0d. were written off as irrecoverable under the authority of the Department of Finance. The outstanding balance due to the Exchequer at 31st March, 1947, as shown in the statement appended to the account, was, therefore, £1,328 13s. 3d.

VOTE 54.—GAELTACHT SERVICES.

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

47. 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, 1947, the position regarding such grants and loans was as follows :—

	£
(i) Total amount of grants sanctioned .....	479,986
Total amount of actual payments .....	464,356
(ii) Total amount of loans sanctioned .....	177,512
Total amount of loans for which certificates have been issued to the Commissioners of Public Works .....	172,561

*Industrial Loans.*

48. 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, 1947. Arrears, including interest accrued, due at that date amounted to £10,637 18s. 11d. as compared with £10,515 4s. 5d. on 31st March, 1946. Included in the arrears is a sum of £10,582 19s. 11d. 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.

*Subhead L.—Food Subsidies.*

49. The expenditure charged to this subhead, totalling £2,702,830 12s. 3d., was made up as follows :—

	£	s.	d.
Flour .....	2,515,076	2	6
Wheaten Meal .....	33,636	13	5
Bread .....	147,617	16	4
Tea .....	6,500	0	0
	£2,702,830	12	3

The flour subsidy, paid to Grain Importers (Éire), Limited, was the amount required to control the price of flour and to regulate the milling industry's earnings, which were limited to a percentage of an agreed figure representing capital employed, together with the cost of any additional capital employed in excess of the agreed figure. As in previous years, Grain Importers (Éire), Limited, imported wheat for allocation to the flour millers and from September, 1946, flour imported by the company was also



allocated. The payments made to the company in the year under review comprised £2,440,844 2s. 6d. in respect of losses incurred in connection with the allocation of imported wheat and flour during the period 24th February, 1946 to 22nd February, 1947, and £74,232 in recoupment of adjusting payments made by the company following examination of the millers' accounts by officers of the Department, being a balance of £5,007 due to the milling industry for the cereal years 1942-43 and 1943-44, and £69,225 due for the cereal year 1944-45.

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 were made in cases where wheat was milled in excess of specified quotas. The payments to wheaten meal millers totalled £35,218 10s. 3d., but the charge to the vote was reduced to £33,636 13s. 5d. by the receipt from Grain Importers (Éire), Limited, of £1,581 16s. 10d., being the net profit on imported wheat allocated to certain wheaten meal millers by the company.

Subsidy at the rate of  $\frac{1}{2}$ d. per 4 lb. loaf was payable in respect of batch bread baked and sold up to and including 26th January, 1946, by all bakers licensed under the Emergency Powers (Bakers) Order, 1941 (Statutory Rules and Orders, No. 453 of 1941). In July, 1946, the Government authorized an increase of  $\frac{1}{4}$ d. per 4 lb. loaf in the rate of subsidy payable to certain Dublin bakers, with effect from 27th January, 1946, and the expenditure charged to this subhead includes payments at the new rate to the bakers concerned. The rate of  $\frac{1}{2}$ d. per 4 lb. loaf continued to be paid to other bakers in Dublin and throughout the country.

A payment of £6,500 on account was made to Tea Importers (Éire), Limited, in recoupment of trading losses incurred during the year ended 31st March, 1946, together with estimated losses incurred after that date. Including £200,000 advanced in previous years, the total of advances made to the company to 31st March, 1947, amounted to £206,500.

Token provision was included in a supplementary estimate for the remission of penalties incurred by flour millers under the Emergency Powers (Cereals) Acts, 1933 to 1939, in certain circumstances, but no charge to the subhead was involved. I understand that the penalties remitted related to the cereal years 1944-45 and 1945-46 and amounted to £25,160 1s. 1d.



*Subhead M.—Fuel Subsidy.*

50. 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 total payments to the company, including £1,258,000 advanced in the year under review, amounted at 31st March, 1947, to £4,701,000.

*Subhead N.—Miscellaneous Turf Production Schemes.*

51. The estimate for this service indicated that the provision was for the recoupment of losses incurred by local authorities since 1941 on the sale of turf otherwise than to Fuel Importers (Éire), Limited, government departments or local institutions. With the sanction of the Minister for Finance, payments were made in respect of these losses on the basis of claims certified by the Department of Local Government and Public Health, subject to any necessary adjustments when the audit of the relevant accounts of the local authorities concerned had been completed. Recoupments in the year under review amounted to £110,133 7s. 7d. and related mainly to provisional payments made under the approved arrangement.

A payment of £14 19s. 6d. made to a County Council, representing, as stated in a note to the account, a remanet of the expenditure on turf carbonisation experiments borne on subhead H. of the vote for Supplies 1944-45, accounts for the balance of the charge to the subhead. Sums received from certain County Councils in connection with the experiments referred to, amounting to £216 11s. 1d., are included in the exchequer extra receipts.

*Minerals, Development.**Subhead P.1.—Advances to Mianraí Teoranta.**Subhead P.3.—Compensation for Mineral Rights Acquired.*

52. The charge of £54,500 to subhead P.1. represents advances made during the year to Mianraí, Teoranta, under section 10 of the Minerals Exploration and Development Company Act, 1941, as amended by section 16 of the Minerals Company Act, 1945.

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 July, 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, 1946, and 1st January, 1947. 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 directed that this interest should also be paid on 1st July, 1947.

Payments of compensation in respect of mineral rights acquired by the State, charged to subhead P.3., amounted during the year to £208 13s. 10d., and these payments, together with similar payments made in the year 1945-46 amounting to £4,554 17s. 0d., are treated as advances to the company. Including these amounts the total of advances to the company up to 31st March, 1947, was £367,083 6s. 2d.

*Industrial Research Council—Subheads Q.1. to Q.6.  
and*

*Institute for Industrial Research and Standards—Subheads  
U.1. to U.3.*

53. The Industrial Research Council, which was appointed by the Minister for Industry and Commerce on 20th March, 1934, was dissolved as on and from 3rd October, 1946. By section 4 of the Industrial Research and Standards Act, 1946 (No. 25 of 1946) the Institute for Industrial Research and Standards was established and financial provision therefor was included in a supplementary estimate. In accordance with the provisions of the estimate a sum of £5,542 charged to subhead U.3. was paid to the Department by the Institute for Industrial Research and Standards in respect of equipment and publications transferred from the Industrial Research Council, and this amount has been brought to credit as an appropriation in aid.

*Operations of the Turf Development Board, Limited, and of  
Bord na Móna.*

*Subheads R.1. to R.5.*

54. Under the terms of the Turf Development Act, 1946, and of an Order made thereunder (Statutory Rules and Orders, No. 212 of 1946) the Turf Development Board, Limited, was dissolved and Bord na Móna established on 21st June, 1946.



Issues during the year, made from Grants-in-Aid with the consent of the Minister for Finance, comprised £349,000 for the production of turf for use in non-turf areas (subhead R.1.), £15,200 for administrative expenses (subhead R.2.), £3,500 to meet expenditure on publicity (subhead R.3.) and £6,000 for experiment and research (subhead R.5.). Of these amounts, issues made to the Turf Development Board, Limited, prior to 21st June, 1946, were £170,000 under subhead R.1., and £7,000 under subhead R.2., the balances being issued to Bord na Móna. Receipts amounting to £223,326 18s. 9d. in respect of sales of turf produced under the turf camps scheme were remitted to the Department and are included in the exchequer extra receipts. I have asked for information concerning State property held by Bord na Móna in its capacity as an agent of the Government for the operation of the scheme.

As indicated in the account, the provision made under subhead R.4. for the preliminary development of certain bogs was not required, advances for this purpose being made from the Central Fund under section 53 of the Turf Development Act, 1946. Section 52 of the Act provides for the payment out of voted moneys of grants to Bord na Móna in respect of expenditure on experimental and research work during the year 1946-47 and in each of the nine subsequent financial years, and limits the total amount of such grants to £120,000. As stated above, issues under this head in the period ended 31st March, 1947, amounted to £6,000 (subhead R.5.).

Payments amounting to £164,383 were made by the Turf Development Board, Limited, and by Bord na Móna in respect of advances made for the development of certain bogs and are also included in the exchequer extra receipts. In addition, under section 64 (1) of the Turf Development Act, 1946, the liability of Bord na Móna in respect of repayable advances made for the development of Clonsast bog was reduced by £31,058 15s. 2d., representing so much of the State debt as equalled the certified deficit on the accounts of the Turf Development Board, Limited, as at 21st June, 1946.

At 31st March, 1947, the amounts outstanding, including interest, in respect of advances made from voted moneys for the development of bogs were :—

	£	s.	d.
Clonsast .....	214,487	19	8
Lyracrompane .....	26	16	3
Lullymore .....	2,069	17	1
Kilberry .....	4,970	4	9
Glenties .....	8,950	0	0
Other bogs .....	70,145	0	0
	£300,649	17	9



*Extra Receipts payable to Exchequer.*

55. In my last report I referred to the transfer from the Emergency Scientific Research Bureau to the Turf Development Board, Limited, of plant for the production of turf charcoal, to the decision to close down the plant, and to the receipt from the Board of £3,583 14s. 3d. in connection with the disposal of buildings and plant, and sales of charcoal. A further sum of £573 was received from Bord na Móna, representing, I am informed, a final payment in respect of the sale of the assets of the turf charcoal plant, and is included in the receipts.

As will be seen from the account, licence and other fees payable under section 8 of the Emergency Powers Act, 1939, amounted to £6,483 0s. 9d. The principal items were Duplicate Ration Books £2,013 10s. 9d., Fabrics (Import Licences) £2,001 0s. 3d., and Textiles (Manufacturers' Licences and Permits) £1,040 10s. 0d. The obligation to pay prescribed fees was in general imposed by Orders made under the Emergency Powers Act, 1939, prior to the expiration of that Act on 2nd September, 1946, on and after which date such Orders as were then operative were continued in force under the terms of the Supplies and Services (Temporary Provisions) Act, 1946.

#### VOTE 56.—TRANSPORT AND METEOROLOGICAL SERVICES.

*Civil Airports.*

56. Expenditure incurred during the year on constructional works at Dublin, Shannon (Rineanna) and Shannon (Foynes) Airports amounted to £124,655 5s. 3d. (subhead B.5.), £289,438 4s. 5d. (subhead B.6.), and £35,614 17s. 7d. (subhead B.7.), respectively, bringing the total expenditure as at 31st March, 1947, to £491,838 11s. 4d., for Dublin Airport, £1,159,122 17s. 9d. for Shannon Airport (Rineanna), and £153,974 2s. 7d. for Shannon Airport (Foynes), exclusive of expenditure on the acquisition of land.

*Subhead B.5.—Constructional Works including Furnishing of Buildings—Dublin Airport.*

57. A contract placed for the construction of hard-surfaced runways at a cost of £302,356 included provision for the labour element at a rate higher than that actually paid by the contractor for part of the time. I have asked whether in these circumstances any adjustment of the amount paid to the contractor falls to be made.



*Subhead B.6.—Constructional Works including Furnishing of Buildings—Shannon Airport (Rineanna).*

58. In paragraph 53 of my last report I referred to certain contracts placed on a cost plus profit basis. While certain work was again undertaken on this basis in the year under review, contracts in a fixed sum were placed for most of the major works. One of the contracts placed on the cost plus profit basis was for increased customs and catering accommodation in the temporary terminal building. The operating companies having represented that the proposed customs accommodation would be inadequate, work was stopped after it had been some time in progress. After revision of the plans building operations were resumed. I have asked whether any of the expenditure incurred prior to the alteration of the plans has proved to be fruitless.

With a view to the early completion of two fixed sum contracts of a total value of £130,359, labour was employed directly by the Department on the initial stages pending the commencement of work by the contractors, it having been agreed that the cost of such labour at the rates quoted in the tenders would be deducted from the amounts payable to the respective contractors. In connection with another fixed sum contract, the lowest tender received amounted to £41,951, but by the deletion of certain items, including top-soiling and grass surfacing for which a sum of £1,810 had been quoted but which the Department considered could be carried out more economically by the employment of direct labour, the amount of the contract was reduced to £36,425. I have inquired as to the amount expended on direct labour in these cases.

*Subhead B.7.—Constructional Works including Furnishing of Buildings at Shannon Airport (Foynes).*

59. As a temporary expedient, bedrooms in the hostel built at Foynes were furnished during the year for overnight accommodation of passengers pending provision of such accommodation at Rineanna, the approximate cost being £3,600. It would appear that it was anticipated that this amount, together with the running costs involved, would be recovered by way of rents receivable from the operating companies. I have asked for information as to the extent to which the accommodation was availed of by the companies, the amount of rent received, and the present position regarding the occupancy or disposal of the hostel, the expenditure on which amounted to approximately £53,000 on 31st March, 1947.



*Subhead B.15.—Catering Service—Shannon Airport.*

60. Under this subhead £2,000 was provided to meet the deficit on the catering service for passengers and airport staff but, as stated in the account, no payment was made in the year under review pending clarification of the position regarding the treatment of certain items in the catering account. I have asked for further information on this matter.

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

61. The charge to this subhead represents payments to Aer Rianta, Teoranta, under the Subsidy (Aer Rianta, Teoranta) Order, 1946 (Statutory Rules and Orders No. 146 of 1946) and the Subsidy (Aer Rianta, Teoranta) (No. 1) Order, 1947 (Statutory Rules and Orders No. 101 of 1947) to meet the estimated losses of the company and of the subsidiary company, Aer Lingus, Teoranta, on the operation of air services during the year ended 31st March, 1947. The actual losses of Aer Rianta, Teoranta, and of the subsidiary company, for the purpose of the Orders mentioned had not been determined by the Minister for Finance and the Minister for Industry and Commerce at the date of my report.

*Subhead D.—Management of Dublin Airport.*

62. Under an agreement between the Minister for Industry and Commerce and Aer Rianta, Teoranta, Dublin Airport is managed by the company. The agreement provides that the profits arising in any year will be paid to the Exchequer, but that should the management costs exceed the revenue the loss as determined by the Minister in agreement with the Minister for Finance will be made good to the company. At the date of my report the amount of the loss for the year ended 31st March, 1947, had not been so determined, and the charge to the subhead, £19,220 0s. 5d., is the loss as shown in the accounts submitted by the company to the Minister.

*Subhead G.—Appropriations in Aid.**Receipts in respect of Landing and Accommodation Fees at Airports.*

63. The receipts during the year in respect of landing and accommodation fees amounted to £37,335 17s. 2d. as against an estimate of £37,500. I have inquired regarding fees outstanding on 31st March, 1947, and also regarding the assessment and collection of fees at the various airports.



*Permanent records of lands, buildings, etc.*

64. I am in communication with the Accounting Officer concerning the present position as regards the compilation of the register of lands and buildings under the control of the Department to which I referred in paragraph 60 of my last report.

## VOTE 57.—CHILDREN'S ALLOWANCES.

*Subhead C.—Children's Allowances.*

65. Section 5 (1) of the Children's Allowances (Amendment) Act, 1946, provides that a person with whom, on a date which is for him a qualifying date, three or more children who are on that date qualified children normally reside, shall be qualified for a children's allowance in respect of these children, and section 5 (2) provides that the Minister may prescribe rules for determining with whom a qualified child shall be regarded as normally residing. Under the Children's Allowances (Normal Residence) Rules, 1946, made by the Minister on the 17th April, 1946, a qualified child whose father is alive and who is resident elsewhere than with a parent or stepparent shall be regarded as normally residing with his father, and with no other person, if his father is entitled to his custody, whether solely or jointly with any other person.

Several cases were observed in which claims from relatives of children living with them and away from their parents were admitted although the fathers of these children were alive and no evidence had been produced to show that they were not entitled to the custody of the children. These claims had been rejected by the deciding officers as not complying with the normal residence rule referred to above, but were admitted on appeal to the referee.

In two other cases in which persons other than the parents claimed children's allowances, the parents had entered into agreements entrusting the custody of the children to the claimants. The question whether a deciding officer was bound to accept such agreements as conclusive evidence that the parents were not entitled to the custody of the children was referred to the Law Officer, who advised that the person with whom a child should be regarded as normally residing for the purposes of section 5 (1) of the Children's Allowances (Amendment) Act, 1946, falls to be decided by a deciding officer, or on a reference, by one or more referees, and that the decision must be come to in accordance with the Children's Allowances (Normal Residence) Rules, 1946. One of the cases in question was decided against the claimant and the decision was upheld by the referee. In the other case, which fell to be decided subsequently, the



claim was disallowed by the deciding officer but was admitted on appeal to the referee.

I have asked whether any further action is contemplated in the various cases mentioned.

#### 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.*

66. The position as set out in paragraph 62 of my last report remains unchanged. The Department is still 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, the total amount withheld up to 31st March, 1947, being over £5,100.

#### VOTE 61.—POSTS AND TELEGRAPHS.

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

67. Reference was made in paragraph 54 of my report on the accounts for the year 1944-45 to a revision of the payment to Córas Iompair Éireann for the conveyance of letter mails by rail. The revised annual payment of £120,000 was to be subject to review in the event of any further material change in the services rendered to the Department, and in view of the restoration of passenger trains to five days per week from 6th July, 1945, and to all week days from 15th August, 1945, the company asked for an increase in the annual payment. Following negotiations it was agreed to increase the annual payment to the company to £126,000 per annum as from 6th July, 1945, the increased payment to remain in force to 31st December, 1946. Agreement was also reached on the payments to be made from 1st January, 1947, providing for the payment of varying amounts until 31st August, 1947, and for an annual payment of £104,719 as from 1st September, 1947, to continue until the services rendered shall vary materially.



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

68. In paragraph 63 of my last report I referred to a revision of the terms of the contract between the Department and Córas Iompair Éireann for the performance of Dublin City mail services. The revision provided, *inter alia*, for an increase of 45 per cent. on the basic rates payable under the contract in respect of the calendar years 1945 and 1946. As the result of further negotiations agreement was reached on the terms under which the company would operate for a period of five years from 1st January, 1947. The additional annual cost of implementing the agreement is estimated at £4,500.

*Subhead H.2.—Losses by Default, Accident, etc.*

69. The losses borne on the vote for the year ended 31st March, 1947, amounted to £3,396 9s. 1d. A classified schedule of these losses is set out at page 223. At page 225 particulars are given of 26 cases in which cash shortages or misappropriations amounting to £643 6s. 7½d. were discovered; the sums in question were made good and no charge to public funds was necessary.

*Stores.*

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

The normal working arrangements for the purchase of stores continued to be affected by the supply position. Difficulty was experienced in obtaining competitive tenders and in order to meet urgent requirements contracts were still, in a number of cases, either allocated without competition or divided between contractors on the basis of output and additional or extended contracts were placed with existing contractors. In some instances reductions in quoted prices were obtained after negotiation.

In 1944, the Department of Defence informed other Departments, including the Department of Posts and Télégraphs, that a quantity of cable, which was surplus to military needs, was available if required. Up to 1946, when the Department of Defence finally disposed of the remaining stocks to a commercial firm at £12 per ton, the Department of Posts and Telegraphs had accepted only small quantities of the cable as it considered that cable more suitable to its requirements could be acquired at a reasonable price. In 1946, however, owing to the increasing difficulty of obtaining supplies, it decided to avail of the surplus stocks of cable with the Department of Defence to meet pros-



pective new works the inquiries for which originated only about that time. It then learned that the stocks had been disposed of and immediately took steps to re-purchase, which was effected at a price of £30 10s. per ton, the charge to the vote in respect of the transaction being £2,318.

In addition to the engineering stores shown in Appendix II as valued at £371,845 on the 31st March, 1947, engineering stores to the value of £13 were held on behalf of other Government Departments. Stores other than engineering stores held at that date were valued at £208,411, included in this amount being a sum of £32,501 in respect of stores held for other Government Departments.

#### *Revenue.*

71. 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 £80 12s. 10d. were written off during the year as irrecoverable.

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

72. The accounts of the Post Office Savings Bank for the year ended 31st December, 1946, were submitted to a test examination with satisfactory results. As in the previous year, the figure shown in the accounts in respect of the total interest credited to depositors has, for various reasons, been estimated but any necessary adjustment will be made in a subsequent year.

#### *Post Office Factory.*

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

Including works in progress on 31st March, 1947, the expenditure on manufacturing jobs during the year amounted to £30,556, expenditure on repair work (other than repairs to mechanical transport) amounted to £17,315, and expenditure on mechanical transport repairs to £3,361.

#### VOTE 63.—ARMY.

##### *Subhead E.—Pay of Officers of Medical Service, etc.*

74. By Defence Force Regulation dated 1st December, 1938, revised rates of pay for medical and dental officers appointed



subsequent to that date were introduced, the new rates being considerably lower than those in force previously. The regulation purported to apply also to officers appointed prior to that date and to provide that the pay of such officers as on 1st December, 1938, should remain unaltered until on promotion the reduced rates of pay for the higher rank would be more favourable to them.

The pay of an officer who was commissioned prior to 1st December, 1938, and who was promoted in 1940, remained unaltered on promotion as the revised rate for his new rank was less than the rate at which he was paid prior to promotion. The officer resigned in 1943 and subsequently claimed that the regulation of 1938 could not be held to apply to him and that he was entitled to receive the pre-1938 rate of pay appropriate to the higher rank held by him. Proceedings were instituted against the Ministers for Finance and Defence and by judgment of the High Court, confirmed on appeal to the Supreme Court, it was held that, on the wording of the regulation, it could not apply to officers appointed prior to 1st December, 1938, and that as it failed to withdraw, in clear and unambiguous language, entitlement to the pre-1938 rates of pay, the applicant was entitled to succeed.

The regulations governing pay and allowances provide that amounts not claimed within twelve months from the date on which they become due for payment shall be deemed to be forfeited unless the Minister otherwise determines, and in the case referred to, the claim having been made on the 11th October, 1943, the Supreme Court awarded arrears of pay to the officer with effect from 11th October, 1942. It was subsequently decided that arrears should be allowed in full to all medical and dental officers appointed prior to 1st December, 1938, and promoted after that date. The amount charged to the vote in the year under review consequent upon this decision is £23,204 12s. 11d.

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

75. 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.		1946-47.	1945-46.
Cost of production	.....	3·1 pence per lb.	2·7 pence per lb.
Cost delivered Dublin	.....	3·5 „	2·9 „
Meat.			
Dublin	.....	14·6 „	12·8 „
Curragh	.....	14·0 „	13·1 „



The average price of cattle purchased for the Dublin and Curragh areas was £39 18s. 0d. and £37 16s. 0d. per head, respectively, as compared with £38 13s. 10d. and £37 6s. 11d. in the previous year, while the average production of beef per head was 681 lbs. and 646 lbs., respectively, as compared with 725 lbs. and 674 lbs.

*Subhead M.—Clothing and Equipment.*

76. The sanction of the Department of Finance was obtained in March, 1946, for the purchase of 5,500 civilian suits at an estimated cost of £15,400, the requirements being calculated by reference to the number of men due to be released from service in the ensuing months, and orders were issued accordingly. Approximately 8,500 civilian suits were held in stores in October, 1947, and it appears that the accumulation of these surplus stocks was due partly to the fact that the demand for suits was greatly reduced in the later stages of demobilization, the men opting for the cash allowance in lieu, and partly to a miscalculation of the stock position in March, 1946. I have inquired regarding the circumstances in which the stock position was not correctly ascertained prior to the issue of the orders for 5,500 suits, and also regarding the disposal of the surplus stocks held.

Defence Force Regulations issued in August, 1945, provided that temporary officers to whom uniform and equipment had been issued should, on being granted permanent commissions, retain any articles of kit in their possession and should, in addition, receive a cash allowance of £45 towards the cost of providing the full scale kit prescribed by regulations, in lieu of the initial grant of £60 provided for officers who had not previously held temporary rank. Issues of uniform to temporary officers were, in general, suspended from June, 1945, in view of pending demobilization, and as appointments to permanent commissioned rank were not made until November, 1946, it was considered that the articles in the possession of the officers concerned no longer represented the value of £15 assessed when the cash allowance of £45 was fixed. The sanction of the Department of Finance was accordingly obtained for the issue of articles of uniform to the value of £15 to temporary officers who were being appointed to permanent commissioned rank. I have asked for information regarding the basis on which the value of the articles issued was assessed. Whilst issues of clothing to temporary officers were, in general, suspended in 1945, certain issues were made in 1946 as replacement of unserviceable articles became unavoidable. As it appeared that the sanction of the Department of Finance was obtained on the ground that the issues of uniform were suspended from June, 1945, I have also inquired whether any action was taken in relation to the unex-



pired value of the replacement issues made in 1946, either by surrender of the articles in the officers' possession or by adjustment of the cash allowances.

Articles of uniform which had been made to the individual measurements of certain temporary officers remained unissued as the officers for whom they had been purchased had been released from service, and the authority of the Department of Finance was sought for the sale of the items in question to regular officers at reduced prices. Information has been sought regarding the present position in this matter.

*Subhead O.—General Stores.*

77. A contract was placed in April, 1944, for the supply at a cost of £2,321 10s. 0d. f.o.b. English port of equipment for testing marine engines. Proposals for the cancellation of the contract were made to the contractor in December, 1945, as the plant was no longer required owing to a change in policy regarding the use of motor torpedo boats. As the plant had then been completed to the special requirements of the Department of Defence the contractor was unable to agree to cancellation and delivery was made in June, 1946. I have inquired whether any action has been taken with a view to its disposal.

*Subhead P.—Warlike Stores.*

78. The original provision under this subhead was £16,235 and this was increased by a supplementary estimate to £31,135. The expenditure amounted to £73,165 10s. 2d. and I have been informed that the excess was due to the fact that it was not possible to forecast with any degree of accuracy the extent to which stores and accounts would be received, and that the number of accounts received towards the end of the financial year was greater than was anticipated.

Reference was made in paragraph 79 of the report on the appropriation accounts for the year 1939-40 to advance payments of approximately £44,000 which had been made to two Continental firms on contracts for the supply of certain stores and had been charged to a suspense account pending clarification of the delivery position. As stated in paragraph 70 of the report for the year 1943-44 a sum of £22,337 17s. 8d. refunded by one of the firms was applied towards clearance of the suspense account. The account has now been finally closed by the refund, during the year under review, of the sum of £21,678 by the second firm.

Advance payments amounting to £12,779 17s. 6d. made under contracts and charged against votes for previous years, in respect of stores which have not been delivered, were recovered in the year under review and have been brought to account as appropriations in aid.



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

79. The Government decided in November, 1945, that accumulated reserves of medical stores should be maintained as a matter of post-war policy and that the stocks held by the State and by local authorities should be distributed amongst hospitals throughout the country to be used by these hospitals subject to replacement. All State-owned perishable stocks which were held in central stores or were located at certain hospitals have now been re-distributed amongst hospitals generally with the exception of items to the value of £400 3s. 10d. which had deteriorated and the disposal of which is under consideration. I was informed that as the allocations to the various hospitals were based on the hospitals' potential consumption it was not found possible to include in the re-distribution scheme the stocks held by local authorities which had been purchased with the aid of grants under the Air-raid Precautions Act, 1939, and that it was, therefore, decided that these stocks should be disposed of by the local authorities concerned. The appropriate percentage of the amounts realized will be applied in relief of the grants payable under the Act in future years. Arrangements for the re-distribution of non-perishable stores have not yet been made.

*Subhead P.2.—Marine Service.*

80. The charge to this subhead includes the sum of £207,000 in respect of the purchase of three corvettes with appropriate stores. The agreed purchase price was £210,000, the sum of £3,000 being withheld pending check of the stores supplied. I have asked for certain information regarding these stores, and also regarding liability for expenditure incurred on repairs and renovations, as the contract provided for the delivery of the vessels free of all defects affecting seaworthiness.

At the beginning of the Emergency certain fishery patrol vessels in the possession of the Department of Agriculture were taken over for defence purposes and certain sea fisheries protection duties formerly carried out by that Department were undertaken by the Department of Defence. It has now been decided that these duties shall continue permanently to be carried out by the latter Department.

*Subhead S.—Barrack Maintenance and Minor Works.*

81. The sanction of the Department of Finance was obtained for a total expenditure of £3,222 on alterations and renovations at a military barracks, the sum of £2,453 representing the cost of



portion of the work undertaken by the Corps of Engineers, and the balance of £769 the amount of the lowest tender received for that portion of the work which it was proposed to put to contract. The tenders were received in August, 1945, but it appears that no decision as to acceptance was taken. Tenders were again invited in January, 1947, when the lowest price quoted for the work was £989 8s. 11d., subject to a price variation clause. The sanction of the Department of Finance was obtained for the excess expenditure involved and the contract was placed in September, 1947. I have inquired regarding the circumstances in which the original tender was not accepted.

*Subhead U.—Compensation.*

82. Payment of £1,900 together with £95 for architects' fees and £10 10s. for legal costs was made in settlement of a claim for compensation for damage caused to certain premises whilst in military occupation and I have asked for certain information concerning details of the claim.

*Subhead X.—Incidental Expenses.*

83. Expenditure amounting to £3,929 7s. 2d. was incurred during the year on advertisements, etc., in connection with a publicity scheme relating to recruiting and further expenditure was incurred in the financial year 1947-48. In according sanction for the proposals the Department of Finance stipulated that tenders should be invited from advertising and publicity agents generally and as it appeared that tenders were not sought I have asked for an explanation.

*Subhead Y.3.—Army Reserve—An Fórsa Cosanta Áitiúil  
(Grants-in-Aid).*

84. A considerable number of persons who had enlisted in An Fórsa during the year 1946 were under the minimum age prescribed by the relevant Defence Force Regulations and some of these persons were subsequently discharged as having been improperly enlisted. I have inquired regarding the steps taken by attesting officers to ensure that the requirements of the regulations are complied with, and also regarding the grants-in-aid paid in respect of persons improperly enlisted.

The regulations provide that members of An Fórsa who fail, without reasonable excuse, to complete the prescribed minimum training in any year shall be posted to a non-effective list, and that grants-in-aid shall not be payable in respect of persons so posted. Claims were submitted in the year under review in respect of a number of persons who, due to lack of facilities or other causes, had not completed the required training but had



not been posted as non-effective and payment of grants in these cases, which was withheld in the first instance, has been made in the financial year 1947-48, following the receipt of advice from the Law Officer on the matter. I understand that the issue of instructions on the question of eligibility of members for retention on the effective strength is under consideration.

*Subhead D.D.1.—Local Defence Force, 1941 to 1946.*

85. Local Defence Force Regulations provided that on the resignation or discharge of a member all articles of clothing and equipment on issue to him should be returned to stores, and that such clothing as was regarded as serviceable should be available for re-issue. Under Emergency Powers (No. 61) Order, 1940, (Amendment and Revocation) Order, 1946, (Statutory Rules and Orders No. 28 of 1946) all persons who were members of the Force on the 31st March, 1946, were discharged as on and from that date, and the Order conferred power on any member of the Defence Forces, or of the *Gárda Síochána*, to recover any articles of clothing or equipment which had not been surrendered. The power so conferred was removed, as from the 2nd September, 1946, on the revocation of the Order by the Emergency Powers (No. 387) Order, 1946 (Statutory Rules and Orders, No. 263 of 1946), and accordingly the surrender of outstanding articles could no longer be enforced. The sanction of the Department of Finance had been obtained for the retention by all former members of the Force of greatcoats, groundsheets and boots on issue to them and authority has been sought to write-off the amount of the loss, estimated at £1,059 11s. 0d., arising from the non-surrender of other articles of clothing. In reply to an inquiry regarding the basis on which the estimated amount of the loss had been calculated I was informed that as the clothing in question had not been surrendered there was no method by which its serviceability could be determined. Owing to the length of time that the articles had been on issue, and to the fact that such clothing as had been surrendered was found to be almost entirely unserviceable, the deficient articles were assessed as being of rag value only. I understand that the position regarding deficiencies of equipment is under consideration.

*Subhead Z.—Appropriations in Aid.*

86. Surplus stores to the approximate value of £229,000 were shipped to Europe for relief purposes during the year ended 31st March, 1947, and payment of approximately £198,000 was received from the vote for Alleviation of Distress, the balance



being received in the financial year 1947-48. I am in communication with the Accounting Officer regarding the basis on which the value of certain of the stores was assessed.

*Suspense Account.*

87. Payments amounting to £384 18s. 6d. in respect of pay, etc., of Reservists have been charged to a suspense account pending investigation of certain irregularities.

*Stocktaking.*

88. Reference was made in paragraph 74 of my last report to arrangements which had been sanctioned for partial stocktaking in cases in which officers in charge of stores were being released from service. I have been informed that a complete stocktaking has now been concluded and that reports regarding ascertained discrepancies are in course of preparation.

*Statement of Losses.*

89. 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" .....	129	9	6
Deficiencies of stores and other losses not affecting the 1946-47 vote .....	67,104	16	10

The corresponding figures of losses in the previous year were £276 18s. 4d., and £12,757 18s. 3d.

The amounts written off include items of £1 1s. 3d. and £41,536 4s. 3d., respectively, in respect of losses arising from the fire which occurred in December, 1943, at the Air-raid Precautions Stores Depot to which reference was made in previous reports.

The deficiency of £17,138 9s. 5d. noted in head 8 of the Statement of Losses includes £6,691 13s. 4d. representing the loss on the re-sale at 17s. 6d. each of 5,500 small size greatcoats which had been purchased for the Local Defence Force at an average price of £2 1s. 10d. each and which were surplus to requirements. 4,500 of the greatcoats were made available for the relief of distress in Europe, the sum of £3,937 10s. 0d. being recovered from the vote for Alleviation of Distress, and the balance was sold to a charitable organization.

In accordance with the request of the Public Accounts Com-



mittee for information regarding losses during the period of the Emergency a statement has been furnished to me showing the total losses written-off in the years 1939-40 to 1946-47 inclusive. The figures are as follows :—

	£	s.	d.
Deficiencies of stores and other losses not affecting the vote .....	199,109	0	10
Cash losses charged to " Balances Irrecoverable " .....	4,994	1	11
Total .....	£204,103	2	9

These figures include losses attributable to the period prior to the Emergency and further losses which occurred during the Emergency will fall to be written-off in future years.

#### VOTE 64.—ARMY PENSIONS.

##### *Subhead E.—Wound and Disability Pensions and Gratuities, etc.*

90. A final pension of £52 10s. 0d. per annum was awarded in 1939, with effect from 1st April, 1932, to an applicant under section 10 of the Army Pensions Act, 1932. The amount of £761 5s. 0d. paid in respect of the period 1st April, 1932, to 30th September, 1946, was refunded by the pensioner and payment of the pension was terminated with effect from 1st October, 1946, at the pensioner's request. The sum of £730 12s. 6d., being the amount of the refund proper to previous financial years, has been brought to account as an extra receipt payable to the Exchequer.

##### *Subhead I.—Military Service Pensions.*

91. A pension of £10 2s. 9d. per annum, with effect from 1st October, 1934, was awarded under the Military Service Pensions Act, 1934, to a person in respect of whom a favourable report was furnished by the Referee in November, 1945. It appears that subsequent to the submission of the report evidence became available which created doubt as to the *bona fides* of the applicant, but the power to request the Referee to review his report in the light of the additional evidence had been removed by section 5 of the Military Service Pensions (Amendment) Act, 1945. The matter was referred to the Law Officer who advised that the Minister must issue a service certificate in accordance with the report, and the award of pension followed accordingly. Section 19 of the Military Service Pensions Act, 1934, provides, *inter alia*, that if a person with a view to obtaining a pension



makes false representations he shall be guilty of an offence under the section and that on conviction any pension granted by reason of such representations shall be forfeited, and I have inquired whether the question of taking any action under that section was considered.

A pension of £73 15s. 0d. per annum which had been granted under the Military Service Pensions Act, 1934, was revoked by the Minister in May, 1945, following the Referee's finding, on review, that the pensioner was not a person to whom the Act applied. It appeared that certain other awards were regarded as being affected by this case and that the question of referring these awards back to the Referee for review had been under consideration, and I have asked for information on the matter.

*Subhead J.—Defence Forces (Pensions) Schemes,  
1937 and 1940.*

92. Article 32 of the Defence Forces (Pensions) Scheme, 1937, provides for the payment of gratuities to members of the Army Nursing Service whose services are terminated in certain circumstances and provision is also made for the award of gratuities to members who resign on marriage. Gratuities were paid to nursing sisters who had resigned for causes other than marriage and as it was not clear that these cases came within the scope of the scheme I have communicated with the Accounting Officer on the matter.

Short-service gratuities were paid in a number of cases to Government employees who served with the Defence Forces during the Emergency and whose period of Army service might be reckonable for the purpose of civil superannuation or gratuity. Article 24 (2) of the scheme provides that any period of service which is so reckonable shall not be regarded as qualifying service for the purpose of awards under the scheme and I have inquired regarding the adjustment of any overpayments involved.

*Subhead O.—Special Allowances to Persons who served in Easter  
Week, and to Persons awarded Medals.*

93. Section 7 of the Army Pensions Act, 1943, as amended by section 14 of the Army Pensions Act, 1946, provides for the grant of special allowances to certain persons who were members of an organization to which Part II of the Army Pensions Act, 1932, applies. The amount of the special allowance which may be granted is governed by the yearly means of the applicant, the Act providing that the amount of such yearly means shall be ascertained in accordance with the joint directions of the Ministers for Defence and Finance, and, for the purposes of this provision,



joint directions made by the two Ministers under Part VII of the Army Pensions Act, 1937, have, with certain modifications, been adopted. These directions provide that, with certain exceptions, the yearly value of any benefit or privilege enjoyed by a claimant shall be taken into account in assessing the amount of the yearly means. Cases were noted in which particular items of income had not been included in the assessments but I understand that proposals for the amendment of the joint directions are under consideration by the two Ministers.

A special allowance may be granted only to persons who are incapable of self-support by reason of age or permanent infirmity of body or mind. In view of the nature of the medical evidence furnished in the case of a person to whom a special allowance of £64 10s. 0d. per annum was awarded with effect from 27th February, 1946, I have addressed an inquiry to the Accounting Officer on the matter.

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

94. Provision was made under subhead F. (Urban Employment Schemes), subhead G. (Rural Employment Schemes) and subhead J. (Reconditioning or Repair of Public Roads subject to Heavy Turf Transport) for grants towards expenditure by local authorities on schemes for the provision of employment. The grants were paid in instalments, during the progress of the various works, by the Department of Local Government acting on behalf of the Special Employment Schemes Office. Accounts of the expenditure were examined by Local Government Auditors whose certificates have been furnished to me in support of the charge to the vote.

The expenditure charged to subhead H. (Minor Employment Schemes) and subhead I. (Development Works in Bogs used by Landholders and other Private Producers) related to schemes administered by the Special Employment Schemes Office. The schemes were, in general, carried out on its behalf by county engineers who received imprests from the vote which were subsequently accounted for in detail.

The schemes for which provision is made under subheads K. (Farm Improvements Scheme), L. (Seed Distribution Scheme) and M. (Lime Distribution Scheme) are administered by the Department of Agriculture acting on behalf of the Special Employment Schemes Office. The charge to subhead K. includes grants to 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 £260,690 8s. 4d., made up as follows :—

	£	s.	d.
Land reclamation and field drainage	68,392	14	7
Improvement of farmyards, laying of concrete floors in out-offices, etc. ....	58,326	10	11
Construction or improvement of farm roadways	50,258	9	11
Construction or improvement of water-courses	36,871	3	0
Construction, improvement or removal of fences	27,760	18	6
Construction of water and liquid manure tanks, and silos, etc. ....	18,554	5	5
Construction of cattle enclosures	526	6	0
	£260,690	8	4

The administrative expenses referred to above, amounting to £79,788 10s. 9d., account for the remainder of the charge to subhead K.

The scheme for which provision was made under subhead N. (Rural Improvements Scheme) was administered by the Special Employment Schemes Office mainly through the agency of county engineers. Grants were made towards the cost of works, for the joint benefit of groups of two or more farmers, consisting of accommodation roads to houses, farms and bogs, small drainage works (excluding field drains), roads which connect two county roads, and the erection or reconstruction of small bridges. Only works which were estimated to cost not less than £40 were considered. In most cases State grants of 75 per cent. of the estimated cost, excluding county engineers' fees, were approved, the balance being contributed by the beneficiaries. Cash contributions were usually collected, but contributions in kind either of materials or labour were also considered; in addition, the contributors or members of their families could be employed on the works, thus recouping themselves at least a portion of their cash contributions. The expenditure during the year on approved works amounted to £97,539 13s. 9d., against which has been, credited £19,950 2s. 3d. in respect of the cash contributions, the balance amounting to £77,589 11s. 6d. being charged to the vote.



The charge to subhead O. (Miscellaneous Schemes) relates to expenditure on works of an emergency character or for the relief of unemployment and distress. These schemes were administered either by the Special Employment Schemes Office or by other Departments acting on its behalf.

#### VOTE 72.—ALLEVIATION OF DISTRESS.

95. The expenditure incurred on the purchase of relief supplies of foodstuffs, live stock and other commodities, including freight and other miscellaneous charges, totalled £1,718,451 0s. 5d. Of this amount, £1,414,826 13s. 6d. was expended by the Department of Industry and Commerce on sugar, bacon, canned meat, dried and condensed milk, baby foods, cheese, surplus army and air-raid precautions stores, surplus textile materials, raw wool and knitting yarn, and £303,624 6s. 11d. was disbursed by the Department of Agriculture on cattle, beef and hides. The greater part of the expenditure related to relief supplies shipped to the Joint Relief Commission of the International Red Cross and to its successor, the International Centre for Relief to Civilian Populations, for distribution in central, eastern and south-eastern Europe, but supplies were also sent direct to France, Italy, Poland and the American Zone of Germany, and through the agency of the British Ministry of Food to Austria, Hungary and the British Zone of Germany. A quantity of bacon was also supplied to the United Nations Relief and Rehabilitation Administration for distribution in Poland, Austria and the Ukraine. Payments amounting to £91,644 5s. 7d. were made to the Italian Government and to the Joint Relief Commission of the International Red Cross in respect of transport charges and other expenses incurred by them in connection with the distribution of relief supplies, and the remainder of the expenditure charged to the vote, £5,418 18s. 5d., represents recoupment to the Irish Red Cross Society of the balance of the expenditure by the Society on the purchase and shipment of relief supplies for Europe, in respect of which a payment of £38,000 was made in the year 1945-46.

As will be seen from the account, the exchequer extra receipts include £215,826 8s. 1d. received from the Government of Belgium in respect of goods supplied. The amount lodged in Brussels was the equivalent of £216,087 3s. 10d., representing the expenditure on the purchase and despatch of the goods referred to, but the subsequent transfer to this country involved a loss on exchange of £152 16s. 5d., and bank commission amounted to £107 19s 4d.

The expenditure incurred by the Department of Industry and Commerce included sums amounting to £35,104 15s. 2d. disbursed on the purchase of approximately 160 tons of bacon which was subsequently sold on the home market. I inquired



regarding the circumstances in which these payments were charged to the vote for Alleviation of Distress and was informed that it was not until after the close of the financial year that it was decided that, owing to the supply position at home, the bacon referred to should not be exported, but that, as it was purchased within the year of account with a view to export to Europe under the scheme for the alleviation of distress, its cost was charged against the vote for that service.

J. MAHER,

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

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 27th February, 1948.



## APPROPRIATION ACCOUNTS, 1946-47

## 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 Allocated from Vote for Civil Service Remuneration.	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.	£	£ s. d.	
2	1	PRESIDENT'S ESTABLISHMENT ...	4,600	—	4,600	4,102 11 2	—	4,102 11 2	497 8 10	—	—	—	—	497 8 10	—	—	1
4	2	HOUSES OF THE OIREACHTAS ...	137,500	—	137,500	134,728 8 3	—	134,728 8 3	2,771 11 9	—	—	—	—	2,771 11 9	—	—	2
6	3	DEPARTMENT OF THE TAOISEACH ...	17,000	—	17,000	17,039 18 0	—	17,039 18 0	—	39 18 0	—	—	39 18 0	—	—	—	3
7	4	COMPTROLLER AND AUDITOR-GENERAL ...	26,922	2,075	24,847	27,473 15 2	2,075 10 0	25,398 5 2	—	551 15 2	10 0	—	551 15 2	10 0	—	—	4
9	5	OFFICE OF THE MINISTER FOR FINANCE ...	87,955	2,755	85,200	87,707 17 11	4,935 0 0	82,772 17 11	247 2 1	—	2,180 0 0	—	—	2,427 2 1	—	—	5
11	6	OFFICE OF THE REVENUE COMMISSIONERS ...	1,274,180	64,000	1,210,180	1,252,558 4 4	72,972 8 6	1,179,585 15 10	21,621 15 8	—	8,972 8 6	—	—	30,594 4 2	101 16 3	—	6
17	7	OLD AGE PENSIONS ...	3,782,250	2,000	3,780,250	3,737,000 6 10	3,499 14 3	3,733,500 12 7	45,249 13 2	—	1,499 14 3	—	—	46,749 7 5	—	—	7
19	8	MANAGEMENT OF GOVERNMENT STOCKS ...	22,400	—	22,400	22,395 11 1	—	22,395 11 1	4 8 11	—	—	—	—	4 8 11	—	—	8
20	9	OFFICE OF PUBLIC WORKS ...	192,900	23,500	169,400	183,566 11 3	25,106 7 3	158,460 4 0	9,333 8 9	—	1,606 7 3	—	—	10,939 16 0	—	—	9
24	10	PUBLIC WORKS AND BUILDINGS ...	1,030,850	49,950	980,900	845,505 16 2	70,013 11 0	775,492 5 2	185,344 3 10	—	20,063 11 0	—	—	205,407 14 10	—	—	10
54	11	HAULBOWLINE DOCKYARD ...	3,550	—	3,550	3,096 1 1	—	3,096 1 1	453 18 11	—	—	—	—	453 18 11	3,125	5,079 2 4	11
56	12	STATE LABORATORY ...	12,600	—	12,600	10,522 0 3	—	10,522 0 3	2,077 19 9	—	—	—	—	2,077 19 9	530	517 3 3	12
57	13	CIVIL SERVICE COMMISSION ...	32,700	7,000	25,700	30,693 10 10	7,159 17 4	23,533 13 6	2,006 9 2	—	159 17 4	—	—	2,166 6 6	—	—	13
59	14	IRISH TOURIST BOARD ...	38,000	—	38,000	32,012 0 0	—	32,012 0 0	5,988 0 0	—	—	—	—	5,988 0 0	—	—	14
60	15	COMMISSIONS AND SPECIAL INQUIRIES ...	9,260	—	9,260	7,656 7 1	—	7,656 7 1	1,603 12 11	—	—	—	—	1,603 12 11	—	—	15
64	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	685,405	23,955	661,450	659,094 18 2	22,334 2 0	636,760 16 2	26,310 1 10	—	—	1,620 18 0	—	24,689 3 10	6,767	4,036 18 3	16
67	17	RATES ON GOVERNMENT PROPERTY ...	169,275	625	168,650	167,785 15 7	657 12 6	167,128 3 1	1,489 4 5	—	32 12 6	—	—	1,521 16 11	—	—	17
68	18	SECRET SERVICE ...	15,000	—	15,000	6,011 19 8	—	6,011 19 8	8,988 0 4	—	—	—	—	8,988 0 4	—	11 1 5	18
69	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	16,000	—	16,000	15,620 4 5	—	15,620 4 5	379 15 7	—	—	—	—	379 15 7	—	—	19
70	20	MISCELLANEOUS EXPENSES ...	10,040	—	10,040	8,730 4 7	—	8,730 4 7	1,309 15 5	—	—	—	—	1,309 15 5	—	—	20
72	21	STATIONERY AND PRINTING ...	253,559	45,229	208,330	252,499 6 2	45,982 17 2	206,516 9 0	1,059 13 10	—	753 17 2	—	—	1,813 11 0	—	—	21
77	22	VALUATION AND BOUNDARY SURVEY ...	47,335	6,695	40,640	48,278 11 2	6,865 12 6	41,412 18 8	—	943 11 2	170 12 6	—	943 11 2	170 12 6	—	—	22
79	23	ORDNANCE SURVEY ...	43,519	4,619	38,900	42,570 18 8	5,709 13 9	36,861 4 11	948 1 4	—	1,090 13 9	—	—	2,038 15 1	76 5 4	—	23
81	24	SUPPLEMENTARY AGRICULTURAL GRANTS ...	2,311,389	—	2,311,389	2,311,366 8 8	—	2,311,366 8 8	22 11 4	—	—	—	—	22 11 4	—	—	24
82	25	LAW CHARGES ...	96,930	4,350	92,580	87,369 0 4	4,621 14 0	82,747 6 4	9,560 19 8	—	271 14 0	—	—	9,832 13 8	286	287 18 3	25
84	26	UNIVERSITIES AND COLLEGES ...	235,130	—	235,130	222,668 10 10	—	222,668 10 10	12,461 9 2	—	—	—	—	12,461 9 2	—	—	26
86	27	WIDOWS' AND ORPHANS' PENSIONS ...	450,000	—	450,000	450,000 0 0	—	450,000 0 0	—	—	—	—	—	—	—	—	27
87	28	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	41,150	—	41,150	28,250 0 0	—	28,250 0 0	12,900 0 0	—	—	—	—	12,900 0 0	—	—	28
88	29	AGRICULTURE ...	1,268,079	274,379	993,700	1,212,780 13 3	272,848 5 10	939,932 7 5	55,298 6 9	—	—	1,530 14 2	—	53,767 12 7	4,350	33,300 5 9	29
102	30	AGRICULTURAL PRODUCE SUBSIDIES ...	950,000	—	950,000	924,948 9 4	—	924,948 9 4	25,051 10 8	—	—	—	—	25,051 10 8	—	223 6 0	30
104	31	FISHERIES ...	54,700	17,850	36,850	48,121 2 1	17,949 13 5	30,171 8 8	6,578 17 11	—	99 13 5	—	—	6,678 11 4	—	—	31
108	32	OFFICE OF THE MINISTER FOR JUSTICE ...	59,390	—	59,390	57,713 16 1	—	57,713 16 1	1,676 3 11	—	—	—	—	1,676 3 11	220	3,715 14 6	32
110	33	GÁRDA SÍOCHÁNA ...	2,666,684	43,904	2,622,780	2,626,152 14 1	46,753 0 9	2,579,399 13 4	40,531 5 11	—	2,849 0 9	—	—	43,880 6 8	1,850	2,440 5 1	33
114	34	PRISONS ...	153,643	18,893	134,750	146,516 19 8	17,988 1 7	128,528 18 1	7,126 0 4	—	—	904 18 5	—	6,221 1 11	—	—	34
118	35	DISTRICT COURT ...	58,040	—	58,040	55,808 10 4	—	55,808 10 4	2,231 9 8	—	—	—	—	2,231 9 8	25,000	25,506 4 10	35
120	36	CIRCUIT COURT ...	96,650	26,770	69,880	95,925 0 2	29,188 13 0	66,736 7 2	724 19 10	—	—	—	—	3,143 12 10	—	6 9 4	36
122	37	SUPREME COURT AND HIGH COURT OF JUSTICE ...	63,490	260	63,230	64,963 0 11	417 18 4	64,545 2 7	—	1,473 0 11	157 18 4	—	1,473 0 11	157 18 4	2,850	3,446 19 5	37
124	38	LAND REGISTRY AND REGISTRY OF DEEDS ...	58,690	—	58,690	57,793 3 7	—	57,793 3 7	896 16 5	—	—	—	—	896 16 5	—	2 0 6	38
125	39	PUBLIC RECORD OFFICE ...	6,310	—	6,310	6,315 17 2	—	6,315 17 2	—	5 17 2	—	—	—	—			



APPROPRIATION ACCOUNTS—  
PUBLIC SERVICES,  
1946-47.



## PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ... ..	4,005	3,404 9 8	600 10 4	—
B.—Travelling and Incidental Expenses ... ..	75	65 10 4	9 9 8	—
C.—Telegrams and Telephones	220	332 11 2	—	112 11 2
D.—Motor Cars—Replacement Grant ... ..	300	300 0 0	—	—
<b>TOTAL</b> ...£	4,600	4,102 11 2	610 0 0	112 11 2

Surplus to be surrendered ... £497 8 10

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

- A.—Saving mainly due to a change in personnel, partly offset by the increases in Civil Service remuneration payable from 1st November, 1946.
- C.—Excess mainly due to the fact that telephone accounts for five quarterly periods came in course of payment during the year.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 the Secretary to the President received £50 as Director of the Bureau of Military History.



## NOTE.

The Account of another Department includes expenditure of approximately £637 in respect of remuneration of staff temporarily lent, without repayment, to the President's Establishment.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17th November, 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.*



## HOUSES OF THE OIREACHTAS.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.	£ s. d.	£ s. d.
<b>DÁIL ÉIREANN.</b>						
A.—Salaries and Allowances of Teachtaí ... ..	60,780	60,969 2 5	—		189 2 5	
B.—Travelling Expenses of Teachtaí :— Original ... £8,000 Supplementary 3,000	11,000	9,695 0 3	1,304 19 9		—	
<b>SEANAD ÉIREANN.</b>						
C.—Salaries and Allowances of Seanadóirí ... ..	22,830	22,425 5 10	404 14 2		—	
D.—Travelling Expenses of Seanadóirí ... ..	1,500	1,503 18 10	—		3 18 10	
<b>HOUSES OF THE OIREACHTAS.</b>						
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas :— Original ... £38,190 Supplementary 1,600	39,790	39,224 17 0	565 3 0		—	
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ... ..	295	268 13 5	26 6 7		—	
G.—Telegrams and Telephones	600	526 0 4	73 19 8		—	
H.—Witnesses' Expenses ...	5	—	5 0 0		—	
I.—Inter-Parliamentary Union (Irish Group) Grant-in-Aid ... ..	200	115 10 2	84 9 10		—	
J.—Restaurant— Contribution in respect of Catering Expenses ...	500	—	500 0 0		—	
<b>TOTAL :—</b> Original £132,900 Supplementary 4,600	£ 137,500	134,728 8 3	2,964 13 0		193 1 3	

Surplus to be surrendered

...

£2,771 11 9



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

B., F. and G.—Expenditure cannot be accurately estimated.

I.—The only expenditure was the subscription to the Union for 1946.

J.—No claim for recoupment of catering expenses was received.

## EXTRA REMUNERATION (exceeding £30).

The following officers received amounts as stated for services rendered, viz. :—the Editor of Debates, £98 12s. 10d. from Vote 63; the Deputy Chief Translator and a Temporary Junior Translator, £31 6s. 9d. and £170 10s. 0d., respectively, from Vote 49; a Senior Translator, £42 10s. 0d. and £1 6s. 0d. from Votes 62 and 49, respectively.

The following officers received from Vote 64 the amounts stated on foot of military service pensions, viz. :—the Superintendent, £70; the Captain of the Guard, £42 11s. 8d.; a Reporter, £83 14s. 9d.; a Minor Staff Officer, £62 1s. 8d.; a Cloak-room Attendant, £36 8s. 4d.; and a Messenger, £155. The two last mentioned officers received in addition, from this Vote, £32 6s. 11d. and £3 4s. 0d., respectively, for overtime.

## NOTES.

This Account includes expenditure of approximately £226 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments include expenditure of approximately £393 in respect of remuneration of staff temporarily lent, without repayment, to the Houses of the Oireachtas.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
29th November, 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.*



## DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.	£ s. d.
A.—Salaries, Wages and Allowances ...	15,980 0 0	16,193 6 9	—	213 6 9
B.—Travelling Expenses	200 0 0	25 4 6	174 15 6	—
C.—Incidental Expenses	120 0 0	126 6 3	—	6 6 3
D.—Telegrams and Telephones ...	350 0 0	345 0 6	4 19 6	—
E.—Allowance to Taoiseach for Motor Car ...	350 0 0	350 0 0	—	—
TOTAL ...£	17,000 0 0	17,039 18 0	179 15 0	219 13 0
Allocated from Vote for Civil Service Remuneration ...	39 18 0	—	Excess of Expenditure over Estimate (met from Vote for Civil Service Remuneration). £39 18 0	
£	17,039 18 0	17,039 18 0		

NOTE.—Expenditure of an amount not less than £39 18s. 0d. has been identified as due to the increases in remuneration payable from 1st November, 1946.

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

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

## NOTES.

The Account includes expenditure of approximately £516 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Account of another Department includes expenditure of approximately £230 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
17th November, 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,



## COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.	£ s. d.
EXCHEQUER AND AUDIT.				
A.—Salaries, Wages and Allowances ...	24,050 0 0	24,713 11 0	—	663 11 0
B.—Travelling Expenses ...	130 0 0	81 12 6	48 7 6	—
C.—Incidental Expenses ...	90 0 0	88 5 11	1 14 1	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	2,652 0 0	2,590 5 9	61 14 3	—
GROSS TOTAL ...£	26,922 0 0	27,473 15 2	111 15 10	663 11 0
Deduct :—	Estimated.	Realized.	Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £551 15 2	
E.—Appropriations in Aid ...	2,075 0 0	2,075 10 0		
NET TOTAL ...£	24,847 0 0	25,398 5 2	Surplus of Appropriations in Aid realized (to be surrendered). 10s. 0d.	
Allocated from Vote for Civil Service Remuneration ...	551 15 2	—		
£	25,398 15 2	25,398 5 2		

NOTE.—Expenditure of an amount not less than £551 15s. 2d. has been identified as due to the increases in remuneration payable from 1st November, 1946.

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

A.—Excess due to increases in remuneration paid from 1st November, 1946; offset by vacancies remaining unfilled.

B.—Local audits involving travelling expenses were not carried out to the extent anticipated.



D.—Saving due to vacancy remaining unfilled ; offset by payment of increased remuneration from 1st November, 1946.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 an Assistant Auditor received £50 for acting as Higher Executive Officer.

NOTE.

This Account includes expenditure of approximately £803 in respect of remuneration of an officer temporarily lent, without repayment, to another Department.

W. E. WANN,  
*Accounting Officer.*

OIFIG AN ARD REACHTAIRE  
CUNTAS AGUS CISTE,  
29 Samhain, 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.*



## OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Finance, including the Paymaster-General's Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
OFFICE OF THE MINISTER FOR FINANCE.				
A.—Salaries, Wages and Allowances ...	76,924	76,481 11 3	442 8 9	—
A.A.—Actuary ...	100	—	100 0 0	—
B.—Travelling Expenses ...	100	183 14 8	—	83 14 8
C.—Incidental Expenses ...	250	308 1 9	—	58 1 9
D.—Telegrams and Telephones	800	853 5 3	—	53 5 3
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages and Allowances ...	9,691	9,775 0 6	—	84 0 6
F.—Travelling and Incidental Expenses ...	90	106 4 6	—	16 4 6
GROSS TOTAL ...£	87,955	87,707 17 11	542 8 9	295 6 8
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £247 2 1	
Deduct :—			Surplus of Appropriations in Aid realized. £2,180 0 0	
G.—Appropriations in Aid ...	2,755	4,935 0 0	Total Surplus to be surrendered. £2,427 2 1	
NET TOTAL ...£	85,200	82,772 17 11		

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

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

B.—The volume of travelling was heavier than expected.

C.—Excess mainly due to the cost of advertisements being greater than was anticipated.

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



## 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	4,173 10 3
(3) Miscellaneous ... ..	5	11 9 9
TOTAL ... ..	£2,755	£4,935 0 0

The surplus at (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 Ceimici, 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.:—One Assistant Principal received £172 17s. 9d. from Vote 55, one Minor Staff Officer and one Clerical Officer received, respectively, £55 14s. 1d. and £79 2s. 11d. from Vote 32, and one Reporter received £23 3s. 5d. and £15 6s. 7d. from Vote 2 and this Vote, respectively.

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 the Department of Finance, viz.:—One Executive Officer (Vote 6) received £136 5s. 1d., and two Clerical Officers (Vote 29) received £57 13s. 10d. and £37 7s. 2d., respectively.

One Executive Officer received £30 12s. 4d. from Vote 63 as a member of the Reserve of Officers, and one Clerical Officer received from this Vote £37 14s. 0d. for overtime.

Three Messengers and one Male Cleaner received the amounts, respectively, of £45 16s. 8d., £25 17s. 8d., £38 and £45 12s. 6d. on foot of military service pensions; the recipient of £25 17s. 8d. received, in addition, £14 15s. 10d. from Vote 2 for overtime.

## NOTES.

This Account includes expenditure of approximately £3,825 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments and Offices include expenditure of approximately £10,202 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
29th November, 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.*



## OFFICE OF THE REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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. :— Original ... £1,089,440 Supplementary ... 57,700	1,147,140	1,129,153 10 11	17,986	9 1	—	
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain ...	270	352 0 0	—		82	0 0
B.—Travelling Expenses :— Original ... £29,000 Supplementary ... 400	29,400	28,820 8 0	579	12 0	—	
C.—Removal Expenses :— Original ... £2,400 Supplementary ... 600	3,000	2,979 6 9	20	13 3	—	
D.—Poundage to Distributor of Stamps ...	435	506 3 6	—		71	3 6
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. :— Original ... £56,805 Supplementary ... 3,900	60,705	57,119 12 9	3,585	7 3	—	
F.—Carriage of Parcels, Advertisements, etc. ...	700	882 18 5	—		182	18 5
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. :— Original ... £3,600 Supplementary ... 4,250	7,850	8,417 0 5	—		567	0 5
H.—Telegrams and Telephones :— Original ... £5,000 Supplementary ... 400	5,400	5,378 9 11	21	10 1	—	
I.—Uniform Clothing ...	1,500	1,627 10 8	—		127	10 8



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.—Boat Hire, Cycles and other Conveyances ...	450	419 9 11	30 10 1	—
K.—Motor Cars for Frontier Patrols ...	6,800	5,819 9 5	980 10 7	—
L.—Revenue Instruments, etc.	420	398 17 3	21 2 9	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. :— Original ... £6,700 Supplementary 3,200	9,900	10,091 15 2	—	191 15 2
N.—Incidental Expenses ...	240	271 0 8	—	31 0 8
O.—Provision of Rooms for Official Purposes ...	260	252 17 0	7 3 0	—
P.—Compensation ...	5	56 18 6	—	51 18 6
Q.—Losses by Default, Fraud and Accident ...	5	10 15 1	—	5 15 1
	1,274,480	1,252,558 4 4	23,232 18 1	1,311 2 5
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	300	—	300 0 0	—
GROSS TOTAL :— Original £1,204,030 Supplementary 70,150	£ 1,274,180	1,252,558 4 4	22,932 18 1	1,311 2 5
Deduct :—			Surplus of Gross Estimate over Expenditure. £21,621 15 8	
R.—Appropriations in Aid :— Original ... £49,090 Supplementary 14,910	Estimated. —	Realized. —	Surplus of Appropriations in Aid realized.	
	64,000	72,972 8 6	£8,972 8 6	
NET TOTAL :— Original £1,154,940 Supplementary 55,240	£ 1,210,180	1,179,585 15 10	Total Surplus to be surrendered. £30,594 4 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of officers injured in accidents ...	—	101 16 3



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

- A.—Saving due to non-payment within the year of certain arrears arising from consolidation of basic pay and bonus, and to vacancies, for which provision had been made, remaining unfilled.
- AA.—Excess due to changes in staff in the Conjoint Office.
- B.—Saving due mainly to the fact that a number of the claims anticipated had not matured for payment.
- D.—The sales of stamps at the Dublin Stock Exchange were in excess of expectations.
- E.—Saving due mainly to the fact that the increase in remuneration of Collectors of Taxes resulting from consolidation was not sanctioned until after the close of the year.
- F.—Excess due mainly to increased expenditure on advertisements.
- G.—Excess due mainly to increases in the quantity and prices of the supplies required in the Stamping Branch.
- I.—Excess due mainly to the fact that increases in prices of certain articles required were greater than had been expected.
- J.—Saving due to the fact that the provision for purchase of new cycles was not fully utilized.
- K.—Saving due to reduction in price of petrol and to the fact that the provision for purchase of cars was not fully utilized.
- M.—Excess due mainly to increased expenditure in connection with prosecutions, etc.
- N.—The expenditure includes *ex-gratia* payments of 7s. and 3s., respectively, as compensation for clothing damaged by defective office equipment (Department of Finance letter E.109/41/41), £60 in respect of medical, etc., expenses incurred by an official as a result of an accident while on duty (Department of Finance letter P.7/18/46), and £3 10s. 0d. to an official in compensation for the loss of an overcoat stolen from his office (Department of Finance letter E.109/41/41).
- P.—Particulars of the items charged to the subhead :—
- £47 3s. 0d.—In respect of damages caused to a pony and trap by a Revenue vehicle a sum of £26 10s. 0d. was awarded, together with costs and expenses amounting to £20 13s. 0d. (Department of Finance letter S.48/5/45).
- £9 15s. 6d.—In respect of an injury to a calf caused by a Revenue vehicle a sum of £4 was awarded, together with costs and expenses amounting to £5 15s. 6d. (Department of Finance letter S.48/5/46).
- Q.—Particulars of the items charged to the subhead :—
- £9 15s. 1d.—In the case of the Senior Tax Officer referred to in a Note to the Appropriation Account for 1940-41 recovery arrangements yielded £12. The balance of £9 15s. 1d. has been charged to this subhead and brought to account as Income Tax (Department of Finance letter E.3/30/38).
- £1 0s. 0d.—To make good a deficiency in Stamps stock (Department of Finance letter S.47/7/34).
- 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



	Estimated.	Realized.		
	£	£	s.	d.
3. Clerical services and incidental expenses on account of General Lighthouse Fund ...	200	200	0	0
4. Moneys received from merchants, etc., for special attendance of Officers :—				
<i>Original</i> ... ..	£9,000			
<i>Supplementary</i> ... ..	4,200			
	13,200	14,873	18	11
5. Fines, forfeitures, law costs recovered, etc. :—				
<i>Original</i> ... ..	£8,250			
<i>Supplementary</i> ... ..	5,000			
	13,250	17,222	2	1
6. Registry of Business Names ... ..	250	251	19	0
7. Proceeds of Customs sales (seizures, etc.) :—				
<i>Original</i> ... ..	£8,000			
<i>Supplementary</i> ... ..	4,700			
	12,700	14,237	16	6
8. Charges for collecting local dues, etc. ...	70	102	5	6
9. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)... ..	220	220	0	0
10. Charge for administration, etc., expenses in connection with widows' and orphans' pensions :—				
<i>Original</i> ... ..	£21,390			
<i>Supplementary</i> ... ..	1,010			
	22,400	22,265	0	0
11. Repayment from Vote 67 on account of the salaries of Officers seconded to the Special Employment Schemes Office ... ..	510	669	8	8
12. Miscellaneous items ... ..	800	2,529	17	10
TOTAL :—				
<i>Original</i> ... ..	£49,090			
<i>Supplementary</i> ... ..	14,910			
	£64,000	£72,972	8	6

4. Receipts vary with the volume of trade.

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

7. Receipts vary with the quantity of seizures sold and the level of prices realized.

8. Receipts vary with the volume of trade.

11. Increase in receipts was due to changes in the staff on loan.

12. Miscellaneous items comprised the following :—

	£	s.	d.
Fees under Merchant Shipping Acts ... ..	41	0	0
Bill of Entry receipts ... ..	551	1	9
Repayment of salary of Officer seconded to Department of Local Government and Public Health ... ..	191	1	1
Sales of official motor cars ... ..	773	0	0
Minor unclassified items, e.g., surpluses in cash, rents of official residences, rent of goods in State Warehouses, etc.	973	15	0
	£2,529	17	10



## 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 allowances varying from £50 to £100 while engaged on Special Inquiry duty. Three Officers of Customs and Excise and two Preventive Officers received total amounts varying from £53 9s. 5d. to £264 2s. 1d. in respect of allowances while engaged on Special Inquiry duty and in respect of overtime and rewards for detection of smuggling or other revenue evasions while not engaged on Special Inquiry duty.

One hundred and twenty-five Officers of Customs and Excise, one Chief Preventive Officer, forty-nine Preventive Officers, one hundred and forty-one Assistant Preventive Officers, three Temporary Assistant Preventive Officers, twenty-eight Watchers, two Extra Men, twenty-three Senior Tax Officers, eight Tax Officers, four Writing Clerks, one Temporary Clerk, two Staff Officers, one Minor Staff Officer, thirty-nine Clerical Officers, fifty-nine Departmental Clerical Officers, four Writing Assistants, one Superintendent of Printing, one Assistant Superintendent of Stamping, two Principal Stampers, two Stampers, three Female Stampers and Tellers, five Printers, one Engineer, one Storeman and one Unestablished Paperkeeper received amounts varying from £30 10s. 5d. to £396 6s. 3d. 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 Higher Executive Officer received £152 from the Vote for Science and Art; one Clerical Officer received £49 10s. 0d. from the Vote for Wireless Broadcasting; one Clerical Officer received £64 10s. 0d. from the Vote for Science and Art, £3 from the Vote for Wireless Broadcasting and £50 from the Vote for the Office of the Minister for Education (the latter item being by way of allowance while on loan); one Officer of Customs and Excise, one Departmental Clerical Officer and one Printer received £101, £21 and £125 10s. 0d., respectively, from the Vote for Wireless Broadcasting (in addition, these officials received £1 7s. 7d., £40 15s. 8d. and £9 1s. 4d., respectively, in respect of overtime from this Office).

Nine Officers of Customs and Excise received allowances varying from £37 19s. 5d. to £60 1s. 6d. from the Vote for Industry and Commerce while on loan; thirty-nine Officers of Customs and Excise received total amounts varying from £37 1s. 7d. to £153 8s. 4d. by way of allowances from the Vote for Industry and Commerce while on loan and in respect of overtime from this Office when not on loan, the allowances varying from £1 9s. 4d. to £60 1s. 6d.; one Departmental Clerical Officer received a total amount of £125 12s. 4d. by way of overtime and military service pension, of which £52 13s. 10d. was in respect of overtime from the Vote for Industry and Commerce while on loan.

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 £136 5s. 1d. from the Vote for the Office of the Minister for Finance; one Writing Assistant received £59 12s. 4d. from the Vote for Posts and Telegraphs; one Inspector, five Surveyors and two Officers of Customs and Excise, one Higher Executive Officer, six Junior Executive Officers and one Examiner received amounts varying from £34 6s. 5d. to £385 18s. 2d. from the Vote for Industry and Commerce.

## NOTES.

This Account includes expenditure of approximately £35,802 in respect of remuneration of staff temporarily lent without repayment, to other Departments and Offices.

The Account of another Department includes expenditure of approximately £387 in respect of remuneration of staff temporarily lent without repayment, to this Office.

Defalcations totalling £172 7s. 1d. were discovered in the accounts of a Collector of Taxes who died while investigations in the case were proceeding. A sum of £3 was recovered from a taxpayer who had been overcredited to that extent and the balance of £169 7s. 1d. was recovered under the Collector's Fidelity Guarantee Bond.



On termination of special arrangements for storage of petrol at certain Land Frontier stations, deficiencies totalling 93½ gallons were revealed. As there was no suspicion of fraud or negligence the quantity was written off (Department of Finance letter S.47/1/43).

R. P. RICE,

*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCAIM,  
28 Samhain, 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.*



OLD AGE PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ; No. 29 of 1935 ; No. 11 of 1937 ; 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 ... ..	3,775,000	3,729,562	2 0	45,437	18 0	—	
B.—Expenses of Pension Committees ...	7,250	7,315	0 10	—		65	0 10
D.—Sums Irrecoverable ...	—	6	18 0	—		6	18 0
E.—Extra Statutory Grants	—	116	6 0	—		116	6 0
GROSS TOTAL ...£	3,782,250	3,737,000	6 10	45,437	18 0	188	4 10
				Surplus of Gross Estimate over Expenditure. £45,249 13 2			
Deduct :—	Estimated.	Realized.		Surplus of Appropriations in Aid realized. £1,499 14 3			
C.—Appropriations in Aid	2,000	3,499	14 3	Total Surplus to be surrendered. £46,749 7 5			
NET TOTAL ...£	3,780,250	3,733,500	12 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.
- B.—The excess is due to payments of arrears of salary in respect of previous years which accrued as a result of changes in certain Clerkships and to the fact that expenses in connection with Committee meetings were somewhat heavier than had been 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 £1,487 7s. 0d. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of pension orders. In two cases not reported in time for inclusion in the Appropriation Account for the year ended 31st March, 1946, sums amounting to £9 16s. 0d. were recovered in that year 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.	
825	13	0	Cases in which, there being no fraud or concealment, recovery was waived.
2,312	13	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.
160	12	0	Other cases of overpayments.
£3,298	18	0	

(3) A payment in error of £1, made in the year ended 31st March, 1940, but not discovered until after the close of the Appropriation Account for that year, was written off as irrecoverable owing to the death of the payee (Department of Finance letter S. 88/2/43).

D. J. O'DONOVAN,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
29 Samhain, 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.*



## MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ...	22,400	22,395 11 1	4 8 11	—
TOTAL ...	22,400	22,395 11 1		—
Surplus to be surrendered		...£	4 8 11	

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
17th October, 1947.

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, 1947, compared with the sum granted, for the Salaries and Expenses of the Office of Public Works (1 & 2 Will. 4, c. 33, secs. 5 and 6 ; 5 & 6 Vict., c. 89, secs. 1 and 2 ; 9 & 10 Vict., c. 86, secs. 2, 7 and 9 ; etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	177,553	170,331 8 7	7,221 11 5	—
B.—Travelling Expenses ...	12,600	10,515 4 11	2,084 15 1	—
C.—Incidental Expenses ...	900	1,083 5 7	—	183 5 7
CC.—Competition for Design of Garden of Remembrance	247	212 13 0	34 7 0	—
D.—Telegrams and Telephones	1,600	1,423 19 2	176 0 10	—
GROSS TOTAL ...£	192,900	183,566 11 3	9,516 14 4	183 5 7
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £9,333 8 9	
E.—Appropriations in Aid ...	23,500	25,106 7 3	Surplus of Appropriations in Aid realized. £1,606 7 3	
NET TOTAL ...£	169,400	158,460 4 0	Total Surplus to be surrendered. £10,939 16 0	

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

- A.—Savings due to vacancies unfilled in the establishment offset by additions in respect of consolidation.
- B.—The amount of travelling required was less than expected.
- C.—The expenditure on advertisements and miscellaneous services was greater than anticipated.
- CC.—The expenditure within the year was less than expected.
- D.—Requirements were less than expected.



## E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Penal interest on overdue loan repayments ... ..	750	708 18 8
(2) Amount recoverable as administrative expenses in connection with agency services ... ..	2,500	3,497 13 7
(3) Amount recoverable from Vote 67 as administrative expenses in connection with Employment Schemes, etc. ...	2,000	1,296 5 4
(4) Amount recoverable as expenses of management of the Local Loans Fund ... ..	18,000	17,936 0 0
(5) Miscellaneous ... ..	250	1,667 9 8
TOTAL ... ..	£23,500	£25,106 7 3

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

(2) The receipts represent a percentage charge to cover overhead expenses based on the actual expenditure incurred by the Commissioners as agents for the parties concerned.

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

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

(5) Fees on Loans Advances, £1,030 12s. 0d.; salaries of Engineers, etc., recovered from Shannon Navigation Fund and Marine Works Maintenance Fund, £576 7s. 11d.; mapping charges, £18 1s. 6d.; sundry receipts, £42 8s. 3d.

## EXTRA REMUNERATION (exceeding £30).

From Vote 55 an Assistant Furniture Clerk received a gratuity of £40 for special duties and from Vote 56 an Engineer and an Architect received allowances of £150 and £62 15s. 5d., respectively, for services in connection with airport construction works.

## NOTES.

(1) This Account includes expenditure of approximately £9,787 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £9 in respect of the balance of civil pay issued to an officer serving with the Defence Forces. Subhead A.

(2) The Accounts of another Department include approximately £503 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

(3) 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 £10 3s. 6d.

(4) Losses of technical equipment valued at £2 14s. 4d. were written off during the year under the authority of the Commissioners.

(5) Technical equipment valued at £3 2s. 9d. was handed over to the Department of Lands,



(6) Sums amounting to £15,611 6s. 10d. expended in this and 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,

29th November, 1947.

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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, 1947.

SERVICE.	Balances, 1st April, 1946.	Receipts, 1946-47.	Payments, 1946-47.	Balances, 31st March, 1947.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	5 0 0	5 0 0	—
Shannon Navigation ...	5,580 15 6	6,799 18 10	6,561 4 1	5,819 10 3 $\left\{ \begin{array}{l} (a) \\ (b) \\ (c) \end{array} \right.$
Letterkenny Railway ...	—	5 9 0	5 9 0	—
Marine Works Act, 1902, Maintenance Fund ...	1,283 13 2	933 1 5	243 17 4	1,972 17 3 (d)

(a) In addition, there is held to the credit of the Fund £4,500 3¼ per cent. National Security Loan, 1956-61; and £1,000 3¼ per cent. Financial Agreement Loan, 1953-58.

(b) £7 was accepted in settlement of a claim for £11 3s. 10d. in respect of damage to property (Department of Finance letter S. 102/2/47).

(c) Arrears of rent amounting to £1 13s. 4d. were written off as irrecoverable (Department of Finance letter S. 102/2/31).

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

J. CONNOLLY,  
Chairman and Accounting Officer.

T. J. RYAN, Accountant,  
29th November, 1947.



## PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for Expenditure in respect of Public Buildings ; for the Maintenance of certain Parks and Public Works ; and for the Execution and Maintenance of Drainage Works.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Purchase of Sites and Buildings ... ..	23,000	50,204 15 4	—		27,204 15 4	
B.—New Works, Alterations and Additions ...	500,000	283,978 14 0	216,021	6 0	—	
C.—Maintenance and Supplies	240,000	271,361 11 8	—		31,361 11 8	
D.1.—Furniture, Fittings and Utensils ... ..	21,000	26,210 9 6	—		5,210 9 6	
D.2.—Central Furniture Stores	1,000	1,576 8 11	—		576 8 11	
E.—Rents, Rates, etc. ...	98,000	92,344 5 11	5,655	14 1	—	
F.—Fuel, Light, Water, Cleaning, etc. ... ..	100,000	80,940 8 4	19,059	11 8	—	
FF.—Emergency Fuel Stores	—	5,511 17 8	—		5,511 17 8	
G.—Phoenix Park National School ... ..	193	156 4 8	36	15 4	—	
H.—River Shannon Works	140	97 12 10	42	7 2	—	
I.—Telegrams and Telephones	350	388 3 10	—		38 3 10	
J.1.—River Fergus Drainage	2,510	1,206 5 10	1,303	14 2	—	
J.2.—Arterial Drainage ...	10	209 0 1	—		199 0 1	
J.3.—Barrow Drainage—Repayment of Advances	14,417	14,416 12 10		7 2	—	
J.4.—Arterial Drainage—Purchase of Machinery ...	18,500	8,365 16 9	10,134	3 3	—	
J.5.—Arterial Drainage—Maintenance of Machinery ... ..	3,600	3,099 1 4	500	18 8	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.6.—Arterial Drainage—Central Repair Workshop and Stores ...	10	—	10	0 0	—	
J.7.—Arterial Drainage Surveys ...	8,000	5,375 19 9	2,624	0 3	—	
J.8.—Lough and River Erne Drainage ...	120	62 6 11	57	13 1	—	
GROSS TOTAL ...£	1,030,850	845,505 16 2	255,446	10 10	70,102	7 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £185,344 3 10			
Deduct :—			Surplus of Appropriations in Aid Realized. £20,063 11 0			
K.—Appropriations in Aid	49,950	70,013 11 0	Total Surplus to be surrendered. £205,407 14 10			
NET TOTAL ...£	980,900	775,492 5 2				

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

A.—Certain properties were purchased for which no provision was included in the Estimate. Certain of the proposals for which provision was made were deferred or abandoned and in other cases the negotiations or legal preliminaries in connection with the acquisition of properties were not completed within the year.

The payments made in the year were as follows :—

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
	£ s. d.	
DEPARTMENT OF FINANCE :		
Waterford Government Offices ...	882 10 0	S.2/2/29.
DEPARTMENT OF EXTERNAL AFFAIRS :		
Embassy to the Holy See ...	38,370 16 4	S.2/22/29. S.2/19/46.
DEPARTMENT OF JUSTICE :		
Gárda Síochána.		
Co. Cavan : Glangevlin ...	65 8 0	S.14/6/43.
Co. Clare : Newmarket-on-Fergus ...	75 5 0	S.14/5/43.
Co. Donegal : Church Hill ...	21 0 0	S.14/6/38.
Kilmacrennan ...	68 1 0	S.14/6/44.
Co. Laoighis : Mountrath ...	150 0 0	S.14/6/45.
Co. Limerick : Croom ...	525 0 0	S.14/11/24.
Co. Louth : Dunleer ...	134 19 0	S.14/12/43.
Co. Mayo : Kilmaine ...	160 0 0	S.14/5/39.
Co. Monaghan : Ballybay ...	206 6 0	S.14/6/36.
Co. Roscommon : Athleague ...	76 0 0	S.14/19/28.
DEPARTMENT OF INDUSTRY AND COMMERCE :		
Ballina Employment Exchange ...	250 0 0	S.2/11/45.
Listowel Employment Exchange ...	236 5 0	S.2/19/45.



<u>SERVICE.</u>	<u>AMOUNT.</u>	<u>DEPARTMENT OF FINANCE AUTHORITY.</u>
DEPARTMENT OF POSTS AND TELEGRAPHS :		
Athlone High Power Short Wave Broadcasting Station ... ..	55 2 0	S.2/5/46.
BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS :		
No. 5 Merrion Square, Dublin ... ..	8,928 3 0	S.2/10/46.
TOTAL ... ..	<u>£50,204 15 4</u>	

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 31 to 53.

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, 1947, was £6,490 12s. 2d.

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

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

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

G. and H.—Certain maintenance works for which provision was made were not carried out during the year.

I.—The requirements were greater than expected.

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

J.2.—The expenditure relates to the cost of advertisements in connection with the Brosna Catchment Drainage Scheme.

J.3.—The expenditure represents the actual payment made to the Local Loans Fund during the year.

J.4.—Delivery of machines on order was not effected within the year.

J.5.—The overhaul of certain machines was deferred.

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 £411 0s. 6d., which was accounted for as an Appropriation in Aid of the Vote. See Subhead K. (9) below. The value of stocks held at 31st March, 1947, was £12,600.

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

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



## K.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Rents and fines ... ..	22,000	25,531 4 2
2. Harbour tolls, dues, etc. ... ..	12,000	12,478 8 8
3. Sale of surplus and obsolete stores, old materials, etc. ... ..	3,000	11,757 16 2
4. Hire of plant ... ..	3,700	4,150 11 6
5. Sales of farm and garden produce ... ..	4,300	5,335 12 5
6. Admission tickets at parks, piers, etc. ... ..	600	1,902 3 0
7. Lettings of sporting, fishing rights, etc. ... ..	740	851 8 0
8. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.1., E. and F.) ... ..	2,600	2,623 4 1
9. Recoveries from drainage districts, etc., in connection with Central Repair Workshop and Stores. (See Subhead J.6.) ... ..	10	411 0 6
10. Miscellaneous ... ..	1,000	4,972 2 6
	<u>£49,950</u>	<u>£70,013 11 0</u>

1. The receipts comprised :—Rents, £25,117 19s. 11d., and fines on leasing of surplus Government property, £413 4s. 3d. The yield from rents was greater than estimated.

2. Receipts at Dún Laoghaire Harbour were slightly greater than anticipated.

3. Excess due mainly to unexpected receipts from auctions of surplus materials.

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

5. Bourn Vincent Memorial Park, £2,823 9s. 9d.; Royal Hospital Gardens, etc., £1,013 10s. 3d.; Moore Park, £728 13s. 8d.; Phoenix Park, etc., £594 1s. 3d.; sundry other sales, £175 17s. 6d.

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

7. Bourn Vincent Memorial Park :—Fishing, £670 8s. 0d.; rough shooting, £131; deerstalking, £50.

8. Widows' and Orphans' Pensions Department, £1,793 18s. 7d.; Special Employment Schemes Office, £531 6s. 9d.; Department of Local Government and Public Health (Combined Purchasing Section), £222 18s. 9d.; College of Science, £75.

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

10. Refund of grants for National Schools, £1,461 6s. 7d.; sales of surplus Government properties, £1,052; work done for other parties, £1,027 10s. 0d.; sale of trees and felled timber, £783 12s. 3d.; storage of yachts at Dún Laoghaire and Howth Harbours, £71; licences, Phoenix Park, £59 1s. 0d.; contractors' deposits unclaimed, £46; sundry other receipts, £471 12s. 8d.



## NOTES.

(1) A strip of land forming part of the site of the Gárda Síochána Station at Athleague, Co. Roscommon, was transferred to the Roscommon County Council free of charge (Department of Finance letter S. 14/19/28).

(2) A claim for £394 17s. 1d., representing the 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 Laghey Bar, Co. Donegal, was waived. Subhead B. (Department of Finance letter S. 9/6/41).

(3) An *ex-gratia* payment of £60 over the contract price, together with a sum of £13 6s. 8d. to cover idle time of two tradesmen, was paid to a contractor in respect of works at Leinster House, Dublin. Subhead B. (Department of Finance letter S. 1/1/35).

(4) £203 8s. 0d. was expended on repairs to a retaining wall at Laytown former Coastguard Station, Co. Meath. Subhead C. (Department of Finance letter S. 2/89/25).

(5) Sums amounting to £110 were paid in settlement of claims for services rendered and damage to property in connection with the refloating of the dredger "Fag-an-Bealach" which grounded on the bar of Arklow Harbour in January, 1946. Subhead C. (Department of Finance letter S. 31/1/46).

(6) Included under Subhead C. is a sum of £69 15s. 0d. which was expended in making good the damage caused to Kilkenny Post Office as the result of an extensive fire which occurred in premises on the opposite side of the street. A claim for compensation was settled at £41 8s. 0d. (Department of Finance letter S. 102/7/47).

(7) An *ex-gratia* payment of £30 was made to a contractor in respect of a genuine error in his tender for works at Coláiste Íde, Dingle. Subhead C. (Department of Finance letter S. 9/13/39).

(8) A claim for £22 for making good damage caused to Government property was waived with the approval of the Minister for Finance. Subhead C. (Department of Finance letter S. 38/7/47).

(9) £17 7s. 0d. together with £7 7s. 0d. for legal costs, was paid in settlement of a claim for compensation by a person injured as a result of an alleged defect in Government property. Subhead C. (Department of Finance letter S. 102/12/46).

(10) £10 15s. 0d. was expended in making good damage maliciously done at Waterford Model School. Subhead C. A claim under the Malicious Injuries Acts was waived (Department of Finance letter S. 200/1/45).

(11) Sums amounting to £4 3s. 0d. were paid as compensation for damage caused to buildings adjoining State premises. Subhead C. (Department of Finance letters S. 102/5/46 and S. 102/8/46).

(12) £4 was expended on making good the damage caused to the roof of a State premises by the removal of lead flashings by persons unknown. Subhead C. (Department of Finance letter S. 102/14/46).

(13) Arising out of a scheme of improvements at a State premises, a sum of £4 had been expended when the scheme was abandoned in favour of a more commodious one. Subhead C. (Department of Finance letter E. 1/25/41).

(14) Included under Subhead C. is a sum of £3 paid in respect of the landlord's claim for works of reinstatement, etc., on surrender of Clara Gárda Síochána Station, Co. Offaly (Department of Finance letter S. 14/14/39).

(15) An *ex-gratia* payment of 10s. was made as a reward for the discovery and rescue of an article of historic interest connected with a National Monument. Subhead C. (Department of Finance letter S. 102/5/38).

(16) A sum of £385 was paid in consideration of acceptance of a sub-lease of Skerries former Coastguard Station, Co. Dublin. Subhead E. (Department of Finance letter S. 55/33/34).



(17) Damage estimated at approximately £529 occurred during the occupation of certain State premises by the Army, offset by improvements carried out by them estimated at approximately £153 (Department of Finance letters S. 7/11/40, S. 55/11/38, S. 55/2/42 and S. 4/67/45).

(18) A claim for £8 7s. 0d. for damage to a Departmental vehicle was abandoned on a mutual forbearance basis. Subhead J.7. (Department of Finance letter S. 48/3/47).

(19) Materials surplus to the requirements of the Commissioners and valued at £1,420 5s. 6d. were transferred to the Department of Defence (Department of Finance letter S. 4/26/40). See also Vote for Army, No. 63.

(20) Articles surplus to the requirements of the Commissioners and valued at £135 15s. 0d. were transferred to the Department of Industry and Commerce (Department of Finance letters S. 99/23/46 and S. 102/10/39). See also Vote for Transport and Meteorological Services, No. 56.

(21) Articles surplus to the requirements of the Department of Defence and valued at £1,089 17s. 3d. were taken over by the Commissioners (Department of Finance letter S. 8/16/45). See also Vote for Army, No. 63.

(22) A hut surplus to the requirements of the Department of Defence and valued at £245 was taken over by the Commissioners (Department of Finance letter S. 8/16/45). See also Vote for Army, No. 63.

(23) A petrol tank installation surplus to the requirements of the Department of Defence at Baltimore, Co. Cork, and valued at £220 was taken over by the Commissioners (Department of Finance letter S. 8/31/39). See also Vote for Army, No. 63.

(24) Articles surplus to the requirements of the Department of Industry and Commerce and valued at £120 16s. 6d. were taken over by the Commissioners (Department of Finance letters S. 99/10/42 and S. 99/15/45). See also Vote for Transport and Meteorological Services, No. 56.

(25) Materials surplus to requirements at Haulbowline Dockyard and valued at £47 16s. 10d. were transferred for use at Dún Laoghaire Harbour (£20 0s. 4d.), Cork Sorting Office (£19 12s. 6d.), and Cork Employment Exchange (£8 4s. 0d.). See also Vote for Haulbowline Dockyard, No. 11.

(26) An article of silverware valued at £35 was transferred to Áras an Uachtaráin (Department of Finance letter 404/782(2)A).

(27) Blankets surplus to requirements and valued at £9 were handed over free of charge to the Swiss Red Cross (Department of Finance letter S. 71/7/45).

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

	£
(1) Genealogical Office, Dublin Castle ... ..	200
(2) Rosscarbery Garda Síochána Barracks ... ..	14
(3) Two minor outbreaks ... ..	4

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

- (1) Department of Agriculture, £162 6s. 1d.
- (2) Department of Posts and Telegraphs, £18 15s. 1d.
- (3) Department of External Affairs, £13 2s. 8d.
- (4) Department of Justice, £8 5s. 0d., and
- (5) Department of Finance, £1 8s. 2d.

(30) Losses of stores from stock, valued at £7 3s. 0d., were written off during the year under the authority of the Commissioners.

(31) Arrears of rent amounting to £80 14s. 5d. in respect of sublet properties were written off as irrecoverable (Department of Finance letter S. 102/2/31).



(32) Included under Subhead K. are the following sums for sales of surplus properties :—11 Prince of Wales Terrace, Bray, Co. Wicklow, £1,025 ; portion of the site of the Gárda Síochána Station at Dugort, Co. Mayo, £20 ; portion of the site of the Gárda Síochána Station at Rathvilly, Co. Carlow, £5 ; site of Ardreich former Mill, Athy, Co. Kildare, £2 (Department of Finance letters S. 55/6/40, S. 55/9/46, S. 14/37/26, and S. 59/1/42).

(33) *Telephone Capital Account*—The net expenditure during the year on Post Office buildings charged to Telephone Capital Account amounted to £2,832 2s. 2d.

(34) In connection with the conversion of the Inchicore and Longmeadows Estate into a Park, £39,930 6s. 1d. was expended in prior years out of funds provided under the Unemployment Relief Act, 1931, leaving a balance of £69 13s. 11d. which was surrendered to the Exchequer in the current year. In addition, a sum of £10,000 set aside out of the funds as the capitalised cost of the maintenance of the Irish National War Memorial erected on portion of the Estate at a cost of £56,768 1s. 0d. was surrendered to the Exchequer in the year 1940-41. The Trustees of the Irish National War Memorial Trust have already contributed £56,140 towards the cost of the Memorial, the balance of £628 1s. 0d. being charged to a suspense account for recovery from them (Department of Finance letter S. 43/4/30).

J. CONNOLLY,

*Chairman and Accounting Officer.*

T. J. RYAN, *Accountant,*

OFFICE OF PUBLIC WORKS,  
29th November, 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.*



## STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1946-47.

Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£	s. d.
PRESIDENT'S ESTABLISHMENT :					
1.—Áras an Uachtaráin : Improvements and furnishing ... ..	16,000	6,456 17 2	40,000	8,383	17 9
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 (Revote) ... ..	150	385 13 0	3,000	2,772	11 10
DEPARTMENT OF FINANCE :					
6.—Dublin Castle : Additional Accommodation (Revote £7,500) ... ..	10,000	2 6 1	—	2,269	10 11
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.—Ballyshannon Customs and Excise : Additional Accommodation ... ..	800	—	800	—	—
10.—Carrickarnon Customs Frontier Post : Provision of Office Accommodation and Married Quarters ...	1,000	—	6,000	—	—

## OBSERVATIONS.

1. In progress. In addition, furniture and materials to the value of £28 12s. 9d. from reserve stocks purchased in prior years were used on this work in this and prior year.
- 2 to 4 and 7 to 10. 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 in prior year.
6. In progress.



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF FINANCE—continued.					
11.—Lifford Customs Frontier Post : Provision of Married Quarters ...	4,000	—	7,000	—	
12.—Waterford Government Offices: Erection ...	10	—	—	—	
13.—Ordnance Survey: Addi- tional Accommodation for Printing Division (Re- vote) ... ..	10	—	10,000	6 10 6	
DEPARTMENT OF AGRICULTURE:					
14.—Kildare Place (West Block, Government Buildings): Central Heating (Revote)	10	—	700	—	
15.—Athenry Agricultural Station: New Buildings (Revote) ... ..	10	—	55,000	—	
16.—Athenry Agricultural Station: Improvement of Water Supply ...	5,000	10 13 8	—	10 13 8	
17.—Athenry Agricultural Station: Provision of Electric Power ...	10	110 0 9	450	130 13 3	
18.—Ballyhaise Agricultural Station: Water Purifi- cation Plant and Fire- fighting Apparatus (Re- vote £330) ... ..	500	—	1,930	983 16 11	
19.—Ballyhaise Agricultural Station: New Piggeries (Revote £10) ...	4,000	—	6,000	—	
20.—Clonakilty Agricultural Station: New Buildings (Revote) ... ..	1,000	—	55,000	—	

## OBSERVATIONS—continued.

11 to 15, 19 and 20. Postponed.

16 and 17. In progress.

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



Service.	1946-47.			Total Estimate for Work.	Total Expenditure to 31 March, 1947.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF AGRICULTURE—continued.							
21.—Johnstown Castle : Adap- tations and Renovations	7,000	2,161	3 7	40,000	8,042	13 6	
22.—Munster Institute : Intro- duction of Shannon Electric Power (Revote £70) ... ..	360	—		2,500	491	12 11	
23.—Tully Stud Farm : Reno- vations (Revote £350) ...	5,400	8,156	14 7	12,000	14,442	14 6	
24.—Butter Testing Station : Caretaker's Residence ...	850	5	3 4	850	5	3 4	
25.—Veterinary College : Im- provements (Revote £150) ... ..	800	616	6 10	72,750	42,617	19 3	
FISHERY HARBOURS.							
26.—Dredging Operations ...	500	—		500	—		
27.—Minor Works of Economic Development ...	550	—		760	—		
(a) Arranmore, Co. Donegal ...	—	18	10	—	693	15 6	
(b) Barrow Fisheries, Co. Carlow ...	—	278	17 7	—	278	17 7	
(c) Tullaghan, Co. Mayo ...	—	81	6 4	—	320	19 3	
DEPARTMENT OF JUSTICE :							
28.—Courts of Justice : Im- provement of Ventilation in Law Library (Revote)	10	—		500	—		
29.—Gárda Síochána Depôt : Heating of Transport Store and Workshop (Re- vote) ... ..	10	—		425	—		

## OBSERVATIONS—continued.

22, 26, 28 and 29. Postponed.

21. In progress. In addition, furniture to the value of £88 8s. 1d. from redundant stocks was supplied to this work in this and prior year. Two 54 cell batteries valued at £58 18s. 3d. each surplus to requirements at Shannon Airport (Rineanna) were handed over free of charge by the Department of Industry and Commerce for use on this work. See Notes.

23 to 25. In progress.

27 (a) Completed. (b) and (c) In progress.



Service.	1946-47.			Total Estimate for Work.	Total Expenditure to 31 March, 1947.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF JUSTICE —continued.							
30.—Gárda Síochána Depôt : Improvement of Ablution and Sanitary Arrange- ments (Revote) ...	150	554	9 2	3,150	2,392	9 3	
31.—Public Record Office : Additional Accommoda- tion (Revote) ...	10	—		21,000	—		
32.—Borstal Institution : New Building ...	10	—		—	—		
GÁRDA SÍOCHÁNA BARRACKS.							
Dublin Metropolitan Area.							
33.—Harcourt Terrace (Lad Lane) : New Barrack (Revote £6,000) ...	6,500	—		16,500	1	5 2	
34.—Stillorgan : New Barrack (Revote) ...	10	—		4,500	12	14 2	
Co. CAVAN.							
35.—Arva : New Barrack (Re- vote £1,000) ...	2,500	2,250	0 0	3,000	2,493	5 9	
36.—Blacklion : New Barrack (Revote) ...	10	—		2,100	—		
37.—Glangevlin : New Barrack	10	—		—	—		
38.—Kilnaleck : New Barrack (Revote £10) ...	1,500	—		2,600	—		
Co. CLARE.							
39.—Newmarket - on - Fergus : New Barrack (Revote)	10	1	5 0	3,000	1	5 0	
Co. CORK.							
40.—Castletownshend : New Barrack (Revote £100)	700	1,600	0 0	3,000	3,053	1 7	

## OBSERVATIONS—continued.

30. In progress. In addition, materials to the value of £54 from surplus stores were used in prior years 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 of 1945-46.

31 to 34 and 36 to 38. Postponed.

35 and 40. In progress.

39. Preliminary work.



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE —continued.					
Co. CORK—continued.					
41.—Knocknagree: New Barrack (Revote) ...	10	—	—	—	
42.—Liscarroll: New Barrack (Revote) ...	10	—	1,850	—	
43.—Whitegate: New Barrack (Revote £500) ...	2,600	1,252 19 0	3,600	1,254	7 6
Co. DONEGAL.					
44.—Carrigans: Adaptations (Revote) ...	10	—	750	—	
45.—Castlefin: New Barrack (Revote) ...	10	—	3,000	—	
46.—Clogher: Adaptations (Revote) ...	10	—	600	—	
47.—Convoy: New Barrack (Revote £2,000). ...	3,000	—	3,250	1 14	0
48.—Dungloe: Adaptations (Revote) ...	10	—	500	—	
49.—Glencolumbkille: Adaptations (Revote) ...	10	—	600	—	
50.—Glenties: Adaptations (Revote) ...	10	—	400	—	
51.—Kilmacrennan: New Barrack (Revote) ...	10	10 0	—	10	0
52.—Milford: Adaptations (Revote) ...	10	—	950	—	
Co. GALWAY.					
53.—Ballygar: New Barrack ...	950	1,016 12 4	3,650	3,584	4 11
54.—Carraroe: New Barrack (Revote) ...	200	307 16 6	4,000	3,828	11 1

## OBSERVATIONS—continued.

41, 42, 44 to 50 and 52. Postponed.

43, 53 and 54. In progress.

51. Preliminary work.

C2



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE					
—continued.					
Co. GALWAY—continued.					
55.—Lettermore: Adaptations (Revote) ... ..	10	—	780	1	8 7
56.—Spiddal: New Barrack (Revote) ... ..	10	—	4,500	—	
Co. KERRY.					
57.—Knocknagoshel: New Bar- rack ... ..	10	—	—	—	
Co. KILKENNY.					
58.—Freshford: New Barrack (Revote £10) ... ..	2,000	—	4,000	—	
Co. LIMERICK.					
59.—Caherconlish: New Bar- rack ... ..	625	714 17 8	3,400	3,258	1 4
60.—Drumcollogher: New Bar- rack (Revote £400) ...	600	652 15 9	3,200	2,940	15 9
61.—Murroe: New Barrack (Revote) ... ..	380	417 14 5	3,000	2,850	6 9
Co. LONGFORD.					
62.—Lanesboro': New Barrack (Revote) ... ..	10	—	1,800	—	
Co. LOUTH.					
63.—Dunleer: New Barrack	10	—	—	—	
Co. MAYO.					
64.—Achill Sound: New Bar- rack (Revote £10) ...	2,300	8 14 10	3,250	8	14 10
65.—Ballycastle: New Barrack (Revote £10) ... ..	2,250	9 9 11	3,200	9	9 11
66.—Bellacorick: New Barrack (Revote £10) ... ..	2,250	590 0 0	3,200	598	6 9

## OBSERVATIONS—continued.

55 to 58, 62 and 63. Postponed.

59 to 61 and 64 to 66. In progress.



Service.	1946-47.			Total Estimate for Work.	Total Expenditure to 31 March, 1947.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£ s. d.		
DEPARTMENT OF JUSTICE							
—continued.							
Co. MAYO—continued.							
67.—Kilkelly : New Barrack (Revote) ... ..	10	—		1,850	3 13 10		
68.—Kilmaine : New Barrack (Revote) ... ..	10	—		—	—		
Co. MEATH.							
69.—Summerhill : New Barrack (Revote £1,500) ...	2,000	—		3,000	—		
70.—Trim : Adaptations (Re- vote) ... ..	10	—		—	—		
Co. OFFALY.							
71.—Clara : New Barrack (Re- vote) ... ..	300	419	13 8	3,500	3,439 19 5		
72.—Edenderry : New Barrack (Revote) ... ..	300	311	15 8	3,600	3,427 11 1		
73.—Mountbolus : New Barrack	10	—		—	—		
Co. ROSCOMMON.							
74.—Roscommon : New Bar- rack ... ..	2,000	627	15 5	17,000	645 13 6		
Co. SLIGO.							
75.—Ballintogher : New Bar- rack (Revote) ...	1,000	1	0 0	3,000	1 0 0		
76.—Enniscrone : New Bar- rack (Revote £10) ...	1,000	—		9,000	—		
Co. WESTMEATH.							
77.—Athlone : New Barrack (Revote £1,400) ...	12,000	11,626	8 0	16,350	13,980 8 3		
78.—Killucan : New Barrack (Revote) ... ..	350	337	0 1	2,700	2,423 0 7		
79.—Rochfortbridge : New Bar- rack (Revote) ...	10	—		1,850	6 7		

## OBSERVATIONS—continued.

67 to 70, 73, 76 and 79. Postponed.

71, 72, 74 and 78. In progress.

75. Preliminary work.

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



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE —continued.					
Co. WEXFORD.					
80.—Coolgreany: Adaptations (Revote) ... ..	10	—	700	6	5 9
81.—New Ross: New Barrack (Revote) ... ..	1,000	—	13,500	—	
Co. WICKLOW.					
82.—Avoca: New Barrack (Revote £1,500) ...	3,000	4,813 2 8	4,000	4,820	19 6
83.—Baltinglass: New Barrack (Revote) ... ..	10	5 6	—		5 6
84.—Redcross (Barndarrig): New Barrack (Revote)	200	401 2 7	3,500	3,248	11 5
85.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BAR- RACKS ... ..	2,000	2,216 8 1	2,000	16,248	3 5
86.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BAR- RACKS ... ..	500	809 19 9	500	809	19 9
87.—BOATHOUSES ... ..	10	—	—	—	
DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH:					
88.—Dublin Custom House: Additional Accommodation	16,000	7,408 7 6	—	7,408	7 6
DEPARTMENT OF EDUCA- TION:					
89.—National Education Build- ings, 29 Marlboro' Street: Heating Installation (Re- vote) ... ..	10	—	600	—	

## OBSERVATIONS—continued.

80, 81, 87 and 89. Postponed.

82 and 84. In progress.

83. Preliminary work.

85. See details on page 46.

86. See details on page 46.

88. In progress. In addition, materials to the value of £250 8s. 4d. from reserve stocks purchased in prior years were used on this work.



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF EDUCATION—continued.					
90.—Technical Instruction Branch: Heating Installation (Revote) ...	10	—	1,800	—	
91.—Central Model Schools: Heating Installation (First Section) (Revote)	10	—	1,000	5	15 6
92.—Central Model Schools: Reconstruction (Revote)	10	—	54,000	282	12 2
93.—National Schools: Grants for Buildings, Enlarging, Enclosing, etc. ...	250,000	173,856 3 2	250,000	173,856	3 2
94.—Secondary School, 27 Parnell Square, Dublin: Grant for Adaptations and Renovations ...	1,000	—	—	—	
PREPARATORY COLLEGES.					
95.—Coláiste Éinne, Galway: Minor Improvements ...	730	195 13 11	730	236	6 2
INSTITUTIONS OF SCIENCE AND ART.					
96.—Kilmainham Jail: Adaptation as Historical Museum (Revote) ...	10	—	24,600	—	
97.—National Gallery: Electric Installation (Revote £3,000) ...	5,600	8 16 6	5,680	86	7 2
98.—National Gallery: Extensions (Revote) ...	10	—	—	—	
99.—National Library: Additional Accommodation (Revote) ...	10	—	—	—	
100.—National Library and National Museum: Renewal of Defective Stonework (Revote £5,000) ...	8,000	—	50,000	—	
101.—National Museum: Improved Lighting (Revote)	10	—	575	258	12 0

## OBSERVATIONS—continued.

90 to 92, 94, 96, 98 to 101. Postponed.

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

95 and 97. In progress.



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF EDUCATION—continued.					
REFORMATORY AND INDUSTRIAL SCHOOLS.					
102.—Reformatory School, Dainegan: Adaptations (Revote £2,070) ...	7,500	2,730 18 9	45,000	12,206	8 7
DEPARTMENT OF LANDS:					
103.—Land Commission, 23 Upper Merrion Street: Storage Accommodation for Estate Maps (Revote £3,350) ...	5,300	1,794 10 5	7,000	2,748	6 6
GAELTACHT INDUSTRIES:					
104.—Ardara Tweed Mart, Co. Donegal: Improvements	900	160 5 2	1,125	160	5 2
105.—Elly Bay Toy Factory: Rebuilding (Revote) ...	150	115 9 9	4,300	3,314	8 11
106.—New Spinning Factory, Kilcar, Co. Donegal ...	3,600	1,338 17 10	24,200	20,884	16 6
DEPARTMENT OF INDUSTRY AND COMMERCE:					
107.—New Headquarters, Kildare Street ...	8,900	21 15 4	252,000	242,850	2 5
108.—Geological Survey: Office Accommodation ...	10,000	1,038 6 9	—	1,075	10 0
109.—Meteorological Services: Additional Telegraphic Weather Reporting Stations (Revote) ...	1,600	—	3,400	1,829	4 4
110.—Meteorological Services: Fencing, etc., of Rainfall Gauges (Revote) ...	300	14 12 0	—	481	17 1

## OBSERVATIONS—continued.

102, 103, 105, 107, 108 and 110. In progress.

104. In progress. In addition, an 8 H.P. motor valued at £50 was transferred from the new spinning factory, Kilcar, for use on this work.

106. 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 in prior year.

109. Postponed.



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE —continued.					
111.—Meteorological Services : Valentia Observatory— Adaptations and Ad- ditions (Revote) ...	5,000	—	—	—	—
112.—Ballina Employment Ex- change : Erection ...	10	—	—	—	—
113.—Listowel Employment Ex- change : Erection ...	10	—	—	—	—
DEPARTMENT OF POSTS AND TELEGRAPHS :					
114.—Dublin, New District Office, Drumcondra (Re- vote £500) ...	6,650	5,524 15 2	15,150	14,194	11 0
115.—Dublin, New Post Office, St. Andrew Street (Re- vote) ...	10	1 15 0	20,000	539	16 6
116.—Dublin, New Sorting Office, Pearse Street (Revote) ...	400	—	—	6,470	8 5
117.—Dublin, Post Office Fac- tory : Rebuilding (Re- vote £800) ...	4,000	377 13 1	16,600	2,909	18 10
118.—Dublin, Post Office Stores (Aldborough House) : Central Heating Improve- ments—Structural Works	350	—	350	—	—
119.—Dublin, Post Office Stores (St. John's Road) : New Warehouse ...	10	—	—	—	—
120.—Arklow Post Office : Im- provements ...	10	—	—	—	—
121.—Cork, Head Post Office : Installation of Automatic Telephone Exchange— Structural Works (Re- vote) ...	10	18 1 5	—	18	1 5

## OBSERVATIONS—continued.

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

114. In progress. In addition, materials and furniture to the value of £432 7s. 5d. purchased in prior years were used on this work in this and prior year.

115 and 121. Preliminary work.

117. In progress.



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS —continued.					
122.—Dundalk Post Office : Im- provements in yard ...	800	—	2,700	—	
123.—Waterford Head Post Office : Adaptations (Re- vote £10) ... ..	2,500	121 0 3	—	121 0 3	
WIRELESS BROADCASTING.					
124.—Dublin Broadcasting Transmitter Station : New Building (Revote)	10	—	3,000	—	
125.—Athlone High Power Short Wave Station—Erection	15,000	6,176 17 2	30,000	6,176 17 2	
126.—Athlone Broadcasting Sta- tion : Water Cooling Pond (Revote) ...	10	—	750	—	
DEPARTMENT OF DEFENCE :					
127.—Dublin, Army Swimming Pool : Erection ...	10	—	—	—	
128.—Arbour Hill Barracks : New Married Quarters (Revote) ... ..	10	—	72,000	10 2 0	
129.—Clancy Barracks : Recon- struction of Upper Bar- racks (Revote) ...	10	26 15 1	100,000	62,320 8 4	
130.—Clancy Barracks : In- stallation of Heating in Lower Barracks ...	1,000	—	—	—	
131.—Griffith Barracks (Dub- lin) : Electric Re-wiring (Revote £2,500) ...	3,325	—	3,500	1 0 0	
132.—McKee Barracks : New Catholic Church (Revote)	1,000	—	13,500	—	
133.—Portobello Barracks : New Married Quarters (Revote) ... ..	10	—	20,600	—	
134.—Portobello Barracks : Din- ing Hall and Cookhouse	10	—	—	—	

## OBSERVATIONS—continued.

122, 124, 126 to 128 and 130 to 134. Postponed.  
123, 125 and 129. In progress.



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF DEFENCE—continued.					
135.—St. Bricin's Hospital : New Wing (Revote £10)	1,000	—	159,000	—	
136.—Athlone, Custume Barracks : Dining Hall and Cookhouse ... ..	10	—	—	—	
137.—Baldonnell Aerodrome : New Married Quarters (Revote) ... ..	10	—	—	13	8
138.—Baldonnell Aerodrome : Reconstruction of Upper Camp (Revote) ...	4,900	3,278 6 8	145,500	124,710 10 10	
139.—Baldonnell Aerodrome : Technical Stores Extension (Revote) ...	200	35 5 3	3,350	3,534 15 11	
140.—Cork, Michael Collins Barracks : Chaplain's House (Revote £600) ...	1,500	1,808 17 9	3,900	3,883 1 9	
141.—Cork, Michael Collins Barracks : Junior Officers' Married Quarters (Revote) ... ..	4,000	—	13,675	12 8 3	
142.—Cork, Michael Collins Barracks : Ordnance Stores (Revote) ... ..	10	—	14,000	5 16 4	
143.—Curragh Camp : Dining Hall and Cookhouse in Connolly Barracks (Revote) ... ..	5,000	—	19,500	—	
144.—Curragh Camp : Dining Hall and Cookhouse in Plunkett Barracks (Revote) ... ..	5,000	—	19,500	—	
145.—Curragh Camp : Lecture Hall in Military College (Revote) ... ..	10	—	—	—	
146.—Curragh Camp : New Catholic Church (Revote £10) ... ..	1,000	—	—	—	
147.—Curragh Camp : New Gymnasium (Revote) ...	10	—	56,000	30 13 5	

## OBSERVATIONS—continued.

135 to 137 and 141 to 147. Postponed.

138. 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 prior years.

139 and 140. In progress.



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.
	Vote.	Expenditure.		
DEPARTMENT OF DEFENCE—continued.	£	£ s. d.	£	£ s. d.
148.—Curragh Camp: New Married Quarters (Re- vote £55) ... ..	6,000	—	94,000	11,943 11 9
149.—Kildare Barracks: Re- construction (Revote) ..	10	—	321,000	139,612 12 1
150.—Kilworth Rifle Range: Officers' Mess (Revote)	4,000	—	8,000	—
151.—Renmore Barracks: New Gymnasium ... ..	10	—	—	—
152.—Templemore, McCann Barracks: New Sewer- age System ... ..	10	—	—	—
153.—Air Raid Shelters for Government Offices: De- molition, Adaptation, etc.	2,000	4,013 6 5	2,000	4,076 7 5
DEPARTMENT OF EXTERNAL AFFAIRS:				
154.—Rome, Quirinal Legation: Adaptations and Fur- nishing (Revote) ...	10	—	—	—
PHOENIX PARK.				
155.—New Gateway: Park- gate Street (Revote) ...	10	—	—	—
LEINSTER LAWN.				
156.—Cenotaph (Revote) ...	10	—	2,700	—
ROTUNDA GARDENS.				
157.—Garden of Remembrance (Revote £10) ... ..	3,000	9 6	15,000	320 0 8
HARBOURS.				
158.—Buncrana: Minor Im- provement (Revote) ...	10	—	—	—

## OBSERVATIONS—continued.

148 to 152, 154 to 156 and 158. Postponed.

153 and 157. In progress.



Service.	1946-47.		Total Estimate for Work.	Total Expenditure to 31 March, 1947.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
159.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	2,500	1,296 7 2	2,500	1,990	9 8
160.—URGENT AND UNFORESEEN WORKS ... ..	8,000	17,064 15 7	8,000	17,064	15 7
161.—MINOR BALANCES OF EX- PENDITURE (NOT PRO- VIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COM- PLETED ON 1ST APRIL, 1946 ... ..	7,500	6,342 13 8	7,500	6,342	13 8
	£ 528,010	283,978 14 0			
<i>Deduct</i> for Works which may not be carried out during the year ...	28,010	—			
	£ 500,000	283,978 14 0			
NET SAVING ...	£216,021	6 0			

## OBSERVATIONS—continued.

159, 160 and 161. See details on pages 47 to 53.



No. 85.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA  
SÍOCHÁNA BARRACKS.

METROPOLITAN AREA.		£	s.	d.
Dublin Castle.—Installation of automatic house telephone system.				
No. 69 of 1943-44. Authorized expenditure, £381. (S. 53/12/35).				
Expended, £384 18s. 3d. Completed	...	50	0	0
Fitzgibbon Street.—Provision of additional sanitary accommodation and ablution facilities. No. 76 of 1944-45. Authorized expenditure, £975. (S. 14/1/45). Expended £1,000 3s. 8d. Completed		986	18	8
Store Street and Clontarf.—Provision of electric lighting in replacement of the existing gas lamps. No. 82 of 1945-46. Authorized expenditure £460. (S. 14/7/45). Expended, £358 0s. 2d. In progress		337	13	8
Co. CLARE.				
Shannon Airport (Rineanna).—Provision of additional accommodation. No. 82 of 1945-46. Authorized expenditure, £1,500. (S. 14/5/46). Expended, £392 11s. 6d. In progress		128	17	6
Co. KILKENNY.				
Mullinavat.—New Barrack. No. 53 of 1945-46. Authorized expenditure, £4,000. (S. 14/17/38). Expended, £4,142. Completed		305	7	9
Co. LEITRIM.				
Mohill.—Provision of improved sanitary accommodation and ablution facilities, etc. Authorized expenditure, £350. (S. 14/14/29). In progress		150	0	0
Co. LONGFORD.				
Ballymahon.—Provision of improved sanitary arrangements. Authorized expenditure, £249 13s. 6d. (S. 14/5/44). Expended, £250 0s. 6d. Completed		250	0	6
Co. LOUTH.				
Dundalk Prison.—Adaptation as Gárda Síochána Barrack. No. 60 of 1945-46. Authorized expenditure, £9,400. (S. 14/16/35). Expended, £9,570 9s. 4d. Completed		7	10	0
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS		£2,216	8	1

No. 86.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

Co. KILKENNY.		£	s.	d.
Tullogher.—Provision of water supply involving sinking of a well and erection of a pump. Authorized expenditure, £120. (S. 14/36/28). Expended, £49. In progress		49	0	0
Co. LIMERICK.				
William Street, Limerick.—Provision of new day room. Completed		195	0	0
Co. MAYO.				
Crossmolina.—Provision of new water supply and sanitary fittings, etc. Completed		128	17	8
Co. TIPPERARY.				
Carrick-on-Suir.—Installation of range and boiler, bath, hot press, etc. Completed		139	3	6
Co. WATERFORD.				
Dungarvan.—Construction of new floors, landings, etc., and provision of improved sanitary accommodation. Completed		182	8	7
Co. WICKLOW.				
Roundwood.—Provision of protection post and heating facilities. Authorized expenditure, £135 10s. 0d. (S. 2/21/40). Expended, £115 10s. 0d. In progress		115	10	0
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS		£809	19	9



## No. 159.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

							£	s.	d.
<b>DEPARTMENT OF FINANCE.</b>									
SPECIAL COMMISSIONERS BRANCH, REVENUE DEPARTMENT, DUBLIN CASTLE.—Erection of shelving in two basement rooms of Block 8.									
Completed	...	...	...	...	...	...	145	12	3
WATERFORD, DISTRICT OFFICE OF WORKS.—Adaptation of new premises. Expended, £159 13s. 7d. Completed							5	9	5
<b>DEPARTMENT OF AGRICULTURE.</b>									
BOTANIC GARDENS, GLASNEVIN.—Erection of barbed wire protection fencing on walls of enclosed garden. Completed							160	0	0
CHANTILLY STUD FARM.—Provision of improved water supply and drinking troughs. Completed							197	14	7
<b>DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.</b>									
CUSTOM HOUSE.—Provision of improved electric heating. In progress							12	0	5
<b>DEPARTMENT OF LANDS.</b>									
LAND COMMISSION, NOS. 23 AND 24 UPPER MERRION STREET, DUBLIN.—Provision of cooking facilities, etc. Expended, £114 11s. 6d. Completed. In addition, materials and furniture to the value of £40 11s. 6d. purchased in prior years were used on this work in prior year							29	15	11
<b>DEPARTMENT OF INDUSTRY AND COMMERCE.</b>									
BALLSBRIDGE, DUBLIN.—Removal and re-erection of cubicles for accommodation of Rationing Section at Hospitals Trust premises. In progress							47	1	6
EMPLOYMENT EXCHANGE, HOEY'S COURT, DUBLIN.—Provision of internal porch. Expended, £164 5s. 11d. Completed							9	13	7
VALENTIA OBSERVATORY, CAHIRCIVEEN.—Erosion protection works. Expended, £133 0s. 10d. Completed							6	17	6
<b>DEPARTMENT OF POSTS AND TELEGRAPHS.</b>									
AMIENS STREET POST OFFICE, DUBLIN.—Provision of new food store. Completed							112	7	10
TELEPHONE EXCHANGE, SOUTH MALL, CORK.—Improvement of staff accommodation, etc. In progress							112	9	6
SLIGO POST OFFICE.—Erection of retaining wall. Completed							120	19	3
WIRELESS BROADCASTING.—Provision of wooden panelling to improve acoustics at the Dublin Station. Authorized expenditure, £170 (S. 104/2/37). Expended, £133 1s. 10d. In progress							26	14	2
WIRELESS BROADCASTING.—Provision of additional sanitary accommodation, etc., at the Dublin Station. Expended, £186 2s. 7d. Completed							118	3	2
<b>DEPARTMENT OF EXTERNAL AFFAIRS.</b>									
IVEAGH HOUSE, ST. STEPHEN'S GREEN, DUBLIN.—Provision of shelving in rooms Nos. 303 and 308. In progress							67	9	7
<b>BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.</b>									
PAPAL NUNCIATURE, PHENIX PARK.—Supply and installation of an electric range. Completed							123	18	6
TOTAL.—MINOR NEW WORKS NOT EXCEEDING £200 EACH							£1,296	7	2



## No. 160.—URGENT AND UNFORESEEN WORKS.

## DEPARTMENT OF FINANCE.

£ s. d.

No. 21 FITZWILLIAM SQUARE, DUBLIN.—Provision of office accommodation and furnishings for the staff of the Commission on Place Names. Authorized expenditure, £745. (S. 2/22/46). In progress. In addition, furniture to the value of £18 15s. 8d. from redundant stocks was supplied to this work ... 277 15 10

No. 27 UPPER MERRION STREET, DUBLIN.—Execution of necessary alterations to provide office accommodation, etc. Authorized expenditure, £220. (E. 1/25/41). In progress ... 183 8 4

ORDNANCE SURVEY.—(a) Provision of improved accommodation in the official quarters of the Assistant Director. Authorized expenditure, £450. (S.58/3/45). In progress ... 281 15 0

(b) Improvement of approach to main entrance. Authorized expenditure, £400. (S.102/4/46). In progress ... 20 8 4

REVENUE DEPARTMENT, No. 91 O'CONNELL STREET, LIMERICK.—Adaptations and furnishings, etc., of additional accommodation for Income Tax staff. Authorized expenditure, £600. (S.2/5/27). In progress ... 584 10 3

REVENUE DEPARTMENT, WATERFORD.—Adaptations, etc., of Old National Bank premises to provide accommodation for Income Tax staff. Authorized expenditure, £320. (S.2/18/46). In progress ... 200 0 0

## DEPARTMENT OF AGRICULTURE.

VETERINARY RESEARCH INSTITUTE, CLONDALKIN, Co. DUBLIN.—Provision of residential accommodation for the Farm Manager. Authorized expenditure, £500. (S.102/17/46). In progress ... 357 16 3

## DEPARTMENT OF JUSTICE.

No. 21 FITZWILLIAM SQUARE, DUBLIN.—Provision of office accommodation, furnishings, etc., for the staff of the Censorship of Publications Board. Authorized expenditure, £500. (S.2/16/41). In progress. In addition, furniture to the value of £56 17s. 6d. from redundant stocks was supplied to this work ... 202 15 5

FOUR COURTS, DUBLIN.—Adaptations and alterations to provide an additional District Court for civil work. Authorized expenditure, £725. (S.2/22/42). In progress. In addition, materials to the value of £1 10s. 7d. from emergency reserve stocks purchased in prior years and furniture to the value of £68 11s. 0d. from redundant stocks were supplied to this work ... 524 1 0

GÁRDA SÍOCHÁNA HEADQUARTERS, KILMAINHAM.—Provision of a hut for the use of the sentry and visitors. Authorized expenditure, £261 3s. 6d. (S.2/3/30). In progress ... 246 4 8

## DEPARTMENT OF LANDS.

FORESTRY DIVISION.—Transfer of the Accounts Branch to Nos. 88 and 89 MERRION SQUARE, DUBLIN, and execution of necessary alterations, etc., at these premises. Authorized expenditure, £375. (S.1/2/26). In progress. In addition, materials to the value of £18 6s. 9d. from reserve stocks purchased in prior years were used on this work ... 338 15 7

LAND COMMISSION, NOS. 21 AND 22 UPPER MERRION STREET.—Provision of additional accommodation, etc., for the staff of the Purchase Branch. Authorized expenditure, £4,050. (S.55/14/38). In progress. In addition, materials to the value of £98 2s. 0d. from reserve stocks purchased in prior years were used on this work ... 87 8 3



## No. 160.—URGENT AND UNFORESEEN WORKS—continued.

## DEPARTMENT OF LANDS—continued.

GAELTACHT INDUSTRIES: CASHLA TOY FACTORY, Co. GALWAY.—Adaptation, etc., of the former Carrageen Station as a new metal toy industry. Authorized expenditure, £1,660. (S.29/5/46). In progress. In addition, furniture to the value of £50 from redundant stocks was supplied to this work. A mobile generating set valued at £430 was handed over free of charge by the Department of Defence for use on this work

255 12 2

## DEPARTMENT OF INDUSTRY AND COMMERCE.

NEW HEADQUARTERS, KILDARE STREET, DUBLIN.—Extension of Dictograph system, etc. Authorized expenditure, £610. (S.53/4/43). In progress

521 6 0

No. 24 UPPER O'CONNELL STREET, DUBLIN.—Adaptations, etc., to provide accommodation for Census of Population staff. Authorized expenditure, £2,350. (S.2/33/34). In progress. In addition, furniture to the value of £13 2s. 8d. from redundant stocks was supplied to this work

1,751 8 2

No. 40 UPPER O'CONNELL STREET, DUBLIN.—Provision of accommodation involving structural alterations, improvement of heating and lighting, etc., for Fuel Branch. Authorized expenditure, £2,600. (S.2/16/46). In progress. In addition, furniture to the value of £269 13s. 0d. from redundant stocks was supplied to this work

1,854 12 1

NOS. 13 AND 14 EARLSFORT TERRACE, DUBLIN.—Adaptations, etc., to provide accommodation for Children's Allowances Branch on transfer from Hospitals Trust premises, Ballsbridge. Authorized expenditure, £300 1s. 0d. (S.2/4/40). Expended, £300 7s. 9d. Completed

300 7 9

GLASNEVIN HOUSE, DUBLIN.—Adaptations, etc., to provide accommodation for Kerosene Rationing Section transferred from Hospitals Trust premises, Ballsbridge, Dublin. Authorized expenditure, £1,469 9s. 8d. (S.22/14/37). In progress

1,271 13 5

GRIFFITH BARRACKS, DUBLIN.—Adaptation and preparation of Band Block, Recreation Block, East Block and part of West Block, and Officers' Block for the accommodation of Rationing Sections (including Prices' Section) transferred from Hospitals Trust premises, Ballsbridge, Dublin. Authorized expenditure £4,417 6s. 1d. (S.2/23/46). In progress. In addition, materials and furniture to the value of £50 2s. 4d. from reserve stocks purchased in prior years were used on this work

4,417 6 1

LABOUR COURT.—Provision of temporary quarters at No. 3 Lower Ormond Quay, and Nos. 44 and 45 Merrion Square, and the adaptation, preparation and furnishing of the ground and first floors of the officers' quarters at Griffith Barracks, Dublin, for the accommodation of Court and staff. Authorized expenditure, £4,230 2s. 1d. (S.2/23/46). In progress. In addition, materials to the value of £10 13s. 4d. from reserve stocks purchased in prior years were used on this work

607 17 4

No. 10 JOHN'S AVENUE, WATERFORD.—Adaptation, etc., of premises to provide accommodation for Women's and Juveniles' Employment Exchange. Authorized expenditure, £480. (S.2/18/46). In progress

312 6 6



## No. 160.—URGENT AND UNFORESEEN WORKS—continued.

## DEPARTMENT OF POSTS AND TELEGRAPHS.

£ s. d.

AMIENS STREET PARCEL POST OFFICE, DUBLIN.—Adaptations, etc., to provide additional accommodation. Authorized expenditure, £1,240. (S.38/8/44). In progress ... 35 11 9

LISTOWEL POST OFFICE.—Provision of larger Public Office and Telephone Exchange accommodation. Authorized expenditure, £290. (S.38/3/36). Expended, £308 8s. 4d. Completed ... 308 8 4

## DEPARTMENT OF EDUCATION.

COLÁISTE MOIBHÍ.—Transfer of furniture and works of redecoration, etc., consequent upon return of College from No. 22 Upper Merrion St., Dublin, to former premises at the Hibernian Military Schools, Phoenix Park. Authorized expenditure, £641 9s. 4d. (S.22/10/40). In progress ... 607 15 1

NATIONAL COLLEGE OF ART, KILDARE STREET, DUBLIN.—Re-forming a quadrangle involving erection of wall and provision of seating accommodation, etc. Authorized expenditure, £445 2s. 5d. (S.2/17/45). In progress ... 414 14 3

No. 21 FITZWILLIAM SQUARE, DUBLIN.—Provision of accommodation, furnishings, etc., for the Dictionary staff. Authorized expenditure, £250. (S.2/16/41). In progress ... 50 16 1

## DEPARTMENT OF DEFENCE.

BALDONNEL AERODROME, DUBLIN.—Re-roofing Hangar No. 4. Authorized expenditure, £19,500. (S.7/12/32 and S.7/8/47). In progress... 10 3 8

No. 24 WESTLAND ROW, DUBLIN.—Provision of accommodation and furniture, etc., for Bureau of Military History. Authorized expenditure, £300. (S.2/31/47). In progress. In addition, furniture to the value of £70 14s. 0d. from redundant stocks was supplied to this work ... 208 18 3

## DEPARTMENT OF EXTERNAL AFFAIRS.

IVEAGH HOUSE, ST. STEPHEN'S GREEN, DUBLIN.—Redistribution of accommodation involving structural alterations, decoration works and provision of furniture. Authorized expenditure, £350. (S.2/9/44). In progress ... 81 7 0

## DEPARTMENTS OF HEALTH AND SOCIAL WELFARE.

DUBLIN CASTLE.—Provision of temporary accommodation for the Minister and certain staff of the Departments. Authorized expenditure, £973 15s. 0d. (S.2/12/33). In progress. In addition, furniture to the value of £356 13s. 4d. from stocks purchased in prior years was supplied to this work ... 548 15 8

## HARBOURS.

DÚN LAOGHAIRE HARBOUR.—Provision of additional storage accommodation in the Harbour Yard. Authorized expenditure, £325. (S.59/2/42). In progress. In addition, materials to the value of £99 4s. 6d. purchased in prior years were used on this work ... 200 17 1

TOTAL.—URGENT AND UNFORESEEN WORKS ... £17,064 15 7



No. 161.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1946.

## PRESIDENT OF IRELAND.

£ s. d.

No.										
146 of 1945-46	Preparations for ceremony of inauguration at State Apartments, Dublin Castle.—Authorized expenditure, £522 5s. 11d. (S.109/3/45). Expended, £523 15s. 11d. Completed. In addition, materials to the value of £7 18s. 0d. from reserve stocks purchased in prior years were used on this work in prior year	...	...	...	...	...	...	1	10	0
146 of 1945-46	ÁRAS AN UACHTARÁIN.—Extension of 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). Expended, £516 16s. 6d. In progress	...	...	...	...	...	...	88	0	0

## DEPARTMENT OF FINANCE.

147 of	GALWAY CUSTOM HOUSE.—Rebuilding. Authorized expenditure, £24,338 1s. 2d. (S.2/18/34). Expended, £23,906 5s. 9d. Completed. In addition, materials to the value of £439 6s. 6d. from reserve stocks were used on this work in prior years	...	...	...	...	...	...	735	8	7
146 of	OFFICE OF PUBLIC WORKS, No. 34 MOLESWORTH STREET, DUBLIN.—Adaptation works to provide accommodation for staff. Expenditure authorized, £928 6s. 7d. (S.1/12/33 and S.2/8/37). Expended, £928 6s. 7d. Completed. In addition, materials and furniture to the value of £29 17s. 6d. purchased in prior years were used on this work	...	...	...	...	...	...	848	9	0
10 of	ORDNANCE SURVEY.—Improved sewerage system. Expenditure authorized, £7,773 13s. 3d. (S.102/3/37). Expended, £7,773 13s. 3d. Completed	...	...	...	...	...	...	108	16	2
147 of	REVENUE DEPARTMENT, GOVERNMENT BUILDINGS, CORK.—Partitioning, etc., to provide separate rooms for Inspectors of Taxes. Authorized expenditure, £360 11s. 2d. (S.1/10/25). Expended, £360 1s. 10d. Completed	...	...	...	...	...	...	119	12	10

## DEPARTMENT OF AGRICULTURE.

146 of	BOTANIC GARDENS, GLASNEVIN.—Improvements to Keeper's residence. Authorized expenditure, £350 (S.2/12/45). Expended, £248 15s. 7d. In progress. In addition, underground cable valued at £48 8s. 6d. from surplus stores was used on this work in prior year	...	...	...	...	...	...	152	2	2
147 of	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, £541 4s. 9d. In progress	...	...	...	...	...	...	3	14	7

## DEPARTMENT OF JUSTICE.

24 of	FILM CENSOR.—New Office. Authorized expenditure, £7,200. (S.2/11/43). Expended, £7,150 10s. 5d. Completed. In addition, materials to the value of £234 19s. 9d. from reserve stocks purchased in prior years were used on this work in prior year	...	...	...	...	...	...	99	13	5
27 of	GÁIDA SÍOCHÁNA HEADQUARTERS (KILMAINHAM).—New Mess Room. Authorized expenditure, £885. (S.2/3/43). Expended, £861 0s. 6d. In progress	...	...	...	...	...	...	248	13	11



No. 161.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1946—continued.

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

No.		£	s.	d.
146 of 1945-46	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). Expended, £345 7s. 0d. In progress. In addition, furniture to the value of £41 12s. 6d. from redundant stocks was supplied to this work in prior year	223	17	8

DEPARTMENT OF LANDS.

146 of 1945-46	LAND COMMISSION, No. 29 UPPER MERRION STREET, DUBLIN.—Adaptations and furnishings, etc. Expenditure authorized, £1,363 3s. 9d. (S.2/3/45). Expended, £1,363 3s. 9d. Completed	144	6	9
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DEPARTMENT OF INDUSTRY AND COMMERCE.

146 of 1945-46	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). Expended, £1,384 1s. 10d. In progress	38	12	3
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146 of 1945-46	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). Expended, £1,770 16s. 9d. Completed	1,043	16	4
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146 of 1945-46	EMPLOYMENT EXCHANGE, TRINITY HOUSE, DUBLIN.—Alterations and improvements. Authorized expenditure, £296 13s. 10d. (S.1/3/28). Expended, £300 17s. 6d. Completed	4	3	8
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96(c) of 1943-44	DUNGLOE EMPLOYMENT EXCHANGE.—Erection. Authorized expenditure, £6,000. (S.2/24/37). Expended, £6,122 4s. 6d. Completed	291	13	10
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DEPARTMENT OF POSTS AND TELEGRAPHS.

109 of 1945-46	DUBLIN, POST OFFICE STORES, INFIRMARY ROAD.—Fire prevention scheme. Expenditure authorized, £6,000 18s. 3d. (S. 38/2/44). Expended, £6,000 18s. 3d. Completed	760	4	2
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110 of 1945-46	DUBLIN TELEGRAPH DELIVERY OFFICE.—Additional accommodation. Authorized expenditure, £1,600. (S.39/5/44). Expended, £747 6s. 6d. In progress. In addition, furniture to the value of £10 0s. 8d. from redundant stocks was supplied to this work in prior year	181	14	1
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146 of 1945-46	NOS. 133 TO 136 CAPEL STREET, DUBLIN.—Adaptation and equipping of premises for storage purposes. Authorized expenditure, £996. (S.38/2/45). Expended, £964 6s. 8d. In progress	609	18	6
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111 of 1945-46	BANDON POST OFFICE.—Improvement of Public Office. Authorized expenditure, £450. (S.38/1/45). Expended, £449 17s. 6d. Completed	44	19	0
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113 of 1945-46	THURLES POST OFFICE.—Adaptations. Authorized expenditure, £6,473 19s. 1d. (S.38/11/30). Expended, £6,664 1s. 1d. Completed	200	0	0
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No. 161.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1946—continued.

## DEPARTMENT OF POSTS AND TELEGRAPHS—continued.

No.		£	s.	d.
147 of 1945-46	WIRELESS BROADCASTING.—Adaptations including the provision of additional racking and sound-proof gramophone booths for the Dublin Station. Authorized expenditure, £413 10s. 0d. (S.104/2/37). Expended, £406 13s. 6d. Completed ...	139	10	0
146 of 1945-46	WIRELESS BROADCASTING.—Adaptation of the Phoenix Hall, Exchequer Street, Dublin, for the purpose of rehearsals and broadcasts of orchestral and choral performances. Authorized expenditure, £1,710. (S.104/2/37). Expended, £17 13s. 11d. In progress ...	15	17	10

## DEPARTMENT OF DEFENCE.

147 of 1945-46	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, £419 0s. 9d. Completed. In addition, materials to the value of £86 18s. 1d. purchased in prior years were supplied to this work in prior years, and electric cable valued at £11 5s. 0d. was handed over free of charge by the Department of Defence for use on this work in prior year ...	42	4	5
136 of 1944-45	CURRAGH CAMP SWIMMING POOL.—Improvements. Authorized expenditure, £1,376 11s. 10d. (S.7/32/34). Expended, £1,366 12s. 1d. Completed ...	187	7	9

## DEPARTMENT OF EXTERNAL AFFAIRS.

146 of 1945-46	TRAVEL PERMIT OFFICE, No. 10 CHARLES II. STREET, LONDON.—Adaptation and furnishing. Authorized expenditure, £750. (S.2/14/44). Expended, £490 9s. 7d. In progress. In addition, furniture to the value of £59 2s. 6d. from redundant stocks was supplied to this work in prior year ...	8	6	9
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TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC. ...

£6,342 13 8



## HAULBOWLINE DOCKYARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1947,  
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 ...	2,980	2,605 7 1	374 12 11	—
B.—Fuel, Light and Water ...	540	471 5 6	68 14 6	—
C.—Alterations to Plant and Buildings, etc. ...	10	—	10 0 0	—
D.—Rents and Rates ...	20	19 8 6	11 6	—
TOTAL ...£	3,550	3,096 1 1		—
Surplus to be surrendered ... £			453 18 11	

						Estimated.	Realized.
						£	£ s. d.
Extra Receipts payable to Exchequer:—							
Rents ...	...	...	...	...	...	3,000	3,280 17 4
Water ...	...	...	...	...	...	50	63 12 6
Hire of plant ...	...	...	...	...	...	50	105 0 0
Sale of stores ...	...	...	...	...	...	25	1,625 0 0
Miscellaneous ...	...	...	...	...	...	—	4 12 6
						<u>£3,125</u>	<u>£5,079 2 4</u>



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

- A.—Certain works provided for were deferred.  
B.—The requirements were less than anticipated.  
C.—No expenditure was incurred during the year.  
D.—A casual variation.

## NOTES.

(1) Materials surplus to requirements and valued at £47 16s. 10d. were transferred for use at Dún Laoghaire Harbour (£20 0s. 4d.), Cork Sorting Office (£19 12s. 6d.), and Cork Employment Exchange (£8 4s. 0d.). See also Vote for Public Works and Buildings, No. 10.

(2) Included under Subhead B. is an expenditure of £338 0s. 2d., undertaken on behalf of the Army.

J. CONNOLLY,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
DUBLIN,  
29th November, 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*



## STATE LABORATORY.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ... ..	11,865	10,065 6 8	1,799 13 4	—
B.—Travelling and Incidental Expenses ... ..	110	97 12 6	12 7 6	—
C.—Apparatus and Chemical Equipment ... ..	625	359 1 1	265 18 11	—
TOTAL ...£	12,600	10,522 0 3		—
Surplus to be surrendered		£	2,077 19 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees for analyses, etc. ... ..	200	251 8 8
Recovery from Road Fund ... ..	255	196 16 10
Recovery from Bord na Móna ... ..	75	67 9 0
Miscellaneous ... ..	—	1 8 9
	£530	£517 3 3

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

A.—Saving due to vacancies and changes in personnel, partly offset by the increases in Civil Service remuneration payable from 1st November, 1946. The provision for extra assistance was not wholly required.

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

## EXTRA REMUNERATION (exceeding £30).

From this Vote the Superintending Chemist received a gratuity of £100 for special services, and from Vote 64 a Chemical Assistant received £30 18s. 1d. on foot of a military service pension.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

17th November, 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.*



## CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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	22,280	22,681 14 9	—	401 14 9
A.2.—Examiners, etc. ...	6,130	3,564 8 9	2,565 11 3	—
B.—Travelling Expenses ...	740	848 17 4	—	108 17 4
C.—Examinations ...	2,900	3,035 13 0	—	135 13 0
D.—Incidental Expenses ...	650	562 17 0	87 3 0	—
GROSS TOTAL ...£	32,700	30,693 10 10	2,652 14 3	646 5 1
Deduct :—		Estimated.	Surplus of Gross Estimate over Expenditure. £2,006 9 2	
E.—Appropriations in Aid ...	7,000	Realized. 7,159 17 4	Surplus of Appropriations in Aid realized. £159 17 4	
NET TOTAL ...£	25,700	23,533 13 6	Total Surplus to be surrendered. £2,166 6 6	

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

- A.2.—Saving due to the number of candidates for the principal Civil Service examinations being below expectation.
- B.—Excess due to members of Interview Boards using their own motor cars to a greater extent.
- D.—Expenditure cannot be accurately estimated.

## EXTRA REMUNERATION (exceeding £30).

From this Vote the Chief Medical Officer, whose salary is borne on Vote 61, received a gratuity of £135 for special services and from Vote 62 a Minor Staff Officer received £64 10s. 0d. for services rendered.



## NOTE.

The Accounts of other Departments include expenditure of approximately £595 in respect of remuneration of staff temporarily lent, without repayment, to the Civil Service Commission.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

29th November, 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.*



## IRISH TOURIST BOARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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)	38,000	32,012	5,988	—
TOTAL ... ..£	38,000	32,012		—
Surplus to be surrendered ...£			5,988	

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

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

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17th October, 1947.

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

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



## COMMISSIONS AND SPECIAL INQUIRIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.
<b>IRISH MANUSCRIPTS COMMISSION.</b>				
A.1.—Salaries, etc. ...	1,423	1,077 12 11	345 7 1	—
A.2.—Fees and expenses in connection with Inspection of Manuscripts and Editing of Publications ...	1,120	858 5 0	261 15 0	—
A.3.—Travelling and Incidental Expenses ...	190	100 4 1	89 15 11	—
	£ 2,733	2,036 2 0	696 18 0	—
<b>COMMISSION ON IRISH IN THE CIVIL SERVICE.</b>				
B.1.—Salaries, etc. ...	597	262 6 2	334 13 10	—
B.2.—Travelling and Incidental Expenses ...	5	—	5 0 0	—
	£ 602	262 6 2	339 13 10	—
<b>COMMISSION ON YOUTH UNEMPLOYMENT.</b>				
C.1.—Salaries, etc. ...	80	57 6 4	22 13 8	—
C.2.—Travelling and Incidental Expenses ...	35	37 12 11	—	2 12 11
	£ 115	94 19 3	22 13 8	2 12 11
<b>D.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...</b>	£ 1,250	5 0 0	1,245 0 0	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COMMISSION ON PLACE NAMES.				
E.1.—Salaries, etc. :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £951				
	951	829 9 8	121 10 4	—
E.2.—Travelling Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £100				
	100	27 9 10	72 10 2	—
E.3.—Incidental Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £20				
	20	13 14 8	6 5 4	—
	£ 1,071	870 14 2	200 5 10	—
TRIBUNAL OF INQUIRY APPOINTED PURSUANT TO RESOLUTION OF THE HOUSES OF THE OIREACHTAS OF 5TH JUNE, 1946.				
F.1.—Salaries, etc. :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £30				
	30	30 0 0	—	—
F.2.—Legal Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £3,664				
	3,664	3,663 3 0	17 0	—
F.3.—Witnesses' Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £192				
	192	191 5 6	14 6	—
F.4.—Reporting, Scrivenery, etc. :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £503				
	503	502 17 0	3 0	—
	£ 4,389	4,387 5 6	1 14 6	—
	10,160	7,656 7 1	2,506 5 10	2 12 11
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	900	—	900 0 0	—
TOTAL :—				
<i>Original</i> ... £4,700				
<i>Supplementary</i> ... £4,560				
	£ 9,260	7,656 7 1	1,606 5 10	2 12 11

Surplus to be surrendered ...

£1,603 12 11



## 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, partly offset by the increases in Civil Service remuneration payable from 1st November, 1946.

A.2.—Saving mainly due to delay in printing of editorial matter.

A.3.—Restricted travelling facilities reduced the attendance of members from the provinces at meetings of the Commission.

B.1.—Saving due to a vacancy during part of the year.

C.1.—Special reporters were not employed to the extent expected.

D.—This subhead provides a general margin for new Commissions and Committees appointed during the year and for remnants of expenditure on Commissions and Committees of previous years, and the amount required cannot be reliably determined in advance. £900 of the saving shown was applied towards expenditure out of Sub-heads E. and F. as provided in the Supplementary Estimate.

E.1., E.2. and E.3.—See general explanation above.

## COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

## SUBHEAD D.—EXPENDITURE, 1946–47.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.	Travelling and Incidental Expenses.	Total.
	£ s. d.	£ s. d.	£ s. d.
Committee on Blood Transfusion Service ...	—	5 0 0	5 0 0

## TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1946–47 on account of which payments were made in the year 1946–47.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1947.
		£ s. d.
Irish Manuscripts Commission ... ..	1928–29	28,801 5 5
Commission on Irish in the Civil Service ... ..	1936–37	4,841 17 2
Commission on Youth Unemployment ... ..	1943–44	507 9 4



## EXTRA REMUNERATION (exceeding £30).

The Director, Commission on Place Names, received £48 15s. 0d. and £86 10s. 0d. from Votes 49 and 62, respectively, for services rendered.

## NOTES.

The Accounts of this Vote for the years 1934-35, 1935-36 and 1936-37 included under the service Irish Manuscripts Commission a total charge of £307, approximately, for transcription and editorial fees in respect of a work, the publication of which the Commission subsequently decided to abandon on account of editorial complexities. Further expenditure in this connection is referred to in a note to the Account of Vote 21.

The Accounts of other Departments and Offices include expenditure of approximately £2,141 in respect of remuneration of staff temporarily lent, without repayment, to the Commission on Youth Unemployment (£1,952), and the Commission on Place Names (£189).

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

29th November, 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.*



## SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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. 9 of 1934 ; No. 39 of 1936 ; No. 29 of 1938 ; No. 16 and No. 21 of 1939 ; No. 24 of 1942 ; No. 25 of 1945 ; 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 ...	220,000	205,546 2 5	14,453 17 7		—	
B.—Additional Allowances and Gratuities in respect of Established Officers ...	137,000	128,559 16 10	8,440 3 2		—	
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	163,000	159,678 4 10	3,321 15 2		—	
D.—Agency Payments in respect of Compensation Allowances ...	23,700	21,804 18 10	1,895 1 2		—	
E.—Gratuities in respect of Unestablished Officers	6,000	10,598 19 7	—		4,598 19 7	
F.—Extra-Statutory Grants ...	5	—	5 0 0		—	
G.—Injury Grants ...	8,000	5,316 12 7	2,683 7 5		—	
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	200	65 19 3	134 0 9		—	
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	52,000	50,201 9 5	1,798 10 7		—	



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	76,827 14 2	—	1,827 14 2
L.—Compensation for Death or Personal Injuries sustained by Members of Air-Raid Precautions Services and Medical and other Expenses in connection therewith	500	495 0 3	4 19 9	—
GROSS TOTAL ...£	685,405	659,094 18 2	32,736 15 7	6,426 13 9
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £26,310 1 10	
Deduct :—			Deficiency of Appropriations in Aid realized. £1,620 18 0	
M.—Appropriations in Aid ...	23,955	22,334 2 0	Net Surplus to be surrendered. £24,689 3 10	
NET TOTAL ...£	661,450	636,760 16 2		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Pension liability in respect of officers on loan, etc. ...	5,539	3,719 11 6
Payments and refunds of teachers' contributions ...	228	237 11 1
Refund of overpayment ...	—	79 15 8
	£6,767	£4,036 18 3

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

A. and B.—Expenditure is affected by the incidence of deaths of pensioners (Subhead A.) and of serving officers (Subhead B.).

D.—Saving due to deaths of persons in receipt of compensation.

E., G. and H.—The estimate was based on the experience of 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	23,700	22,239	2 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	94	19 10
3. Miscellaneous	5	—	—
	<u>£23,955.</u>	<u>£22,334</u>	<u>2 0</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. :—

From the Central Fund to an ex-Officer of Customs as Judge of the	£	s.	d.
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 9 ex-Civil Servants, 19 ex-members of the Garda Síochána and 7 ex-members of the Royal Irish Constabulary ; one of these ex-members of the Garda Síochána received, in addition, a sum of £219 4s. 0d. for services rendered ... 2,817 14 6

Further, as remuneration for services rendered, four pensioners received from public funds sums ranging from £512 to £887 and 34 other pensioners received sums ranging from £39 to £459.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,

29th November, 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.*



## RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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. ...	168,560	167,327 3 2	1,232	16 10	—	
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	715	458 12 5	256	7 7	—	
GROSS TOTAL ...£	169,275	167,785 15 7	1,489	4 5	—	
			Surplus of Gross Estimate over Expenditure. £1,489 4 5			
Deduct :—						
	Estimated.	Realized.				
C.—Appropriations in Aid ...	625	657 12 6	Surplus of Appropriations in Aid realized. £32 12 6			
NET TOTAL ...	£ 168,650	167,128 3 1	Total Surplus to be surrendered. £1,521 16 11			

## 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,  
17th October, 1947.

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, 1947,  
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	...	...	15,000	6,011 19 8	8,988 0 4	—
TOTAL ...£			15,000	6,011 19 8		—
Surplus to be surrendered ... £					8,988 0 4	

			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer	...	...	—	11 1 5

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

The Estimate is necessarily conjectural.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17th October, 1947.

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, 1947, compared with the sum granted, for Expenses under the Electoral Act, 1923, and the Juries Act, 1927 (No. 12 of 1923 and No. 23 of 1927).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Expenses under the Electoral Act, 1923, and the Juries Act, 1927 ... ..	16,000	15,620 4 5	379 15 7		—	
TOTAL ... £	16,000	15,620 4 5			—	
Surplus to be surrendered		... £	379 15 7			

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17th October, 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.*



## MISCELLANEOUS EXPENSES.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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	300 0 0	200	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) :—						
<i>Original</i> ... £5,250						
<i>Supplementary</i> ... 1,000						
	6,250	5,575 0 0	675	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	1,051 17 3	348	2 9	—	
G.—Travelling and Incidental Expenses ...	150	117 19 10	32	0 2	—	
COMPENSATION.						
H.—Compensation for Death or Personal Injuries ...	309	250 7 6	49	12 6	—	
TOTAL :—						
<i>Original</i> ... £9,040						
<i>Supplementary</i> ... 1,000						
	£ 10,040	8,730 4 7				
Surplus to be surrendered ... £			1,309	15 5		



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

- B.—The Council's financial position was such that the full provision was not required.
- D.—Saving mainly due to fewer temporary professors being appointed by the Royal Irish Academy than was anticipated.
- 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 due to the fact that no claim arose against a provision of £45 for the re-issue of uncashed payable orders of previous years.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17th October, 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.*



## STATIONERY AND PRINTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 :—				
<i>Original</i> ... £40,152				
<i>Supplementary</i> ... 885				
	41,037	41,084 16 1	—	47 16 1
B.—Travelling Expenses ...	42	53 19 2	—	11 19 2
C.—Carriage and Transport ...	1,100	899 11 2	200 8 10	—
D.—Incidental Expenses ...	530	542 17 6	—	12 17 6
E.—Telegrams and Telephones	290	299 9 6	—	9 9 6
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas ...	7,500	8,026 4 9	—	526 4 9
F.2.—Oireachtas Debates ...	7,000	6,971 10 10	28 9 2	—
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	3,500	4,060 18 9	—	560 18 9
F.4.—Printing, etc., for Registration Officers under Electoral and Juries Acts :—				
<i>Original</i> ... £36,500				
<i>Supplementary</i> ... 3,500				
	40,000	39,383 0 7	616 19 5	—
F.5.—Publication of Irish Translation of the New Testament ...	200	61 5 0	138 15 0	—
F.6.—Preparation and Publication of Oireachtas Handbook ...	5	—	5 0 0	—
G.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ...	2,900	1,592 2 6	1,307 17 6	—
FOR PUBLIC DEPARTMENTS.				
H.—Printing ...	43,500	39,989 5 3	3,510 14 9	—







E.—The installation of an additional telephone line, and increased telephonic communication with contractors and Departments created an excess which was modified by savings resulting from the disconnection of a telephone line in premises no longer occupied.

F.1.—The excess is due to an increase in the volume of printing required during the year.

F.2.—Casual variation.

F.3.—The increase in the number of notices inserted in *Iris Oifigiúil* regarding the vesting of lands proved to be greatly in excess of anticipations.

F.4.—The saving is due chiefly to the fact that certain accounts proper to 1946-47 did not come in course of payment within the financial year.

F.5.—None of the material edited for publication was printed during the year. The expenditure represents the amount of fees paid to the editor.

G.—Provision was made for the payment of a grant to a paper which was not published and to a journal which ceased publication during the year.

H.—The surrender is due to the fact that owing to the great delay in deliveries of printing requirements, expenditure during the financial year was much less than anticipated.

I.—Deliveries of paper proved to be slightly in excess of anticipations.

J.—Deliveries towards the close of the year did not reach expectations.

K.—The excess is due to the volume of binding work completed being greater than had been anticipated.

L.—The excess resulted from increased purchases of Ordnance Survey maps for sale and increased purchases of books and publications to meet the requirements of Departments.

M.—Appropriations in Aid :—

		Estimated.	Realized.
		£	£ s. d.
1. Sale of Ordnance Survey Maps ...	...	1,600	1,943 17 2
2. Sales of Stationery Office publications and Oireachtas Papers (including Debates) ...	...	6,250	6 379 10 11
3. Sales of reprinted Irish Texts ...	...	15	33 11 4
4. Advertisements in official publications :—			
Original ...	£4,600		
Supplementary	1,000		
		5,600	5,471 14 0
5. Sales of waste :—			
Original ...	£2,000		
Supplementary	3,600		
		5,600	5,492 1 0
6. Sales of parchments and other Revenue forms :—			
Original ...	£2,500		
Supplementary	700		
		3,200	3,802 11 11
7. Miscellaneous sales (old typewriters, duplicators, and other old stores) :—			
Original ...	£150		
Supplementary	310		
		460	494 16 0



		Estimated.	Realized.
		£	£ s. d.
8. <i>Iris Oifigiúil</i> advertisements and sales :—			
<i>Original</i> ...	£1,200		
<i>Supplementary</i> ...	300		
		1,500	1,651 15 0
9. Supplies to repaying Departments, including commission thereon :—			
<i>Original</i> ...	£7,500		
<i>Supplementary</i> ...	500		
		8,000	7,712 18 6
10. Proportion recovered from local authorities of cost of printing and paper required under the Electoral and Juries Acts :—			
<i>Original</i> ...	£12,000		
<i>Supplementary</i> ...	1,000		
		13,000	12,998 1 2
11. Miscellaneous ...	...	4	2 0 2
TOTAL :—			
<i>Original</i> ...	£37,819		
<i>Supplementary</i> ...	7,410		
		£45,229	£45,982 17 2

1. The surplus receipts resulted from an increase in public demand for Ordnance Survey maps.

2. Sales of Government publications slightly exceeded anticipations.

3. The reduction anticipated in the sale of reprinted Irish Texts did not materialize.

4. The anticipated increases from receipts in certain publications were not fully realized.

5. An increase in the volume of waste sold during the year did not fully compensate for a reduction in price.

6. The great increase in the volume of trade was responsible for an increase in the sale of Customs forms.

7. The quantity of unserviceable machines and old stores sold was greater than anticipated.

8. The surplus receipts resulted from a further increase in the number of insertions in *Iris Oifigiúil*.

9. Receipts brought to account in respect of repaying Departments were less than anticipated.

10. Casual variation.

11. A closer estimate of receipts was not practicable.

#### VALUE OF STOCK IN HAND ON 31ST MARCH, 1947.

	£	s.	d.
Paper ...	76,603	1	5
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators) ...	5,821	14	3
	£82,424	15	8

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 £50 in respect of special duties in connection with the disposal of waste paper, and £28 18s. 0d. in respect of overtime consequent on a vacancy.

A Clerical Officer received a total of £52 in respect of overtime (1) in connection with the Census of Population, 1946; (2) consequent on a vacancy, and (3) for stocktaking.

An Assistant Warehouse Supervisor received a total of £30 3s. 6d. in respect of overtime (1) in connection with the Census of Population, 1946, and (2) for stocktaking.

Eight Printing and Binding Clerks and one Temporary Printing and Binding Clerk received sums varying from £43 14s. 6d. to £92 10s. 8d. and totalling £609 4s. 6d. in respect of overtime consequent on (1) the absence of an officer on sick leave; (2) a vacancy, and (3) increased work.

## NOTES.

This Account includes expenditure of approximately £420 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 £235 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Copies of Publications of the Irish Manuscripts Commission, already published, valued £75 19s. 6d., were presented to the Library, Louvain University (Department of Finance minute S. 46/54/31).

One copy of each issue of *Analecta Hibernica* numbers V to XVI, totalling £4 8s. 6d. in value, was presented to the Vatican Library (Department of Finance minute S. 46/54/31).

A copy of "*Corpus Inscriptionum Insularum Celticarum*," value £2 2s. 0d., was presented to the promoters of the magazine *Erasmus*, Zurich (Department of Finance minute S. 46/54/31).

The Account of this Vote for the year 1941-42 and this Account include total charges amounting to £461 8s. 10d. incurred in connection with the printing of a work the publication of which was abandoned by the Irish Manuscripts Commission because of editorial complexities. Further expenditure in the same connection is referred to in a note to the Account of Vote No. 15 (Department of Finance minute S. 49/1/46).

Sums totalling £12 7s. 0d. paid to Continental firms from Subhead L. of the Votes for the years 1939-40 and 1940-41 as subscriptions for publications not delivered because of the existence of a state of war in Europe were written off as irrecoverable (Department of Finance minute S. 46/9/43).

A typewriter could not be traced in the offices of the Department to which it had been supplied, or elsewhere, and the value of the machine, £10, was written off as a loss (Department of Finance minute S. 49/10/46).

Rates of payment to Dublin firms under contracts for printing were increased by amounts varying from  $\frac{3}{4}$  per cent. to  $5\frac{1}{4}$  per cent. in accordance with increases in wages of employees under Emergency Bonus Awards made between 4th February, 1943, and 6th April, 1944, inclusive (Department of Finance minute S. 92/1/35).

As indicated in the explanation of the excess expenditure under Subhead A. this Account includes a charge of £224 16s. 4d. in respect of overtime on the distribution of supplies for the taking of the Census of Population, 1946. A reference to this charge is also made in the Account of Vote No. 55 (Department of Finance minute E. 102/3/46).

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

29th November, 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.*



## VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.	£ s. d.
A.—Salaries, Wages and Allowances ...	42,650 0 0	43,298 9 1	—	648 9 1
B.—Travelling Expenses ...	4,500 0 0	4,812 19 10	—	312 19 10
C.—Incidental Expenses ...	40 0 0	41 7 4	—	1 7 4
D.—Telegrams and Telephones	145 0 0	125 14 11	19 5 1	—
GROSS TOTAL ...£	47,335 0 0	48,278 11 2	19 5 1	962 16 3
	Estimated.	Realized.	Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £943 11 2	
Deduct :—	—	—		
E.—Appropriations in Aid ...	6,695 0 0	6,865 12 6	Surplus of Appropriations in Aid realized (to be surrendered). £170 12 6	
NET TOTAL ...£	40,640 0 0	41,412 18 8		
Allocated from Vote for Civil Service Remuneration ...	943 11 2	—		
	£ 41,583 11 2	41,412 18 8		

NOTE.—Expenditure of an amount not less than £943 11s. 2d. has been identified as due to the increases in remuneration payable from 1st November, 1946.

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

A.—The excess in expenditure was due to extra payments arising out of consolidation of cost of living bonus (£2,009), overtime (£985), offset by savings due to a death (£107), transfers and resignations (£1,496), and delay in filling vacancies (£744).



B.—The excess was due to the abnormally heavy amount of revision work.

C.—The excess is trivial.

D.—The saving was effected in telephone calls.

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 costs 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	570 12 6
	<u>£6,695</u>	<u>£6,865 12 6</u>

#### NOTES.

This Account includes expenditure of approximately £259 in respect of remuneration of an officer temporarily lent, without repayment, to the Department of Defence.

The Account of the Department of Industry and Commerce (Vote 55) includes expenditure of approximately £575 in respect of the remuneration of an officer temporarily lent, without repayment, to this Office.

C. C. McELLIGOTT,

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

VALUATION OFFICE, DUBLIN,

1st December, 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.*



## ORDNANCE SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 :—				
<i>Original</i> ... £38,716				
<i>Supplementary</i> 1,280				
	39,996	39,260 12 3	735 7 9	—
B.—Travelling Expenses ...	2,115	2,020 11 10	94 8 2	—
C.—Stores, etc. :—				
<i>Original</i> ... £980				
<i>Supplementary</i> 43				
	1,023	963 12 5	59 7 7	—
D.—Photographic and Printing Equipment ...	5	4 13 0	7 0	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	5	7 13 3	—	2 13 3
F.—Incidental Expenses :—				
<i>Original</i> ... £209				
<i>Supplementary</i> 166				
	375	313 15 11	61 4 1	—
GROSS TOTAL :—				
<i>Original</i> ... £42,030				
<i>Supplementary</i> 1,489				
	£ 43,519	42,570 18 8	950 14 7	2 13 3
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £948 1 4	
Deduct :—				
G.—Appropriations in Aid :—				
<i>Original</i> ... £3,140				
<i>Supplementary</i> 1,479				
	4,619	5,709 13 9		
			Surplus of Appropriations in Aid realized. £1,090 13 9	
NET TOTAL :—				
<i>Original</i> ... £38,890				
<i>Supplementary</i> 10£				
	38,900	36,861 4 11		
			Total Surplus to be surrendered. £2,038 15 1	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer :—				
Sale of old stores, etc. ...			—	76 5 4



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

- A.—The savings are due to retirements and resignations (£448), delay in filling vacancy (£190), one death (£98), sick leave deductions (£90) and over-provision for medical fees (£25), offset by increase in overtime payments (£116).
- B.—The savings are due to the recall of staff from field work.
- C.—The savings were due to failure to obtain stores ordered.
- E.—It was found necessary to purchase a quantity of paper.
- F.—In connection with the transfer of the telephone to the automatic system delay occurred in furnishing rental, etc., accounts and consequently a saving arises.
- G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Receipts from sales of maps :—		
<i>Original</i> ... £2,500		
<i>Supplementary</i> ... 985		
	3,485	4,782 1 9
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts :—		
<i>Original</i> ... £640		
<i>Supplementary</i> ... 494		
	1,134	927 12 0
TOTAL :—		
<i>Original</i> ... £3,140		
<i>Supplementary</i> ... 1,479		
	£ 4,619	5,709 13 9

1. The demand for maps increased considerably.

2. Progress on the reproductions of ancient manuscripts was not as good as anticipated owing to the transfer of staff to more urgent duties, and also because of a hold up in the work due to repairs to machinery.

## NOTES.

This Account includes a sum of approximately £189 in respect of remuneration of an officer temporarily lent, without repayment, to the Place Names Commission.

Special work done for other Departments cost £1,147, while the face value of maps supplied to other Departments was £3,904, no repayment being made in either case. Copies of new or revised maps published during the year were supplied *gratis* to various Libraries, Colleges and Societies. The face value of such free supplies was £1,135.

C. C. McELLIGOTT,  
Director,  
Accounting Officer.

VALUATION OFFICE, DUBLIN,  
1st December, 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.



## SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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, No. 23 of 1939 and No. 36 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925 ...	150,989	150,989 0 0	—		—	
B.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ...	750,000	750,000 0 0	—		—	
C.—Further increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939 ...	370,000	370,000 0 0	—		—	
D.—Additional Grant under the Rates on Agricultural Land (Relief) Act, 1946 :— Original ... Nil Supplementary £1,030,000 Do. ... 10,400	1,040,400	1,040,377 8 8	22 11 4		—	
TOTAL :— Original ... £1,270,989 Supplementary 1,030,000 Do. 10,400	£ 2,311,389	2,311,366 8 8			—	
Surplus to be surrendered ...		£ 22 11 4				

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
17th October, 1947.

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, 1947, 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 ...	15,828	13,568 19 11	2,259	0 1	—	—
A.2.—State Solicitors ...	34,402	34,036 1 10	365	18 2	—	—
B.—Witnesses' Expenses, etc.	16,000	11,816 18 11	4,183	1 1	—	—
C.—Fees to Counsel ...	15,000	14,855 11 9	144	8 3	—	—
D.—General Law Expenses ...	15,000	12,979 18 5	2,020	1 7	—	—
E.—Defence of Public Officials	700	111 9 6	588	10 6	—	—
GROSS TOTAL ...£	96,930	87,369 0 4	9,560	19 8	—	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £9,560 19 8			
Deduct :—			Surplus of Appropriations in Aid realized. £271 14 0			
F.—Appropriations in Aid ...	4,350	4,621 14 0	Total Surplus to be surrendered. £9,832 13 8			
NET TOTAL ...£	92,580	82,747 6 4				

	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 ...	286	283 4 0
Miscellaneous ...	—	4 14 3
	£286	£287 18 3



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

A.1.—Saving due to vacancies partly offset by the increases in Civil Service remuneration payable from 1st November, 1946.

B., D. and E.—The expenditure, which depends on the number and nature of the cases coming before the Courts, cannot be closely estimated. Recoupments to local authorities of witnesses' expenses and payments to expert witnesses (Subhead B.) and expenses of juries and of assignments for the defence of prisoners (Subhead D.) proved to be much less than was anticipated.

F.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
1. Costs and fees recovered by the Chief State Solicitor, etc.    ...    ...    ...    ...	2,800	3,240	4	6
2. Local Loans Fund, expenses of management	1,550	1,381	9	6
	<u>£4,350</u>	<u>£4,621</u>	<u>14</u>	<u>0</u>

## EXTRA REMUNERATION (exceeding £30).

A Senior Draftsman in the Office of the Attorney-General received a gratuity of £50 for special services. An Assistant Solicitor in the Office of the Chief State Solicitor received amounts of £61 11s. 11d. and £38 4s. 5d. from this Vote (Subhead A.2.) and from Vote 61, respectively, for special services and for acting in a rank higher than his substantive one.

## NOTES.

This Account includes expenditure of approximately £542 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments and Offices include expenditure of approximately £1,410 in respect of remuneration of staff temporarily lent, without repayment, to the Office of the Chief State Solicitor.

The charge to Subhead D. includes a payment of £210 on foot of costs awarded against the State made to a solicitor who had failed to obtain a stamped certificate in compliance with the provisions of Section 43 of the Stamp Act, 1891 (F. 14/17/46).

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGEADAIS,  
29 Samhain, 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.*



## UNIVERSITIES AND COLLEGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 :— Original ... £24,880 Supplementary ... 3,500	28,380	16,380 0 0	12,000	0 0	—	
BB.—Further Additional Grants under Section 7 (7) of the Irish Universities Act, 1908 :— Original ... Nil Supplementary ... £45,000	45,000	45,000 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	2,538 10 10	461	9 2	—	
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 :— Original ... £186,630 Supplementary ... 3,500 Do. ... 45,000	£ 235,130	222,668 10 10				
Surplus to be surrendered ...£			12,461	9 2		



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

- B.—Adaptation of certain premises at University College, Dublin, for which £12,000 was included in the estimate, was postponed.
- 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,  
7th November, 1947.

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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, 1947,  
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 ...	450,000	450,000	—	—
<b>TOTAL ...</b> ...£	<b>450,000</b>	<b>450,000</b>	<b>—</b>	<b>—</b>

D. J. O'DONOVAN,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
10 Samhain, 1947.

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, 1947, 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.
	£	£	£	£
A.—Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940	31,150	22,250	8,900	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ...	10,000	6,000	4,000	—
TOTAL ... ..£	41,150	28,250		—
Surplus to be surrendered		...	£ 12,900	

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

- A.—Saving due to (a) unavoidable delay in filling vacancies on the academic staffs of the different Schools, (b) inability of the Institute to secure the services of visiting Professors or to obtain books and equipment owing to restricted supplies and delay in fulfilling orders due to post-war conditions, (c) delay in production of publications owing to slow output of work from printing contractors, (d) unavoidable delay in establishing the Schools of Cosmic Physics and Historical Research.
- B.—Saving due to the fact that actual possession of Dunsink Observatory could not be obtained by the Institute before the end of the financial year.

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
29 Samhain, 1947.

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, 1947, 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 ... ..	256,725	254,749 4 5	1,975	15 7	—	
B.—Travelling Expenses ...	10,500	10,483 8 4	16	11 8	—	
C.—Incidental Expenses ...	235	234 14 7	5	5	—	
D.—Telegrams and Telephones	2,850	2,923 14 0	—		73	14 0
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	9,487	9,452 12 2	34	7 10	—	
E.2.—Veterinary Research :— Original ... £20,495 Supplementary 15,000	35,495	34,977 1 7	517	18 5	—	
E.3.—Subscriptions, etc., to International and other Research Organisations :— Original ... £2,389 Supplementary 13,670	16,059	15,569 15 10	489	4 2	—	
E.4.—Miscellaneous Investigations, Inquiries and Reports ... ..	225	343 12 2	—		118	12 2
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms ... ..	56,228	55,013 4 3	1,214	15 9	—	
F.2.—Grants to Private Agricultural Schools, etc. ...	20,385	19,850 9 1	534	10 11	—	
F.3.—Veterinary College ...	20,676	20,452 17 1	223	2 11	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
F.4.—Scholarships in Agriculture, etc. ...	1,490	1,448 1 10	41 18 2	—	—	—
F.5.—University College, Dublin: Faculty of General Agriculture ...	24,984	24,984 0 0	—	—	—	—
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 ...	470	540 15 3	—	—	70 15 3	—
F.F.—Additional Grants to University Colleges :— Original ... Nil Supplementary £11,030	11,030	11,030 0 0	—	—	—	—
G.1.—Improvement of Milk Production ...	35,803	33,582 8 5	2,220 11 7	—	—	—
G.2.—Improvement of Live Stock ...	13,505	7,306 8 7	6,198 11 5	—	—	—
G.3.—Fertilisers Subsidies	77,400	30,421 3 5	46,978 16 7	—	—	—
H.—Grants to County Committees of Agriculture ...	203,530	189,227 18 10	14,302 1 2	—	—	—
H.H.—Payments to County Committees of Agriculture :— Original ... Nil Supplementary £860	860	856 15 2	3 4 10	—	—	—
I.1.—Special Agricultural, etc., Schemes in Congested Districts ...	52,106	50,228 13 8	1,877 6 4	—	—	—
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ...	250	110 15 3	139 4 9	—	—	—
I.3.—Instruction in connection with Special Land Settlement Schemes ...	522	524 6 11	—	—	2 6 11	—
J.—National Stud :— Original ... £10 Supplementary 9,390	9,400	9,341 9 0	58 11 0	—	—	—
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	3,051	2,555 15 8	495 4 4	—	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	8,000	7,951 14 0	48	6 0	—	
K.3.—Grant in respect of the Development of the Manufacture of Milk Powder ...	5	—	5	0 0	—	
L.—Botanic Gardens, Glasnevin	13,225	12,049 4 11	1,175	15 1	—	
M.1.—Miscellaneous Work ...	16,990	15,200 15 7	1,789	4 5	—	
M.2.—Fees for Reports on Agricultural Conditions ...	1,040	971 17 6	68	2 6	—	
M.3.—Printing of Special Departmental Publications	1,990	344 3 3	1,645	16 9	—	
M.4.—Loans and Grants for Agricultural Purposes, etc. ...	34,780	29,959 14 6	4,820	5 6	—	
M.5.—Improvement of the Creamery Industry ...	5	—	5	0 0	—	
M.6.—Scheme of Loans for the Purchase of Heifers and Agricultural Implements	30	—	30	0 0	—	
M.7.—Agricultural Production—Consultative Council	140	53 2 3	86	17 9	—	
M.8.—Travelling Expenses of Trade Representatives ...	5	—	5	0 0	—	
M.9.—Temporary Scheme in connection with Farm Improvements ...	67,656	65,975 17 3	1,680	2 9	—	
M.10.—Potato Reserve Scheme ...	11,000	7,339 14 9	3,660	5 3	—	
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.						
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1945 ...	10,815	10,225 13 3	589	6 9	—	
N.2.—Bovine Tuberculosis Order, 1926 ...	3,300	2,847 8 4	452	11 8	—	
N.3.—Horse Breeding Act, 1934	1,323	1,023 8 3	299	11 9	—	
N.4.—Live Stock Breeding Act, 1925 ...	3,685	3,928 3 7	—		243	3 7
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	17,260	17,568 3 1	—		308	3 1



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.2.—Dairy Produce Acts, 1924 to 1941, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc.	20,321	19,430 11 6	890	8 6	—	
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	18,320	18,361 4 4	—		41	4 4
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 ...	34,105	32,560 15 10	1,544	4 2	—	
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc. :— Original £4,213 Supplementary 3,200	7,413	5,437 8 2	1,975	11 10	—	
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	51,555	43,211 19 11	8,343	0 1	—	
O.7.—Flax Act, 1936 ...	4,022	3,788 14 10	233	5 2	—	
O.8.—Agricultural Wages Acts, 1936 and 1945 ...	9,982	9,878 18 4	103	1 8	—	
O.9.—Sundry Statutes ...	250	118 7 2	131	12 10	—	
O.10.—Emergency Powers (Tillage) Orders ...	84,491	84,133 6 1	357	13 11	—	
Q.—Increases in Remuneration : Original ... Nil Supplementary £30,500	30,500	21,211 1 1	9,288	18 11	—	
	1,328,479	1,212,780 13 3	116,556	6 1	857	19 4
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimates) ...	60,400	—	60,400	0 0	—	
GROSS TOTAL :— Original £1,244,829 Supplementary 4,560 Do. 18,690	£1,268,079	1,212,780 13 3	56,156	6 1	857	19 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £55,298 6 9			
P.—Appropriations in Aid :— Original £266,829 Supplementary 4,550 Do. ... 3,000	274,379	272,848 5 10	Deficiency of Appropriations in Aid realized. £1,530 14 2			
NET TOTAL :— Original £978,000 Supplementary 10 Do. ... 15,690	£993,700	939,932 7 5	Net Surplus to be surrendered. £53,767 12 7			



	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
Sales of creameries, etc. ... ..	3,500	32,323	7	7
Repayments of loans advanced to agricultural credit societies ... ..	350	400	18	2
Fees for licences granted under Emergency Powers Orders (No. 28 of 1939, sec. 8) ... ..	500	327	0	0
Miscellaneous ... ..	—	249	0	0
	<u>£4,350</u>	<u>£33,300</u>	<u>5</u>	<u>9</u>

Details of the miscellaneous receipts are as follows :—

	£	s.	d.
Compensation for loss of services of an officer injured in accident ...	7	15	6
Refunds of overpayments ... ..	33	0	3
Sale of old stores and allowances in respect of sacks, containers, etc., returned ... ..	204	5	0
Bank interest allowed on sub-accountant's balances ... ..	3	19	3
	<u>£249</u>	<u>0</u>	<u>0</u>

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

- A.—Saving due to retirements, resignations, etc., during the year and to changes in the personnel of staff. The saving was modified by the appointment of additional staff towards the end of the financial year and by increased overtime.
- D.—Expenditure on telegrams and telephones cannot be accurately estimated.
- E.2.—The post of Research Officer was vacant. Additional expenditure on farm requisites for Brownsbarn Farm modified the saving.
- E.3.—Payment of the annual contribution to the International Institute of Agriculture was not made as the Institute was in the process of dissolution. The saving was modified by additional expenditure on other items of the subhead.
- E.4.—Trials and experiments were more extensive than was contemplated when the estimate was framed.
- F.1.—Purchases of live stock, feeding stuffs and farm requisites generally for Johnstown Castle Agricultural College Farm were on a smaller scale than anticipated. General expenses at Athenry Agricultural Station, Clonakilty Agricultural Station and Chantilly Stud Farm exceeded the provision.
- F.2.—Saving due to changes in the teaching staffs and to vacancies in students' places.
- F.4.—One scholarship was vacant for part of the year. Travelling expenses of scholars and examination expenses were less than expected.
- F.8.—Excess due to the grant of Emergency bonus to the trainees at the Botanic Gardens.
- G.1.—The demand for dairy bulls did not reach expectations and the dairy bull bonus scheme was not availed of to the extent anticipated. Additional expenditure on grants to Cow Testing Associations and allowances to Supervisors resulted from an increase in the number of cows entered for test under the Cow Testing Scheme.
- G.2.—The number of thoroughbred stallions and colts obtainable was less than expected. Stock bulls, pigs and rams could not be imported owing to foot and mouth disease in Great Britain.



- G.3.—Freight charges on imports of raw materials and the manufacturing costs of artificial fertilisers were lower than anticipated and the subsidy needed was less than estimated. A reduction in the profit allowed on all fertilisers manufactured and sold in the 1945-46 season effected a further saving. Subsidy on Avoca pyrites amounted to more than expected.
- H.—The Lime Subsidy Scheme could not be availed of to the full extent provided for. For various reasons farmers were unable to take up the full supplies allocated. Normal Grants and Special Temporary Grants totalled more than estimated.
- I.1.—The principal savings were £626 on salaries due to retirements; £909 on Live Stock Schemes mainly because the demand for boars did not reach expectations and the full number of rams required was not obtainable; £178 on the provision for the erection and stocking of poultry stations owing to scarcity of equipment, and £228 on demonstration plots as some claims for seeds supplied did not come in course of payment until after the close of the year. Additional expenditure was incurred on travelling and incidentals.
- I.2.—Two bulls and two rams allowed for in the estimate were not placed. Expenditure on demonstration plots was affected by unfavourable weather conditions.
- I.3.—Casual excess.
- K.1.—Material for the Educational Exhibit cost less than anticipated. The provision made for a grant to the Irish Dairy Shorthorn Breeders' Society was not needed.
- K.2.—Casual saving.
- L.—Saving mainly due to the fact that work in connection with the arboretum at Kilmaurra could not be proceeded with.
- M.1.—The post of Veterinary Hygiene Officer was vacant for the greater part of the year. One meeting of the Agricultural Produce (Poultry and Rabbits) Consultative Council and two meetings of the Sub-Committee, for which provision was made, were not held. An account for advertising in connection with Food Production Propaganda did not come in course of payment until after the close of the year.
- M.3.—Expenditure in connection with the Department's Journal was lower than expected and accounts in respect of the printing of a volume of the Register of Pure-bred Dairy Cattle and bound volumes of leaflets did not come in course of payment.
- M.4.—The demand for loans for the purchase of stallions and bulls was not as high as anticipated. No applications were received for loans for the erection of poultry houses, corn mills and silos, or for advances for the improvement of flax scutch mills. There was little demand for loans for the purchase of poultry equipment owing to the scarcity of materials.
- M.6.—No claim was made by the Agricultural Credit Corporation in respect of administrative expenses.
- M.7.—The Agricultural Production Consultative Council did not meet during the year. The expenditure incurred under this subhead was in respect of a meeting held towards the end of the year 1945-46.
- M.9.—The saving was mainly on salaries and travelling expenses and was due to absences on sick leave during the year, and to vacancies for portion of the year following resignations.
- M.10.—The quantity of potatoes purchased was smaller than was anticipated when the estimate was framed.
- N.1.—Five vacancies for Ship Inspectors at the smaller ports remained unfilled and temporary assistance was not required to the extent anticipated. The saving was modified by additional expenditure on travelling and on the replacement of worn-out uniforms.
- N.2.—The number of animals slaughtered under the Bovine Tuberculosis Order was lower than expected.



- N.3.—A saving on salaries resulted from the resignation of the Veterinary Inspector and his replacement by an officer at a lower point in the scale. Travelling was not so extensive as anticipated. No meeting of the Consultative Council was held during the year.
- N.4.—Excess mainly due to additional travelling caused by an increase in the number of applications for licences for bulls.
- O.1.—The inspectorial staff found it necessary to travel more than expected. The excess was modified by savings on other items.
- O.2.—Savings on salaries and travelling expenses were due to vacancies on the inspectorial staff. Laboratory equipment could not be procured and casual labour at ports, cold stores and railway stations was not required to the extent anticipated. No meeting of the Dairy Produce Consultative Council was held during the year and the number of apprentices for training in cheesemaking was less than expected.
- O.3.—Casual excess.
- O.4.—A saving on the provision for salaries of whole-time Veterinary Examiners due to vacancies for the whole or part of the year was modified by the necessity for employing part-time Veterinary Examiners to a greater extent than anticipated. One post of Temporary Lay Inspector was vacant for the whole year and two for part of the year. The volume of travelling required was less than expected.
- O.5.—The scheme for the assembly of stocks of spring seed wheat was discontinued this year and the provision made for the payment of subsidy on imported high-class spring seed wheat could not be utilised. The saving was modified by additional expenditure on salaries and travelling due to the appointment of temporary Cereals Inspectors in connection with barley inspections.
- O.6.—The number of unemployed allotment holders was lower than anticipated and the services of Allotment Instructors were not required to the full extent for which provision was made.
- O.7.—Savings were mostly on salaries due to a vacancy on the inspectorial staff for part of the year and on travelling expenses owing to a decrease in the acreage under flax.
- O.9.—Expenditure in connection with the Sale of Food and Drugs Acts was restricted owing to rationing.
- O.10.—The number of holdings on which it was found necessary to enter was lower than anticipated. Additional expenditure on wages due to the necessity for retaining the services of Temporary Tillage Supervisors for a longer period than estimated modified the saving.
- Q.—The increases in remuneration for which this subhead provided could not be paid in certain cases until after the close of the year.

## 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.	3,000	3,192	8	2
2. Receipts from sale of vaccines, live stock, etc., at Veterinary Research Laboratory ... ..	E.2.	2,100	2,951	18	9



	Corre- sponding Debit Subhead.	Estimated.  £	Realized.  £ s. d.
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 ...		6,700	6,215 19 2
Ballyhaise Agricultural Station ...		4,400	4,907 11 0
Chantilly Stud Farm ...		600	533 6 5
Clonakilty Agricultural Station ...		4,600	4,780 10 6
Johnstown Castle Agricultural College ...		3,700	4,133 15 1
Munster Institute ...		3,950	4,568 6 7
4. Receipts from students' and other fees : Veterinary College ...	F.3.	6,770	6,348 10 9
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.1.	1,900	1,527 6 8
6. Receipts from sale of colts, sale and leasing of bulls, etc. ...	G.2.	1,350	649 5 0
7. Receipts from sale of seeds, manure, live stock, etc. ...	I.1.	5,200	5,084 8 10
8. Receipts from sale of fencing materials, including fencing loans ...	I.1.	200	75 7 5
9. Refund of portion of the cost of certain schemes in North-West Cavan ...	I.2.	150	117 10 8
10. Receipts from sale of agricultural products at exhibitions and fairs ...	M.1.	5	—
11. 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.	6,861	7,057 17 10
12. Repayments of agricultural loans (excluding fencing loans) ...	M.4.	25,000	25,033 18 0
13. Repayments from Vote 67 in respect of the cost of administration of the temporary scheme in connection with farm improvements :—			
Original ...		£78,642	
Supplementary ...		3,000	
	A. & M.9.	81,642	79,602 8 10
14. Repayments of loans advanced to co-operative creamery societies ...	—	70	70 0 0
15. Receipts from disposal of reserve stocks of potatoes ...	M.10.	8,000	7,171 17 6
16. Horse Breeding Act, 1934 : Receipts from licences, etc. ...	N.3.	1,400	1,306 10 6
17. Live Stock Breeding Act, 1925 : Receipts from licences, etc. ...	N.4.	4,150	4,388 3 2



	Corre- sponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
18. Agricultural Produce (Eggs) Act: Receipts from fees, etc. ... ..	O.1.	13,475	13,832 5 9
19. Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc. ... ..	O.2.	5,100	5,140 7 11
20. Receipts from fees for inspection of potatoes, etc. ... ..	O.3.	1,000	1,015 14 10
21. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts:—	O.4.		
(a) Receipts from licences, inspection fees, etc.:—			
(1) Fresh Meat Acts ... ..		6,200	5,781 9 1
(2) Pigs and Bacon Acts ... ..		6,150	7,242 9 7
(3) Slaughter of Cattle and Sheep Acts ... ..		4,650	4,836 13 9
(b) Levy on the slaughter of cattle and sheep ... ..		400	539 14 11
22. Agricultural Produce (Cereals) Acts and Emergency Powers (Cereals) Orders:—	O.5.		
(a) Receipts from registration fees, etc. ... ..		5	2 0 0
(b) Repayments of sums advanced to seed merchants ... ..		5	1 15 0
(c) Receipts from grain dealers' licences		1,400	1,383 0 0
(d) Receipts from threshing mill licences		1,100	1,013 5 0
23. 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.	2,500	1,962 18 6
24. Miscellaneous receipts ... ..		700	350 8 8
25. Local Taxation (Customs and Excise Duties) Grant ... ..		40,650	40,650 0 0
26. Receipts from Church Temporalities Fund		10,000	10,000 0 0
27. Estate Duty Grant ... ..		4,000	4,000 0 0
28. Receipts from sale of live stock, farm produce, etc., at National Stud:—	J.		
Original ... Nil			
Supplementary ... £4,550		4,550	4,633 9 10
TOTAL:—			
Original ... £266,829			
Supplementary ... 4,550			
Do. ... 3,000			
		£274,379	£272,848 5 10



1. Receipts from seed testing fees and sales of pure line seed, etc., increased more than expected.

2. Surplus mainly due to receipts from sales of live stock at Brownsbarn Farm which were not allowed for in the estimate.

3. Receipts from sales of live stock and produce at the Department's farms are difficult to forecast as they depend upon the numbers and quantities available for disposal and the prices obtainable.

4. Receipts from students' fees vary according to the number of students at the College and amounted to less than anticipated. The deficiency was partly offset by increased receipts from fees for agglutination, etc., tests.

5. and 6. The estimates of receipts from sales of bulls, colts, etc., were not fully realised as the anticipated purchases of live stock could not be made during the year.

8. The anticipated increase in receipts from the sale of fencing materials did not materialise.

9. The refund in respect of the schemes in North-West Cavan was less than the estimate owing to the decreased expenditure.

13. The increase in the remuneration of Farm Improvements Supervisors consequent upon consolidation of basic pay and bonus could not be paid until after the close of the year and the repayment from Vote 67 was correspondingly reduced.

15. The quantity of potatoes available for disposal was lower than the estimate.

16. The number of applications for licences for stallions was smaller than expected.

17. Receipts from licences, etc., increased more than was anticipated.

18. Surplus mainly due to registered wholesalers acquiring a greater quantity of eggs than was expected.

21. (a) (1) Exporters' permit fees for the months of November and December, 1946, and January, 1947, could not be collected until after the close of the financial year.

(2) Receipts from licences, etc., did not decrease to the extent anticipated.

(3) Exports of canned meat exceeded expectations and receipts from inspection fees were correspondingly higher.

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

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

24. Miscellaneous receipts are variable.

#### 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 of £66 13s. 4d. from the Dublin District Milk Board for acting as a member of the Board during part of the year.

One Assistant Principal Officer received an allowance of £115 7s. 11d. from the Irish National Stud Company, Limited, for acting as Secretary of that Company during part of the year and another Assistant Principal Officer received an allowance of £129 3s. 4d. for acting as a member of the Departmental Agricultural Advisory Committee during part of the year.

A Higher Executive Officer received a gratuity of £150 in respect of the duties performed by him as Secretary to the Committee of Inquiry into Post Emergency Agricultural Policy.

A Higher Executive Officer on loan to the Sea Fisheries Association, Limited, received an allowance of £133 6s. 8d. from the Association for acting as Manager during part of the year.

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 £33 in respect of military service pension.

Two Clerical Officers received £47 11s. 5d. and £45 12s. 8d., respectively, for acting as Clerks in Waiting at their residences, and another Clerical Officer received £6 15s. 11d. for a like service together with £42 0s. 3d. for overtime; a Clerical Officer received an allowance of £24 17s. 3d. for the performance of higher duties during part of the year, and he also received £18 1s. for overtime and £44 in respect of military service pension; two Clerical Officers received £23 4s. 5d. and £17 10s. 2d. for overtime and £48 and £17, respectively, in respect of military service pensions; two Clerical Officers and a Writing Assistant received £35 12s. 2d., £33 6s. 8d. and £31 12s., respectively, for overtime.

Two Messengers received £20 18s. 11d. and £20 6s. 5d. 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 £70 and three Flax Inspectors received gratuities of £45 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. Another Agricultural Inspector received an allowance at the rate of £150 per annum as a member of the Committee.

A Junior Inspector and a Junior Agricultural Inspector each received allowances of £50 per annum plus bonus for the performance of higher duties.

Five Assistant Agricultural Overseers received gratuities of £50 each and one received a gratuity of £37 10s. for supervisory duties.

The Literary Teacher at Clonakilty Agricultural Station received £30 for clerical work and £14 5s. for teaching Irish.

Three Foremen, three Firemen, two Gardeners and a Messenger at the Botanic Gardens received sums varying from £31 15s. 6d. to £70 16s. 3d. in respect of overtime, Sunday duty, etc.

Four farm hands at Athenry Agricultural Station and two at Ballyhaise Agricultural Station received sums varying from £31 7s. 7d. to £74 11s. 4d. in respect of overtime, Sunday duty, etc.

## NOTES.

This Account includes expenditure of approximately £9,393 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £15,639 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Stores and equipment of the estimated value of £866 10s. 9d., surplus to the requirements of another Department, were taken over by this Department, without repayment (Department of Finance minute S. 8/16/45).

Claims for £6 5s. and £2 15s. in respect of balances of rents due for conacre lettings on holdings entered on under the Emergency Powers (Tillage) Order, 1945, were waived (Department of Finance authorities S. 90/13/37 and S. 9/3/44).

Agreements for the purchase of crops on holdings entered on and cultivated under the Emergency Powers (Tillage) Order, 1945, 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 ... ..	100 10 0	91 10 0
S. 90/7/47 ... ..	65 0 0	50 0 0

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

Reference.	Amount.	
	£ s. d.	
S. 90/8/39 ... ..	526 14 8	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
F. 145/1/25	61 17 8	Principal £53 3s. 11d. and interest £8 13s. 9d. due on loans advanced to two Agricultural Credit Societies.
S. 90/9/45	11 9 6	Six sums varying from 3s. to £3 18s. in respect of the keep of animals at the Veterinary College and sums of 10s. 6d. and £1 10s. due for X-ray examinations made.
S. 90/3/45		
S. 90/54/36 ... ..	15 0 0	Five special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.



		£	s.	d.	
S. 91/3/30	...	45	0	0	...
S. 90/6/47					

Sums varying from £1 to £8 due by eight persons in respect of bulls sold on special terms in congested districts, and a balance of £13 due for a boar sold.

Fines amounting to £98,694 19s. 10d. 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 123 cases of registered dealers who had defaulted, and payment of the acquisition fee required by Section 15 of the Act was waived in one case. The sums involved, viz., £123 and £7 17s. 10d., respectively, were written off (Department of Finance authority S. 90/14/41).

SEÁN Ó BROIN,

*Accounting Officer.*

24th November, 1947.

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

J. MAHER,

*Comptroller and Auditor-General.*



STATEMENT of Loan Securities and Amounts repayable to the Department under Agreements, etc., on 31st March, 1947 (Capital amounts only).

	£	s.	d.
For the purchase of agricultural implements, etc. ... ..	38,093	7	1
For the purchase of bulls ... ..	21,447	1	3
For the purchase of stallions ... ..	1,721	11	10
For the purchase of poultry equipment ... ..	9	11	4
For the purchase or erection of poultry houses ... ..	40	4	10
For the erection of fencing in congested districts ... ..	21	8	0
For the erection of glasshouses for growing tomatoes in the Gaeltacht ...	82	0	0
Loans to co-operative creamery societies ... ..	154	5	3
For the erection and equipment of corn mills ... ..	175	3	0
For the improvement of flax scutch mills ... ..	83	16	0
Loans to agricultural credit societies ... .. (a)	7,510	13	0
Transferred milk supplies and sales of creamery properties ... (a)	15,285	0	0
Loans to co-operative creamery societies for special buildings and equipment, etc. ... .. (b)	800	0	0
Advances to seed merchants in respect of seed supplied to farmers under scheme of credit for seed wheat ... ..	37	6	9
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) ... .. (c)	17,347	0	0
Miscellaneous ... ..	25	0	0
	<u>£102,833</u>	<u>8</u>	<u>4</u>

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

(b) Employment Schemes Vote.

(c) Reducible, if certain conditions are complied with, to £5,868.

SEÁN Ó BROIN,

*Accounting Officer.*

24th November, 1947.



## GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the year ended 31st March, 1947.

RECEIPTS.		AMOUNT.		PAYMENTS.		AMOUNT.	
		£	s. d.			£	s. d.
Balance on 1st April, 1946	...	...	13,372 4 3	Recompments to local authorities (57 & 58 Vict., c. 57, s. 72)	...	18,556	9 10
Assessments on local authorities (57 & 58 Vict., c. 57, s. 71)	...	...	12,949 2 10	Miscellaneous expenses	...	...	14 6
Fines	...	...	179 1 4	Balance on 31st March, 1947	...	8 901	3 7
Transfer from Oireachtas Vote 29, Subhead N.2., in respect of part compensation for slaughter of tuberculous cattle				...	...	...	...
		...	957 19 6				
TOTAL		...	£27,458 7 11	TOTAL		...	£27,458 7 11

24th November, 1947.

SEÁN Ó BROIN, *Accounting Officer.*



# AGRICULTURAL PRODUCE SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for Agricultural Produce Subsidies, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Subsidies, Allowances, etc., for Dairy Produce ...	950,000	924,948 9 4	25,051 10 8	—
TOTAL ...£	950,000	924,948 9 4		—
Surplus to be surrendered ...		£	25,051 10 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Refunds of allowances on butter, overpaid in 1945-46 ...	—	223 6 0

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

Saving due to a smaller production of butter than was expected.

SEÁN Ó BROIN,  
*Accounting Officer.*

24th November, 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.*



## DAIRY PRODUCE (PRICE STABILISATION) FUND.

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

See also Report of Comptroller and Auditor-General.

## ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING THE YEAR ENDED 31st MARCH, 1947.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance on 1st April, 1946 ...	...	22,407 3 11	Contributions towards approved schemes for the regulation of the sale of butter or any milk product and allowances on butter or any milk product (No. 21 of 1935, Section 41 (6); No. 9 of 1941, Sections 7 and 9 (2) (a); and Emergency Powers (No. 270) Order, 1943) ...	16,622 12 1	
Levies ...	...	14,056 14 0	Balance at 31st March, 1947 ...	19,841 5 10	
TOTAL ...	£36,463 17 11		TOTAL ...	£36,463 17 11	

24th November, 1947.

SEÁN Ó BROIN, *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.*



## FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including a Grant-in-Aid, for a payment on account of compensation and for a contribution towards certain law costs.

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 ...	14,395	14,123 2 9	271	17 3	—	
B.—Travelling Expenses ...	825	908 6 0	—		83	6 0
C.—Incidental Expenses ...	165	184 16 6	—		19	16 6
D.—Telegrams and Telephones	165	173 3 5	—		8	3 5
<b>SEA FISHERIES.</b>						
E.1.—Scientific Investigations, etc. ...	175	153 12 4	21	7 8	—	
E.2.—International Council for the Study of the Sea ...	570	652 19 1	—		82	19 1
E.3.—Sea Fisheries Protection...	30	329 12 4	—		299	12 4
E.4.—Whale Fisheries Act, 1937 ...	5	—	5	0 0	—	
E.5.—Miscellaneous ...	10	10 0	9	10 0	—	
<b>INLAND FISHERIES.</b>						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	9,575	9,205 19 7	369	0 5	—	
F.2.—Fish Hatcheries ...	1,635	1,153 14 7	481	5 5	—	
F.3.—State Fisheries ...	1,250	1,220 17 4	29	2 8	—	
F.4.—Scientific Investigations, etc. ...	50	14 8 2	35	11 10	—	
F.5.—Miscellaneous ...	1,350	1,200 0 0	150	0 0	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
F.6.—River Erne (Tidal Waters): <i>Ex-gratia</i> payment on account of compensation and payment by way of contribution towards certain law costs:— Original ... Nil Supplementary £7,500	7,500	7,500 0 0	—	—	—	—
SEA FISHERIES ASSOCIATION.						
G.1.—Grant-in-Aid of Administration and Development of the Sea Fisheries Association ...	11,600	11,300 0 0	300	0 0	—	—
G.2.—Advances for Boats and Gear ...	5,000	—	5,000	0 0	—	—
G.3.—Advances for General Development ...	400	—	400	0 0	—	—
GROSS TOTAL:— Original ... £47,200 Supplementary 7,500 £	54,700	48,121 2 1	7,072	15 3	493	17 4
			Surplus of Gross Estimate over Expenditure. £6,578 17 11			
Deduct:—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £99 13 5			
H.—Appropriations in Aid ...	17,850	17,949 13 5				
NET TOTAL:— Original ... £29,350 Supplementary 7,500 £	36,850	30,171 8 8	Total Surplus to be surrendered. £6,678 11 4			

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

- B.—The volume of travelling found necessary was greater than expected.
- C.—Excess due to unforeseen expenditure in connection with arrangements for the export of salmon.
- D.—The estimate was as close as was practicable.
- E.1.—One post of collector of fishery statistics remained unfilled during the year.



- E.2.—Provision was made for the attendance of one delegate at the annual meeting at Stockholm of the International Council for the Study of the Sea but two delegates attended. The additional cost of air travel contributed to the excess.
- E.3.—The issue of pay to officers and ratings of the fishery cruisers “ Muirchu ” and “ Fort Rannoch ” for the period between the termination of army service and the effective dates of their discharge from the public service caused the excess on this subhead.
- F.1.—The amount required to meet the statutory claims of local authorities under Section 13 of the Fisheries Act, 1925, was less than expected. Expenditure out of the provision for the improvement of fish passes was affected by adverse weather conditions and scarcity of materials. Payments to Boards of Conservators under the Fisheries (Tidal Waters) Acts, 1934 and 1939, were less than estimated. The saving on the subhead was modified by the payment of a special grant to a Board of Conservators.
- F.2.—Work on the rehabilitation of Glenties Fish Hatchery was curtailed by adverse weather conditions, and there was a small saving on the provision for Lismore Hatchery. The postponement of contemplated activities at Lough Owel Hatchery owing to difficulty in obtaining equipment also caused a saving.
- F.4.—Scientific equipment needed could not be procured.
- F.5.—A claim for compensation under Section 67 of the Fisheries Act, 1939, was settled at a lower figure than estimated. No inquiry into the affairs of Boards of Conservators was found necessary during the year and the provision made was not needed.
- G.2. and G.3.—Advances from these subheads were not required by the Sea Fisheries Association as the continuation of emergency conditions hampered development schemes and 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 ... ..	5		3	2	0
(3) Sales of boats ... ..	5		—		
(4) Lettings of sporting rights, sales of fish (Subhead F.3.) ... ..	700		1,010	7	6
(5) Repayment of advances by the Sea Fisheries Association (Subheads G.2. and G.3.) ... ..	5,000		4,872	5	7
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939 ... ..	840		778	10	0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ... ..	5		—		
(8) Receipts from salmon export licences ... ..	420		420	0	0
(9) Miscellaneous receipts ... ..	225		215	8	4
	<u>£17,850</u>		<u>£17,949</u>	<u>13</u>	<u>5</u>

- (4) Receipts from lettings of sporting rights were better than expected.
- (5) A closer estimate was not possible.
- (6) The demand for special local licences fell short of anticipations.



## EXTRA REMUNERATION (exceeding £30).

A Principal Officer and an Inspector of Fisheries received allowances of £43 0s. 10d. and £40 17s. 10d., respectively, for the performance of additional duties during part of the year.

A Higher Executive Officer on loan to the Sea Fisheries Association, Limited, received an allowance of £66 13s. 4d. from the Association for acting as Manager during part of the year.

## NOTE.

This Account includes expenditure of approximately £705 in respect of remuneration of an officer temporarily lent, without repayment, to another Department.

SEÁN Ó BROIN,  
*Accounting Officer.*

24th November, 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.*



## OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.
<b>SALARIES, WAGES AND ALLOWANCES.</b>				
<b>A.1.—Headquarters Staff :—</b>				
<i>Original</i> ... £50,870				
<i>Supplementary</i> 1,952				
	52,822	52,822 6 4	—	6 4
<b>A.2.—Film Censorship</b> ...	2,047	2,049 19 1	—	2 19 1
<b>A.3.—Censorship of Publications</b>	1,007	1,054 2 1	—	47 2 1
<b>A.4.—Legal and Technical Assistance</b> ... ..	600	200 0 0	400 0 0	—
<b>A.5.—Irish Legal Terms Advisory Committee :—</b>				
<i>Original</i> ... £130				
<i>Supplementary</i> 210				
	340	309 16 6	30 3 6	—
<b>B.—Travelling Expenses</b> ...	670	481 6 0	188 14 0	—
<b>C.—Incidental Expenses</b> ...	211	226 11 2	—	15 11 2
<b>D.—Telegrams and Telephones</b>	475	519 14 11	—	44 14 11
<b>E.—Expenses in connection with Awards for Acts of Bravery</b>	250	50 0 0	200 0 0	—
<b>F.—Film Censorship Equipment :—</b>				
<i>Original</i> ... Nil				
<i>Supplementary</i> £1,500				
	1,500	—	1,500 0 0	—
	59,922	57,713 16 1	2,318 17 6	110 13 7
<b>Deduct :—</b>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ... ..	532	—	532 0 0	—
<b>TOTAL :—</b>				
<i>Original</i> ... £56,260				
<i>Supplementary</i> 3,130				
—£	59,390	57,713 16 1	1,786 17 6	110 13 7
Surplus to be surrendered ...			£1,676 3 11	



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ... ..		199 10 0
Fees for certificates under Irish Nationality and Citizenship Act, 1935 ... ..	220	1,013 0 0
Fees for documents of identity ... ..	—	80 4 6
Fines, etc., under Offences against the State Act, 1939 ... ..	—	2,420 1 6
Miscellaneous ... ..	—	2 18 6
	<u>£220</u>	<u>£3,715 14 6</u>

The receipts are variable and uncertain.

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

A.2. and A.3.—Due to revised scales of remuneration.

A.4.—The sum of £200 was paid in respect of drafting assistance for the District Court Rules Committee. No claim for remuneration arose during the year in respect of any of the other Rules Committees.

A.5.—The fees paid to the part-time Secretary to the Committee are related to the work done and time engaged.

B.—There was less travelling than anticipated.

C.—Due to the payment of certain expenses for the deportation of aliens, outstanding at the close of the previous financial year.

D.—Due to increased cost of telephone services.

E.—No awards for acts of bravery were made pending the enactment of the Deeds of Bravery Act, 1947.

F.—The equipment for which the provision was made was not installed within the year.

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

From the Army Vote a Principal Officer received £57 10s. 10d. as Controller of Censorship.

From the Vote for Industry and Commerce two Executive Officers on loan received £73 1s. 8d. and £99 0s. 11d., respectively, as acting Higher Executive Officers.

#### NOTES.

This Account includes expenditure of approximately £4,051 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 £906 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

A sound projector, valued at £110, which was surplus to the requirements of the Department of Defence, was taken over without repayment for the Film Censor's Office (Department of Finance authority S. 13/45/39).

S. A. ROCHE,  
*Oifigeach Cúntasaitochta.*

6 Samhain, 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.*



## GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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, Nos. 1 and 17 of 1945) and for payments of compensation and other expenses arising out of service in the Local Security Force (No. 19 of 1946).

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 :— Original £2,107,124 Supplementary 106,360	2,213,484	2,200,642 5 9	12,841 14 3	—	—	—
B.—Allowances ...	218,177	211,518 19 7	6,658 0 5	—	—	—
C.—Subsistence Allowances ...	9,000	7,412 16 2	1,587 3 10	—	—	—
D.—Locomotion Expenses ...	51,950	49,921 18 3	2,028 1 9	—	—	—
E.—Clothing and Equipment	45,493	45,493 18 3	—	—	18 3	—
F.—Furniture, Barrack Bedding and Bedsteads ...	3,463	2,496 6 8	966 13 4	—	—	—
G.—Barrack Maintenance ...	10,500	10,114 2 7	385 17 5	—	—	—
H.—Transport and Carriage ...	60,210	42,786 12 4	17,423 7 8	—	—	—
I.—Fuel, Light and Water ...	19,360	19,765 3 8	—	—	405 3 8	—
J.—Medical Expenses ...	8,105	7,695 16 1	409 3 11	—	—	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	900	797 12 4	102 7 8	—	—	—
L.—Telegrams and Telephones	29,900	23,009 10 4	6,890 9 8	—	—	—
M.—Compensation ...	5,400	1,052 19 0	4,347 1 0	—	—	—
N.—Incidental Expenses ...	7,217	2,949 2 8	4,267 17 4	—	—	—
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and other Expenses in connection therewith ...	415	495 10 5	—	—	80 10 5	—
	2,683,574	2,626,152 14 1	57,907 18 3	—	486 12 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) ...	16,890	—	16,890	0 0	—	
<i>GROSS TOTAL :—</i> <i>Original</i> £2,577,214 <i>Supplementary</i> 89,470	£ 2,666,684	2,626,152 14 1	41,017 18 3		486 12 4	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £40,531 5 11			
<i>Deduct :—</i> P.—Appropriations in Aid :— <i>Original</i> £19,444 <i>Supplementary</i> 24,460	43,904	46,753 0 9	Surplus of Appropriations in Aid realized. £2,849 0 9			
<i>NET TOTAL :—</i> <i>Original</i> £2,557,770 <i>Supplementary</i> 65,010	£ 2,622,780	2,579,399 13 4	Total Surplus to be surrendered. £43,380 6 8			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,850	2,440 5 1
Details of the above receipts are as follows :—		
Fees for stamping of bottles ...		2,341 12 1
Motor Park Attendants' licences ...		1 17 0
Centage charge to insurance companies for collection of insurance premiums ...		96 16 0
		£2,440 5 1

## 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 plain clothes allowances.

C.—Expenditure is variable and was below the average of the preceding four years.

D.—Expenditure on locomotion allowances and car hire was less than anticipated.

F.—A number of articles for which provision had been made were not delivered within the year.

G.—When the estimate was prepared an approximation only could be made of the cost of cleaning public rooms and passages in Garda Stations outside the Dublin Metropolitan Area.

H.—There were savings on the provision for (1) repayable advances to officers for the purchase of cars, (2) maintenance and running expenses owing to replacement of old by new cars and less mileage travelled, and (3) replacement of transport due to non-delivery of certain vehicles and lower purchase prices than anticipated.



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

J.—The strength of the Force was below the provision made.

K.—Expenditure depends upon the number of committals and the cost of conveyance to industrial schools.

L.—The estimate was framed before the effect of the discontinuance of the special facilities provided for the Emergency years could be gauged.

M.—The estimate was necessarily conjectural.

N.—The provision for arms and ammunition was not expended within the year.

O.—Due to travelling expenses and hospital maintenance charges for persons in receipt of compensation for injuries received while serving in the Local Security Force.

P.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Repayments of sums advanced to Officers under Subhead H. ... ..	1,200	719 17 6
2. Payments for services rendered by the <i>Gárda Síochána</i> <i>Original</i> ... .. £2,400 <i>Supplementary</i> ... .. 209	2,609	3,354 9 2
3. Repayments in respect of loss of property or damage to stores, etc. ... ..	110	76 3 4
4. Proceeds of sale of old stores and cast uniforms :— <i>Original</i> ... .. £2,980 <i>Supplementary</i> ... .. 16,540	19,520	21,610 18 1
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area) ... ..	900	714 18 0
6. Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates ... ..	180	296 14 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> ... .. £11,000 <i>Supplementary</i> ... .. 7,511	18,511	18,511 5 6
8. Proceeds of sale of forfeited and unclaimed property, etc. ... ..	250	329 10 9
9. Fees for accident reports ... ..	374	731 14 0
10. Miscellaneous receipts :— <i>Original</i> ... .. £50 <i>Supplementary</i> ... .. 200	250	407 10 5
<b>TOTAL :—</b> <i>Original</i> ... .. £19,444 <i>Supplementary</i> ... .. 24,460	£43,904	£46,753 0 9

1. Receipts vary, being dependent upon the number of, and the time when, repayable advances are made.

2., 3., 6., 8. and 9. Receipts are variable.

4. Higher prices were obtained at the sales than anticipated.



5. The number of horse drawn vehicles licensed decreased when petrol and mechanical vehicles became available.

10. There were unexpected receipts for loss of services of members of the Force injured on duty and refund of rateable deductions by an ex-member rejoining the Force.

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

(1) Seven claims in respect of damage arising out of collisions in which Garda cars were involved were abandoned on a mutual forbearance basis. The total amount involved was £65 19s. 6d. (Department of Finance authorities S. 16/1/47 and S. 16/2/45).

(2) In nine cases of damage to cars involved in accidents negligence was not attributable to Garda personnel. The total loss was £131 6s. 3d. (Department of Finance authorities S. 16/1/47, S. 16/2/45 and S. 16/2/47).

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

From the Vote for Army Pensions one hundred and twenty-three members of the Force received sums varying from £30 10s. 5d. to £201 7s. 6d., and amounting to £7,380 7s. 5d. as pensions under the Military Service Pensions Acts.

From the Vote for Army Pensions two labourers received pensions of £41 13s. 4d. and £38 7s. 11d., respectively, under the Military Service Pensions Acts.

From the Vote for the District Court a member of the Force received £34 as a gratuity for performing the duties of District Court Clerk.

#### NOTES.

Waterproof clothing, spare parts for a Garda truck, and a motor vessel and spare parts, surplus to Army requirements, and valued at £3 19s. 0d., £23 16s. 6d. and £703 7s. 9d. respectively, were taken over, without repayment, from the Department of Defence (Department of Finance authorities S. 13/23/46, S. 8/16/45 and S. 63/9/33).

Charcoal to the value of £36, surplus to Garda requirements, was transferred to the Department of Posts and Telegraphs (Department of Finance authority S. 13/67/43).

Six Local Security Force overcoats, valued at £12 11s. 0d., surplus to Garda requirements, were transferred to the Department of Defence (Department of Finance authority S. 8/16/45).

Nine batteries for Garda motor cars were purchased from an electrical firm at a cost of £67 10s. 0d., in the belief, due to a misunderstanding arising from a telephone conversation, that the Post Office Stores Branch were not in a position to supply them. It later transpired that the Department of Posts and Telegraphs could have supplied them and at a cost of £31 18s. 5d. (Department of Finance authority S. 13/31/42).

The expenditure under Subhead H. includes £35 9s. 6d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

#### GÁRDA SÍOCHÁNA REWARD FUND, 1946-47.

The appended Statement shows the total receipts proper to the Fund in the year 1946-47; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1947.

	£	s.	d.		£	s.	d.
Balance from previous year	4,073	16	6	Payments during the year ended 31st March, 1947	5,248	2	6
Total amount credited in the year 1st April, 1946, to the 31st March, 1947 ...	9,035	7	7	Balance on the 31st March, 1947 ...	*7,861	1	7
	<u>£13,109</u>	<u>4</u>	<u>1</u>		<u>£13,109</u>	<u>4</u>	<u>1</u>

\* In addition there were, on the 31st March, 1947, sums held in suspense accounts payable to the Reward Fund amounting to £1,337 2s. 4d.

S. A. ROCHE,

*Accounting Officer.*

10th November, 1947.

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.*

H



## PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ... ..	74,480	76,759 4 9	—	2,279 4 9
B.—Victualling ... ..	17,900	15,811 7 4	2,088 12 8	—
C.—Clothing, Bedding, Furniture, etc. ... ..	4,770	3,832 14 7	937 5 5	—
D.—Medicines, Surgical Instruments, etc. ... ..	420	395 8 8	24 11 4	—
E.—Fuel, Light, Water, Cleaning Articles, etc. ... ..	15,630	14,490 9 4	1,139 10 8	—
F.—Rent, etc. ... ..	58	101 5 6	—	43 5 6
G.—Escort and Conveyance	7,300	6,149 14 7	1,150 5 5	—
H.—Maintenance of Buildings and Equipment ... ..	3,550	2,977 16 8	572 3 4	—
I.—Fine Fund ... ..	10	10 0 0	—	—
J.—Travelling Expenses ... ..	300	691 4 4	—	391 4 4
K.—Incidental Expenses ... ..	580	649 9 8	—	69 9 8
L.—Telegrams and Telephones	305	307 6 4	—	2 6 4
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ... ..	10,800	10,344 11 5	455 8 7	—
N.—Gratuities to Prisoners ... ..	1,000	435 9 7	564 10 5	—
O.—Contributions to Discharged Prisoners' Aid Societies	125	75 0 0	50 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 ...	16,415	13,485 16 11	2,929 3 1	—
GROSS TOTAL ...£	153,643	146,516 19 8	9,911 10 11	2,785 10 7
Deduct :—			Surplus of Gross Estimate over Expenditure. £7,126 0 4	
Q.—Appropriations in Aid ...	Estimated. 18,893	Realized. 17,988 1 7	Deficiency of Appropriations in Aid realized. £904 18 5	
NET TOTAL ...	£ 134,750	128,528 18 1	Net Surplus to be surrendered. £6,221 1 11	

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

Estimated daily average number of prisoners ... 780

Actual daily average number of prisoners ... 638

A.—Due to increase in pay scales.

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

C. and D.—Saving due generally to smaller number of prisoners in custody.

E.—Saving due to partial use of coal in lieu of wood and turf.

F.—Due to re-opening of Borstal Institution at Clonmel.

G.—Expenditure is variable, being dependent upon the number of prisoners conveyed, distances travelled, and transport charges.

H.—Saving due to expenditure on re-construction work at Cork Prison being less than anticipated.

J.—Excess mainly due to expense incurred for travelling and subsistence allowances consequent on the transfer of the Borstal Institution from Cork to Clonmel.

K.—Due to the purchase of bicycles for recreational use at the Borstal Institution.

M.—The estimate is furnished by the Resident Medical Superintendents of the various District Mental Hospitals.

N.—Provision was made for increased gratuities. These could not be paid until revised rules to authorise the increased gratuities were completed.

O.—Payment of contribution to the Discharged Female Prisoners' Aid Society was not made.

P.—Saving due to expenditure on baking, tailoring, and weaving being less than anticipated.



## Q.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons)	17,941	16,135	17	10
2. Receipts from farms and gardens (including value of produce used in the prisons) ... ..	694	1,057	8	3
3. Rents ... ..	58	111	2	4
4. Sales of old stores and miscellaneous receipts ...	200	683	13	2
	<u>£18,893</u>	<u>£17,988</u>	<u>1</u>	<u>7</u>

1. Due to reduced receipts from baking, tailoring, and weaving industries.
2. Due to prices of agricultural produce being higher than anticipated.
3. Due to receipt of rents from prison officers who were permitted to remain in occupation of prison quarters for some time following retirement.
4. Due to sale of an accumulation of old stores and scrap metal.

## NOTE.

Household utensils and miscellaneous articles valued at £432 1s. 8d., and two hundred and fifty mattress cases valued at £65 12s. 6d., surplus to Army requirements, were taken over from the Department of Defence (Department of Finance authority S. 8/16/45).

S. A. ROCHE,  
*Accounting Officer.*

8th November, 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.*



Dr. ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION for the Year ended 31st March, 1947. 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, 1946	824 4 4	9,877 2 9	10,701 7 1	Sales, 1946-47	1,022 11 2	15,260 18 3	16,283 9 5
Purchases, 1946-47	366 2 3	12,976 18 11	13,343 1 2	*Stock in hand, 31st March, 1947	762 5 3	9,917 0 2	10,679 5 5
Profit ...	594 9 10	2,323 16 9	2,918 6 7				
	£ 1,784 16 5	25,177 18 5	26,962 14 10		£ 1,784 16 5	25,177 18 5	26,962 14 10

\*Viz.—Manufactory materials, £7,433 6s. 7d.; manufactured goods, £1,576 15s. 6d.; tools, etc., £1,669 3s. 4d.

## RECONCILIATION WITH CASH ACCOUNT.

	£	s.	d.	£	s.	d.
To Decrease of outstanding debts due by the manufacturing department :—						
From	1,001	2	10	...	3,926	8 0
*To	858	7	1	†To	...	3,016 11 4
			142 15 9			909 16 8
„ Excess of receipts over expenditure ...	3,707	9	2	„ Decrease of stock ...	...	22 1 8
				„ Profit ...	...	2,918 6 7
			£3,850 4 11			£3,850 4 11

\* Viz.—Public Departments, £227 6s. 9d.; other persons, £631 0s. 4d.

† Viz.—Public Departments, £2,927 7s. 2d.; other persons, £89 4s. 2d.

S. A. ROCHE, Accounting Officer.



## DISTRICT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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> ... £46,477				
<i>Supplementary</i> 4,560				
	51,037	48,767 4 6	2,269 15 6	—
B.—Travelling Expenses ...	6,165	6,224 7 1	—	59 7 1
C.—Incidental Expenses ...	238	232 18 1	5 1 11	—
D.—Our Lady's Home, Henrietta Street, Dublin ...	600	584 0 8	15 19 4	—
TOTAL :—				
<i>Original</i> ... £53,480				
<i>Supplementary</i> 4,560				
—£	58,040	55,808 10 4	2,290 16 9	59 7 1

Surplus to be surrendered ... £2,231 9 8

					Estimated.	Realized.		
					£	£	s.	d.
Extra Receipts payable to Exchequer :—								
District Court Fines	...	...	...	25,000	25,500	0	0	
Miscellaneous	...	...	...	—	6	4	10	
					£25,000	£25,506	4	10

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

A.—A decision was pending on the revised pay scales for a number of District Court Clerks.

B.—Due to increased travelling by temporary Justices of the District Court.

## EXTRA REMUNERATION (exceeding £30).

The sum of £34 was paid to a member of An Garda Síochána for acting as District Court Clerk.



## NOTES.

The Accounts of other Departments and Offices include the sum of approximately £2,057 in respect of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,

*Oifigeach Cúntasaíochta.*

4th November, 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.*



## CIRCUIT COURT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for the Salaries, Allowances and Expenses of Circuit Court Officers, Deputy Circuit Judges, Sheriffs 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 ...	87,840	87,775 9 8	64	10 4	—	
B.—Travelling Expenses ...	5,600	5,238 8 4	361	11 8	—	
C.—Incidental Expenses ...	1,160	1,053 18 7	106	1 5	—	
D.—Telegrams and Telephones	650	634 2 1	15	17 11	—	
E.—Sheriff and Under Sheriffs	1,400	1,223 1 6	176	18 6	—	
GROSS TOTAL ...£	96,650	95,925 0 2	724	19 10	—	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £724 19 10			
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £2,418 13 0			
F.—Appropriations in Aid ...	26,770	29,188 13 0	Total Surplus to be surrendered. £3,143 12 10			
NET TOTAL ...£	69,880	66,736 7 2				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refund of cost of election telephone calls ...	—	2 4 11
Interest on Public Accounts ...	—	4 4 5
		£6 9 4

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

B.—Some claims for travelling expenses proper to the year were not settled with until after its close,



C.—Expenses in execution of Court Orders were less than anticipated.

E.—Savings due to death of an Under-Sheriff.

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	2,496	3 4
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923, sec. 12, and No. 27 of 1926, sec. 39 ... ..	9,600	9,653	1 3
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44) ... ..	100	12	8 7(a)
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46, sec. 16) ... ..	1,520	1,520	0 0
5. Fees received by certain County Registrars in connection with the execution of Court Orders and Land Commission Warrants ... ..	13,000	15,503	7 4(a)
6. Miscellaneous ... ..	10	3	12 6
	<u>£26,770</u>	<u>£29,188</u>	<u>13 0</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 Stenographers received £300 as Stenographers to the Central Criminal Court.

#### NOTES.

This Account includes expenditure of approximately £387 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 £301 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE.

*Oifigeach Cúntasaíochta.*

10 Samhain, 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.*



## SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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, No. 48 of 1936, and No. 25 of 1945).

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 ...	60,025 0 0	61,697 8 4	—	1,672 8 4
B.—Travelling and Incidental Expenses ...	100 0 0	80 18 6	19 1 6	—
C.—Telegrams and Telephones	490 0 0	541 9 2	—	51 9 2
D.—Stenography (Central Criminal Court) ...	300 0 0	300 0 0	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	300 0 0	105 10 7	194 9 5	—
F.—Expenses of High Court	2,275 0 0	2,237 14 4	37 5 8	—
GROSS TOTAL ...£	63,490 0 0	64,963 0 11	250 16 7	1,723 17 6
	Estimated.	Realized.	Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £1,473 0 11	
Deduct :—			Surplus of Appropriations in Aid realized (to be surrendered). £157 18 4	
G.—Appropriations in Aid	260 0 0	417 18 4		
NET TOTAL ...£	63,230 0 0	64,545 2 7		
Allocated from Vote for Civil Service Remuneration	1,473 0 11	—		
£	64,703 0 11	64,545 2 7		

NOTE.—Expenditure of an amount not less than £1,473 0s. 11d. has been identified as due to the increases in remuneration payable from 1st November, 1946.



				Estimated.	Realized.		
				£	£	s.	d.
Extra Receipts payable to Exchequer :—							
Lunacy percentages	...	...	...	2,850	3,443	13	7
Miscellaneous	...	...	...	—	3	5	10
				<u>£2,850</u>	<u>£3,446</u>	<u>19</u>	<u>5</u>

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

A.—Excess due to increases in remuneration of Civil Servants, offset in part by savings arising from changes in staff personnel.

B.—Expenditure is variable.

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

E.—Some accounts proper to the year had not been submitted at its close.

G.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
Bankruptcy percentages	...	...	...	250	417	18	4
Land Judge's Office : Duty on estates	...			10	—		
				<u>£260</u>	<u>£417</u>	<u>18</u>	<u>4</u>

These receipts vary from causes which cannot be foreseen.

## EXTRA REMUNERATION (exceeding £30).

Two Stenographers to the Central Criminal Court received approximately £229 and £269 from the Vote for the Circuit Court.

## NOTE.

The account of another Office includes expenditure of approximately £208 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

S. A. ROCHE,

*Oifigeach Cúntasaíochta.*

4 Samhain, 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.*



## LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for the Salaries and Expenses of the Land Registry (40 & 41 Vict., c. 57; 54 & 55 Vict., c. 66; No. 10 of 1924, sec. 102; and No. 26 of 1942, sec. 22); and of the Registry of Deeds (2 & 3 Will. 4, c. 87; 27 & 28 Vict., c. 76; 38 & 39 Vict., c. 5; and 46 & 47 Vict., c. 20).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>LAND REGISTRY.</b>						
A.—Salaries, Wages and Allowances ... ..	34,888	34,803 1 5	84	18 7	—	—
B.—Travelling and Incidental Expenses ... ..	68	54 0 11	13	19 1	—	—
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ...	5	—	5	0 0	—	—
<b>REGISTRY OF DEEDS.</b>						
D.—Salaries, Wages and Allowances ... ..	23,656	22,873 14 0	782	6 0	—	—
E.—Travelling and Incidental Expenses ... ..	73	62 7 3	10	12 9	—	—
TOTAL ... ..	58,690	57,793 3 7				
Surplus to be surrendered ...£			896	16 5		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees received from Ministry of Finance, Northern Ireland, in respect of searches made by the Registry of Deeds on behalf of Government Departments in Northern Ireland ... ..	—	2 0 6

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.  
D.—Saving due to staff changes.

## NOTE.

This Account includes expenditure of approximately £998 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

6th November, 1947.

S. A. ROCHE,  
*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, 1947, 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.	£ s. d.
A.—Salaries, Wages and Allowances ...	6,150 0 0	6,231 0 5	—	81 0 5
B.—Incidental Expenses ...	160 0 0	84 16 9	75 3 3	—
TOTAL ...£	6,310 0 0	6,315 17 2	75 3 3	81 0 5
Allocated from Vote for Civil Service Remuneration ...	5 17 2	—	Excess of Expenditure over Estimate (met from Vote for Civil Service Remuneration). <u>£5 17 2</u>	
£	6,315 17 2	6,315 17 2		

NOTE.—Expenditure of an amount not less than £5 17s. 2d. has been identified as due to the increases in remuneration payable from 1st November, 1946.

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

A.—Excess due to increases in remuneration offset by saving of £125 provided for additional assistance.

B.—Savings on purchase of documents.

DIARMID COFFEY,  
Accounting Officer.

6th November, 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.



## CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.	£ s. d.
A.—Salaries and Wages ...	3,973 0 0	4,167 3 4	—	194 3 4
B.—Law Costs ...	20 0 0	—	20 0 0	—
C.—Travelling and Incidental Expenses ...	35 0 0	27 1 6	7 18 6	—
GROSS TOTAL ...£	4,028 0 0	4,194 4 10	27 18 6	194 3 4
Deduct :—	Estimated.	Realized.	Excess of Expenditure over Gross Estimate. £166 4 10	
D.—Appropriations in Aid ...	48 0 0	47 14 8	Deficiency of Appropriations in Aid realized. 5s. 4d.	
NET TOTAL ...£	3,980 0 0	4,146 10 2	Total Deficiency met from Vote for Civil Service Remuneration. £166 10 2	
Allocated from Vote for Civil Service Remuneration ...	166 10 2	—		
£	4,146 10 2	4,146 10 2		

NOTE.—Expenditure of an amount not less than £166 10s. 2d. has been identified as due to the increases in remuneration payable from 1st November, 1946.

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	5	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.  
B.—The Solicitor's Bill of Costs was received too late for inclusion in this Account.

J. S. MARTIN,  
Accounting Officer.

20th November, 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.



## LOCAL GOVERNMENT AND PUBLIC HEALTH.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ...	184,575	181,718 16 9	2,856	3 3	—	
B.—Travelling Expenses ...	11,500	11,036 6 11	463	13 1	—	
C.—Incidental Expenses ...	570	704 16 3	—		134	16 3
D.—Telegrams and Telephones	1,650	1,813 13 4	—		163	13 4
E.—Blind Pensions Appeals Certificates ...	150	117 15 0	32	5 0	—	
F.—Expenses in connection with International and other Congresses ...	10	2,411 15 8	—		2,401	15 8
G.—Inquiries ...	1,200	1,172 1 6	27	18 6	—	
H.1.—Vaccine Lymph Supply ...	1,635	1,632 12 0	2	8 0	—	
H.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	40	—	40	0 0	—	
H.3.—Expenses in connection with the Milk and Dairies Act, 1935 ...	100	84 2 0	15	18 0	—	
H.4.—Expenses in connection with a Survey of Human Nutrition ...	6,500	3,923 1 4	2,576	18 8	—	
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. ...	38,000	41,277 17 2	—		3,277	17 2



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	85,670 10 2	4,329	9 10	—	—
J.3.—Grants towards the Supply of Fuel for Necessitous Families	115,000	83,872 13 11	31,127	6 1	—	—
J.4.—Grants towards the Supply of Assistance in kind to Recipients of Home Assistance	170,000	162,742 10 8	7,257	9 4	—	—
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	215,797 4 6	14,202	15 6	—	—
J.6.—Grants towards the Supply of Footwear for Necessitous Children	30,000	25,945 3 4	4,054	16 8	—	—
K.—Medical Treatment, etc., of School Children ...	43,000	47,277 9 4	—	—	4,277	9 4
L.1.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	67,000	46,868 4 6	20,131	15 6	—	—
L.2.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	8,178 13 5	1,821	6 7	—	—
M.—Welfare of the Blind ...	7,600	7,229 19 5	370	0 7	—	—
N.1.—Treatment of Tuberculosis	265,750	295,907 13 2	—	—	30,157	13 2
N.2.—Research on the Chemotherapy of Tuberculosis (Grant-in-Aid) ...	3,000	3,000 0 0	—	—	—	—
O.—Treatment of Venereal Diseases ...	15,000	12,020 6 10	2,979	13 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.
Q.—Grants in respect of training of native Irish Speakers in Hospital Nursing, including training in Midwifery ...	750	339 1 4	410 18 8		—	
R.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,690	1,689 18 2	1 10		—	
S.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	581,000	580,920 11 5	79 8 7		—	
S.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1946 ...	45,000	44,570 10 0	429 10 0		—	
S.3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946	30,000	—	30,000 0 0		—	
T.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	14,000	13,753 4 1	246 15 11		—	
U.—Development Works in Bogs acquired by Local Authorities ...	42,500	32,166 0 11	10,333 19 1		—	
GROSS TOTAL ...	£2,034,460	1,941,081 19 1	133,791 5 10		40,413 4 11	
			Surplus of Gross Estimate over Expenditure. £93,378 0 11			
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £3,073 6 1			
V.—Appropriations in Aid ...	27,600	30,673 6 1	Total Surplus to be surrendered. £96,451 7 0			
NET TOTAL ...	£2,006,860	1,910,408 13 0				

Estimated.	Realized.
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Extra Receipts payable to Exchequer :—

£	£	s. d.
Proceeds of sale of equipment purchased in previous years for Emergency Cooked Food Centres ...	—	1,484 12 5

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

A.—Saving mainly due to vacancies on staff for all or portion of the year, the amount of saving being offset to some extent by increases in pay due to the consolidation of salary and bonus from 1st November, 1946.



- B.—The cost of travelling by the inspectorate was less than anticipated.
- C.—Excess mainly due to increased expenditure on advertisements in relation to inquiries, and on Messengers' uniforms and miscellaneous items.
- D.—Excess due to increased use of the telephone services.
- E.—The number of claimants for blind pensions varies from year to year and cannot be estimated in advance.
- F.—The expenditure under this subhead includes payment of a contribution of £1,775 14s. 6d. to the International Office of Public Health, Paris, for which provision had not been made (Department of Finance minute S.75/20/25), and expenses incurred by a representative at the assembly of the Provisional International Civil Aviation Organisation at Montreal, the International Health Conference at New York, and the Food and Agricultural Organisation at Copenhagen.
- G. and H.1.—Close estimates.
- H.2.—No travelling expenses were incurred by the Bacteriologist or Advisory Committee and it was not found necessary to purchase apparatus or material for tests.
- H.3.—Expenses were less than anticipated.
- H.4.—This was the first full year during which the survey was in progress and a close estimate of expenditure was not possible.
- J.1.—Excess mainly due to increased expenditure on this service in Dublin City.
- J.2.—Some local authorities experienced difficulty in obtaining sufficient supplies of milk and all local authorities endeavour to keep within the amount of the grant allocated to them.
- J.3.—Saving mainly attributable to a reduction in the price of turf.
- J.4.—Expenditure estimated as closely as practicable.
- J.5.—Expenditure from grants depends on total amount of allowances paid by the public assistance authorities to the persons in the classes mentioned.
- J.6.—A number of claims from local authorities for which provision had been made in the estimate did not mature for payment within the year.
- K.—Excess due to the operation of the service to a greater extent than anticipated.
- L.1.—Saving was mainly in respect of Dublin County Borough scheme and is attributable to the closing of the schools over a large part of the year.
- L.2.—Expenditure by local authorities on school meals was less than anticipated.
- M.—Expenditure was estimated as closely as practicable.
- N.1.—Excess due to expenditure on this service by local authorities being greater than they had estimated.
- O.—Saving mainly due to fact that some new schemes for which provision had been made did not come into operation during the year.
- Q.—Provision was made for the training of ten additional girls but only three entered upon training.
- R., S.1. and S.2.—Close estimates.
- S.3.—The making of schemes for the payment of grants rests in the first instance with the County Councils and the County Borough Councils. At the time the estimate was framed there was no reliable means of forecasting the number of schemes likely to qualify for grants within the year. No applications for grants were received as no building works were completed under any of the made schemes.



T.—The number of unemployed allotment holders was lower than anticipated.

U.—Development works were found to be less extensive than originally anticipated.

V.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
1. Fees payable by local authorities, etc., for audit of their accounts ... ..	4,200	7,856	7	0
2. Costs payable by local authorities in relation to Inquiries ... ..	1,200	801	7	11
3. Fees for renewal of licences to private mental hospitals ... ..	273	354	19	2
4. Fees under the Therapeutic Substances Act, 1932 ... ..	40	93	0	0
5. Fees for licences under the Milk and Dairies Act, 1935 ... ..	140	140	0	0
6. Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933 ... ..	12,312	11,561	11	10
7. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 10 of 1925) ...	6,840	6,782	3	3
8. Salaries of officers acting temporarily as Local Government Commissioners, and proportion of salary of Pharmacist ...	2,251	2,424	4	0
9. Salary of officer acting as Secretary to the Civil Service Clerical Association ...	237	246	5	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 ... ..	37	34	19	4
11. Miscellaneous ... ..	70	378	8	7
	<u>£27,600</u>	<u>£30,673</u>	<u>6</u>	<u>1</u>

1. Number of audits completed in year was in excess of the normal.

2. Receipts must depend on number of Inquiries held in year which cannot be estimated accurately in advance.

3. Surplus comprises fees paid for the portion of the year 1947 subsequent to the period of the current licence, in pursuance of the Mental Treatment (Registration of Private Institutions) Order, 1946.

4. Receipts cannot be closely estimated.

11. Amount realized includes refunds by local authorities in respect of grants.

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

For overtime four Shorthand Typists received £45, £39 8s. 0d., £44 12s. 0d. and £39 5s. 0d., respectively; three Typists received £34 19s. 0d., £36 17s. 0d. and £34 19s. 0d., respectively; and from Vote 42 a Temporary Messenger received £32 18s. 1d.

An Assistant Principal Officer received from the Hospitals Trust Fund £278 8s. 4d. in respect of a non-pensionable allowance of £130 (inclusive) per annum for work in connection with sanatoria.



## NOTES.

This Account includes expenditure of approximately £5,283 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £9 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 £5,193 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Stores valued £95 17s. 0d., surplus to the requirements of this Department, were handed over without repayment to the Department of Posts and Telegraphs (Department of Finance minute S.72/9/41).

J. COLLINS,

*Accounting Officer.*

DEPARTMENT OF LOCAL GOVERNMENT,

24th December, 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.*



## GENERAL REGISTER OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.	£ s. d.
A.—Salaries, Wages and Allowances ...	17,485 0 0	18,267 13 6	—	782 13 6
B.—Travelling Expenses ...	380 0 0	329 15 0	50 5 0	—
C.—Superintendent and District Registrars ...	4,200 0 0	4,189 6 6	10 13 6	—
D.—Incidental Expenses ...	100 0 0	100 10 3	—	10 3
GROSS TOTAL ...£	22,165 0 0	22,887 5 3	60 18 6	783 3 9
	Estimated.	Realized.	Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £722 5 3	
Deduct :—			Surplus of Appropriations in Aid realized (to be surrendered). <u>£2,374 12 10</u>	
E.—Appropriations in Aid ...	6,225 0 0	8,599 12 10		
NET TOTAL ...£	15,940 0 0	14,287 12 5		
Allocated from Vote for Civil Service Remuneration ...	722 5 3	—		
	£16,662 5 3	14,287 12 5		

Note.—Expenditure of £897 has been identified as due to the increases in remuneration payable from 1st November, 1946.

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

A.—Excess due to increase in remuneration partly offset by savings arising from changes in personnel.

B.—Curtailement of travel facilities prevented the normal amount of inspection from being carried out.

C, and D.—Casual variations,



## E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Searches and certified copies of entries of births, deaths and marriages ... ..	6,210	8,590 15 10
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	8 17 0
	<u>£6,225</u>	<u>£8,599 12 10</u>

1. The increase experienced since the close of the war in the demand for birth and marriage certificates continued during the financial year to a greater extent than could have been foreseen. The certificates were apparently required for many different purposes, including travel, education, employment, superannuation and social welfare, and applications from Britain, the U.S.A., and Canada were unexpectedly heavy.

2. No applications were received during the year for registration of separate buildings for marriage purposes.

## EXTRA REMUNERATION (exceeding £30).

Ten Clerical Officers received from this Vote sums of £116, £73, £72, £72, £69, £59, £57, £54, £49 and £32, respectively, two Writing Assistants sums of £52 and £44, respectively, and four Temporary Clerical Assistants sums of £61, £49, £46 and £42, respectively, by way of extra remuneration in respect of overtime.

## NOTE.

This Account includes expenditure of approximately £356 in respect of remuneration of an officer temporarily lent, without repayment, to another Department.

P. Ó CINNÉIDE,

*Registrar-General, Accounting Officer.*

29th November, 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.*



## DUNDRUM ASYLUM.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for the Expenses of the Maintenance of Criminal Lunatics in the Dundrum Asylum (S & 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> ... £17,891				
<i>Supplementary</i> 616				
	18,507	18,174 2 7	332 17 5	—
B.—Victualling Patients and Rations for Attendants	3,700	3,642 0 3	57 19 9	—
C.—Uniforms, Clothing for Patients, etc. :—				
<i>Original</i> ... £700				
<i>Supplementary</i> 55				
	755	787 8 5	—	32 8 5
D.—Travelling and Incidental Expenses :—				
<i>Original</i> ... £300				
<i>Supplementary</i> 60				
	360	358 5 3	1 14 9	—
E.—Telegrams and Telephones	115	111 19 7	3 0 5	—
F.—Farm and Garden :—				
<i>Original</i> ... £480				
<i>Supplementary</i> 95				
	575	567 17 5	7 2 7	—
<i>Deduct</i> :—	24,012	23,641 13 6	402 14 11	32 8 5
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	52	—	52 0 0	—
GROSS TOTAL :—				
<i>Original</i> ... £23,186				
<i>Supplementary</i> 774				
	£ 23,960	23,641 13 6	350 14 11	32 8 5
<i>Deduct</i> :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £318 6 6	
G.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized. £114 5 3	
<i>Original</i> ... £1,186				
<i>Supplementary</i> 124				
	1,310	1,424 5 3		
NET TOTAL :—			Total Surplus to be surrendered. £432 11 9	
<i>Original</i> ... £22,000				
<i>Supplementary</i> 650				
	£ 22,650	22,217 8 3		



	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of old stores ... ..	20	23 7 0
Number of criminal lunatics estimated for ...	114	
Daily average number of criminal lunatics maintained	111	

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

A.—Saving due to vacancies remaining unfilled and to retirement during the year of two officers who had reached the maximum of their salary scale.

B.—Estimated as closely as possible.

C.—Excess due chiefly to underestimation of the cost of uniform clothing for Attendants.

D., E. and F.—Estimated as closely as possible.

G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations ... ..	461	442 4 5
Receipts from farm and garden (including value of produce used in the Asylum) :—		
Original	£725	
Supplementary	124	
	849	982 0 10
TOTAL :—		
Original	£1,186	
Supplementary	124	
	£1,310	£1,424 5 3

These receipts cannot be accurately estimated.

G. W. SCROOPE,  
*Accounting Officer.*

28th November, 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.*



## NATIONAL HEALTH INSURANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ... ..	122,916	122,734 8 0	181 12 0		—	
AA.—Actuary ... ..	300	1,032 0 0	—		732 0 0	
B.—Travelling Expenses ... ..	6,780	6,646 7 5	133 12 7		—	
C.—Insurance and Pension Stamps ... ..	210	210 0 0	—		—	
D.—Incidental Expenses ... ..	582	608 6 7	—		26 6 7	
E.—Provision of Rooms for Official Purposes ... ..	322	287 10 7	34 9 5		—	
F.—Postal Expenses, Telegrams and Telephones ... ..	2,715	2,101 8 7	613 11 5		—	
CONTRIBUTIONS, BENEFITS, ETC., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 TO 1942.						
I.—Statutory Contributions.						
G.1.—Medical Benefits (Grants-in-Aid) ... ..	45,000	45,000 . 0 0	—		—	
G.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants-in-Aid) ... ..	243,000	245,623 13 6	—		2,623 13 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	1,570 19 1	29	0 11	—	
SPECIAL PAYMENTS UNDER THE EMERGENCY POWERS ACT, 1939.						
I.—Supplementary Allowances to certain Beneficiaries under the Widows' and Orphans' Pensions Acts, 1935 to 1940 ...	143,000	138,362 14 6	4,637	5 6	—	
K.—Sums Irrecoverable ...	—	75 6 4	—		75	6 4
GROSS TOTAL ...£	566,425	564,252 14 7	5,629	11 10	3,457	6 5
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,172 5 5			
Deduct :—			Surplus of Appropriations in Aid realized. £4,074 12 1			
J.—Appropriations in Aid ...	72,325	76,399 12 1	Total Surplus to be surrendered. £6,246 17 6			
NET TOTAL ...£	494,100	487,853 2 6				

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

A.—Casual variation.

AA.—Excess due to the fact that the volume of actuarial services was greater than was expected.

B.—Saving due to the fact that the travelling of officers was less than anticipated.

D.—Excess due to the fact that the cost of special reporting was greater than was expected.

E.—Saving mainly due to the fact that the cost of hiring rooms for official purposes was 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. and H.—Casual variations.

I.—Saving due to the fact that the number of beneficiaries could not have been more accurately estimated in advance.

K.—To this subhead are charged supplementary allowances paid in error and subsequently treated as irrecoverable. In a number of cases supplementary allowances were paid to beneficiaries under the Widows' and Orphans' Pensions Acts who should have received food allowances instead. In other cases supplementary allowances 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 allowances, 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.64/1/45).

## J.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions ...	1,696	1,705 11 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 ...	2,777	6,699 18 4
(b) Society's (Officers) Guarantee Fund ...	30	30 1 1
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 ...	51,767	51,854 4 0
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	300 0 0
7. Miscellaneous ...	5	9 17 8
	<u>£72,325</u>	<u>£76,399 12 1</u>

3 (a). The surplus of repayment under this head is due to the fact that the receipts in respect of costs of administration cover the year 1946 and the first quarter of 1947, in addition to the year 1945 for which provision was made in the Estimate. Consequent on the transfer of the Military Forces (International Arrangements) Insurance Fund to Cumann an Árachais Náisiúnta ar Shláinte in the year 1946-47, the costs of administration up to and including that year were repaid within the year.

6. The repayment by the Association was increased from £250 to £300 a year.

## EXTRA REMUNERATION (exceeding £30).

Five Clerical Officers received from this Vote amounts in respect of overtime ranging from £33 to £45, approximately.

Two Assistant Inspectors and a Paper Keeper received military service pensions from Vote 64 amounting to £37 10s. 0d., £39 10s. 0d. and £60, respectively.

An 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 Executive Officer received from Vote 63 an amount of £69 0s. 9d. in respect of pay, bonus, allowances and grant as a member of the Reserve of Officers.



## NOTES.

This Account includes expenditure of approximately £3,895 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of approximately £1,432 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Certain supplementary payments to beneficiaries under the Widows' and Orphans' Pensions Acts, made in 1944-45 and 1945-46 under Subhead I., amounting to £4 1s. 0d. and £8 6s. 6d., respectively, which were subsequently found to have been irregularly made, were recovered by withholding payment of supplementary allowances to the persons concerned in 1946-47.

Certain supplementary payments to beneficiaries under the Widows' and Orphans' Pensions Acts, made in 1944-45 and 1945-46 under Subhead I., amounting to £17 3s. 6d. and £19 13s. 0d., respectively, 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 minutes F.64/1/45).

D. J. O'DONOVAN,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
13 Nollaig, 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.*



## OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ....	123,787	123,022 9 11	764	10 1	—	—
A.2.—Travelling Expenses ....	160	115 14 0	44	6 0	—	—
A.3.—Incidental Expenses ....	700	1,887 11 7	—	—	1,187	11 7
A.4.—Telegrams and Telephones ....	1,350	1,342 16 2	7	3 10	—	—
<b>INSPECTION, ORGANISATION, ETC.</b>						
B.1.—Salaries, etc. ....	86,548	85,234 2 3	1,313	17 9	—	—
B.2.—Travelling and Incidental Expenses ....	23,000	19,825 10 5	3,174	9 7	—	—
C.—Preparation of Irish Vocabularies ....	150	80 10 2	69	9 10	—	—
<b>GROSS TOTAL</b> ....£	235,695	231,508 14 6	5,373	17 1	1,187	11 7
			Surplus of Gross Estimate over Expenditure. £4,186 5 6			
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized.			
D.—Appropriations in Aid ....	Estimated. 75	Realized. 72 17 11	£2 2 1			
<b>NET TOTAL</b> ....£	235,620	231,435 16 7	Net Surplus to be surrendered. £4,184 3 5			

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

- A.1.—Saving due to vacancies in staff partly offset by increased remuneration consequent on consolidation of basic salary and bonus.
- A.2.—Travelling by officers of the Department was less than anticipated.
- A.3.—Excess due to number of advertisements in connection with the National Teachers' strike in Dublin City.



A.4.—Casual variation.

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

C.—It was not found possible to hold meetings of the Advisory Committee as frequently as had been expected.

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	7 17 11
	<u>£75</u>	<u>£72 17 11</u>

Miscellaneous receipts were less than anticipated.

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

An Editor of Publications received £67 13s. 7d. from the Vote for Science and Art for services under the scheme for the production of works in Irish.

An Assistant Editor received £145, a Superintendent £37, and a Clerical Officer £72, respectively, from the Vote for Wireless Broadcasting.

Thirty-six Clerical Officers received sums varying from £68 17s. 6d. to £31 19s. 5d. and amounting to £1,735 11s. 8d. in respect of overtime, one of these also received £49 from the Vote for Army Pensions in respect of a military service pension.

#### NOTES.

This Account includes expenditure of approximately £2,786 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of approximately £511 in respect of staff temporarily lent, without repayment, to this Department.

44 empty wooden boxes valued at £6 12s. 0d., which were surplus to the requirements of this Department, were transferred to the Department of Posts and Telegraphs without inter-departmental payment. Department of Finance minute S.18/4/47.

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
29 Samhain, 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.*



## PRIMARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ....	39,202	38,560 4 5	641 15 7		—	
A.2.—Repayable Advances of Training College Fees to Students ....	5,000	3,935 0 0	1,065 0 0		—	
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ....	42,515	44,938 10 4	—		2,423 10 4	
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ....	1,000	430 18 4	569 1 8		—	
<hr/>						
B.—Examinations ....	4,180	3,969 4 5	210 15 7		—	
 <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 Capitalisation Basis ....	3,718,500	3,712,452 2 1	6,047 17 11		—	
C.2.—Model Schools—Miscellaneous Expenses ....	3,285	2,877 11 0	407 9 0		—	
C.3.—Van and Boat Services ....	5,500	5,646 18 9	—		146 18 9	
C.4.—Incidental Expenses ....	150	120 7 7	29 12 5		—	
C.5.—Free Grants of School Requisites ....	100	4 0 0	96 0 0		—	
C.6.—Grants towards the cost of heating, etc., of Schools and cleansing of Out-Offices ....	51,000	50,385 6 0	614 14 0		—	
C.7.—Teachers' Residences ....	500	433 13 0	66 7 0		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht :—						
Original £19,000						
Supplementary 40,000	59,000	34,662 0 0	24,338 0 0		—	
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	1,500	1,500 0 0	—		—	
C.10.—Grants towards the cost of Free School Books for Necessitous Children ....	6,000	4,960 4 10	1,039 15 2		—	
D.—Superannuation, etc., of Teachers ....	437,100	423,837 14 3	13,262 5 9		—	
GROSS TOTAL :—						
Original £4,334,532						
Supplementary 40,000	£4,374,532	4,328,713 15 0	48,388 14 1	2,570 9 1		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £45,818 5 0			
Deduct :—			Deficiency of Appropriations in Aid realized. £135 10 9			
E.—Appropriations in Aid ...	97,462	97,326 9 3	Net Surplus to be surrendered. £45,682 14 3			
NET TOTAL :—						
Original £4,237,070						
Supplementary 40,000	£4,277,070	4,231,387 5 9				

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

A.1., C.1., C.3. and C.6.—Casual variations.

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

A.3.—Excess due to increase in salaries, wages and allowances, laundry, and farm and garden expenses.

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

B.—Close estimating is difficult in the case of this subhead.

C.2.—Saving due to (a) scarcity of school requisites, and (b) unavoidable delay in payment of allowances in lieu of Model School fees, rent, fuel and light.

C.4.—The cost of maintenance of certain island pupils living away from home in order to attend school was less than anticipated.



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

C.7.—Conditions prescribed for the payment of the moiety of the annuities were not fulfilled in a number of cases.

C.8.—Inspections under the scheme which are normally commenced in July were unavoidably delayed until December, 1946, owing to the introduction of the increased grant, and were not completed before the end of March, 1947.

C.10.—There was a fairly large falling off in the number of claims received.

D.—Saving partly due to continuance of teachers who would normally have retired on 31st December, 1946.

E.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
<b>TRAINING OF TEACHERS :—</b>				
(1) Training college entrance examination fees ....	70	73	15	0
(2) Refund of cost of training ....	1,300	1,049	1	1
(3) Recovery of training college fees advanced to necessitous students ....	4,900	4,154	11	5
<b>PREPARATORY COLLEGES :—</b>				
(4) Fees from students ....	6,400	6,597	11	0
(5) Book fees from students ....	290	250	6	2
(6) Payment from Vote 47 (Subhead D.) in respect of Fíor-Ghaeltacht Secondary Scholarship holders who are accommodated, as a temporary arrangement, in preparatory colleges	120	180	0	0
(7) Sale of live stock, farm produce, etc. ....	350	508	6	8
(8) Miscellaneous ....	20	54	1	10
<b>SUPERANNUATION, ETC., OF TEACHERS :—</b>				
(9) Income from securities formerly part of the National School Teachers' Pension Fund ....	56,114	54,592	6	6
(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.	100	186	1	2
<b>MISCELLANEOUS :—</b>				
(12) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ....	1,200	3,082	8	5
	£97,462	£97,326	9	3

(2), (3) and (11) These receipts are variable and uncertain.

(7) The sale of farm produce was greater than had been anticipated.

(12) Includes a sum of £1,958 recovered from the Government of Northern Ireland in respect of the overpayment of the pension of a retired teacher.

#### NOTES.

Surplus stores valued at £24 8s. 3d. were acquired from the Department of Defence, for use in the Preparatory Colleges, without inter-departmental payment (Department of Finance authority S.8/16/45).

This Account includes an *ex-gratia* payment of £5 to a workman in Limerick Boys' Model School for acting as temporary caretaker of the residence attached to the School (Department of Finance minute S.20/28/46).



## 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.
10	... ..	113	6 2

- (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,

29 Samhain, 1947.

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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, 1947.

## CAPITAL ACCOUNT.

	<i>Securities.</i>		<i>Securities.</i>
	£ s. d.		£ s. d.
Balance on 1st April, 1946 :—		Balance on 31st March, 1947 :—	
4½ per cent. Third National		4½ per cent. Third National	
Loan, 1950/70 ...	2,580 0 0	Loan, 1950/70 ...	2,580 0 0

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1946 ...	167 4 8	Payment of prizes ...	117 12 0
Dividends on 4½ per cent.		Balance on 31st March, 1947	165 14 8
Third National Loan,			
1950/70 ...	116 2 0		
	£283 6 8		£283 6 8

## KILLURY OR NELAN FUND.

Donation left in trust by the late Reverend Nicholas Nelan, and administered by the Department of Education.

The income is applied towards the maintenance of Killury National School, Co. Kerry.

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1947.

## CAPITAL ACCOUNT.

	<i>Securities.</i>		<i>Securities.</i>
	£ s. d.		£ s. d.
Balance on 1st April, 1946 :—		Balance on 31st March,	
4½ per cent. Third		1947 :—	
National Loan, 1950/		4½ per cent. Third	
70 ...	760 0 0	National Loan, 1950/	
3½ per cent. National		70 ...	760 0 0
Security Loan, 1956/		3½ per cent. National	
61 ...	500 0 0	Security Loan, 1956/	
		61 ...	500 0 0
	£1,260 0 0		£1,260 0 0

## INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1946 ...	155 9 7	Balance on 31st March, 1947	205 18 7
Dividends on 4½ per cent.			
Third National Loan,			
1950/70 ...	34 4 0		
Dividends on 3½ per cent.			
National Security Loan,			
1956/61 ...	16 5 0		
	£205 18 7		£205 18 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, 1947.

## CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1946 :—			Balance on 31st March, 1947 :—		
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, 1946 ...			Payment to Principal Teacher of Liss National School for year 1946 ...		
Dividends on 5 per cent. Second National Loan, 1950/60 ...			Balance on 31st March, 1947		
7 18 0			7 11 2		
7 11 2			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, 1947.

## CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1946 :—			Balance on 31st March, 1947 :—		
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, 1946 ...			Payments to managers of six national schools in Co. Kerry ...		
Dividends on 4½ per cent. Third National Loan, 1950/70 ...			Balance on 31st March, 1947		
61 13 0			123 6 0		
123 6 0			61 13 0		
£184 19 0			£184 19 0		



## REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1947.

## CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1946 :—			Balance on 31st March, 1947 :—		
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, 1946			Prizes awarded to candidates admitted to training colleges		
Dividends on 4½ per cent. Third National Loan, 1950/70			Balance on 31st March, 1947		
...	...	148 10 0	326	6	6
£386 6 6			£386 6 6		

## REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1947.

## CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1946 :—			Balance on 31st March, 1947 :—		
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, 1946 ...			Payment of exhibitions to 6 university students		
Dividends on 4½ per cent. Third National Loan, 1950/70			Payment in respect of advertising		
...	...	197 6 6	...	...	16 7 6
£384 3 11			Balance on 31st March, 1947		
			£384 3 11		



## THE FATHER O'HALLORAN MEMORIAL FUND.

Bequest made in a will dated 16th June, 1934, by the late Very Rev. Martin O'Halloran, Parish Priest, for the benefit of the district of Grane, Parish of Urlingford, Co. Kilkenny. Under an Order of the High Court of Justice dated 23rd May, 1938, No. 1129 of 1937, the bequest was paid over to the Minister for Education to constitute a fund to be called the Father O'Halloran Memorial Fund, the income of the Fund to be applied annually to the provision of two prizes, to be called "The Father O'Halloran Memorial Prizes," for the boy and girl, respectively, between the ages of 12 and 14 years *bona fide* residing in the district of Grane and attending any national school therein who shall, in the judgment of the Minister, show the greatest proficiency in all the subjects forming the ordinary national school programme.

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1947.

## CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
	£	s.	d.				£	s.	d.		
Balance on 1st April, 1946 :—							Balance on 31st March, 1947 :—				
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 1946	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 Balintubber, 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, 1947.

## CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Securities.</i>	
	£	s. d.		£	s. d.
Balance on 1st April, 1946 :—			Balance on 31st March, 1947 :—		
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.		£	s. d.
Balance on 1st April, 1946	...	62 5 6	Payment of scholarships	...	40 0 0
Dividends on 4 per cent. Conversion Loan, 1950/70	...	54 17 0	Balance on 31st March, 1947	...	77 2 6
	£117 2 6			£117 2 6	

ROINN OIDEACHAIS,  
29 Samhain, 1947.

MICHAEL BREATHNACH,  
*Accounting Officer.*



## SECONDARY EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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) ... ..	273,745	274,330 17 6	—	585 17 6
A.2.—Laboratory Grants ...	19,100	19,305 16 8	—	205 16 8
A.3.—Grant for Irish and Bilingual Schools ...	19,500	19,880 9 10	—	380 9 10
A.4.—Bonus for Choirs and Orchestras ... ..	1,850	1,821 10 0	28 10 0	—
B.—Incremental Salary Grant : Original £319,000 Supplementary 64,000	383,000	380,023 3 9	2,976 16 3	—
B.B.—Allowances in Aid of Rent :— Original ... Nil Supplementary £3,200	3,200	2,889 5 3	310 14 9	—
C.—Examinations ... ..	18,850	18,797 14 3	52 5 9	—
D.—Scholarships and Prizes ...	11,715	10,918 15 5	796 4 7	—
E.—Grant towards Publication of Irish Text Books ...	4,000	1,350 4 0	2,649 16 0	—
F.—Courses in Irish ... ..	400	62 0 0	338 0 0	—
G.—Payment to the Secondary Teachers' Pension Fund	1,500	1,500 0 0	—	—
	736,860	730,879 16 8	7,152 7 4	1,172 4 0
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	2,200	—	2,200 0 0	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
GROSS TOTAL :—						
Original £669,660						
Supplementary 65,000						
£ 734,660		730,879 16 8	4,952	7 4	1,172	4 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,780 3 4			
Deduct :—			Deficiency of Appropriations in Aid realized. £452 18 5			
H.—Appropriations in Aid ...	39,900	39,447 1 7	Net Surplus to be surrendered.			
NET TOTAL :—			£3,327 4 11			
Original £629,760						
Supplementary 65,000						
£ 694,760		691,432 15 1				

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

A.1., A.2. and A.3.—The number of pupils in respect of whom these grants were payable was greater than anticipated.

A.4., B., C. and D.—Casual variations.

B.B.—The number of teachers who qualified for allowances in aid of rent was less than anticipated.

E.—It was not possible to make as much progress as had been anticipated with the printing of certain texts.

F.—The number of teachers who attended the courses in Irish was less than anticipated.

H.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Examination fees of students ...	2,930	3,176 11 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	690 1 5
(4) Miscellaneous receipts ...	20	189 14 4
(5) Fees payable by teachers attending Summer Courses in Irish ...	60	—
	£39,900	£39,447 1 7

(1) The number of students was greater than expected.

(3) The sale of several Irish text books was less than anticipated.

(5) The summer courses in Irish were not held.

MICHEÁL BREATHNACH,

Accounting Officer.

ROINN OIDEACHAIS,  
29 Samhain, 1947.

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, 1947.

## CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1946 :—			Balance on 31st March, 1947 :—		
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	52	4 0	Payment of scholarships for the year 1946 ...	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, 1947.

## CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1946 :—			Balance on 31st March, 1947 :—		
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, 1946 ...	18	2 0	Payments to secondary schools in Charleville, Co. Cork, for year 1946	36	4 0
Dividends on Guaranteed 2½ per cent. Stock ...	36	4 0	Balance on 31st March, 1947	18	2 0
	<u>£54</u>	<u>6 0</u>		<u>£54</u>	<u>6 0</u>



## 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, 1947.

## CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£	s.	d.				£	s.	d.
Balance on 1st April, 1946 :—						Balance on 31st March, 1947 :—					
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, 1946 ...			5	6	1	Payment of prizes for year 1946 ...			21	4	4
Dividends on 2½ per cent. Consolidated Stock ...			21	4	4	Balance on 31st March, 1947...			5	6	1
			£26	10	5				£26	10	5







## REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE  
REGISTRATION COUNCIL ON 31ST MARCH, 1947.

Securities.	Amount.
	£ s. d.
4½ per cent. Third National Loan, 1950/70	3,200 0 0
3¼ per cent. National Security Loan, 1956/61	700 0 0
War Loan 3½ per cent. Stock	400 0 0

MICHEÁL BREATHNACH,

*Accounting Officer.*

ROINN OIDEACHAIS,

29 Samhain, 1947.



## TECHNICAL INSTRUCTION.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.	
A.—Scholarships .....	1,800	1,704 0 0	96 0 0		—	
B.—Annual Grants to Vocational Education Committees .....	441,840	437,307 8 4	4,532 11 8		—	
C.—Training of Teachers .....	14,870	12,638 7 4	2,231 12 8		—	
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 .....	8,040	7,837 3 5	202 16 7		—	
D.2.—Miscellaneous Technical Instruction and Vocational Education Services .....	2,565	2,468 1 4	96 18 8		—	
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools .....	125	81 11 7	43 8 5		—	
F.—Examinations .....	2,870	2,791 10 0	78 10 0		—	
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930, and Section 5 (8) of the Local Government Act, 1936 .....	8,175	8,176 10 3	—		1 10 3	
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 .....	14,095	13,735 12 9	359 7 3		—	
GROSS TOTAL .....	£ 494,380	486,740 5 0	7,641 5 3		1 10 3	
			Surplus of Gross Estimate over Expenditure. £7,639 15 0			
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £225 4 9			
I.—Appropriations in Aid .....	32,420	32,194 15 3	Net Surplus to be surrendered. £7,414 10 3			
NET TOTAL .....	£ 461,960	454,545 9 9				



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

A.—Some of the scholarships awarded were of a lesser value than anticipated.

B., D.1., D.2., F., G. and H.—Casual variations.

C.—The number of trainees who attended the Metalwork and Irish Courses was less than anticipated.

E.—Saving due to a reduction in the number of classes eligible for grants.

I.—Appropriations in Aid :—

	Estimated.		Realized.		
	£		£	s.	d.
(1) Fees of candidates for examinations (technical school examinations, £1,800 ; other examinations, £250) ... ..	2,050		1,818	1	6
(2) Fees for Short Summer Courses ...	360		359	0	0
(3) Receipts from Church Temporalities Fund ...	30,000		30,000	0	0
(4) Miscellaneous receipts ...	10		17	13	9
	<u>£32,420</u>		<u>£32,194</u>	<u>15</u>	<u>3</u>

(1) The number of candidates for technical examinations was less than expected.

MICHEÁL BREATHNACH,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
29 Samhain, 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.*

## SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.
INSTITUTIONS OF SCIENCE AND ART.				
A.1.—Salaries, Wages and Allowances ....	38,258	36,032 3 11	2,225 16 1	—
A.2.—Travelling and Incidental Expenses ....	300	433 17 9	—	133 17 9
A.3.—Telegrams and Telephones	230	232 15 6	—	2 15 6
NATIONAL MUSEUM.				
A.4.—Purchase of Specimens (Grant-in-Aid) ...	1,500	1,500 0 0	—	—
A.5.—Fittings, Materials, etc.	350	591 14 1	—	241 14 1
NATIONAL LIBRARY.				
A.6.—Purchase of Books, etc. (Grant-in-Aid) ...	2,600	2,600 0 0	—	—
A.7.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ....	2,000	2,000 0 0	—	—
GENEALOGICAL OFFICE.				
A.8.—Purchase of Objects for Heraldic Museum (Grant-in-Aid) ....	50	50 0 0	—	—
NATIONAL COLLEGE OF ART.				
A.9.—Accessories, Models and Materials ....	906	886 4 5	19 15 7	—
A.10.—Scholarships and Prizes	410	354 10 0	55 10 0	—
B.1.—Publications in Irish ...	13,000	6,306 7 8	6,693 12 4	—
B.2.—Production of Plays in Irish (Grants-in-Aid) :—				
<i>Original</i> ....	£3,390			
<i>Supplementary</i> 600				
	3,990	3,675 0 0	315 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.
B.3.—The Irish Folklore Commission (Grant-in-Aid):— Original .... £4,250 Supplementary 2,000	6,250	6,250 0 0	—	—	—	—
B.4.—Scholarships to Gaeltacht Students ....	2,360	2,042 6 4	317 13 8	—	—	—
B.5.—Preparation of revised Edition of "Handbuch des Alt Irischen" ....	5	—	5 0 0	—	—	—
B.6.—Irish Committee of Historical Sciences (Grant-in-Aid) ....	1,600	600 0 0	1,000 0 0	—	—	—
B.7.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid)	8,000	8,000 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	—	10 0 0	—	—	—
B.11.—Grants to Colleges providing Courses in Irish for Persons other than Teachers ....	540	32 16 4	507 3 8	—	—	—
B.12.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement ...	2,650	2,142 18 7	507 1 5	—	—	—
B.13.—Purchase of Works of Art ...	5	1,200 0 0	—	1,195 0 0	—	—
B.14.—Summer Courses in Music ...	1,500	1,042 14 10	457 5 2	—	—	—
B.15.—Special Purchase of Manuscript of Irish Interest ...	—	1,578 17 11	—	1,578 17 11	—	—
C.—Aids to Arts and Crafts Exhibitions ...	5	—	5 0 0	—	—	—
	89,269	80,302 7 4	12,118 17 11	3,152 5 3	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate)	2,590	—	2,590 0 0	—
<i>GROSS TOTAL :—</i> Original ... £86,669 Supplementary 10 — £	86,679	80,302 7 4	9,528 17 11	3,152 5 3
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,376 12 8	
<i>Deduct :—</i> D.—Appropriations in Aid ...	5,319	4,400 12 9	Deficiency of Appropriations in Aid realized. £918 7 3	
<i>NET TOTAL :—</i> Original ... £81,350 Supplementary 10 — £	81,360	75,901 14 7	Net Surplus to be surrendered. £5,458 5 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :— Receipts from the various State projects for the Commemoration of Thomas Davis and the Young Ireland Movement ... ..	—	332 1 8

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

A.1., A.3. and A.9.—Casual variations.

A.2.—Excess due to increase in travelling and incidental expenses.

A.5.—Excess due to repairs and additions to permanent equipment.

A.10.—Saving due to the payment of scholarship allowances for March, 1946, in that month instead of in April, 1946.

B.1.—Owing to difficulties in the printing trade it was not found possible to carry out the programme of work originally projected.

B.2.—No plays were produced by Cumann Drámuíochta na Sgol during the year owing to bad weather and transport difficulties in March, 1947.

B.4.—Saving due to non-renewal of several scholarships.

B.5. and B.10.—No expense was incurred during the year in connection with these services.

B.6.—It was not found possible to complete the arrangements for the publication of the History of the Famine during the year.

B.11.—Most of the colleges were unable to take advantage of the scheme owing to lack of students.



B.12.—It was not found possible to put the scheme for the Davis scholarship into operation or to complete the arrangements for the erection of the Davis statue during the year.

B.13.—Excess due to the purchase for £1,200 of a collection of five busts by the late Albert Power, R.H.A. Department of Finance authority S.102/18/35.

B.14.—The number of students who attended the courses in music was less than anticipated.

B.15.—Special subhead opened with the sanction of the Department of Finance. The cost of the Manuscript was £1,760 but a sum of £181 2s. 1d., the amount unexpended out of the grant-in-aid for Purchase of Books, etc., was applied towards payment for the Manuscript. Department of Finance authority S.18/6/46.

D.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Fees for tuition in National College of Art ...	1,020	1,010 14 0
(2) Fees for genealogical researches, etc. ...	400	677 1 7
(3) Sale of publications in Irish ...	3,500	2,261 7 1
(4) Repayment by Comhdháil Náisiúnta na Gaeilge of the salary of an officer on loan ...	299	257 4 10
(5) Miscellaneous receipts ...	100	194 5 3
	£5,319	£4,400 12 9

(2) The fees received for genealogical researches were greater than had been anticipated.

(3) Receipts fell short of the amount estimated as it was not found possible to publish as many new books as had been anticipated.

(4) The arrangement for the secondment of an officer to Comhdháil Náisiúnta na Gaeilge terminated on 31st January, 1947.

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

An Assistant Librarian received £94 10s. 0d. from the Vote for Wireless Broadcasting.

The Assistant Teacher of Drawing received £41 1s. 9d. from the Vote for Secondary Education and £13 8s. 0d. from the Vote for Technical Instruction for acting as Examiner.

The Professor of Painting received £300 from the Vote for Science and Art in respect of a painting of historical interest purchased by the Government. Department of Finance authority S.109/1/45.

From the Vote for Army Pensions, five Attendants received sums varying from £36 11s. 4d. to £105 and amounting to £297 8s. 2d., as pensions under the Military Service Pensions Acts.

Three Attendants received sums of £30 5s. 8d., £30 13s. 6d. and £31 1s. 6d., respectively, in respect of Sunday and night duty.

#### NOTE.

Surplus stores, valued at £31 8s. 7d., were acquired from the Department of Defence for use in the National Museum (£23 13s. 7d.) and National College of Art (£7 15s. 0d.) without inter-departmental payment. Department of Finance authority S.8/16/45.

MICHEÁL BREATHNACH,

*Accounting Officer.*

ROINN OIDEACHAIS,  
29 Samhain, 1947.

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

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

## GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID,  
1946-47.

	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, 1946 ... ..	380 18 9	11 1 6	1,505 11 3	76 10 0
Grants-in-Aid, 1946-47	1,500 0 0	2,600 0 0	2,000 0 0	50 0 0
	1,880 18 9	2,611 1 6	3,505 11 3	126 10 0
Expenditure, 1946-47 ...	821 3 2	2,611 1 6	1,138 18 2	10 11 0
Balances on 31st March, 1947 ... ..£	1,059 15 7	—	2,366 13 1	115 19 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, 1947.

## CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1946 :—				Balance on 31st March, 1947 :—			
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, 1946	995	8 1	Field work of an archaeological nature ...	11	0 3
Dividends on 4 per cent. Funding Loan, 1960/90	26	0 0	Work in connection with completion of Leabhar na h-Aiseirghe ...	232	3 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335	5 0	Purchase of books for Library of Irish Antiquities Division ...	99	11 3
			Archaeologia Hibernica	5	5 0
			Balance on 31st March, 1947 ...	1,008	13 7
£	1,356	13 1	£	1,356	13 1





## REFORMATORY AND INDUSTRIAL SCHOOLS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.	£ s. d.	£ s. d.
A.—Reformatory Schools ...	8,800	7,087 19 1	1,712 0 11	—	—	—
B.—Industrial Schools ...	127,000	125,882 16 3	1,117 3 9	—	—	—
C.—Places of Detention ...	1,606	1,346 4 11	259 15 1	—	—	—
D.—Conveyance Expenses ...	550	279 6 4	270 13 8	—	—	—
E.—Parental Moneys—Collection Expenses ...	534	519 14 1	14 5 11	—	—	—
F.—Building and Equipment Grants :—						
Original ... £4,500						
Supplementary 17,274						
	21,774	21,479 1 10	294 18 2	—	—	—
	160,264	156,595 2 6	3,668 17 6	—	—	—
Deduct :—						
Anticipated Savings on various Subheads (See Supplementary Estimate)	3,000	—	3,000 0 0	—	—	—
GROSS TOTAL :—						
Original £142,990						
Supplementary 14,274						
£	157,264	156,595 2 6	668 17 6	—	—	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £668 17 6			
			Surplus of Appropriations in Aid realized. £592 7 1			
G.—Appropriations in Aid :—						
Original ... £9,150						
Supplementary 1,094						
	10,244	10,836 7 1				
NET TOTAL :—						
Original £133,840						
Supplementary 13,180						
£	147,020	145,758 15 5				
			Total Surplus to be surrendered. £1,261 4 7			

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

A., B., E. and F.—Casual variations.

C.—The number of children under detention during the year was less than anticipated and there was delay in filling vacancies for Attendants.

D.—There was a slight falling off in the number of committals and a large number of committals were from districts within easy reach of the reformatories.

G.—The amount received under the Widows' and Orphans' Pensions Acts was greater than anticipated.

NOTE.

The average number under detention during the year 1946-47 at St. Anne's Reformatory for Girls, Kilmacud, was 14, but payment was made on the basis of a notional number of 40 offenders (Department of Finance minute S.68/4/44).

MICHEÁL BREATHNACH,

*Accounting Officer.*

ROINN OIDEACHAIS,  
29 Samhain, 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.*



## NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ...	3,900	3,984 5 8	—	84 5 8
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	2,000	2,000 0 0	—	—
C.—Travelling Expenses ...	150	141 13 4	8 6 8	—
D.—Incidental Expenses ...	350	138 1 10	211 18 2	—
TOTAL ...	£ 6,400	6,264 0 10	220 4 10	84 5 8
Surplus to be surrendered			£135 19 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	4 7 5

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

A.—Increased remuneration of staff from 1st November, 1946.

D.—Carriage and insurance costs less owing to fewer repairs of pictures undertaken.

GEORGE J. FURLONG,

*Director and Accounting Officer.*

NATIONAL GALLERY,  
19th December, 1947.

## GRANT-IN-AID ACCOUNT.

			£	s.	d.
Balance from 1945-46 ...	...	...	180	11	1
Grant-in-Aid, 1946-47 ...	...	...	2,000	0	0
			2,180	11	1
Expended, 1946-47 ...	...	...	785	8	2
Balance to 1947-48 ...	...	...	£1,395	2	11

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, 1947, 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.	£ s. d.	
A.—Salaries, Wages and Allowances ...	429,114	399,623 11 11	29,490 8 1	—	—	
B.—Travelling Expenses ...	29,000	21,012 15 9	7,987 4 3	—	—	
C.—Incidental Expenses ...	1,570	1,835 10 9	—	265 10 9	—	
D.—Office of Public Trustee	1,386	1,427 12 7	—	41 12 7	—	
E.—Solicitor's Branch—Incidental Expenses ...	2,250	1,958 7 8	291 12 4	—	—	
F.—Telegrams and Telephones ...	2,500	1,846 10 3	653 9 9	—	—	
G.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933 ...	9,200	8,897 15 6	302 4 6	—	—	
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	114,650	114,548 10 11	101 9 1	—	—	
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,300	17,219 13 6	80 6 6	—	—	
H.3.—Payments under Section 27 (2) of the Land Act, 1933 ...	639,000	635,539 14 6	3,460 5 6	—	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.4.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 of the Land Act, 1933...	150	45 11 4	104 8 8	—
I.—Improvement of Estates, etc. ...	254,800	195,863 11 10	58,936 8 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	61 14 4	—	56 14 4
L.2.—Advances under Section 43 of the Land Act, 1939 ...	500	63 0 0	437 0 0	—
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	500	648 8 11	—	148 8 11
N.—Advances to provide Funds for the Maintenance of Embankments or other Works	3,500	—	3,500 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	236 17 8	—	136 17 8
Q.1.—Payments under Section 14 (4) of the Land Act, 1933 ...	60	166 14 2	—	106 14 2

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 ... ..	400	346 15 8	53	4 4	—	—
R.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ... ..	400	123 5 4	276	14 8	—	—
Losses ... ..	—	86 14 0	—	—	86	14 0
GROSS TOTAL ...£	1,506,400	1,401,552 16 7	105,689	15 10	842	12 5
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £104,847 3 5			
Deduct :—			Surplus of Appropriations in Aid realized. £6,902 14 8			
S.—Appropriations in Aid	130,760	137,662 14 8	Total Surplus to be surrendered. £111,749 18 1			
NET TOTAL ...£	1,375,640	1,263,890 1 11				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Excess of receipts over expenditure in Rent and Interest Account No. 3 in the year 1945-46 ...	—	9,034 1 4
Payment in respect of surplus cash at 31st March, 1946, in the State Claims Accounts Nos. 1, 2, 3 and 4 ... ..	—	433 0 0
Deposit interest earned on balances in the Land Purchase Account No. 3 in the year 1946-47 ...	—	218 18 1
Compensation received for the loss of the services of an Executive Officer as the result of a motor accident ... ..	—	54 17 3
Interest and Costs on Judgment Debts recovered ...	—	24 12 5
		£9,765 9 1

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

A.—Saving due to delay in filling vacancies offset to some extent by the increase caused by the consolidation of salaries and bonus on a higher cost of living index figure.



B.—Saving due to vacancies remaining unfilled and to the fact that a number of officers on secondment to other Departments did not return as anticipated.

C.—The increased expenditure under this subhead was due to the purchase of special instruments for the Surveyors of this Department.

An *ex-gratia* payment of £3 10s. 0d. was made to a Clerical Officer as compensation for the loss of his showerproof coat which was stolen from a clothes-rack in the Department during office hours (Department of Finance minute E.109/41/41).

An *ex-gratia* payment of £1 10s. 0d. was made to a Female Temporary Clerical Assistant as compensation for damage to her frock from oil from one of the Department's Hollerith Machines (Department of Finance minute E. 109/41/41).

D.—Excess due to increase as a result of consolidation of salaries and bonus on a higher cost of living index figure.

E.—Estimated as closely as possible.

F.—The saving was due to the fact that only three quarterly payments for telephone accounts were made in the year.

G.—Estimated as closely as possible.

H.3.—The saving was caused by the amount of new advances within the year being less than anticipated.

H.4.—No additional case arose during the year in respect of advances under the Land Acts, 1923-1939.

I.—Owing to continued difficulties in the carrying out of building contracts and improvement works, it is difficult to make an accurate estimate for this subhead.

Through a clerical error a contractor quoted 10s. instead of £10 for the carriage of plant and materials. An *ex-gratia* payment of £9 10s. 0d. was made to him to adjust the error (Department of Finance minute S. 9/13/39).

An *ex-gratia* payment of £60 18s. 0d. was made to a contractor to meet increased wages paid in accordance with Bonus Orders made under the Emergency Powers (No. 260) Order, 1943 (Department of Finance minute S. 9/3/43).

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 8th July, 1947, in accordance with Department of Finance minute F. 63/11/26.

			£	s.	d.
Receipts	...	...	...	59,301	2 0
Payments	...	...	...	51,289	2 0
Surplus	...	...	...	£8,012	0 0

K.—Token Vote.

L.1.—The amounts charged to this subhead were sanctioned by Department of Finance minutes F. 63/17/46 and F. 63/35/46.

L.2.—The advances made were less than anticipated. The amounts charged to the subhead were sanctioned by Department of Finance minutes F. 63/167/38 and F. 63/40/39.

M.—An accurate estimate for this subhead is difficult to make.



## STATEMENT OF ADVANCES AND RECOUPMENTS.

	£	s.	d.
Balance outstanding at 31st March, 1946	...	...	...
Amount paid from the subhead in the year to 31st March, 1947	...	648	8 11
	£23,640	6	4
Amount recovered in the year to 31st March, 1947	...	151	13 5
Amount written off in the year under sanction of Department of Finance minute F. 63/53/46	...	6	12 11
		158	6 4
Balance outstanding at 31st March, 1947	...	£23,482	0 0

N.—The schemes anticipated did not mature during the year.

O.—Token Vote.

P.—The amounts required to complete purchase proceedings were greater than anticipated.

Q.1. and Q.2.—It is difficult to make an accurate estimate for these subheads.

R.—The amounts paid under this subhead were less than anticipated. The sums charged 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 :—

£8 0s. 0d.—£8 was paid to a turf cutter on the Estate of MacAdam, Co. Clare, to whom rights of turbary had been granted by the Land Commission, for recoupment of costs and expenses incurred by him in a claim against him for trespass and damages by the owners of a holding over which a right-of-way had been wrongfully constructed by the Land Commission (Department of Finance minute F. 63/13/43).

£10 0s. 0d.—£10 was paid to a tenant in Co. Westmeath for the loss of a bullock, her property, which fell into a drain constructed by the Land Commission on the borders of part of her lands (Department of Finance minute F. 63/32/46).

£4.0s.0d.—£4 was paid as compensation to a tenant on the Grattan Bellew Estate, S.5338 (11), Co. Galway, for damage to his parcel resulting from the felling of trees by Land Commission employees in the course of improvement works on the Estate (Department of Finance minute F. 63/56/46).

£24 0s. 0d.—£10 was paid to an allottee on the Taylor Estate, S. 7595, Co. Galway, as compensation for the loss incurred by him through erection of the boundary fence to his holding in the wrong place, and £14 was paid to him towards the cost of removing the fence and erecting a fresh one (Department of Finance minute F. 63/63/46).

£1 5s. 0d.—The Land Commission hired 40 Bondrib Forms for use in the construction of a bridge on the Tighe Estate, S. 449, Co. Westmeath. One Form was stolen from the site and no trace of it could be found despite investigations by the Gardaí. £1 5s. 0d., the value of the Form, was paid to its owners (Department of Finance minute F. 63/13/47).

£39 9s. 0d.—In accordance with a Court Award, £5 1s. 0d. damages and £34 8s. 0d. costs and expenses were paid to an owner of lands in Co. Cavan for the inconvenience caused to him by a right-of-way constructed over his property, and for flooding caused by the erection of a bridge, by the Land Commission (Department of Finance minute F. 63/33/47).

S.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Contribution for cost of management of Church Property Branch	3,550	3,550 0 0



	Estimated.	Realized.		
	£	£	s.	d.
(2) Interest on Church Surplus Grant (Section 9 (3) of the Land Law (Commission) Act, 1923, and Section 50 of Finance Act, 1941) ... ..	27,000	31,600	0	0
(3) Fees, and costs recovered from purchase annuity defaulters ... ..	1,000	842	18	3
(4) Surplus income of Rent and Interest Accounts ... ..	23,000	22,706	2	0
(5) Repayment of (late) Congested Districts Board's loans ... ..	510	625	14	3
(6) Excess annuities (Section 7 (2) and (3), Land Bond Act, 1925) and redemptions	60,000	61,824	13	5
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933 ... ..	9,200	8,317	3	7
(8) Repayment of advances made to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931	500	151	13	5
(9) Local Loans Fund—expenses of management ... ..	2,000	2,000	0	0
(10) Miscellaneous ... ..	4,000	6,044	9	9
	<u>£130,760</u>	<u>£137,662</u>	<u>14</u>	<u>8</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. 55/2/41).

(7) and (8) It is difficult to make an accurate estimate for these items.

(10) The increase in this item was caused by the receipt of large sums not anticipated. £1,510 was received in refunds of free grants from allottees of untenanted land who wished to dispose of their holdings and £385 was contributed by Bord na Móna towards road and drainage work carried out by the Land Commission in 1940-41 and 1941-42 on the Montgomery and Athlumney Estates.

#### REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT.

	£	s.	d.
Advance outstanding at 31st March, 1946 ... ..	1,323	12	10
Less amount of arrears funded on vesting of a Holding in Land Commission and written off per Department of Finance minute F. 56/6/24 ... ..		3	10
	<u>£1,323</u>	<u>9</u>	<u>0</u>
Add arrears previously funded or waived.			
Holdings since excluded ... ..		5	4 3
Advance outstanding at 31st March, 1947 ... ..	<u>£1,328</u>	<u>13</u>	<u>3</u>



## EXTRA REMUNERATION (exceeding £30).

Officers of this Department received military service pensions:—One Temporary Inspector, Grade II, £61; one Temporary Inspector, Grade III, £32 15s. 0d.; one Senior Staff Officer, £84; two Minor Staff Officers, £80 10s. 0d. and £37 10s. 0d., respectively; three Clerical Officers, £170 3s. 4d. in sums varying between £48 13s. 4d. and £69; one Stationery and Accommodation Clerk, £60; one Paper-Keeper Messenger, £35; one Male Cleaner, £36 18s. 8d.

A Higher Executive Officer, a Senior Staff Officer and a Staff Officer were paid £50, £100 and £75, respectively, for special services.

Twenty-six Temporary Inspectors, Grade III, of this Department received a special allowance of £75 each, two received a special allowance of £50 each, two received a special allowance of £34 8s. 10d. each, and one received a special allowance of £70 4s. 2d. for special duties performed.

A Surveyor, Grade I, was paid £75, and six Temporary Surveyors were paid £50 each for special services.

A Clerical Officer and a Writing Clerk of this Department earned in overtime £31 16s. 2d. and £31 5s. 6d., respectively.

From Vote 55 an Assistant Solicitor received £71 5s. 10d. for services as Registrar to the Labour Court; a Chief Clerk acting as Principal Officer received £90 12s. 10d., and five Executive Officers received sums varying from £70 5s. 5d. to £235 11s. 5d. as acting Higher Executive Officers; two of the Executive Officers received, in addition, special gratuities of £35 and £30, respectively; from Vote 63 two Executive Officers received £110 10s. 10d. and £99 4s. 6d., respectively, as acting Higher Executive Officers, and another Executive Officer received a special allowance of £36 11s. 2d.; a Writing Assistant received from Vote 61 £8 6s. 6d. as acting Clerical Officer and £60 11s. 10d. in overtime.

A Senior Inspector received an allowance of £155 9s. 7d. from Bord na Móna for special duties performed.

## NOTES.

Apportioned annuities amounting to £1 10s. 6d. on five holdings submerged owing to coast erosion were written off as irrecoverable, as follows:—

	£	s.	d.
Estate of O'Connell, C.D.B. 26, Co. Kerry (Department of Finance minute F. 63/46/45) ... ..	5	0	
Estate of Longfield, L.C. 2957, Co. Cork, two holdings, 3s. 8d., and 10s. respectively (Department of Finance minute F. 63/64/46)	13	8	
Estate of Glascott, E.C. 8420, Co. Wexford (Department of Finance minute F. 63/1/47) ... ..	10	2	
Estate of Ventry, C.D.B. 5, Co. Kerry (Department of Finance minute F. 63/1/47) ... ..	1	8	
	£1	10	6

Arrears of annuities and annual sums amounting to £410 4s. 2d. were written off under Section 20 of the Land Act, 1939, as irrecoverable, as follows:—

	£	s.	d.
Estate of Rice, E.C. 581, Co. Kerry (Department of Finance minute F. 63/2/43) ... ..	7	13	0
Estate of Edwards, E.C. 10321, Co. Meath (Department of Finance minute F. 63/26/46) ... ..	21	9	0



	£	s.	d.
Estate of Moreton, E.C. 10340, Co. Leitrim (Department of Finance minute F. 63/17/46) ... ..	160	2	1
Estate of Singleton, E.C. 948, Co. Meath (Department of Finance minute F. 63/35/46) ... ..	108	12	11
Estate of Bessborough, E.C. 8356, Co. Kilkenny (Department of Finance minute F. 63/1/45) ... ..	107	12	2
Estate of Broderick, D.H. 14, Co. Cork, additional to amount written off in Appropriation Account 1938-39 (Department of Finance minute F. 63/4/39) ... ..	4	15	0
	£410	4	2

In the Estate of Bessborough, E.C. 8356, set out above, there was also written off the sum of £11 19s. 2d. in respect of costs and expenses of possession proceedings.

The Commissioners made Orders declaring sums amounting to £8 3s. 5d. due by three allottees of untenanted land to be irrecoverable and sanction of the Minister for Finance was given by minute F. 56/3/31.

In the case of parcels of untenanted land of which possession was taken from allottees for default, deficiency of income incurred from date of possession to date of re-allotment was written off under Section 20 of the Land Act, 1939, as irrecoverable, as follows:—

	£	s.	d.
Estate of Dunalley, S. 1132, Co. Tipperary (Department of Finance minute F. 63/31/46) ... ..	23	2	7
Estate of Cadden, M. 1574, Co. Meath (Department of Finance minute F. 63/47/46) ... ..	4	11	8
Estate of Lucas and Ball, S. 1456, Co. Offaly (Department of Finance minute F. 63/37/46) ... ..	2	4	1
Estate of Edgehill, S. 281/29, Co. Kildare, two parcels, £5 16s. 5d. and £5 17s. 2d., respectively (Department of Finance minute F. 63/51/46) ... ..	11	13	7
Estate of Gerrard, S. 153, Co. Meath (Department of Finance minute F. 63/43/41) ... ..	10	11	2
Estate of Broderick, D.H. 14, Co. Cork (Department of Finance minute F. 63/4/39) ... ..	99	1	1

In addition to the losses in above cases from date of possession to date of re-allotment there were also written off:—

	£	s.	d.
Dunalley Estate, S. 1132, Co. Tipperary, costs of <i>Nulla Bona</i> Warrant ... ..	8	0	0
Cadden Estate, M. 1574, Co. Meath, costs of ejectment proceedings ... ..	4	0	0
Lucas and Ball Estate, S. 1456, Co. Offaly, costs of ejectment proceedings ... ..	5	2	6
Broderick Estate, D.H. 14, Co. Cork, costs of ejectment proceedings ... ..	5	10	0

A migrant to a parcel of untenanted land on the Estate of Gerrard, S. 153, Co. Meath, failed to show title to the old holding, and the Agreement under which he held the parcel was terminated. Possession of the parcel was obtained as a result of court proceedings. £80 4s. 1d. the balance of the costs and expenses of the proceedings, and £24 13s. 9d. mesne rates due by him were written off as irrecoverable (Department of Finance minute F. 63/44/46).

M



A contractor failed to complete a contract (B. 1247) entered into with the Land Commission, and £4 8s. 10d., the loss sustained in consequence, was written off (Department of Finance minute S. 9/7/40).

A house and out-buildings on the Estate of McDonagh and Kirwan, S. 8491, Co. Limerick, were sold and the purchasers were to demolish the buildings and remove the materials. They failed to finish the demolition which had to be completed by the Land Commission. The net loss sustained, £18 11s. 8d. and £4 9s. 0d. costs incurred, were written off as irrecoverable (Department of Finance minute F. 63/46/46).

Engineering instruments and tools valued at 14s. 11d. and £3 0s. 3d., were lost during the years 1945-46 and 1946-47, respectively, and these amounts were written off (Department of Finance minutes F. 63/36/42).

Eleven new Britannia Battery Positive Sections, valued at £19 13s. 10d., for maintenance of electric light plant at Knocktoper Manor, and two tons of barbed wire valued at £90, for fencing work in County Kildare, were acquired from the Department of Defence from surplus Army stores (Department of Finance minute S. 8/16/45).

The Land Commission granted a lease of certain fishing rights on an Estate in Cork at a rent over and above all rates and taxes. Before the expiration of the lease the lessee left the country owing arrears of rent. As a result of proceedings by the Land Commission, judgment was obtained for the arrears of rent to the expiration of the lease with costs and these amounts were recovered with interest thereon out of the dividends and capital of a Guarantee Deposit retained in an Estate owned by the lessee. It transpired later that the lessee also owed £114 for arrears of rates, and the Land Commission paid this amount in 1944 (out of the Rent and Interest No. 2 Account) after having obtained legal advice as to their liability. Of the amount paid for rates, £72 with costs and interest thereon was recovered out of the capital of the Guarantee Deposit retained in the Estate owned by lessee and the balance of the rates, £42, being barred by the Statute of Limitations was written off (Department of Finance minute F. 63/50/46).

This Account includes expenditure of approximately £22,666 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 £690 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. DEEGAN,  
*Accounting Officer.*

4th December, 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.*



## FORESTRY.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for Salaries and Expenses in connection with Forestry (9 & 10 Geo. 5, c. 58, and No. 13 of 1946), including certain Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances .....	34,647	34,801 12 5	—		154 12 5	
B.—Travelling Expenses .....	6,000	4,116 5 7	1,883 14 5		—	
C.1.—Acquisition of Land (Grant-in-Aid) .....	25,000	25,000 0 0	—		—	
C.2.—Cultural Operations, Maintenance, etc. :— Original ..... £260,089 Supplementary 12,000	272,089	249,554 11 3	22,534 8 9		—	
C.3.—Timber Conversion .....	3,948	3,208 6 8	739 13 4		—	
D.—Grants for Afforestation Purposes .....	1,000	1,210 10 0	—		210 10 0	
E.1.—Forestry Education .....	1,312	1,283 10 11	28 9 1		—	
E.2.—Exhibits at Shows .....	75	28 5 3	46 14 9		—	
F.1.—Agency, Advisory and Special Services .....	5	—	5 0 0		—	
F.2.—Membership Contribution to the Imperial Forestry Bureau .....	149	148 5 0	15 0		—	
F.3.—University College, Dublin (Grant-in-Aid)	300	300 0 0	—		—	
G.—Incidental Expenses .....	735	969 1 6	—		234 1 6	
	345,260	320,620 8 7	25,238 15 4		599 3 11	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (See Supplementary Estimate)	1,000	—	1,000	0 0	—	
<i>GROSS TOTAL :—</i>						
Original £333,260						
Supplementary 11,000						
£	344,260	320,620 8 7	24,238 15 4		599 3 11	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £23,639 11 5			
<i>Deduct :—</i>						
H.—Appropriations in Aid :—						
Original £46,140						
Supplementary 10,990						
£	57,130	95,780 10 11				
			Surplus of Appropriations in Aid realized. £38,650 10 11			
<i>NET TOTAL :—</i>						
Original £287,120						
Supplementary 10						
£	287,130	224,839 17 8				
			Total Surplus to be surrendered. £62,290 2 4			

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

- A.—The excess is caused by consolidation of salaries, offset by savings due to death, retirements, and delay in filling vacancies.
- B.—There was less travelling generally, due to bad weather.
- C.2.—Savings on (1) labour for Cultural Operations due to the heavy spring snowfall, and (2) materials caused by inability to obtain supplies, offset to some extent by excess on labour for maintenance due to increase in wages, and extra work necessitated by the abnormally wet summer.
- C.3.—The saving is due to cartage costs and running expenses being less than anticipated.
- D.—More applications for grants were received than had been anticipated.
- E.1.—The saving is due in the main to the holding of only one special course of instruction.
- E.2.—No exhibits at local shows.
- F.1.—Token provision.
- G.—The excess is mainly in costs of advertising, which exceeded anticipation owing to numerous sales of small lots of timber.
- H.—Appropriations in Aid :—

	Estimated.	Realized.
	£	s. d.
(1) Large sales of timber :—		
Original ...	£10,000	
Supplementary 10,990		
	20,990	45,348 0 9
(2) Small sales of timber and thinnings ...	12,000	17,899 9 5



	Estimated.	Realized.
	£	£ s. d.
(3) Receipts from sawmills ... ..	7,000	7,255 5 4
(4) Receipts from portable cross-cut saws ... ..	10,000	18,580 0 9
(5) Grazing, shooting and cottage rents ... ..	4,500	4,695 2 8
(6) Payments by trainees ... ..	140	139 0 6
(7) Miscellaneous, including compensation for malicious injury to forest properties ... ..	2,500	1,863 11 6
TOTAL :—		
Original ...	£46,140	
Supplementary ...	10,990	
	<u>£57,130</u>	<u>£95,780 10 11</u>

(1), (2), (3) and (4) Demand for both commercial timber and firewood did not fall off as anticipated.

(7) Proceeds of sale of surplus plants and awards of compensation for malicious damage were lower than in previous years.

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

A paper-keeper received £45 for part-time duty as night telephonist at the Dublin Telephone Exchange, paid out of the Vote for Posts and Telegraphs (No. 61).

#### NOTES.

*Ex-gratia* payments of £4 14s. 0d. and £12 4s. 2d., respectively, were made to two Forestry labourers in respect of absence from duty owing to injuries received while engaged in harvesting work during the National Emergency (Department of Finance minutes P.7/54/46 and P.7/5/47).

*Ex-gratia* payments of £107 8s. 6d. were made to contractors by the Department of Posts and Telegraphs on behalf of this Division (Department of Finance minute S.9/13/39).

The sum of £62 3s. 7d., 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 £3,921 12s. 0d. 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 £19 1s. 2d. were lost at Forestry centres during the year ended 30th September, 1946, and this amount was written off (Department of Finance minute S.86/6/42).

Six pairs of rubber boots, valued at £10 12s. 6d. were supplied without repayment to this Division by the Department of Defence (Department of Finance minute S.8/16/45).

This Account includes expenditure of approximately £752 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 £834 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. DEEGAN,  
*Accounting Officer.*

29 Sambain, 1947.

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, 1947.

					£	s.	d.
Balance on 1st April, 1946	...	...	...	...	36,156	0	8
Grant-in-Aid, 1946-47	...	...	...	...	25,000	0	0
Amounts received from various persons for purchase of land, etc.					382	9	11
					61,538	10	7
Expenditure, 1946-47	...	...	...	...	25,926	5	10
Balance on 31st March, 1947	...	...	...	...	£35,612	4	9



## GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.	£ s. d.	
HEADQUARTERS.						
A.—Salaries, Wages and Allowances ...	21,216	17,076 15 5	4,139 4 7	—	—	
B.—Travelling Expenses ...	160	263 18 0	—	—	103 18 0	
C.—Incidental Expenses ...	155	148 7 3	6 12 9	—	—	
RURAL INDUSTRIES.						
D.1.—Salaries, Wages and Allowances ...	11,801	11,406 7 3	394 12 9	—	—	
D.2.—Assistance to Convent Classes—Salaries, etc. ...	142	139 18 10	2 1 2	—	—	
D.3.—Domestic Instruction—Salaries, etc. ...	344	361 3 10	—	—	17 3 10	
D.4.—Travelling Expenses :— Original £900 Supplementary 1,000	1,900	2,118 13 6	—	—	218 13 6	
D.5.—Machines and Plant :— Original ... £4,820 Supplementary 5,180	10,000	4,779 9 7	5,220 10 5	—	—	
D.6.—Materials :— Original ... £73,904 Supplementary 45,000	118,904	87,077 4 8	31,826 15 4	—	—	
D.7.—General Expenses ...	3,495	3,771 16 8	—	—	276 16 8	
D.8.—Toy Industry :— Original ... £22,370 Supplementary 15,750	38,120	40,500 6 3	—	—	2,380 6 3	
D.9.—Spinning ...	21,185	21,619 2 4	—	—	434 2 4	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
D.10.—Homespuns :— <i>Original</i> ... £32,466 <i>Supplementary</i> 21,400	53,866	38,077 12 7	15,788	7 5	—	
D.11.—Dyeing and Finishing	2,200	2,412 3 6	—		212	3 6
D.12.—Leaden Figures Indus- try :— <i>Original</i> ... Nil <i>Supplementary</i> £6,780	6,780	4,135 16 4	2,644	3 8	—	
MARINE PRODUCTS INDUSTRIES.						
E.1.—Salaries, Wages and Allowances ...	900	930 15 10	—		30	15 10
E.2.—Travelling Expenses ...	600	657 12 8	—		57	12 8
E.3.—Kelp, etc. ...	29,600	26,128 3 7	3,471	16 5	—	
E.4.—Carrageen ...	1,220	399 18 6	820	1 6	—	
CENTRAL MARKETING DEPÔT.						
F.1.—Salaries, Wages and Allowances ...	8,765	14,746 15 10	—		5,981	15 10
F.2.—Advertising and Publicity	1,000	509 15 10	490	4 2	—	
F.3.—General Expenses :— <i>Original</i> ... £3,905 <i>Supplementary</i> 2,405	6,310	7,211 0 7	—		901	0 7
G.—Miscellaneous Services ...	60	35 0 0	25	0 0	—	
GAELTACHT HOUSING.						
H.1.—Salaries, Wages and Allowances ...	1,093	1,148 12 4	—		55	12 4
H.2.—Travelling and Miscellaneous Expenses ...	770	1,196 11 7	—		426	11 7
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939 ...	6,000	3,969 8 6	2,030	11 6	—	
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	30	82 13 0	—		52	13 0
	346,616	290,905 4 3	66,860	1 8	11,149	5 11



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate)	3,535	—	3,535 0 0	—
<b>GROSS TOTAL :—</b>				
Original £249,101				
Supplementary 93,980				
£	343,081	290,905 4 3	63,325 1 8	11,149 5 11
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £52,175 15 9	
I.—Appropriations in Aid :—			Deficiency of Appropriations in Aid realized.	
Original £234,461				
Supplementary 45,635				
	280,096	258,899 14 0	£21,196 6 0	
<b>NET TOTAL :—</b>			Net Surplus to be surrendered.	
Original ... £14,640				
Supplementary 48,345				
£	62,985	32,005 10 3	£30,979 9 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Licence and permit fees under the Emergency Powers (Carrageen) Order, 1943	...	3 10 0

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

- A.—Saving due to the transfer of staff from Headquarters to the Central Marketing Depot (See note to Subhead F.I.).
- B.—Excess due to increased travelling required in connection with Marine Products and Rural Industries.
- C.—Casual variation.
- D.1.—Saving due to the cancellation of a supernumerary post. The amount provided for additional staff was not fully utilised.
- D.2.—Casual variation.
- D.3.—Excess due to increase in remuneration on consolidation of pay during portion of the year.
- D.4.—Excess due to increased travelling required in connection with the development of the Rural Industries.
- D.5.—Saving due to the delay in the delivery of machinery for the Spinning Plant in Kilcar, Co. Donegal.
- D.6.—Saving due to the delay in the delivery of materials.
- D.7.—The expenditure on freight and fuel was greater than was anticipated.

- D.8.—Materials were more readily available and purchases were increased accordingly.
- D.9.—Casual variation.
- D. 10.—The stocks of wool on hands at the beginning of the year were sufficient to meet requirements and accordingly purchases during the year were restricted.
- D.11.—Requirements of materials were greater than anticipated.
- D.12.—Saving due to the delay in the development of the Leaden Models Industry.
- E.1.—Excess due to increases in remuneration on consolidation of pay for portion of the year.
- E.2.—Excess due to the revised scale of mileage allowances authorised after the estimate had been prepared.
- E. 3.—Saving due to a reduction in the quantity of kelp purchased.
- E. 4.—The carrageen available was not of a suitable quality and accordingly purchases were restricted.
- F. 1.—Excess due to the transfer of staff from Headquarters (Subhead A.) and increases in remuneration on consolidation of pay for portion of the year.
- F. 2.—Advertising was undertaken only to a limited extent.
- F. 3.—Excess due to increase in the charges for freight and packing materials.
- G.—Saving is made up of the token sums provided for loans under the various sub-divisions of the subhead.
- H. 1.—Excess due to increases in remuneration on consolidation of pay for portion of the year.
- H. 2.—Excess due to increased travelling by the supervising gangers in connection with Marine Products Industries.
- 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.—Repairs which were not anticipated became 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 (including Home-spuns and Leaden Figures) after deducting amounts estimated as follows:				
(a) Workers' wages (£63,003)				
(b) Agents' commission (£9,147)	D.1. to D.12.			
Original ...		£202,943		
Supplementary		44,057		
			247,000	235,018 10 1
(2) Receipts from sale of kelp, etc. :—	E.3.			
Original ...		£29,600		
Supplementary		1,900		
			31,500	22,500 4 3
(3) Receipts from net sales of carrageen :—				
Original ...	E.4.	£1,700		
Less Supplementary		922		
			778	944 19 6
(4) Repayments of industrial, etc., loans	G.		48	43 19 11



			Corresponding			
			Debit	Subhead.	Estimated.	Realized.
					£	£ s. d.
(5) Receipts from rentals	...	...	H.4.		120	116 9 1
(6) Miscellaneous receipts, including receipts in respect of sale of old stores :—						
<i>Original</i> ...	...	£ 50	—			
<i>Supplementary</i> ...	...	600				
					650	275 11 2
TOTAL :—						
<i>Original</i> ...	£234,461					
<i>Supplementary</i>	45,635					
					£280,096	£258,899 14 0

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £68,789 8s. 10d. in respect of wages and State insurance of the workers, and (b) £8,304 7s. 5d. in respect of agents' commission.

(2) Deficiency due to a reduction in the quantity of kelp purchased (*See* note to Sub-head E.3.) and delay in the collection of amounts due on sales.

(6) One amount of over £300 estimated for has been brought to account under sub-division (1) of the subhead.

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

A Minor Staff Officer received £37 from the Vote for Wireless Broadcasting.

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 a Warehouse Supervisor and a Warehouseman in the Central Marketing Dépôt.

#### NOTES.

Sundry bad debts of the Central Marketing Dépôt amounting to £32 10s. 11d. were written off as irrecoverable (Department of Finance minute S.29/5/34).

This Account includes expenditure of approximately £2,405 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 £1,450 in respect of remuneration of staff temporarily lent, without repayment, to this Division.

M. DEEGAN,

*Oifigeach Cuntasaíochta.*

ROINN TAILTE,

(SEIRBHÍŚ NA GAELTACHTA),

29 Samhain, 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.*

## INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Industry and Commerce, including certain Services administered by that Office and 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.
<b>ADMINISTRATION, ETC.</b>						
A.—Salaries, Wages and Allowances ... ..	430,221	414,487 15 1	15,733	4 11	—	
B.—Travelling Expenses ... ..	15,500	16,108 13 7	—		608	13 7
C.1.—Incidental Expenses ... ..	850	1,346 4 10	—		496	4 10
C.2.—Census of Population, 1946 ... ..	4,000	4,315 10 5	—		315	10 5
D.—Telegrams and Telephones	6,350	6,762 16 7	—		412	16 7
E.—Advertising and Publicity	20,000	19,554 12 4	445	7 8	—	
F.—Fees to Certifying Surgeons, etc. ... ..	5	2 19 6	2	0 6	—	
G.—Fees and Expenses of Medical Referees ... ..	150	18 0 0	132	0 0	—	
H.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931 ... ..	50	—	50	0 0	—	
I.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc. ... ..	510	500 18 3	9	1 9	—	
<b>INTERNATIONAL LABOUR OFFICE.</b>						
J.1.—Contribution towards the Expenses of the International Labour Organisation (League of Nations):—						
Original ... ..	£11,689					
Supplementary	10,638					
		22,327	22,326	14 5	5	7



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.2.—Travelling and Incidental Expenses ... ..	5,500	3,994 11 3	1,505	8 9	—	
K.—Health Embarkation Certificates ... ..	13,500	14,439 9 2	—		939	9 2
SUPPLIES BRANCH.						
L.—Food Subsidies :—						
<i>Original</i> £2,355,000						
<i>Supplementary</i> 444,505						
	2,799,505	2,702,830 12 3	96,674	7 9	—	
M.—Fuel Subsidy ... ..	1,258,000	1,258,000 0 0	—		—	
N.—Miscellaneous Turf Production Schemes ...	150,000	110,148 7 1	39,851	12 11	—	
O.—Acquisition of Lands ...	4,500	4,823 2 0	—		323	2 0
MINERALS DEVELOPMENT.						
P.1.—Advances to Mianraí, Teo :						
<i>Original</i> £20,000						
<i>Supplementary</i> 34,500						
	54,500	54,500 0 0	—		—	
P.2.—Payments to Mianraí, Teo. for prospecting ...	5	—	5	0 0	—	
P.3.—Compensation for Mineral Rights acquired ...	2,600	208 13 10	2,391	6 2	—	
P.4.—Minerals Exploration :—						
<i>Original</i> ... £1,500						
<i>Supplementary</i> 700						
	2,200	1,192 17 6	1,007	2 6	—	
INDUSTRIAL RESEARCH COUNCIL.						
Q.1.—Salaries, Wages and Allowances ... ..	1,790	1,492 16 8	297	3 4	—	
Q.2.—Travelling Expenses ...	75	25 7 9	49	12 3	—	
Q.3.—Incidental Expenses ...	350	280 15 3	69	4 9	—	
Q.4.—Special Investigations ...	3,100	813 0 3	2,286	19 9	—	
Q.5.—Aids to Research Workers and Special Research Committees ... ..	5	—	5	0 0	—	
Q.6.—Research Grants to Students ... ..	1,000	405 15 7	594	4 5	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
OPERATIONS OF THE TURF DEVELOPMENT BOARD, LTD., AND OF BORD NA MÓNA.						
R.1.—Production of Turf for use in Non-Turf Areas (Grant-in-Aid) ... ..	500,000	349,000 0 0	151,000	0 0	—	—
R.2.—Cost of Administration (Grant-in-Aid) :— Original ... £7,000 Supplementary ... 8,200	15,200	15,200 0 0	—	—	—	—
R.3.—General Development (Grant-in-Aid) :— Original ... £600 Supplementary ... 2,900	3,500	3,500 0 0	—	—	—	—
R.4.—Preliminary Development of certain Bogs (Grant-in-Aid) ... ..	38,000	—	38,000	0 0	—	—
R.5.—Experiment and Research (Grant-in-Aid) ... ..	30,000	6,000 0 0	24,000	0 0	—	—
LABOUR COURT.						
T.1.—Salaries, Wages and Allowances :— Original ... Nil Supplementary ... £9,530	9,530	8,458 13 8	1,071	6 4	—	—
T.2.—Travelling Expenses :— Original ... Nil Supplementary ... £300	300	423 16 0	—	—	123	16 0
T.3.—Incidental Expenses :— Original ... Nil Supplementary ... £1,550	1,550	1,734 13 7	—	—	184	13 7
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS.						
U.1.—Annual Grant towards the Expenses of Administration :— Original ... Nil Supplementary ... £15,000	15,000	15,000 0 0	—	—	—	—
U.2.—Grant towards Expenses of Special Investigations :— Original ... Nil Supplementary ... £5	5	—	5	0 0	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
U.3.—Grant towards cost of Land, Buildings and Equipment :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £5,542	5,542	5,542 0 0	—	—
	5,415,220	5,043,438 16 10	375,185 9 4	3,404 6 2
<i>Deduct :—</i>				
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	227,828	—	227,828 0 0	—
GROSS TOTAL :—				
<i>Original</i> £4,881,850				
<i>Supplementary</i> 305,542	5,187,392	5,043,438 16 10	147,357 9 4	3,404 6 2
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £143,953 3 2	
<i>Deduct :—</i>				
S.—Appropriations in Aid :—				
<i>Original</i> ... £4,150				
<i>Supplementary</i> 5,542	9,692	10,160 8 4		
			Surplus of Appropriations in Aid realized. £468 8 4	
NET TOTAL :—				
<i>Original</i> £4,877,700				
<i>Supplementary</i> 300,000	5,177,700	5,033,278 8 6	Total Surplus to be surrendered. £144,421 11 6	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Fees under the Minerals Development Act, 1940 ...	3,000	1,557 12 6
(2) Fees under the Road Transport Acts, 1932 and 1933	1,340	1,652 4 6
(3) Fees under the Air Navigation (General) Regulations, 1930 ...	75	416 5 6
(4) Fees under the Control of Manufactures Act, 1934 ...	1	2 0
(5) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	500	145 15 4
(6) Fees under the Insurance Act, 1936 ...	10	5 5 6
(7) Fees under the Cement (Amendment) Act, 1938 ...	80	420 1 6
(8) Fees under the Trade Union Act, 1941 ...	60	6 0 0

					Estimated.	Realized.		
					£	£	s.	d.
(9)	Fees under the Sugar (Control of Import) Act, 1936				30	155	12	3
(10)	Licence and other fees payable under Section 8 of the Emergency Powers Act, 1939	...	...	...	2,500	6,483	0	9
(11)	Proceeds of sales of turf produced under the Govern- ment Turf Camps scheme (Subhead R.1.)	...	...	...	221,500	223,326	18	9
(12)	Miscellaneous	...	...	...	1,000	165,929	6	2
					<u>£230,096</u>	<u>£400,098</u>	<u>4</u>	<u>9</u>

Details of the miscellaneous receipts are as follows :—

					£	s.	d.
	Repayment by the Turf Development Board, Ltd., and Bord na Móna of advances made for the development of certain bogs for the production of turf and payment of interest on advances	...	...	...	164,383	0	0
	Sale of assets and charcoal (Turraun turf charcoal plant)	...	...	...	573	0	0
	Fees paid for turf cutting on land taken into possession under the Emergency Powers Order, 1939	...	...	...	666	8	5
	Sale of stocks of turf charcoal and store by County Councils (Depart- ment of Finance sanction F. 88/31/42)	...	...	...	216	11	1
	Fees under Harbours Act, 1946	...	...	...	20	0	0
	Other miscellaneous receipts	...	...	...	70	6	8
					<u>£165,929</u>	<u>6</u>	<u>2</u>

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

A.—Saving due to staff vacancies.

B.—Excess mainly due to the Provisional International Civil Aviation Organisation Conferences at Montreal and Paris having lasted longer than was anticipated with consequent increased subsistence expenses of delegates.

C.1.—Excess mainly due to expenditure incurred on the insurance of certain exhibits stored in the U.S.A. since the close of the New York World Fair and carriage on their return to this country for both of which provision had not been made (Department of Finance minute S. 200/7/37).

C.2.—Excess mainly due to the expenses of the Garda Síochána on the distribution and collection of census forms being greater than was anticipated.

D.—Excess due to increased telephone services in the offices of the Department.

E.—Closer estimation was not practicable.

F. and G.—These estimates are necessarily of a conjectural nature.

H.—The claims from the Vocational Education Committees for fees due did not come in course of payment within the year of this Account.

J.2.—Saving due to the number of delegates travelling to the Montreal Conference being less than was anticipated. In addition the expenses claims of four of the delegates were under examination at the close of this Account.



K.—Excess due to claims outstanding from the prior year coming in course of payment in this financial year.

L.—Composed of savings on flour subsidy (approximately £65,000), batch bread subsidy (approximately £38,500) and tea subsidy (approximately £2,000), modified by excess subsidy payments on wheatenmeal (approximately £9,000). Closer estimation was impracticable in regard to flour owing to difficulties in ascertaining the wheat supply position, whilst the savings on batch bread and tea subsidies were due, as regards the former to certain accounts being under examination at the close of this Account, and as regards the latter to the provisions for tea subsidy not being required. The excess on the wheatenmeal subsidy was due to an increase in the quantity on which subsidy was payable as compared with previous years.

N.—It was not possible to make the anticipated progress with the examination of the Local Authorities' turf accounts on which payments from the subhead are based.

O.—Closer estimation was not practicable.

P.2.—No prospecting was undertaken in the course of the year.

P.3.—Certain compensation claims for which provision was made did not mature for payment within the year.

P.4.—Owing to the delay in obtaining equipment, work on the exploration of gypsum deposits could not be started as early as was anticipated. In addition drilling for phosphorite in Clare cost less than was estimated.

Q.1. Q.2. Q.3. Q.4. Q.5. and Q.6.—The Industrial Research Council ceased to function during the financial year.

R.1.—The saving is mainly attributable to reduced production during the year owing to unfavourable weather conditions at the commencement of the season.

R.4.—The provision was not required owing to the enactment on 1st June, 1946, of the Turf Development Bill; the money required being advanced under Section 53 of the Turf Development Act, 1946.

R.5.—Saving due to difficulties in obtaining staff, plant and materials.

T.1.—Saving due to staff vacancies.

T.2. and T.3.—The number of cases which was heard by the Court was greater than was anticipated which necessitated increased travelling and advertising expenses.

U.2.—No special investigations were undertaken in the course of the year.

S.—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 ... ..	2,225	2,673 19 9
(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 ...	1,229	695 10 1
(3) Fees (cash) paid to Registrar of Friendly Societies ...	50	52 19 10
(4) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939 ... ..	10	68 0 0



		Estimated.	Realized.
		£	£ s. d.
(5) Receipts in respect of special investigations	...	500	352 6 4
(6) Miscellaneous receipts	... ..	136	775 12 4
(7) Amount received from the Institute for Industrial Research and Standards for equipment and publications transferred from the Industrial Research Council:—			
Original	... ..	Nil	
Supplementary	... ..	£5,542	
		5,542	5,542 0 0
TOTAL:—			
Original	... ..	£4,150	
Supplementary	... ..	5,542	
		£9,692	£10,160 8 4

(1) The expenses of administering the Weights and Measures Acts were greater than was anticipated with a consequent increase in the amount of the contribution recoverable.

(2) The period of loan of an officer to the Turf Development Board was less than was anticipated.

(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) The investigation in connection with which the recovery of certain expenses was being made was undertaken by the Institute for Industrial Research and Standards from October, 1946.

(6) Surplus due to receipt of £170 approximately for a special Statistical Return and the recovery of £470 approximately in respect of overpayments in prior years.

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

The permanent Secretary received from Aer Rianta, Teoranta, an allowance at the rate of £300 per annum for acting as a Director, and an allowance at the rate of £200 per annum from the Irish Assurance Co., Ltd., for acting as a Director.

A Deputy Secretary received from Ceimici, Teoranta, an allowance at the rate of £100 per annum for acting as a Director.

An acting Assistant Secretary received from Aer Rianta, Teoranta, an allowance at the rate of £300 per annum for acting as a Director during the period 11th May, 1946, to 31st March, 1947.

A Superintending Officer received a gratuity of £45 and a Junior Administrative Officer a gratuity of £35 from Vote 56 for special duties.

A Principal Officer received a gratuity of £250 for special duties.

Three Clerical Officers received allowances of £33 5s. 9d., £33 5s. 9d. and £30 16s. 10d. for supervisory duties.

A Senior Industrial Inspector received £42 16s. 3d. for services as Examiner at the Technical Schools examinations, 1946 (Vote 48) and a Senior Staff Officer and a Junior Rates Clerk £77 and £101, respectively, in respect of broadcasting fees (Vote 62).

From Vote 63 a Junior Executive Officer received £191 4s. 5d. as acting Higher Executive Officer and from Vote 61 a Clerical Officer received £44 6s. 7d. in respect of overtime.

Seventeen Clerical Officers, one Shorthand Typist, one Paper Keeper and one Temporary Male Clerk received sums varying from £30 6s. 9d. to £56 0s. 1d. in respect of overtime.



## NOTES.

This Account includes expenditure of approximately £5,709 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 £59,594 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

*Ex-gratia* payments of 7s., 17s. 6d. and £1 10s. 0d. were made to officers in respect of damage caused to their clothing by defective office furniture. Subhead C.1. (Department of Finance minutes E. 109/41/41).

Two motor cycles valued at £41 each, surplus to the requirements of the Department of Defence, were transferred to this Department without payment for the use of Milling Inspectors (Department of Finance authority E. 68/6/42).

Certain articles of equipment originally supplied in connection with the examination of the Slieveardagh coalfield were transferred to the Athy Depot of the Office of Public Works and were later transferred to Droichead Nua. On examination it was found that certain articles valued originally at approximately £17 were missing and were written off under Department of Finance authority (S. 99/10/46).

Stores valued at £103 3s. 8d., being the residual equipment of the Emergency Scientific Research Bureau were taken over by this Department (Department of Finance minutes F. 68/2/41).

Turf was cut by the Army on lands taken into possession under the Emergency Powers Order, 1939. No charge was made to the Department of Defence in respect of £57 15s. 0d. paid as compensation to the owners of the lands (Department of Finance authority S. 4/113/41).

Included in the charges to Subhead C. 1. are sums amounting to £90 being refunds of fees paid under Part III of the Trade Union Act, 1941 (Department of Finance minutes S. 99/51/46 and S. 99/57/46).

The expenditure charged to Subhead N. includes £14 10s. 6d. as a remanet of the expenditure on turf carbonisation experiments borne on Subhead H. of the Vote for Supplies 1944-45 (Department of Finance authority F. 88/31/42).

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,

7th January, 1948.

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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.*

## TRANSPORT AND METEOROLOGICAL SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 :—						
<i>Original</i> ...	£3,140					
<i>Supplementary</i> ...	5,560					
	8,700	8,400 19 4	299	0 8	—	
A.2.—Maintenance of Canal Barges ...	100	33 5 11	66	14 1	—	
A.3.—Grants for Harbours ...	26,000	3,243 6 3	22,756	13 9	—	
CIVIL AIRPORTS.						
B.1.—Salaries, Wages and Allowances :—						
<i>Original</i> ...	£89,290					
<i>Supplementary</i> ...	9,500					
	98,790	97,449 4 8	1,340	15 4	—	
B.2.—Travelling Expenses :—						
<i>Original</i> ...	£1,500					
<i>Supplementary</i> ...	4,500					
	6,000	5,126 10 5	873	9 7	—	
B.3.—Acquisition of Land, Buildings, etc. ...	70,000	18,356 4 10	51,643	15 2	—	
B.4.—Rent and Rates on Land, etc. ...	3,900	4,200 2 9	—		300	2 9
B.5.—Constructional Works including furnishing of Buildings — Dublin Airport ...	238,500	124,655 5 3	113,844	14 9	—	
B.6.—Constructional Works including furnishing of Buildings — Shannon Airport (Rineanna) ...	310,000	289,438 4 5	20,561	15 7	—	
B.7.—Constructional Works including furnishing of Buildings — Shannon Airport (Foynes) ...	22,300	35,614 17 7	—		13,314	17 7



Service.	Grant.	Expenditure.	Expenditure Compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.8.—Constructional Works including furnishing of Buildings — other Airports :— Original ... £10 Supplementary 490	500	462 19 7	37 0 5	—
B.9.—Maintenance Works including supplies, renewal of furniture and fittings—Shannon Airport (Rineanna) :— Original ... £6,500 Supplementary 2,000	8,500	10,361 17 7	—	1,861 17 7
B.10.—Maintenance Works including supplies, renewal of furniture and fittings—Shannon Airport (Foynes) and Emergency Bases ...	6,250	5,493 15 3	756 4 9	—
B.11.—Fuel, Water, Light and Cleaning—Shannon Airport (Rineanna) :— Original ... £5,000 Supplementary 2,000	7,000	8,006 9 9	—	1,006 9 9
B.12.—Fuel, Water, Light and Cleaning—Shannon Airport (Foynes) ...	1,050	608 18 4	441 1 8	—
B.13.—Telegrams and Telephones ...	2,000	2,382 18 10	—	382 18 10
B.14.—Shannon Airport Road Services :— Original ... £10,250 Supplementary 4,000	14,250	13,132 11 3	1,117 8 9	—
B.15.—Catering Service—Shannon Airport ...	2,000	—	2,000 0 0	—
B.16.—Incidental Expenses ...	3,000	1,899 5 0	1,100 15 0	—
B.17.—Compensation :— Original ... Nil Supplementary £400	400	322 15 0	77 5 0	—
C.—Subsidy in respect of Air Services :— Original ... £45,000 Supplementary 30,200	75,200	61,200 0 0	14,000 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
D.—Management of Dublin Airport :—				
<i>Original</i> ... £12,200				
<i>Supplementary</i> 18,100				
	30,300	19,220 0 5	11,079 19 7	—
METEOROLOGICAL SERVICES.				
E.1.—Salaries, Wages and Allowances ...	60,120	51,947 13 4	8,172 6 8	—
E.2.—Travelling Expenses ...	2,000	3,325 8 0	—	1,325 8 0
E.3.—Incidental Expenses ...	3,250	548 5 11	2,701 14 1	—
E.4.—Telegrams and Telephones ...	10,000	6,247 15 6	3,752 4 6	—
E.5.—Equipment ...	15,000	7,267 1 2	7,732 18 10	—
F.—Expenses in connection with International Organisations :—				
<i>Original</i> ... £1,800				
<i>Supplementary</i> 12,680				
	14,480	14,340 19 2	139 0 10	—
	1,039,590	793,286 15 6	264,494 19 0	18,191 14 6
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	89,420	—	89,420 0 0	—
GROSS TOTAL :—				
<i>Original</i> ... £950,160				
<i>Supplementary</i> 10				
	£ 950,170	793,286 15 6	175,074 19 0	18,191 14 6
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
	—	—	£156,883 4 6	
Deduct :—			Surplus of Appropriations in Aid realized.	
G.—Appropriations in Aid ...	57,550	59,872 4 9	£2,322 4 9	
NET TOTAL :—			Total Surplus to be surrendered.	
<i>Original</i> ... £892,610			£159,205 9 3	
<i>Supplementary</i> 10				
	£ 892,620	733,414 10 9		



					Estimated.	Realized.		
					£	£	s.	d.
Extra Receipts payable to Exchequer :—								
(1)	Receipts from hire of canal barges	...	...	...	300	344	7	6
(2)	Receipts from sale of canal barges	...	...	...	300	563	10	0
(3)	Sale of obsolete and surplus equipment, materials, etc., at Airports	...	...	...	—	416	10	0
(4)	Hire of plant	...	...	...	—	211	13	4
(5)	Repayment of subsidy by Aer Rianta, Teoranta				—	8,042	0	1
(6)	Miscellaneous	...	...	...	—	9	0	11
					£600	£9,587	1	10

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

A.1.—The provision made to meet liability for an overhaul of the Galway Bay Steamboat Company's vessel "Dun Aengus," which operates the Galway-Aran service, was slightly in excess of the amount required.

A.2.—The full provision was not required as the barges were sold during the year.

A.3.—The saving is mainly attributable to the facts that preliminary work in connection with the construction and improvement of harbours had not reached the stage at which grants could be made and that, due to the lack of equipment, dredging operations at certain harbours could not be carried out.

B.1.—Saving due to staff vacancies.

B.2.—A number of claims did not mature for payment before the close of the financial year.

B.3.—Saving mainly due to the abandonment of the acquisition of lands for the proposed village site at Firgrove and to legal difficulties in the matter of acquisition of lands at Rineanna.

B.4.—Excess due to increased rates levied by the Dublin and Clare County Councils.

B.5.—Expenditure on the construction of runways was less than was anticipated owing to the progress of the work being retarded by severe weather. In addition it was not possible to commence certain constructional work during the year.

B.6.—Saving attributable to the fact that the provision for constructional works in connection with the Permanent Terminal Building and the proposed settlement at Firgrove was not utilised.

B.7.—The payments made in respect of engineering equipment obtained through the British Air Ministry and in the U.S.A. during the years 1943 to 1945, were considerably more than was anticipated.

B.8.—Casual variation.

B.9.—The excess is attributable to the carrying out at Shannon Airport of additional maintenance works necessitated by increased traffic at the Airport, and to payment of labourers' wages in excess of the rates for which provision was made.

B.10.—Expenditure on engineering maintenance was less than anticipated as due to the decrease in the volume of seaplane traffic at this Airport, certain equipment no longer required for operational purposes was taken into store.



- B.11.—The provision for lighting at the Temporary Terminal Building was based on the anticipated payment of twelve months accounts, but during the year electricity accounts for fourteen months matured for payment.
- B.12.—The provision made for expenditure under this subhead was based on the anticipation that the use of Foynes as a seaplane base would be availed of to a greater extent than proved to be the case.
- B.13.—Excess due partly to the increase of flying activities at Shannon Airport and partly to the fact that accounts for five quarters came in course of payment during the year.
- B.14.—Saving due to an account remaining under examination at the close of the year of this Account.
- B.15.—The loss incurred was much smaller than had been provided for in the estimate, and no payment was made pending clarification of the position regarding the treatment of certain items in the catering account.
- B.16.—Expenditure on the purchase of uniforms was less than was anticipated.
- B.17.—The loss on the sale of transformers, disposed of on the abandonment of proposed dredging operations at Shannon Airport (Rineanna), was less than was anticipated.
- C.—The amount required in respect of depreciation of aircraft was less than anticipated.
- D.—The provision for loss on the operation of the Airport was not required in full due to the fact that expenditure on salaries and wages was less than was anticipated.
- E.1.—Saving due to delay in recruitment of Junior Meteorological Assistants and Meteorological Officer Cadets.
- E.2.—The provision made to meet expenditure by the Director of the Meteorological Services in respect of attendance at International Conferences proved inadequate.
- E.3.—The provision for the payment of grants to officers of the Meteorological Services at Shannon Airport for the purchase of uniforms was not utilised.
- E.4.—Expenditure on telephones and telegrams was less than was anticipated due to continued delay in establishing additional weather reporting stations.
- E.5.—A considerable portion of the equipment provided for was unobtainable due to shortage of supplies.
- F.—Casual variation.
- G.—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 ... ..	37,500		37,335	17 2
(3) Receipts from sale of crops and from lettings of lands and other property at airports, including rooms in the Temporary Terminal Building, Rineanna ... ..	12,000		11,268	5 5
(4) Receipts from Shannon Airport road services ... ..	4,850		7,779	2 4
(5) Income from Rosse Fund ... ..	12		20	1 3



	Estimated.	Realized.
	£	£ s. d.
(6) Net annual rental payable by Coras Iompair Éireann under agreement for absorption of certain colliery railways ... ..	2	1 19 9
(7) Miscellaneous receipts ... ..	8	288 17 10
	<u>£57,550</u>	<u>£59,872 4 9</u>

(3) Receipts from lettings were less than was anticipated.

(4) Receipts from sale of tickets to the State and Catering Comptroller's staffs using the omnibus service between Limerick and Rineanna were greater than was anticipated.

(5) This represents income for 18 months.

(7) Surplus mainly due to recovery of sums overpaid in prior years and to fees for the supply of meteorological data being greater than was anticipated.

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

From this Vote one Temporary Assistant Engineer, one Grade III Engineer, one Temporary Clerical Assistant, twenty-three Clerical Officers, forty-three Junior Meteorological Assistants, one Meteorological Officer, forty-seven Temporary Aviation Radio Operators, forty-four Aviation Radio Operators, four Radio Supervisors, one Temporary Air Traffic Control Officer, five Deckhands, eight members of Fire Tender Crews, nine Drivers, two Driver-Handymen, one Fitter and one Storekeeper were paid sums varying from £30 0s. 10d. to £132 11s. 10d. in respect of extra attendance and special duties.

#### NOTES.

This Account includes expenditure of approximately £545 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Department and Offices include expenditure of approximately £2,888 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Twenty-three officers received *ex-gratia* payments varying from £7 10s. 0d. to £60 for special services and exceptional attendance during the North Atlantic Route Service Conference held in Dublin in March, 1946.

Twenty huts, two bus ambulances, surplus furniture and equipment valued at £7,663 10s. 2d. were taken over without repayment from the Department of Defence for use at the Airports (Department of Finance minutes S. 8/16/45; F. 200/5/45; S. 99/2/44; S. 99/32/41; S. 103/8/46).

Surplus furniture and equipment, valued at £135 15s. 0d. were taken over without repayment from the Office of Public Works for use at the Airports (Department of Finance minutes S. 102/10/39; S. 99/23/46).

Trees felled at Dublin Airport, valued at £31 12s. 7d. were transferred without repayment to the Department of Justice (Department of Finance minute S. 99/32/41).

Fifty-four steel bars, valued at £4 16s. 11d. were lost in transit from Dublin to Rineanna in 1945 and were written off (Department of Finance minute S. 99/2/47).

Expenditure at Midleton and Ballygarvan Meteorological stations amounting to £8 7s. 10d. in respect of maintenance and to £12 16s. 0d. in respect of fuel, light, water and cleaning has been charged to Subheads B. 10 and B. 12, respectively. (Department of Finance minute S. 99/6/43).



A constructive loss of £5 was incurred in respect of the hireage of two buses (surplus to requirements) for the entertainment at Glendalough of delegates to the North Atlantic Route Service Conference held in Dublin in March, 1946. The amount involved has been charged to Subhead F. (Department of Finance minute S. 75/7/45).

This account includes a payment of £13 13s. 0d. in respect of seventy-eight embroidered backs for the overalls of Foremen and Jetty-hands employed at Foynes. The backs were not required as owing to the termination of flying-boat operations by the American Companies additional staff were not recruited (Subhead B. 16) (Department of Finance minute E. 114/4/45).

This Account includes £51 3s. 0d., £115 10s. 0d., £238 10s. 0d. and £1 2s. 0d. in respect of subsidised transport of Immigration, Customs and Excise, Post Office and Department of Agriculture staffs, respectively, during the period 3rd August, 1946 to 31st March, 1947 (Subhead B. 14.) (Department of Finance minute S. 99/63/42).

During the course of the year four members of the public were unconditionally released from contracts to purchase certain state-owned canal barges for £120 (Department of Finance minutes S. 99/19/42).

During the course of the year a contractor was unconditionally released from a contract to supply twenty-four coffee tables for £99 which were later supplied by another contractor for £109 7s. 11d. (Subhead B.7) (Department of Finance minute S. 9/13/39).

Surplus furniture and equipment valued at £120 16s. 6d. were transferred without repayment to the Office of Public Works (Department of Finance minutes S. 99/10/42, S. 99/15/45).

Stores valued at 16s. 6d. were destroyed or lost at the Shannon Airport during the year and were written off (Department of Finance minute S. 76/5/43).

Subhead B.6. of this Account includes expenditure amounting to £1,184 18s. 0d. in respect of the dredging, etc., of the Shannon at Rineanna to provide an anchorage for the crash launch. The work proved ineffective owing to silting of the river. Expenditure in connection with this work in 1945-46 amounted to £229 17s. 7d. and further expenditure will be included in the Account for 1947-48 (Department of Finance minute S. 99/1/44).

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,

17th January, 1948.

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, 1947, 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 ...	47,970	44,535 12 3	3,434	7 9	—	
B.—Travelling and Incidental Expenses ...	1,480	1,292 2 4	187	17 8	—	
C.—Children's Allowances ...	2,146,500	2,133,487 0 10	13,012	19 2	—	
L.—Losses ...	—	1 15 0	—		1 15	0
TOTAL ...	£ 2,195,950	2,179,316 10 5	16,635	4 7	1 15	0
Surplus to be surrendered ...			£16,633 9 7			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Recoveries of overpayments of children's allowances ...	—	36 14 0
Miscellaneous ...	—	38 5 2
		£74 19 2

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

A.—The saving is accounted for by unfilled vacancies during the year.

B.—A saving was effected in travelling and advertising.

C.—Saving due to the amount paid in children's allowances being less than was anticipated.

L.—A sum of £1 15s. 0d. irregularly paid in the year 1944-45 has been treated as irrecoverable and is charged to this subhead under authority of Department of Finance minute S.99/23/45.

## NOTES.

This Account includes expenditure of approximately £652 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 £1,522 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

Of the amount charged to Subhead C., £159 17s. 6d. was found to have been overpaid. Of this amount £54 7s. 6d. has been recovered by deduction from children's allowances to which the persons concerned subsequently became entitled, whilst £1 16s. 6d. 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 5s. 0d. had been overpaid in previous years. Of this amount £29 12s. 6d. has been recovered by deduction and is reflected as a short-issue on Subhead C., whilst £3 2s. 6d. has been recovered in cash and treated as Exchequer Extra Receipts.

Of the amount of children's allowances stated to have been overpaid in previous Appropriation Accounts, the sum of £144 7s. 6d. has been recovered by deduction and is reflected as a short-issue on Subhead C., whilst £31 15s. 0d. has been recovered in cash and treated as Exchequer Extra Receipts.

Sanction has been given to waive recovery of the sum of £21 7s. 6d. overpaid in the year 1944-45 (Department of Finance minute S.99/23/45).

D. J. O'DONOVAN,

*Accounting Officer.*

DEPARTMENT OF SOCIAL WELFARE,

29 Nollaig, 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.*



## MARINE SERVICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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; for payments in respect of the provision of certain Protective Equipment for Ships; and for payments in connection with the rescue of certain Shipwrecked Seamen.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ... ..	8,940	7,521 9 0	1,418 11 0	—
B.—Travelling Expenses ... ..	150	138 10 8	11 9 4	—
C.—Incidental Expenses ... ..	50	23 0 5	26 19 7	—
D.—Inquiries into Shipping Casualties ... ..	5	—	5 0 0	—
E.—Telegrams and Telephones	120	116 13 2	3 6 10	—
F.—Services in connection with Wreck and Salvage ...	7,000	2,258 13 11	4,741 6 1	—
G.—Relief of Distressed Seamen ... ..	25	—	25 0 0	—
H.—Acquisition of Foreshores, etc. ... ..	5	—	5 0 0	—
COMPENSATION TO CREWS OF SHIPS REGISTERED IN ÉIRE OR TO THEIR DEPENDANTS IN RESPECT OF LOSS, INJURY, OR DETENTION ARISING OUT OF THE WAR, INCLUDING REFUNDS TO SHIPOWNERS.				
I.1.—Compensation for Loss of Effects... ..	100	37 8 10	62 11 2	—
I.2.—Contributions towards Wages payable after Ships have been lost or wrecked ... ..	5	—	5 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 ...	14,000	15,441 7 11	—	1,441 7 11
I.4.—Medical Expenses, including the Cost of Hospital Treatment and other Miscellaneous Items :—				
Original ...	£50			
Supplementary	500			
	550	431 13 9	118 6 3	—
I.5.—Allowances in respect of Detention abroad :—				
Original ...	Nil			
Supplementary	£120			
	120	128 0 0	—	8 0 0
J.—Grants in respect of the Equipment of Ships for Protection against Magnetic Mines :—				
Original ...	£600			
Supplementary	1,450			
	2,050	1,014 2 0	1,035 18 0	—
COAST LIFE SAVING SERVICE.				
K.1.—Salaries, etc. ...	2,920	2,969 15 4	—	49 15 4
K.2.—Travelling Expenses ...	500	341 14 4	158 5 8	—
K.3.—Coast Communication Telephone Service ...	884	1,357 19 1	—	473 19 1
K.4.—Incidental Expenses ...	175	286 15 10	—	111 15 10
K.5.—Losses and Compensation	—	2 0 9	—	2 0 9
M.—Rescue of Shipwrecked Seamen :—				
Original ...	Nil			
Supplementary	£680			
	680	679 7 3	12 9	—
	38,279	32,748 12 3	7,617 6 8	2,086 18 11
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate)	2,450	—	2,450 0 0	—
GROSS TOTAL :—				
Original ...	£35,529			
Supplementary	300			
	£ 35,829	32,748 12 3	5,167 6 8	2,086 18 11



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.		
	Estimated.	Realized.		
<i>Deduct :—</i>				
L.—Appropriations in Aid :—				
<i>Original</i> ... £11,349				
<i>Less Supplementary</i> 6,200				
	5,149	5,245 2 1		
<i>NET TOTAL :—</i>				
<i>Original</i> ... £24,180				
<i>Supplementary</i> 6,500				
£	30,680	27,503 10 2		
			Surplus of Gross Estimate over Expenditure. £3,080 7 9	
			Surplus of Appropriations in Aid realized. £96 2 1	
			Total Surplus to be surrendered. £3,176 9 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving was due to vacancies in staff and to the fact that the provision for additional staff was not used, offset by the increase consequent on the consolidation of salaries.
- B.—A casual variation.
- C.—The expenditure on uniforms and miscellaneous items was less than anticipated and no medals for gallantry at sea were awarded.
- D.—No formal inquiries were held.
- F.—Following the cessation of hostilities the quantity of wreck dealt with by Receivers was considerably less than was anticipated. The costs incurred were less than the relevant receipts under Subhead L (Appropriations in Aid).
- G.—There were no cases in which the costs of repatriation fell to be borne.
- H.—No acquisitions were made.
- I.1. and I.2.—No ships were lost during the year as a result of belligerent action. The expenditure under Subhead I.1. relates to outstanding items from previous years.
- I.3.—The excess is attributable to the award to an injured seaman of a pension with retrospective effect from the year 1941.
- I.4.—The expenditure was incurred in the treatment and maintenance in hospital of the injured seaman referred to under Subhead I.3. above and was less than was anticipated.
- I.5.—The excess arose from delay in the submission of a claim for repayment of an allowance paid abroad on behalf of this Department.
- J.—Certain claims for grants were held over pending the outcome of inquiries.
- K.1.—The excess was caused by an increase in the rate of payments made to members of volunteer crews for attendance at exercises offset to some extent by savings due to staff vacancies over portion of the year.
- K.2.—The posts of Superintendents remained unfilled for part of the year with a consequent saving of the travelling expenses involved.
- K.3.—The excess was caused by the fact that on the withdrawal of the military look-out posts the Department of Defence ceased to share the cost of these telephones.



K.4.—Unforeseen expenditure on the advertising of vacant posts and abnormal expenditure on telegrams in connection with drifting mines caused this excess.

K.5.—The sum represents the cost of private telephone calls made on an official telephone by a member of the Coast Life Saving Service, which proved irrecoverable after the member's retirement and subsequent death (Department of Finance minute S.53/7/46).

L.—Appropriations in Aid :—				Estimated.	Realized.
				£	£ s. d.
1. Fees for survey and inspection of ships ...	...	...	...	350	406 0 5
2. Fees for medical inspection of crews, passengers or stores ...	...	...	...	8	—
3. Fees for examination of Masters, Mates and Engineers, etc. ...	...	...	...	80	74 2 6
4. Payments by the Commissioners of Irish Lights :—					
(a) In respect of the services of Surveyors (Subhead A.) ...	...	...	...	600	750 0 0
(b) In respect of the cost of lighthouse telephones (Subhead K.3.) ...	...	...	...	41	20 10 10
5. Mercantile Marine Office fees (including overtime charges in respect of Surveyors) ...	...	...	...	550	448 2 8
6. Foreshore rents and licence fees ...	...	...	...	200	250 11 7
7. Sales of wreck :—					
Original ...	...	...	£9,000		
Less Supplementary ...	...	...	5,900		
				3,100	3,030 8 3
8. Commission on wreck :—					
Original ...	...	...	£500		
Less Supplementary ...	...	...	300		
				200	173 13 6
9. Miscellaneous ...	...	...	...	20	91 12 4
Total :—					
Original ...	...	...	£11,349		
Less Supplementary ...	...	...	6,200		
				£5,149	£5,245 2 1

1. The fees depend on the number of surveys and this was somewhat greater than anticipated.

2. No emigrant ships were examined.

3. No closer estimate was possible.

4. (a) The receipts embrace a payment in respect of the last quarter of the previous year.

(b) Revision of the apportionment of rentals caused protracted correspondence and delayed certain of these receipts until the following year.

5. These receipts depend on the extent to which the services provided are availed of by shipping interests and cannot be accurately forecast.

6. New leases were granted and certain existing leases were extended with a consequent increase in receipts.

7 and 8. See under Subhead F.

9. The amount received from fines on seamen was altogether exceptional.



## NOTES.

500 steel helmets were purchased in a previous year and distributed to shipowners for the use of the crews of Irish ships during the Emergency. 452 of these helmets were recovered from the shipowners and transferred to the Department of Defence without repayment. The remaining 48 helmets purchased at a cost of £19 2s. 3d. were written off as irrecoverable with the approval of the Minister for Finance (Department of Finance minute S.99/37/42).

A claim to arrears of rent amounting to £56 15s. 10d. due in respect of an oyster bed at Muckinish West, Co. Clare, was waived (Department of Finance minute F.33/2/28).

Surrender of a foreshore lease at Hog Island, Co. Galway, was accepted on payment of the sum of £10 in full discharge of arrears of rent amounting to £35 (Department of Finance minute S.55/14/29).

JOHN LEYDON,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,

20 Nollaig, 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.*

# UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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, 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. 4 of 1940; No. 3 of 1941; No. 7 of 1942; No. 20 of 1943; No. 23 of 1945 and Nos. 22 and 37 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>A.—Salaries, Wages and Allowances :—</b>						
<i>Original</i> £336,155						
<i>Supplementary</i> 10,010						
	346,165	343,979 13 1	2,185	6 11	—	—
<b>B.—Travelling Expenses ...</b>	2,000	1,807 14 8	192	5 4	—	—
<b>C.—Incidental Expenses ...</b>	1,300	810 3 9	489	16 3	—	—
<b>D.—Telegrams and Telephones ...</b>	3,000	2,847 7 9	152	12 3	—	—
<b>E.—Umpire and Courts of Referees—Salaries, etc.</b>	2,000	1,950 6 0	49	14 0	—	—
<b>F.—Umpire and Courts of Referees — Travelling, etc. ...</b>	300	236 10 6	63	9 6	—	—
<b>G.—Contribution to the Unemployment Fund :—</b>						
<i>Original</i> £298,000						
<i>Supplementary</i> 14,500						
	312,500	312,076 11 9	423	8 3	—	—
<b>H.—Payments to Associations</b>	250	50 14 8	199	5 4	—	—
<b>I.—Advances to Workpeople for Fares ...</b>	100	19 2 1	80	17 11	—	—
<b>J.1.—Unemployment Assistance ...</b>	1,080,000	1,040,430 14 0	39,569	6 0	—	—



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 ...	1,000	1,042 2 6	—		42 2 6	
J.3.—Transfer of Harvest Workers ...	10,000	8,103 8 4	1,896 11 8		—	
K.—Poundage on Money and Postal Orders ...	200	157 12 4	42 7 8		—	
K.K.—Losses and Compensation ...	—	71 7 6	—		71 7 6	
	1,758,815	1,713,583 8 11	45,345 1 1		113 10 0	
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	41,700	—	41,700 0 0		—	
<i>GROSS TOTAL :—</i>						
Original £1,734,305						
Less Supplementary 17,190	£ 1,717,115	1,713,583 8 11	3,645 1 1		113 10 0	
			Surplus of Gross Estimate over Expenditure. £3,531 11 1			
<i>Deduct :—</i>	Estimated.	Realized.				
L.—Appropriations in Aid :—						
Original £733,555						
Less Supplementary 39,500	£ 694,055	701,134 13 9	£7,079 13 9			
<i>NET TOTAL :—</i>						
Original £1,000,750						
Supplementary 22,310	£ 1,023,060	1,012,448 15 2	Total Surplus to be surrendered. £10,611 4 10			

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

- A.—Saving due to staff changes during the year.
- B.—The amount of travelling required was somewhat less than was provided for in estimate.
- C.—Expenditure on advertising, vacuum cleaning and other items was less than anticipated. The charge for printing of unemployment insurance stamps was transferred to the Unemployment Fund.
- D.—Economies were effected in the use of telegraph service.
- E. and F.—A decline in the number of sittings of courts was consequent upon the reduction in the claims 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 than was anticipated.

I.—The estimate in this case is necessarily of a conjectural nature.

J.1.—Saving due to the number of persons entitled to unemployment assistance being less than anticipated.

J.2.—Excess due to an increase in the number of persons enrolled on the Special Register of Agricultural and Turf Workers.

J.3.—The number of workers transferred from the scheduled areas was less than was anticipated.

K.—The number of harvest workers transferred was less than was provided for and consequently there was a corresponding decrease in poundage on postal payments made.

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.
	6	4	11
(2) Unrecovered balances of irregular payments of unemployment assistance made in the years 1940-41 and 1941-42 hitherto held in suspense and now treated as irrecoverable (Department of Finance minute S.99/25/36) ... ..	65	2	7
	£71	7	6

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> ...	£201,000			
<i>Supplementary</i> ...	10,000			
	211,000	210,499	12	4
(2) Repayment of sums advanced to workpeople ...	100	17	10	2
(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> ...	49,500			
	182,500	190,324	14	1
(5) Recoveries of unemployment assistance overpaid ...	400	231	7	3
(6) Recoveries of Special Register grant overpaid ...	5	1	16	8
(7) 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. ...	50	59	13	3
TOTAL :—				
<i>Original</i> ...	£733,555			
<i>Less Supplementary</i> ...	39,500			
	£694,055	£701,134	13	9



- (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) and (6) These items cannot be forecast with any degree of certainty.
- (7) This item varies with circumstances that cannot be anticipated accurately.

## EXTRA REMUNERATION (exceeding £30).

Fourteen Clerical Officers, eleven Writing Assistants and two Writing Clerks received sums varying from £30 3s. 9d. to £71 16s. 9d. in respect of overtime.

## NOTES.

This Account includes expenditure of approximately £2,579 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 £560 9s. 10d. 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 (£558 12s. 4d.) and special register grant (£1 17s. 6d.) to which applicants subsequently became entitled.

The undermentioned sums made up of unrecovered balances of payments of unemployment assistance which were included in the Accounts of previous years but were subsequently found to be irregular have been treated as irrecoverable.

1940-41 ...	£13 3 3
1941-42 ...	£2 10 5

(Department of Finance minute S.99/25/36).

Included in Subhead J.1. is a charge of £1 5s. 1d. representing certain payments of unemployment assistance in respect of which the vouchers were found to be incomplete (Department of Finance minute S.70/3/35).

A sum of £1 2s. 9d. being an advance made to a workman for fare and charged to the subhead of the Vote was abandoned as irrecoverable.

Issues of food vouchers in excess of title to an equivalent of 5,800 single unit vouchers to the value of £708 3s. 7d., of which 48 occurred during 1942-43, 311 in 1943-44, 453 in 1944-45, 1,161 in 1945-46 and 3,827 in 1946-47 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 75 higher value single unit vouchers representing £10 4s. 8d. and a deficiency of 7 lower value single unit vouchers representing 15s. 2d. was also discovered, but it is not possible to say whether expenditure to this extent has been incurred on the Food Allowances Vote.

D. J. O'DONOVAN,

*Accounting Officer.*

OFFICE OF THE MINISTER FOR SOCIAL WELFARE,  
17 Nollaig, 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, 1947, 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 ... ..	14,900	13,937 8 4	962 11 8		—	
B.—Travelling and Incidental Expenses ... ..	100	244 16 0	—		144 16 0	
C.—Expenses in connection with International Organisations ... ..	330	321 19 6	8 0 6		—	
TOTAL ... ..	15,330	14,504 3 10	970 12 2		144 16 0	
Surplus to be surrendered ...			£825 16 2			

			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer:—				
Fees	Patents ... ..	...	10,055	11,751 7 6
	Trade Marks and Designs ... ..	...	4,495	4,951 17 6
	Miscellaneous ... ..	...	450	442 0 11
			£15,000	£17,145 5 11



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

- A.—Saving due to staff vacancies.
- B.—Expenditure incurred in sending a delegation to the International Union for the Protection of Industrial Property Conference at Neuchatel was not foreseen when the estimate was being prepared.
- C.—Closer estimation was not possible as contributions vary each year.

## NOTES.

This Account includes expenditure of approximately £471 in respect of remuneration of an officer temporarily lent, without repayment, to another Department.

The Account of another Department includes expenditure of approximately £308 in respect of remuneration of an officer temporarily lent, without repayment, to this Office.

JOHN LEYDON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
7 Eanáir, 1948.

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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.*

## POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.
SALARIES, WAGES AND ALLOWANCES.				
A.1.—Headquarters Offices :—				
<i>Original</i> ... £283,560				
<i>Supplementary</i> 18,500				
	302,060	300,212 8 10	1,847 11 2	—
A.2.—Metropolitan Offices :—				
<i>Original</i> ... £581,065				
<i>Supplementary</i> 76,465				
	657,530	655,962 8 0	1,567 12 0	—
A.3.—Provincial Offices :—				
<i>Original</i> £1,420,000				
<i>Supplementary</i> 120,900				
	1,540,900	1,517,554 16 4	23,345 3 8	—
A.4.—Stores Branch :—				
<i>Original</i> ... £90,085				
<i>Supplementary</i> 9,205				
	99,290	94,499 18 7	4,790 1 5	—
AA.—Payment to other Administrations in respect of Services rendered by Agency	1,950	2,614 7 10	—	664 7 10
B.—Travelling Expenses ...	13,085	13,860 15 11	—	775 15 11
BB.—International and other Conferences and Conventions	480	518 7 5	—	38 7 5
C.—Rent, Office Fittings, etc. ...	31,345	33,909 1 10	—	2,564 1 10
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) :—				
<i>Original</i> ... £5,150				
<i>Supplementary</i> 3,550				
	8,700	3,581 1 9	5,118 18 3	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
CONVEYANCE OF MAILS.				
E.1.—Conveyance of Mails by Rail :—				
<i>Original</i> ... £240,520				
<i>Supplementary</i> 20,525				
	261,045	260,368 4 7	676 15 5	—
E.2.—Conveyance of Mails by Road ...	59,700	67,004 17 3	—	7,304 17 3
E.3.—Packet Services at Home	1,430	1,285 15 1	144 4 11	—
E.4.—Packet Services—British and Foreign ...	25,200	20,032 9 0	5,167 11 0	—
E.5.—Conveyance of Mails by Air :—				
<i>Original</i> ... £29,550				
<i>Supplementary</i> 35,000				
	64,550	56,237 10 7	8,312 9 5	—
F.—Railway Companies, etc., for Services in connection with Telegrams ...	80	91 0 10	—	11 0 10
STORES OTHER THAN ENGINEERING MATERIALS.				
G.1.—Stores ...	75,325	69,574 15 6	5,750 4 6	—
G.2.—Uniform Clothing :—				
<i>Original</i> ... £18,560				
<i>Supplementary</i> 4,600				
	23,160	19,831 9 10	3,328 10 2	—
G.3.—Manufacture of Stamps, etc.	12,350	7,803 10 1	4,546 9 11	—
INCIDENTAL EXPENSES, LAW CHARGES, Etc.				
H.1.—Law Charges ...	210	289 11 0	—	79 11 0
H.2.—Losses by Default, Accident, etc. ...	4,300	3,396 9 1	903 10 11	—
H.3.—Incidental Expenses ...	1,840	1,864 11 5	—	24 11 5
ENGINEERING ESTABLISHMENT.				
I.1.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £228,385				
<i>Supplementary</i> 27,655				
	256,040	245,136 11 8	10,903 8 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.2.—Travelling Expenses ...	19,465	24,345 16 7	—	4,880 16 7
K.—Engineering Materials :—				
<i>Original</i> ... £98,875				
<i>Supplementary</i> 54,000				
	152,875	153,148 11 0	—	273 11 0
ENGINEERING WORK, ETC.				
L.1.—Cross-Channel Cable Maintenance ...	2,500	—	2,500 0 0	—
L.2.—Wayleaves ...	200	171 18 2	28 1 10	—
L.3.—Contract Work ...	9,705	10,099 13 0	—	394 13 0
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	10,560	13,226 5 10	—	2,666 5 10
L.5.—Incidental Expenses ...	475	539 18 0	—	64 18 0
M.—Telephone Capital Repayments ...				
	156,004	156,003 1 0	19 0	—
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 :—				
<i>Original</i> ... £184,300				
<i>Supplementary</i> 22,000				
	206,300	193,867 16 11	12,432 3 1	—
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	56,940	56,367 2 2	572 17 10	—
N.3.—Agency Payments in respect of Compensation Allowances	25,000	23,342 12 8	1,657 7 4	—
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.				
Q.1.—Salaries, Wages and Allowances ...	9,000	6,650 10 8	2,349 9 4	—
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	51,200	22,308 9 3	28,891 10 9	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Q.3.—Travelling and Miscellaneous Expenses	680	1,535 19 10	—	855 19 10
GROSS TOTAL :—				
Original £3,749,074				
Supplementary 392,400				
£	4,141,474	4,037,237 17 6	124,835 0 3	20,598 17 9
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £104,236 2 6	
T.—Appropriations in Aid :—			Deficiency of Appropriations in Aid realized.	
Original ... £199,754				
Supplementary 14,585				
	214,339	211,138 6 9	£3,200 13 3	
NET TOTAL :—			Net Surplus to be surrendered.	
Original £3,549,320				
Supplementary 377,815				
£	3,927,135	3,826,099 10 9	£101,035 9 3	

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

A.1.—The saving was due to vacancies unfilled for portion of the year (£1,485) and to changes in personnel (£1,300) ; offset by increased expenditure due to alterations in establishment (£945).

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.

A.2.—The saving was due to anticipated salary scale increases which did not materialize.

A.3.—The saving was due to anticipated salary scale increases which did not materialize (£10,000) and to the difficulty in estimating expenditure owing to changes in personnel and in salary and wage rates.

A.4.—The saving was due to the amount chargeable to telephone capital funds in respect of the value of stores handled being greater than anticipated (£3,760) and to certain works not having been carried out in the Post Office Factory in the year (£1,030).

AA.—The excess was due to the number of money orders and postal orders issued for payment abroad being greater than anticipated.

B.—The excess was due to the restoration of certain travelling post office services and to increased cost of casual conveyances.

BB.—A casual variation.

C.—The excess was due to increased charges for electricity, gas and water (£2,940) ; offset by expenditure on rates being less than anticipated.

D.—The saving was due to anticipated expenditure on certain sites not having materialized.

E.1.—A casual variation.

E.2.—The excess was due to increased payments to Mail Car contractors to meet enhanced operating costs and to the introduction of new road services.



- E.3.—The saving was mainly due to curtailment of services during inclement weather.
- E.4.—The saving was mainly due to anticipated increased frequency of the Cross-Channel packet services not having materialized.
- E.5.—The saving was due to anticipated claims not materializing for payment within the year.
- F.—The excess was due to increased telegraphic traffic.
- G.1.—The saving was due to inability to obtain motor vehicles (£9,915) and bicycles (£6,820) and to a reduction in private bicycle allowances (£550); offset by increased purchases of mail bags (£7,800) and of teleprinter paper for airport services (£3,960). The expenditure includes an *ex-gratia* payment of £14 1s. 3d. in respect of increased prices of goods supplied (Department of Finance letter S. 9/3/40).
- G.2.—The saving was due to difficulty in obtaining materials required (£1,000) and to the earlier repayment of made-up garments issued to other Government Departments (£2,160). The expenditure includes *ex-gratia* payments amounting to £77 0s. 8d. in respect of increased prices of goods supplied (Department of Finance letter S. 9/13/39).
- G.3.—The saving was due to delay in delivery of, and inability to obtain, supplies (£4,895); offset by increased prices of stamped stationery (£350).
- H.1.—The excess was mainly due to fees payable to counsel being greater than anticipated.
- H.2.—Expenditure under this subhead cannot be accurately estimated. A classified schedule of losses is shown on page 223. The loss to public funds is reduced by £9 15s. 3d. on account of unpaid wages, etc., due to dismissed, etc., officers.
- H.3.—A casual variation. Expenditure under this subhead includes costs, witnesses' expenses, etc., in workmen's compensation, etc., cases (£58 7s. 0d.) (Department of Finance letters P. 7/50/46, P. 7/53/45, P. 7/7/42 and P. 7/47/45); medical and hospital expenses, etc., incurred in connection with accidents on duty, etc., (£51 2s. 7d.) (Department of Finance letters E. 109/3/43, E. 109/41/41, P. 7/19/44, P. 7/2/46, P. 7/19/46, E. 100/4/42, E. 104/16/37 and E. 104/6/39); cost of brochures for sets of postage stamps for display at Irish Legation Offices abroad, etc. (£125) (Department of Finance letter S. 41/18/32); cost of mounting sixteen sets of postage stamps for presentation purposes (£1) (Department of Finance letter S. 41/18/32). In addition, an *ex-gratia* payment of £9 9s. 0d. (Department of Finance letter S. 48/2/46) was made to a member of the public in respect of legal costs incurred in connection with an accident involving an official motor vehicle, and an amount of £2 4s. 0d. was paid in respect of a window accidentally broken by an officer on telegraph delivery duty.
- I.1.—The saving was due to credits in respect of telephone capital works being greater than was anticipated.
- I.2.—The excess was due to increased expenditure on travelling necessitated by an expanded programme of works and by 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. and L.3.—Casual variations.
- L.4.—The excess was mainly due to expenditure on electric light and power being greater than anticipated.
- L.5.—The excess was due to increased expenditure on advertising for wayleaves. Expenditure under this subhead includes *ex-gratia* payments of £40 (Department of Finance letter S. 48/2/46) and £7 made to members of the public in settlement of all claims for injuries, etc., resulting from accidents involving official motor vehicles.



N.1.—The saving was mainly due to additional allowances and death, etc., gratuities being less than anticipated.

N.2.—A casual variation.

N.3.—The saving was due to the cost-of-living figure for certain retired officials being less than anticipated.

Q.1.—The saving was due to less labour being required for a restricted programme of construction works.

Q.2.—The saving was due to difficulty in obtaining equipment.

Q.3.—The excess was mainly due to unforeseen expenditure incurred by officers travelling to International Conferences.

T.—Appropriations in Aid :—

			Estimated.	Realized.
			£	£ s. d.
(1) Void money orders :—				
	<i>Original</i> ...	£1,300		
	<i>Supplementary</i> ...	450		
		1,750	1,774	17 8
(2) Void postal orders ...		2,290	2,290	0 0
(3) Works for railway companies and others ...		3,000	3,490	0 6
(4) Sale of engineering stores :—				
	<i>Original</i> ...	£4,020		
	<i>Less Supplementary</i> ...	1,000		
		3,020	3,454	12 0
(5) Receipts from Savings Bank funds :—				
	<i>Original</i> ...	£76,550		
	<i>Supplementary</i> ...	15,865		
		92,415	87,822	15 6
(6) Rent of Post Office premises sublet ...		7,280	7,258	4 8
(7) Repayment of sums advanced to officers under Sub-head G.I. ...		10	—	
(8) Receipts from Widows' and Orphans' Pensions Fund for administration expenses :—				
	<i>Original</i> ...	£21,900		
	<i>Supplementary</i> ...	1,300		
		23,200	20,598	5 0
(9) Receipts for agency services performed on behalf of other Governments :—				
	<i>Original</i> ...	£31,000		
	<i>Supplementary</i> ...	4,000		
		35,000	37,541	17 1
(10) Receipts from British Government for excess parcels traffic :—				
	<i>Original</i> ...	£10		
	<i>Supplementary</i> ...	70		
		80	77	0 0
(11) Receipts from British Government for staffing of wireless stations :—				
	<i>Original</i> ...	£12,710		
	<i>Supplementary</i> ...	800		
		13,510	13,109	18 2

		Estimated.	Realized.
		£	£ s. d.
(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 :—			
	<i>Original</i> ...	£24,700	
	<i>Less Supplementary</i> ...	1,000	
		23,700	23,513 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 :—			
	<i>Original</i> ...	£420	
	<i>Supplementary</i> ...	20	
		440	443 6 3
(14) Miscellaneous receipts :—			
	<i>Original</i> ...	£14,564	
	<i>Less Supplementary</i> ...	5,920	
		8,644	9,763 12 6
TOTAL :—			
	<i>Original</i> ...	£199,754	
	<i>Supplementary</i> ...	14,585	
		£214,339	£211,138 6 9

- (1) A casual variation.
- (3) The excess was due to receipts being greater than anticipated.
- (4) The receipts from sales were greater than anticipated.
- (5) The deficit was mainly due to anticipated adjustment of losses (£2,820) not materializing and to a decrease in the volume of works arising from the payment of Army gratuities through the Savings Bank.
- (6) A casual variation.
- (7) No advances made.
- (8) The deficit was due to the number of pension orders paid and of health and pension stamps sold being less than anticipated.
- (9) The excess was due to the number of postal orders paid for other Governments being greater than anticipated and to an increase in the cost of the services.
- (10) A casual variation.
- (11) The receipts were less than anticipated.
- (12) and (13) Casual variations.
- (14) The receipts under this heading, which are difficult to foresee, and therefore cannot be accurately estimated, include the following items :—

	£	s.	d.
(a) Sale of non-engineering stores ...	4,764	18	6
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	563	7	7½
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc. ...	170	7	6½
(d) Receipts in respect of commission on repurchase of stamps ...	113	16	10
(e) Receipts for services rendered in respect of meteorological services, engineering work, etc., for broadcasting service, etc. ...	607	7	7



	£	s.	d.
(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. ... ..	1,395	19	7½
(h) Receipts in respect of services of officers loaned ... ..	230	7	6
(i) Advertisement receipts ... ..	95	14	0
(j) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus ... ..	1,084	2	8
(k) Other miscellaneous receipts ... ..	717	10	7½

## H.2.—LOSSES BY DEFAULT, ACCIDENT, ETC. CLASSIFIED SCHEDULE.

	£	s.	d.
Deficiency in Accounts—Due to misappropriation of various Savings Bank deposits amounting to £99 by a Post Office Clerk, Grade B, at Ballyhaunis Sub-Office, Castlerea. The offender was prosecuted and dismissed. The loss to public funds was offset by the appropriation of £4 2s. 1d. due to the official concerned, and by the withholding of £2 8s. 0d. balance of wages due (Department of Finance letter E. 82/8/46) ... ..	94	17	11
" " Due to theft of postal packets by a temporary Postman at Dublin Head Office. The offender was prosecuted and dismissed. A balance of wages due, 15s. 11d., was withheld ... ..	6	10	0
" " Due to counter shortage of £50 at Dublin Head Office on 17th November, 1945. The loss to public funds was reduced by £5 made good by the officer held to be responsible (Department of Finance letter E. 82/7/47) ... ..	45	0	0
" " Due to an amount of £10 obtained by means of false pretences by a member of the public by withdrawal from an alleged British Savings Bank Account at Duleek Sub-Office, Drogheda, on 3rd May, 1945. The loss to public funds was reduced by 2s. 6d. made good by the offender and £5 by the Sub-Postmaster. The offender was prosecuted ... ..	4	17	6
" " Due to loss of £40 in cash from Overseer's enclosure at Galway Head Office on 25th November, 1946. The loss to public funds was reduced by £8 made good by the officer held to be responsible (Department of Finance letter E. 82/8/47) ... ..	32	0	0
" " Due to shortage in the accounts of Harold's Cross Town Sub-Office, Dublin, on 10th August, 1945. The officer held to be responsible had meanwhile left the service ... ..	10	0	
" " Due to the irregular payment of certain out-of-date corrective old age pension orders, value £22, at Killarney Head Office on various dates. The loss to public funds was reduced by £5 4s. 8d. made good by the officers held to be responsible (Department of Finance letter S. 41/3/46) ... ..	16	15	4
" " Due to the irregular payment of five widows' and orphans' pension orders, value £2 15s. 0d., at Phibsborough Branch Office, Dublin, on various dates. The loss to public funds was reduced by 13s. refunded by the payee and 16s. 6d. made good by the officer held to be responsible ... ..	1	5	6



			£	s.	d.
Deficiency in Accounts—	Due to misappropriation of various Savings Bank deposits, monies received for insurance stamps and for a money order amounting in all to £574 0s. 2d. by the Sub-Postmistress of Portroe Sub-Office, Nenagh, on various dates. The offender was prosecuted and dismissed. The loss to public funds was reduced by £125 10s. 8½d. made good by the offender and was offset by the appropriation of £6 7s. 5d. due to her. A balance of salary due, 18s. 6d., was withheld (Department of Finance letter S. 41/4/46) ...	...	442	2	0½
"	"	Due to suspected theft by a person or persons unknown of 60 lbs. of grey yarn from the Post Office Stores Branch (Department of Finance letter S. 41/12/46) ...	25	3	9
"	"	Due to shortage in an official remittance between Roscrea Head Office and Shinrone Sub-Office on 10th January, 1947 ...	1	0	0
"	"	Due to shortage of £3 in an official remittance between Roscrea Head Office and Borris-in-Ossory Sub-Office on 7th February, 1946. The loss to public funds was reduced by £1 10s. 0d. made good by the officer held to be responsible ...	1	10	0
"	"	Due to theft of the coin box from a telephone kiosk at Sarsfield Bridge, Limerick, on 22nd December, 1946. The offender was not apprehended ...	1	14	4
"	"	Due to failure to recover credit stocks of savings stamps issued by the former Central Savings Committee to Honorary Secretaries of Savings Associations after the deaths and resignations, etc., of the latter. The number of Associations concerned was 69 (Department of Finance letter F. 42/1/43) ...	72	13	5½
"	"	Due to theft of postal packets by a Post Office Clerk, Grade A, at Waterford Head Office on 22nd—23rd July, 1945. The offender was prosecuted and dismissed. A balance of wages due, £2 10s. 9d., was withheld (Department of Finance letter E. 82/18/46) ...	2	0	0
"	"	Due to the irregular negotiation of a money order at Wellington Bridge Sub-Office, Wexford, by a temporary Auxiliary Postman on 7th March, 1944. The offender was prosecuted and dismissed ...	2	0	0
"	"	Due to fraudulent withdrawal of £6 19s. 9d. from Savings Bank Account A 207449 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	19	9
"	"	Due to accidental loss of paid postal drafts, etc., between various offices and the Accountant's Branch. (Ten cases) ...	13	13	9
"	"	Due to a fraudulent withdrawal on demand of £3 from Savings Bank Account A 237406 by a person whose identity was not established. The loss to public funds was reduced by 5s. made good by the officer held to be responsible ...	2	15	0



	£	s.	d.
Deficiency in Accounts—Due to a fraudulent withdrawal on demand of £2 from Savings Bank Account 694982 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 ...	2	0	0
„ „ Due to Savings Bank accounts being overdrawn by the depositors from whom the amounts could not be recovered. (Three cases) ...	4	2	3
„ „ Due to unreported deposits in Savings Bank accounts not involving suspicion of fraud or culpable negligence on the part of Post Office servants. (Two cases) ...	1	2	6
Commemoration, etc., stamps presented to the International Postal Union, Berne, the President of Ireland, and others, including 26 sets of stamps, value £181 9s. 9½d., supplied to the Department of External Affairs for display purposes at Irish Legation Offices abroad (Department of Finance letter S. 41/18/32) ...	193	8	9
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants :—			
	£	s.	d.
Counter losses ...	334	11	9½
Irrecoverable amounts of Customs duties uncollected ...	29	6	7
Money orders ...	39	6	3
Postal orders ...	3	10	0
Miscellaneous ...	1	12	7
	408	7	2½
Compensation for loss of or damage to parcels and insured letters :—			
Loss :— Registered and insured parcels ...	187	1	10½
Unregistered and uninsured parcels ...	1,186	19	7
Total (Parcels) ...	1,374	1	5½
Registered and insured letters ...	408	19	10
Total (Loss) ...	1,783	1	3½
Damage :—Registered and insured parcels ...	40	8	5
Unregistered and uninsured parcels ...	189	15	10
Total (Parcels) ...	230	4	3
Registered and insured letters ...	14	6	
Total (Damage) ...	230	18	9
TOTAL LOSS AND DAMAGE ...	2,014	0	0½
TOTAL ...	£3,396	9	1

The total number of money orders and postal orders issued during the year was 6,511,000 amounting to a sum of £10,130,000. The total number of parcels dealt with was approximately 9,712,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £39,474,000. The total number of Savings Bank deposits and withdrawals during the year was 1,616,000, and the total amount involved was approximately £16,413,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

The Sub-Postmaster at Arva Sub-Office, Cavan, misappropriated deposits in two Savings Bank accounts amounting to £42. The offender was dismissed.

The Sub-Postmaster at Ballymitty Sub-Office, Wexford, misappropriated a Savings Bank deposit of £109. The offender was prosecuted and dismissed.



An Assistant at Bennettsbridge Sub-Office, Kilkenny, effected fraudulent withdrawals amounting to £30 from a Savings Bank account. The offender was prosecuted and dismissed.

An Auxiliary Postman at Blarney Sub-Office, Cork, misappropriated £1 by fraudulently inflating a Customs charge on a parcel. He was seriously cautioned.

A Postman, Grade B, at Cappagh Sub-Office, Waterford, misappropriated postal packets containing £7. He was prosecuted and dismissed.

The Sub-Postmistress at Castletown Sub-Office, Port Laoighise, misappropriated deposits in two Savings Bank accounts amounting to £120. The offender was prosecuted and dismissed.

A shortage of £32 6s. 1d. was discovered in the accounts of the Sub-Postmaster of Celbridge Sub-Office, Dublin. He was dismissed.

An Assistant at Celbridge Sub-Office, Dublin, misappropriated deposits in various Savings Bank accounts amounting to £20 5s. 0d. The offender was dismissed.

An Auxiliary Postman at Cobh Head Office misappropriated a letter containing £2 10s. 0d. He was prosecuted and dismissed.

Loss of an official cash remittance of £20 stolen by persons unknown from a sealed mail bag at Dominick Street Town Sub-Office, Galway. The Sub-Postmistress made good the amount.

An Assistant at Dowra Sub-Office, Carrick-on-Shannon, forged and fraudulently converted a telegraph money order for £15. The offender was prosecuted and dismissed.

A Postman, Grade B, at Dublin Head Office misappropriated a postal packet value 2s. 10d. He was prosecuted and dismissed (Department of Finance letter E. 82/31/46).

A Postman, Grade B, at Dundalk Head Office misappropriated the contents of postal packets valued at £42. He was prosecuted and dismissed (Department of Finance letter E. 82/17/47).

A temporary Boy Messenger at Dungarvan Sub-Office, Waterford, misappropriated postal packets containing £1 10s. 0d. He was dismissed.

A temporary Allowance Deliverer at Esker Sub-Office, Longford, misappropriated a letter containing £2 12s. 6d. entrusted to him for registration and posting. He was prosecuted and dismissed.

A shortage of £36 11s. 0d. was discovered in the accounts of the Sub-Postmistress of Loughlinstown Sub-Office, Dublin. She was prosecuted and dismissed.

A son of an Auxiliary Postman at Mallow Head Office abstracted £2 10s. 1d. from official remittances. The offender was prosecuted.

A shortage of £78 13s. 2d. was discovered in the accounts of the Sub-Postmaster of Moynalty Sub-Office, Ceanannus Mor. The Sub-Office Assistant was prosecuted and dismissed.

A shortage of £6 14s. 2½d. was discovered in the accounts of the Postmaster of Naas Head Office. The officer responsible was dismissed (Department of Finance letter E. 82/12/47).

An Auxiliary Postman at Nenagh Head Office misappropriated a letter containing £1 10s. 0d. He was prosecuted and dismissed.



Fraudulent withdrawals from Savings Bank accounts by members of the public :—

Account No.	Amount.
	£ s. d.
815961 ... ..	5 0 0
A 185219 ... ..	26 10 0
A 220754 ... ..	1 0 0
A 267871 ... ..	3 9 0
A 286463 ... ..	6 0 0
A 233092 ... ..	30 2 9

In the first case listed the offender was prosecuted.

#### LOSSES BY DEFAULT, ETC. (POSTAL STORES).

Stocktaking deficiencies as follows were written off during the year :—

- (a) Under authority of the Secretary £832 7s. 8d. (437 cases). (256 cases of surpluses totalled £600 19s. 7d.).
- (b) Under authority of the Controller of Stores £8 17s. 5d. (197 cases). (123 cases of surpluses totalled £6 13s. 11d.).
- Two cases of deficiencies amounting to £168 2s. 6d. and four cases of surpluses amounting to £375 15s. 7d. were adjusted under authority of the Department of Finance (Department of Finance letter S. 41/24/38).

Apart from ordinary stocktaking discrepancies, the losses of postal stores from stock amounted to £15 13s. 1d.

The sale value of all materials of postcards, wrappers, envelopes and telegraph books issued to Postmasters in the year was £4,285 4s. 5d.

#### 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 (89 cases) ...	161 11 1
Loss of stores written off under Department of Finance authority (S. 41/2/45) (one case) ... ..	87 12 0

Stocktaking deficiencies as follows were written off during the year :—

- (a) Under authority of the Secretary £1,424 17s. 3d. (687 cases). (601 cases of surpluses totalled £1,299 7s. 4d.).
- (b) Under authority of the Engineer-in-Chief 14s. 1d. (7 cases). (28 cases of surpluses totalled £2 13s. 7d.).
- (c) Under authority of the Controller of Stores £55 8s. 0d. (833 cases). (627 cases of surpluses totalled £43 7s. 1d.).

Four cases of deficiencies amounting to £263 0s. 8d. and four cases of surpluses amounting to £700 12s. 9d. were adjusted under authority of the Department of Finance (S. 41/24/38).

The total value of stores handled during the year was £599,000.

#### REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for railway companies and others ...	7,917	3,602

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 one claim for repayment services amounting to £4 14s. 6d. was abandoned under the Secretary's authority.

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

The Chief Medical Officer received a gratuity of £135 inclusive from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E. 109/33/46).

The Deputy Accountant received a non-pensionable allowance of £82 14s. 8d. for discharging the duties of Accountant (Department of Finance letter E. 79/3/46).

An Assistant Accountant received a non-pensionable allowance of £49 1s. 3d. for discharging the duties of Deputy Accountant (Department of Finance letter E. 79/4/46).

An Executive Officer received a gratuity of £50 in respect of special duties performed (Department of Finance letter E. 80/2/45).

Two hundred and ninety-one Clerical Officers, one hundred and thirty-five Writing Assistants, one Writing Clerk, one Law Clerk, one Shorthand Typist, eighteen Typists, four Overseers of Sorting Assistants, thirty-two Sorting Assistants, thirteen Telephone Officers, four Registry Officers and one Adult Messenger received extra remuneration varying between £30 0s. 4d. and £203 0s. 3d. in respect of extra attendance on weekdays, and Army gratuities.

Two Postmasters, seven Assistant Superintendents, eighty-three Overseers, eight Inspectors, twelve Assistant Inspectors, one Superintendent Warehouseman, two Assistant Supervisors, three Male Night Supervisors, one Assistant Foreman, three hundred and sixty-two Post Office Clerks, Grade A, three hundred and twenty-four Post Office Clerks, Grade B, two hundred and one Postmen, Grade A, two hundred and forty-five Postmen, Grade B, seven Auxiliary Postmen, twenty-seven Male Night Telephonists, two Night and Sunday Telephone Attendants, forty-four Telephonists, three hundred and thirty-one Skilled Workmen, six Draughtsmen, thirty-six Labourers, four Skilled Motor Mechanics, two Warehousemen, four Storemen, thirteen Packers and Porters, thirty-three Doorkeepers and eleven Cleaners received extra remuneration varying between £30 0s. 6d. and £406 8s. 3d. in respect of extra attendance on week-days, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, Army gratuities, etc.

The Solicitor received £45 2s. 4d. from Vote 55 as Registrar to the Labour Court and £33 6s. 8d. from Vote 52 as Solicitor to the Department of Lands.

From Vote 64 a Higher Executive Officer received £55 8s. 1d. for acting as Secretary to the Referee and Advisory Committee.

From Vote 55 a Clerical Officer received £59 2s. 9d. as acting Minor Staff Officer.

From Vote 62 a Postman, Grade B, received fees amounting to £64 5s. 0d.

#### NOTES.

1. This Account includes expenditure of approximately £12,993 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices, and £131 in respect of the balance of civil pay issued to staff serving with the Defence Forces.

2. The Accounts of other Departments and Offices include expenditure of approximately £1,907 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 :—							
Motor van (1 case) ...	...	...	...	...	1	17	10
Pedal cycles (2 cases) ...	...	...	...	...	1	0	10
					£2	18	8

(b) on a mutual forbearance basis :—

Motor vans (10 cases) ...	...	...	...	...	75	5	0
Motor tractor (1 case) ...	...	...	...	...	1	17	9
Motor cycles (5 cases) ...	...	...	...	...	38	6	9
Pedal cycles (5 cases) ...	...	...	...	...	12	19	9

(Department of Finance letters S. 41/2/37). £128 9 3

(c) on a halving basis :—

Motor vans (4 cases) ...	...	...	...	...	21	0	5
Motor cycle (1 case) ...	...	...	...	...	2	2	6
Pedal cycles (6 cases) ...	...	...	...	...	9	2	3

(Department of Finance letters S. 41/2/37). £32 5 2

4. An amount of £8 19s. 2d. in respect of damage to immobile property (3 official letter boxes) was abandoned during the year.

5. In fifteen 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 £153 13s. 8d.

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 £10 8s. 6d.

7. Amounts of £2 18s. 3d. and £1 14s. 0d., respectively, being the value of official clothing and of official tools lost were abandoned as irrecoverable. The officer concerned was dismissed and a balance of wages due, £3 17s. 4d., was withheld.

8. Improper issues of food vouchers were made at Post Offices during the year to an extent equivalent to 718 one-unit vouchers with a total value of £86 15s. 9d. An amount of £39 11s. 3d. was recovered in respect of these issues (Department of Finance letter S. 41/1/42).

9. An amount of £1 7s. 7d. in respect of the unexpired value of official clothing lost was abandoned as irrecoverable.

10. Two amounts of £1 19s. 6d and 10s. 7d. in respect of the value of excess annual leave were abandoned as irrecoverable. Wages of £1 6s. 9d. were withheld.

11. Stores, valued £36, surplus to the requirements of the Department of Justice, were taken over by this Department (Department of Finance letter S. 13/67/43).

12. Stores, valued £95 17s. 0d., surplus to the requirements of the Department of Local Government and Public Health, were taken over by this Department (Department of Finance letter S. 72/9/41).

13. Stores, valued £6 12s. 0d., surplus to the requirements of the Department of Education, were taken over by this Department (Department of Finance letter S. 18/4/47).

14. Stores, valued £2,834 17s. 3d., surplus to the requirements of the Department of Defence, were taken over by this Department (Department of Finance letter S. 8/16/45).

15. An amount of 19s. due in respect of legal costs from a telephone subscriber was abandoned.



16. Stores, valued £42 5s. 5d., were stolen from telephone kiosks (76 cases). One offender was prosecuted.

17. Salary payments in excess of the normal scale were made up to 31st October, 1946, to the Sub-Postmasters of Ballaghaderreen (Castlerea), Ballyshannon (Donegal), Batterstown (An Uaimh), Buncrana (Lifford), Clara (Athlone), Carndonagh (Lifford), Clonbullogue (Curragh Camp), Dalkey (Dun Laoghaire), Dame Street (Dublin), Droichead Nua (Curragh Camp), Glounthaune (Cork), Kilkee (Ennis), Mitchelstown (Mallow), Naul (Dublin), Newcastle (Galway), Portarlinton (Port Laoighise), Rosduff (Waterford), Salthill (Galway), Sandyford (Dublin) and Tara (An Uaimh) (Department of Finance letters E. 82/9/46, E. 82/17/46, E. 82/11/36, E. 82/19/45, E. 82/16/28, E. 8/20/46, 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. 82/14/45, E. 82/20/44 and E. 82/7/31).

18. An amount of £93 19s. 6d. in respect of legal costs in connection with an accident in which an official motor van was involved was waived (Department of Finance letter S. 48/4/46).

19. An amount of £81 2s. 3d. in respect of income tax was omitted to be deducted from head rent paid by the Department for the years 1938-39 to 1943-44, inclusive, and was not legally recoverable from the head landlord. Had certain reliefs from income tax to which the recipient of the head rent was entitled been claimed and allowed, the net amount of the loss would have been £20 1s. 9d. (Department of Finance letter S. 38/3/34).

R. J. CREMINS,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
DUBLIN, 30th January, 1948.

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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, 1947.

## SUMMARY.

Estimated Expenditure.			Actual Expenditure.			
Lines and Apparatus.		Electric Light and Power.	Lines and Apparatus.		Electric Light and Power.	Common Services.
Telegraph Services.	Telephone Services.		Telegraph Services.	Telephone Services.		
£	£	£	£	£	£	£
†29,375	*	4,310	25,280	*	4,147	
14,165	85,355	580	12,400	60,317	829	
46,100	157,450	10,955	60,143	204,046	12,440	
720	12,095	110	618	12,065	63	
£361,215			£392,348			

\* Telephone construction is provided for by loans raised under the Telephone Capital Acts, 1924 to 1946.  
† Original £8,885. Supplementary £20,490. Total £29,375.

## APPENDIX No. 1A.

## ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1947.

Construction (Telegraphs) :—	Estimate. £	Construction (Telegraphs) :—	Expenditure. £
Shore Wireless Stations	...	Shore Wireless Stations	...
Sundry Works (including fast Telegraph Apparatus)	29,375	Sundry Works (including fast Telegraph Apparatus)	25,273
<b>TOTAL COST OF TELEGRAPH CONSTRUCTION :—</b>		<b>TOTAL COST OF TELEGRAPH CONSTRUCTION :—</b>	
Cash	£17,085	Cash	£15,794
Materials	12,290	Materials	9,486
	29,375		25,280 (a)
<b>Construction (Common Services) :—</b>		<b>Construction (Common Services) :—</b>	
Electric Light, Electric Power, Heating :—		Electric Light, Electric Power, Heating :—	
New Works :—		New Works :—	
Cash	£3,745	Cash	£3,153
Materials	565	Materials	994
	4,310		4,147
<b>TOTAL COST OF COMMON SERVICES CONSTRUCTION</b>	<b>...</b>	<b>TOTAL COST OF COMMON SERVICES CONSTRUCTION</b>	<b>£4,147</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, 1947—continued.

Estimate.				Expenditure.			
Lines and Apparatus.		TOTAL.		Lines and Apparatus.		TOTAL.	
Telegraph Services.	Telephone Services.	Common Services.	Electric Light and Power.	Telegraph Services.	Telephone Services.	Common Services.	Electric Light and Power.
£	£	£	£	£	£	£	£
8,175	65,350	520	74,045	8,263	45,922	619	
5,840	16,865	—	22,705	4,058	12,140	185	
50	800	—	850	—	—	—	
£14,065	83,015	520	97,600	12,321	58,062	804	
100	2,340	60	2,500	79	2,255	25	
£14,165	85,355	580	100,100	12,400	60,317	829	
41,300	139,940	9,135	190,375	50,567	170,575	9,706	
4,670	15,790	1,820	22,280	9,559	33,316	2,734	
20	180	—	200	17	155	—	
110	1,540	—	1,650	—	—	—	
£46,100	157,450	10,955	214,505	60,143	204,046	12,440	
REPAIR OF STORES IN POST OFFICE FACTORY.							
Direct Expenditure :—							
720	12,095	110	{ 11,095	524	9,675	61	
			1,830	94	2,390	2	
£720	12,095	110	12,925	618	12,065	63	

(a) The saving on Telegraph and Telephone Renewals was due to the abandonment of renewal works in favour of more urgent work on storm repairs.

(b) The excess on Telegraph and Telephone Maintenance was due to the increased expenditure on repairs to plant damaged in snowstorm and to increased maintenance expenditure arising out of growth of telephone plant.

## APPENDIX No. II.

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1947.

RECEIPTS.	£	ISSUES.	£
Value of Stores in hand, 1st April, 1946 :—			
Stock at Rate Book Prices on 31st March, 1946 ...	266,551*	Works and Maintenance ...	201,689
Stores in transit on 31st March, 1946 ...	3,161	Repayment Services ...	1,153
	<u>269,712</u>		
Engineering Materials purchased ...	288,683	Sales ...	1,299
Add Stores taken into Stock in 1946-47, but not paid for on 31st March, 1947 ...	9,399	Factory, for use in manufacture, Plant, etc. ...	13,292
	<u>298,082</u>		<u>217,433</u>
Deduct Stores taken into Stock prior to 1st April, 1946, and paid for in 1946-47 ...	2,353	Value of Stores in transit on 31st March, 1947 ...	3,958
	<u>295,729</u>	Value of Stores in hand on 31st March, 1947 ...	371,845†
Manufactured articles received from the Factory at cost ...	14,613		<u>375,803</u>
Stock-taking adjustment ...	302	(Including stores £41,018 awaiting repair or condemnation; for sale £3,938; held for storm emergency purposes, and poles and scantlings seasoning for creosoting £5,399).	
Profit on Rate Book Prices ...	12,880		
	<u>£593,236</u>		<u>£593,236</u>

\* Includes stores valued £66,000 charged to suspense head of the Telephone Capital Account.

† Includes stores valued £76,000 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 1946-47.

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)	...	131,762	15 9
GRATUITIES AND OTHER NON-RECURRENT CHARGES.			
A.—Statutory.			
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1))	...	44,923	11 10
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))	...	6,337	11 9
Gratuities granted to Established Officers under the Superannuation Act, 1859 (Section 6)	...	319	19 11
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4)	...	900	9 9
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act, 1887 (Section 4), as amended by the Act of 1914 (Section 3)	...	97	4 0
B.—Non-Statutory.			
Marriage Gratuities	...	4,097	19 7
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	...	1,008	0 1
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	...	4,420	4 3
		£193,867	16 11
		Subhead N.2.	
		£	s. d.
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	...	56,367	2 2
		Subhead N.3.	
		£	s. d.
Agency Payments in respect of Compensation Allowances	...	23,342	12 8
TOTAL	...	£273,577	11 9

## POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921, AND THE TELEPHONE CAPITAL ACTS, 1924-1946.

	Receipts in the Year ended 31st March, 1947.		Total for the previously expired period.		Total to 31st March, 1947.		Payments in the Year ended 31st March, 1947.		Total for the previously expired period.		Total to 31st March, 1947.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Balance on 31st March, 1946	...	...	23,738	17 9	—	—	—	—	23,738	17 9	—	—
Advances from the Exchequer	...	...	353,000	0 0	3,388,858	0 0	371,018	0 6	3,299,119	2 3	3,670,137	2 9
Balance on 31st March, 1947	...	...	4,279	2 9	—	—	10,000	0 0	66,000	0 0	76,000	0 0
TOTAL	...£	...	381,018	0 6	3,388,858	0 0	381,018	0 6	3,388,858	0 0	3,746,137	2 9
							TOTAL	...£				
							By Balance on 31st March, 1946	...				
							Expenditure on Works	...				
							Expenditure on Stores not yet allocated (Suspense Head)	...				

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,  
30th January, 1948.

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.

R. J. CREMINS,  
Accounting Officer.

J. MAHER,  
Comptroller and Auditor-General.



## WIRELESS BROADCASTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for Salaries and other Expenses in connection with Wireless Broadcasting (No. 45 of 1926), including Public Concerts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	41,960	42,461 1 7	—		501	1 7
B.—Cost of Daily Programmes, including Public Concerts	45,100	42,443 6 3	2,656	13 9	—	
C.—Musical Instruments, Music, etc. ...	550	440 8 5	109	11 7	—	
D.—Travelling Expenses ...	650	534 16 2	115	3 10	—	
E.—Light, Power, etc. ...	10,000	8,367 4 4	1,632	15 8	—	
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	99,000	1,646 12 0	97,353	8 0	—	
G.—International and other Conferences and Conventions ...	240	237 19 6	2	0 6	—	
H.—Telegrams and Telephones	500	748 1 8	—		248	1 8
I.—Incidental Expenses ...	100	110 10 5	—		10	10 5
TOTAL ...	£ 198,100	96,990 0 4	101,869	13 4	759	13 8

Surplus to be surrendered ... £101,109 19 8

Extra Receipts payable to Exchequer :—	Estimated.		Realized.	
	£		£	s. d.
Licence fees ...	107,500		111,521	12 6
Advertisements, etc. ...	17,760		42,481	18 6
	<u>£125,260</u>		<u>£154,003</u>	<u>11 0</u>



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

- A.—The excess was due to new posts created and to allowances granted to certain officers ; offset by unexpended provision for shortwave station staff.
- B.—The saving was due to posts for actors, producer, etc., remaining unfilled.
- C.—The saving was due to inability to obtain full requirements of printed music.
- D.—The saving was due to travelling in connection with the shortwave station being less than anticipated.
- E.—The saving was due to provision for operating the shortwave station not being utilized.
- F.—The saving was due to provision for purchase and erection of shortwave station not being utilized and to non-delivery of maintenance equipment.
- G.—A casual variation.
- H.—The excess was mainly due to increased post-war contacts with, and engagement of, foreign conductors and artistes.
- I.—Closer estimation was not possible.

## EXTRA REMUNERATION (exceeding £30).

One Shorthand Typist, twenty-four Skilled Workmen and three Doorkeepers received extra remuneration varying between £32 7s. 2d. and £82 13s. 4d. in respect of extra attendance.

## NOTES.

1. The Accounts of other Departments and Offices include expenditure of approximately £847 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

2. Payments amounting to £35 were made to certain artistes for their attendance to broadcast programmes which were cancelled owing to the breakdown of lines due to bad weather conditions (Department of Finance letter S.104/1/48).

R. J. CREMINS,

*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,

DUBLIN, 9th January, 1948.

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, 1947, 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 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, 1941 to 1946; for Expenses in connection with the issue of Medals, etc.; for Expenses in connection with the Production of certain Chemicals for Sale; for certain Expenses in connection with Blood Transfusion; and for the Expenses of the Bureau of Military History.

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 :— Original £1,178,299 Supplementary 335,500	1,513,799	1,302,509 1 7	211,289 18 5	—
A.1.—Military Educational Courses abroad for specially selected Officers and Men ... ..	1,000	2,432 7 5	—	1,432 7 5
A.2.—Gratuities to Chaplains on Retirement ... ..	1,000	1,933 9 3	—	933 9 3
A.3.—Expenses of Equitation Teams at Horse Shows	1,000	492 7 7	507 12 5	—
A.4.—Emergency Gratuities and Re-enlistment Bounties :— Original £770,000 Supplementary 426,000	1,196,000	1,185,240 15 3	10,759 4 9	—
B.—Marriage Allowance :— Original £250,000 Supplementary 77,000	327,000	298,463 17 5	28,536 2 7	—
C.—Pay of Civilians attached to Units :— Original £289,342 Supplementary 83,500	372,842	358,441 13 0	14,400 7 0	—



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 ...	11,615	9,930 11 1	1,684	8 11	—	—
E.—Pay of Officers of Medical Service, etc. :—						
<i>Original</i> ...	£67,852					
<i>Supplementary</i> ...	24,250					
	92,102	86,941 18 6	5,160	1 6	—	—
F.—Medicines and Instruments	15,154	7,884 12 8	7,269	7 4	—	—
G.—Lodging, Subsistence and Other Allowances ...	140,812	137,288 4 0	3,523	16 0	—	—
H.—Transport of Troops ...	55,309	31,268 12 1	24,040	7 11	—	—
I.—Conveyance of Stores, etc.	13,510	4,949 5 7	8,560	14 5	—	—
J.—Mechanical Transport ...	16,780	10,229 18 2	6,550	1 10	—	—
K.—Provisions and Allowances in lieu :—						
<i>Original</i> ...	£525,918					
<i>Supplementary</i> ...	42,500					
	568,418	485,350 3 4	83,067	16 8	—	—
L.—Petrol and Oils ...	58,400	29,953 19 6	28,446	0 6	—	—
M.—Clothing and Equipment :—						
<i>Original</i> ...	£92,527					
<i>Supplementary</i> ...	34,500					
	127,027	100,808 2 9	26,218	17 3	—	—
N.—Animals and Forage ...	9,385	7,680 12 6	1,704	7 6	—	—
O.—General Stores ...	211,911	146,501 9 2	65,409	10 10	—	—
O.1.—Assistance to Civil Aviation	500	304 9 2	195	10 10	—	—
P.—Warlike Stores :—						
<i>Original</i> ...	£16,235					
<i>Supplementary</i> ...	14,900					
	31,135	73,165 10 2	—	—	42,030	10 2
P.1.—Protection of Civil Population against Air and Gas Attack ...	44,032	46,100 13 3	—	—	2,068	13 3
P.2.—Marine Service ...	329,994	264,278 14 6	65,715	5 6	—	—
P.3.—Expenses in connection with the National Blood Transfusion Council and the National Blood Donation Centre :—						
<i>Original</i> ...	Nil					
<i>Supplementary</i> ...	£300					
	300	146 1 8	153	18 4	—	—
Q.—Engineer Stores ...	16,460	16,145 8 3	314	11 9	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
R.—Fuel, Light and Water in kind and Fuel Oils :— Original ... £65,162 Supplementary 34,200	99,362	109,560 1 3	—		10,198	1 3
S.—Barrack Maintenance and Minor Works ...	107,685	61,994 12 4	45,690	7 8	—	
S.1.—Marine Transport Service (Vessels) ...	8,807	9,239 8 7	—		432	8 7
S.2.—Construction Corps ...	99,490	66,237 7 7	33,252	12 5	—	
T.—Military Lands ...	17,071	5,764 14 0	11,306	6 0	—	
U.—Compensation :— Original ... £15,250 Supplementary 9,400	24,650	39,107 11 8	—		14,457	11 8
V.—Barrack Services ...	45,000	30,090 5 11	14,909	14 1	—	
V.1.—Contribution to Welfare Funds (Grants-in-Aid) ...	500	—	500	0 0	—	
W.—Insurance ...	90,458	25,468 10 0	64,989	10 0	—	
X.—Incidental Expenses :— Original ... £2,275 Supplementary 5,275	7,550	8,306 12 1	—		756	12 1
X.1.—Telegrams and Telephones	44,150	38,732 15 9	5,417	4 3	—	
X.2.—Hospital Treatment of Soldiers' Dependants ...	4,500	5,483 1 9	—		983	1 9
X.3.—Expenses in connection with the Manufacture of Phosphorus, etc. ...	10,000	3,950 17 7	6,049	2 5	—	
Y.—Office of the Minister for Defence : Salaries, Wages, and Allowances :— Original £212,353 Supplementary 5	212,358	213,570 15 6	—		1,212	15 6
Y.1.—Travelling Expenses of Office Staff ...	1,500	2,449 10 10	—		949	10 10
Y.2.—Army Reserve ...	146,844	129,682 0 7	17,161	19 5	—	
Y.3.—Army Reserve—An Fórsa Cosanta Áitiúil (Grants-in-Aid) :— Original ... £50,000 Supplementary 16,500	66,500	59,295 0 0	7,205	0 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940, and the Emergency Powers Acts, 1939 and 1940, etc. ...	6,080	7,405 9 9	—		1,325	9 9
C.C.—Reserve Medical Supplies for Civilian Hospitals ...	10	—	10	0 0	—	
D.D.1.—Local Defence Force, 1941 to 1946 ...	2,500	1,368 6 2	1,131	13 10	—	
E.E.—Medals, etc. ...	1,000	984 10 11	15	9 1	—	
Balances Irrecoverable ...	—	129 9 6	—		129	9 6
	6,151,500	5,427,262 19 7	801,147	1 5	76,910	1 0
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	495,570	—	495,570	0 0	—	
<i>Gross Total :—</i> <i>Original</i> £5,047,670 <i>Supplementary</i> 608,260	5,655,930	5,427,262 19 7	305,577	1 5	76,910	1 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £228,667 0 5			
<i>Deduct :—</i> Z.—Appropriations in Aid :— <i>Original</i> £471,360 <i>Supplementary</i> 48,640	520,000	558,832 1 3	Surplus of Appropriations in Aid realized. £38,832 1 3			
<i>Net Total :—</i> <i>Original</i> £4,576,310 <i>Supplementary</i> 559,620	£ 5,135,930	4,868,430 18 4	Total Surplus to be surrendered. £267,499 1 8			

	Estimated.	Realized.
Extra Receipts payable to Exchequer ...	£ —	£ 5

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

A.—Saving due to reductions in ranks of Officers, N.C.O.'s, and men; the re-classification of a smaller number as 2 Star and 3 Star N.C.O.'s and men and to fewer recruits enlisting than had been anticipated.

A.1.—The number of courses held was greater than was anticipated.

A.2.—A greater number of Chaplains retired than had been anticipated.

A.3.—The number of Shows attended was less than had been expected.



- A.4.—Certain gratuities, for which provision was made, did not come in course of payment within the year, and re-enlistments did not reach the number expected.
- B.—The number on the married establishment was not as great as was anticipated.
- C.—Fewer civilians were employed consequent on the closing of certain military posts.
- D.—The services of officiating and substitute clergymen were not required to the extent anticipated.
- E.—Saving due to the demobilisation of Officers was partly offset by the payment of arrears of pay to Medical Officers.
- F.—Due to demobilization.
- G.—A saving on subsistence allowance.
- H. and I.—Due to demobilization.
- J.—The purchases were less than was anticipated.
- K.—Expenditure on provisions was lower consequent on the reduced strength of the Army and this was partly offset by the payment of increased ration allowance.
- L.—Due to the utilisation of stocks, purchases were not made to the extent anticipated.
- M.—Consequent on the reduced strength of the Army, purchases of clothing were not made to the extent provided for and walking out uniforms provided for, were not delivered.
- N.—The purchase of horses was not as great as was expected and this was partly offset by increased cost of maintenance.
- O.—Mainly due to non-delivery of aeroplanes which was partly offset by greater deliveries of aeroplane spares and signal equipment than was anticipated.
- O.1.—The services of Army Officers were not required to the extent expected.
- P.—Deliveries of equipment were greater than was anticipated.
- P.1.—A casual variation.
- P.2.—Deliveries of stores were less than was expected and this was partly offset by increased rates of pay as from the 1st September, 1946.
- P.3.—Outstanding claims were not as great as was anticipated.
- Q.—A casual variation.
- R.—Due to increased purchases of fuel owing to less Army won turf and to increased cost.
- S.—Reduced maintenance costs following the evacuation of certain military posts were partly offset by greater expenditure on minor works.
- S.1.—A casual variation.
- S.2.—The strength of the Corps was below that provided for.
- T.—Mainly due to the evacuation of certain military posts.
- U.—Payment of compensation arising out of accidents in which military vehicles were involved and in respect of damage to premises during occupation by military personnel was greater than was anticipated.
- V.—A saving on the purchase of equipment was partly offset by increased laundry charges.
- V.1.—No claim matured for payment within the year.
- W.—The strength of the Army was less than that provided for.

X.—Excess mainly due to cost of advertising in connection with recruiting drive.

X.1.—Saving due to the closing of certain military posts.

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.—The manufacture of chemicals ceased during the year.

Y.—A casual variation.

Y.1.—The number of inspections was greater than was contemplated.

Y.2.—A saving following the non-holding of annual training for certain categories of the Reserve was partly offset by greater numbers joining An Fórsa Cosanta Áitiúil than had been anticipated and by payment of grants, gratuities and pay to certain units of the Reserve, although only a token provision had been made.

Y.3.—Certain claims for grants were not admitted for payment within the year.

A.A.—Excess due to grant of extra pay.

C.C.—Expenditure on this service has ceased.

D.D.1.—Outstanding claims were not as great as had been expected.

E.E.—A casual variation.

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	... ..		8,000	8,434 14 6
(2) Rents for canteen lettings	... ..		1,000	12 10 0
(3) Sale of surplus stores and unserviceable clothing			350,000	387,134 9 8
(4) Receipts from dental workshops	... ..		350	279 4 7
(5) Receipts from clothing issued on repayment :—				
Original	... ..	£20,000		
Supplementary	... ..	16,000		
			36,000	19,188 11 8
(6) Sale of manure, etc.	... ..		100	212 16 10
(7) Sale of cast horses	... ..		200	—
(8) Sale of hides and offals	... ..		6,000	7,401 0 8
(9) Sale of supplies on repayment :—				
Original	... ..	£20,000		
Supplementary	... ..	20,000		
			40,000	44,698 10 9
(10) Revenue from Bands :—				
Original	... ..	£500		
Supplementary	... ..	750		
			1,250	1,147 0 6
(11) Receipts on discharge by purchase :—				
Original	... ..	£50		
Supplementary	... ..	250		
			300	1,322 0 0
(12) Refunds from Garda Síochána	... ..		100	—
(13) Refunds from Army Pensions Vote—Treatment of civilian patients in military hospitals	... ..		1,500	3,660 8 0



	Estimated.	Realized.
	£	£ s. d.
(14) Receipts in respect of barrack damages ...	1,000	865 19 5
(15) Receipts for fuel, light and water, and barrack services and damages ... ..	5,000	6,871 9 11
(16) Shoemakers' shops ... ..	10	1 2 5
(17) Mechanical or horse transport on repayment :—		
<i>Original</i> ... .. £1,000		
<i>Supplementary</i> ... .. 540		
	1,540	2,260 14 6
(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 ...	8,000	5,940 5 11
(21) Receipts from stores issued on repayment ...	5,000	3,228 2 3
(22) Engineer services rendered on repayment ...	100	229 6 9
(23) Revenue from occupation of quarters ... ..	10	347 8 0
(24) Accommodation of civilians ... ..	300	493 1 11
(25) Receipts for X-ray and aerial photographs ...	750	910 9 3
(26) Receipts for use of gymnasium ... ..	10	—
(27) Receipts for use of power for private wireless sets	50	34 5 4
(28) Refunds in respect of telephones :—		
<i>Original</i> ... .. £300		
<i>Supplementary</i> ... .. 500		
	800	1,102 11 11
(29) Receipts in respect of landing and accommodation	10	22 0 0
(30) Sale of chemicals ... ..	40,000	28,338 7 1
(31) Other receipts :—		
<i>Original</i> ... .. £2,000		
<i>Supplementary</i> ... .. 10,600		
Receipts for services rendered by Army fire brigades ... ..		194 16 6
Compensation for loss of services ... ..		208 14 8
Petrol and oil issued on repayment ... ..		709 14 11
Sale of bakery sweepings ... ..		12 1 7
Refunds—pay of Officers attached to Army Canteen Board and Officers on loan to Aer Lingus, Teoranta and other bodies ...		1,544 7 0
Boots issued on repayment to An Fórsa Cosanta Áitiúil ... ..	12,600	15,747 15 0
Blood serum issued on repayment ... ..		387 14 2
Construction Corps services on repayment ...		6 5 6
Repayment of advances for motor cars for Officers on duty with An Fórsa Cosanta Áitiúil ...		97 10 0
Show prizes ... ..		603 13 4
Recoveries in respect of charges to Vote subheads in prior Accounts ... ..		14,960 3 5
Sundry small receipts ... ..		222 13 4
<b>TOTAL :—</b>		
<i>Original</i> ... .. £471,360		
<i>Supplementary</i> ... .. 48,640		
	£520,000	£558,832 1 3

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 1946-47 Vote.	Cash Losses charged to Balances Irrecoverable, 1946-47.
	£ s. d.	£ s. d.
<b>I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED.</b>		
1. A Payable Order for £2 4s. issued to an ex-member of the Defence Forces was altered by him to read £12 4s. and thereby he received £10 under false pretences. Legal proceedings were taken against him and he received a suspensory sentence of six months imprisonment. The amount involved has been recovered ... ..	—	—
2. Fifty-two cases of theft involving a loss of £1,215 7s. 0d. of which the sum of £311 11s. 11d. was recovered. Recovery of the balance was not practicable ... .. Department of Finance authorities S.8/14/45, S.8/3/46, S.8/25/41, S.8/2/45, S.8/22/31, S.8/10/46, S.8/12/46, S.8/11/46, S.8/6/47, S.8/15/46, S.8/2/47, S.8/1/47, S.8/3/47, S.8/16/46, S.8/4/46, S.8/13/46, S.8/14/47, S.8/1/46, S.8/7/47, E.84/1/46, S.8/11/47, S.8/10/47, S.8/25/39, S.8/14/46, S.4/68/47 and S.8/8/46.	900 16 1	2 19 0
3. Loss of, or damage to, stores due to negligence proved or suspected. The gross loss was £1,594 9s. 0d. but sums amounting to £385 17s. 2d. were recovered. ... .. Department of Finance authorities S.8/3/45, S.8/4/46, S.8/6/45, S.8/10/46, S.8/6/46, S.8/12/46, S.8/11/46, S.6/2/44, S.8/1/47, S.8/2/47, S.4/64/47, S.8/5/46, S.8/10/47 and S.8/14/47.	1,208 11 10	—
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 amounting to £97 9s. 0d. were recovered against a loss of £918 4s. 9d. ... .. Department of Finance authorities S.6/2/44, S.6/1/46, S.4/87/34, S.6/4/47 and S.6/2/47.	820 15 9	—
5. A fire caused through negligence resulted in a loss of £49 12s. 3d. of which the sum of £8 was recovered from the parties responsible. Department of Finance authority S.4/69/40.	41 12 3	—
<b>II.—OTHER LOSSES.</b>		
6. 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 £198 3s. 10d., but the sum of £47 8s. 1d. was recovered ... .. Department of Finance authorities S.6/1/46, S.8/1/46 and S.4/6/67.	150 15 9	—



## LOSSES STATEMENT—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1946-47 Vote.		Cash Losses charged to Balances Irrecoverable, 1946-47.	
	£	s. d.	£	s. d.
7. One beast on being slaughtered, was condemned as unfit for human consumption. The total loss was £37 12s. 7d., but the sum of £9 8s. 2d. was borne by the contractor ... Department of Finance authority S.4/10/34.	—		28	4 5
8. Loss of, or damage to, stores for which negligence could not be attributed to any person. The amount involved was £17,438 11s. 3d. of which £274 11s. 3d. was recovered. ... Department of Finance authorities S.8/5/46, S.8/19/45, S.6/2/44, S.8/32/40, S.8/5/44, S.8/3/46, S.8/13/46, S.8/4/46, S.8/6/46, S.8/10/46, S.8/12/46, S.8/11/46, S.8/20/45, S.8/6/47, S.8/13/46, S.8/20/39, S.8/15/46, S.8/1/47, S.8/3/47, S.8/16/46, S.15/1/41, S.8/7/47, S.8/2/47, S.8/14/46, S.8/11/47, S.8/3/44, S.8/4/47, S.6/4/46, S.4/26/40, S.8/9/46, S.8/14/47, S.15/1/41, S.8/10/47, S.8/17/46 and S.4/124/40.	17,138	9 5	25	10 7
9. A fire at Air-Raid Precautions stores resulted in a loss of £41,243 18s. 11d. In addition, equipment valued at £19,675 11s. 7d. on loan to the Dublin Corporation was also destroyed in the fire. Against the latter loss the sum of £19,382 5s. 0d. was received from the Dublin Corporation and it will be brought to account in 1947-48 ... Department of Finance authority S.200/10/43.	41,536	4 3	1	1 3
10. Damage caused by fires in which negligence could not be attributed to any person resulted in a loss of £928 4s. 0d. ... Department of Finance authorities S.4/67/45, S.4/69/40, S.8/6/46 and S.8/10/47.	928	4 0	—	
11. Waiver of claims in respect of the loss of services of military personnel due to vehicular accidents, and sundry small amounts, totalled £145 5s. 10d. ... Department of Finance authorities S.6/5/47, S.6/4/46, S.6/3/47, S.6/6/47, S.4/95/39, S.7/3/41, S.7/37/36, S.4/56/39 and S.9/12/40.	145	5 10	—	
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 £3,444 7s. 10d., but parts to the value of £400 were salvaged ... Department of Finance authorities S.8/29/39, S.6/1/47 and S.8/33/41.	3,044	7 10	—	
13. Damage caused by storm and inclement weather Department of Finance authorities S.8/6/46, S.8/16/46 and S.7/3/41.	497	14 0	—	



## LOSSES STATEMENT—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1946-47 Vote.		Cash Losses charged to Balances Irrecoverable, 1946-47.	
	£	s. d.	£	s. d.
14. Damage caused to a motor torpedo boat as a result of a collision ... .. Department of Finance authority S.4/74/45	2	10 0	—	
15. Debtor balances on non-effective soldiers' accounts ... .. Department of Finance authority S.5/14/30.	159	8 7	39	16 9
16. Value of articles of clothing found to be deficient on the desertion of members of the Defence Forces ... .. Department of Finance authority S.5/14/30.	530	1 3	—	
17. Due to an error in compiling the personal records of two brothers who were members of the Defence Forces, an emergency gra- tuity was overpaid by £31 17s. 6d. On the advice of the law officers proceedings for the recovery of the amount were not insti- tuted ... .. Department of Finance authority S.4/49/45.	—		31	17 6
TOTAL ... ..	67,104	16 10	129	9 6

## EXTRA REMUNERATION (exceeding £30).

From the Army Pensions Vote a Junior Executive Officer received £32 18s. 5d.; Lands Officer received £47 8s. 7d.; three Minor Staff Officers received amounts varying from £73 11s. 8d. to £33 16s. 8d.; one Clerical Officer received £33 7s. 3d.; one Translator received £60 11s. 10d.; three Temporary Clerks received amounts varying from £111 6s. 7d. to £30 12s. 6d.; two Firelighters received £45 8s. 1d. and £36 10s. 0d., respectively; one Messenger received £50; eleven Army Officers received amounts varying from £90 to £31 9s. 8d.; four N.C.O.'s received amounts varying from £55 5s. 0d. to £31 10s. 4d.; one Petty Officer received £38 3s. 8d.; three Privates received amounts varying from £40 to £31 5s. 2d.; sixty-three civilian employees received amounts varying from £177 10s. 0d. to £30 16s. 8d. and the Judge Advocate General received £74 1s. 3d. in respect of military service pensions.

Two Army Officers received an allowance of £150 each from Vote 1 for performing the duties of Aide-de-Camp to the President.

An Army Officer received an allowance of £100 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

An Army Officer received an allowance of £100 from Vote 32 for technical services rendered in connection with the inspection of industrial explosives.

## NOTES.

This Account includes the sum of £3,808 2s. 1d. in respect of pay and allowances of Army Officers on loan to other Departments.

The Accounts of other Departments include sums amounting to £14,473 11s. 0d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £8,054 13s. 10d. in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

27,050 pairs of boots were issued from Army Stores to members of An Fórsa Cosanta Áitiúil, on a repayment basis of 15s. 0d. per pair.



Department of Finance authority S.15/2/42.  
Foodstuffs to the value of £32,080 11s. 7d. were issued to Bórd na Móna, on a repayment basis.

Department of Finance authority S.4/81/41.  
Overhead charges totalling £4 6s. 5d. were waived in respect of stores valued £28 16s. 0d., issued on a repayment basis to charitable institutions.

Department of Finance authority S.8/16/45.  
Expenditure amounting to £32 10s. 0d. was incurred in the employment of aircraft in searching for a missing fishing vessel.

Department of Finance authority S.4/66/46.  
Expenditure amounting to £2,411 11s. 1d. was incurred in providing Army transport in saving the harvest in the Autumn of 1946.

Department of Finance authority S.4/74/38.  
Arising out of the placing of civil aircraft under military control during the emergency certain parts were removed from a civil plane in May, 1940, and in December, 1945, the owner applied for their return but they could not be located. An offer of £46 was made to the owner, being the estimated value of the missing parts, but this was rejected and a Civil Bill was issued for £250. After negotiations agreement was reached for the handing over of an "Avro Cadet" machine and the payment of £30 plaintiff's costs.

Department of Finance authority S. 4/30/47.  
On the handing back of premises to the Office of Public Works, damage was assessed at £306 5s. 0d. arising out of occupation, against which an allowance of £30 was set-off in respect of electric light installed on the premises.

Department of Finance authority S.7/11/40.  
On the handing back of premises to the Office of Public Works, the cost of repairs and decorations arising out of occupation was calculated at £198 10d. 0d. against which a sum of £43 10d. 0d. was set-off in respect of improvements effected during occupation.

Department of Finance authority S.55/11/38.  
On the handing back of premises to the Office of Public Works improvements effected during occupation were assessed at £79 2s. 0d. against which the sum of £10 7s. 0d., was set-off in respect of damage arising out of occupation. Of the latter amount the sum of 2s. 0d. was recovered from the occupying personnel.

Department of Finance authority S.14/67/45.  
On the handing back of premises to the Office of Public Works, deterioration as a result of dampness while they were in the administration of this Department was assessed at £13 9s. 8d.

Department of Finance authority S.55/2/42.  
A hut valued at £245 was transferred to the Office of Public Works, free of charge.

Department of Finance authority S.8/16/45.  
A petrol tank and fittings valued at £220 were transferred to the Office of Public Works, free of charge.

Department of Finance authority S.8/16/45.  
Expenditure totalling £52 1s. 0d. was incurred in the delivery and return of spare parts for aircraft which were found to be unsuitable. The error in ordering the incorrect stores was due to the non-availability of up-to-date vocabularies.

Department of Finance authority S.8/3/40.  
A nugatory payment of £36 was made to a contractor in respect of a fee for the cancellation of a contract for the supply of stores, which were not required owing to the termination of the war.

Department of Finance authority S.8/9/46.  
Antiseptic fluid which was surplus to the requirements of the Medical Service was used as a disinfectant and resulted in a constructive loss of £12 8s. 6d.

Department of Finance authority S.8/15/46.  
Civilian suits for issue to discharged soldiers were found to be unsuitable for that purpose and were offered for sale to a firm but the firm was not prepared to pay a favourable price for them, and they were withdrawn to Army stores. A loss of £9 13s. 0d. in respect of carriage charges was incurred on their despatch and withdrawal.

Department of Finance authority S.8/16/45.  
Military transport was used for the conveyance of certain stores urgently required at a post within the free delivery area of the contractor, involving a constructive loss of £5 7s. 1d.

Department of Finance authority S.4/22/45.  
Stores surplus to Army requirements were transferred to the following:—

		£	s.	d.
Department of Industry and Commerce	...	7,745	10	2
Do. Posts and Telegraphs	...	2,834	17	3
Office of Public Works	...	1,089	17	3
Department of Agriculture	...	866	10	9
Gárda Síochána	...	739	15	3



						£	s.	d.
Prisons	...	...	...	...	...	497	14	2
Department of Justice	...	...	...	...	...	110	0	0
Do. Lands	...	...	...	...	...	109	13	10
Do. Education	...	...	...	...	...	28	18	11
National Museum	...	...	...	...	...	19	2	11
Forestry Department	...	...	...	...	...	10	12	6
National College of Art	...	...	...	...	...	7	15	0

Department of Finance authorities S.8/16/45, E. 68/6/42, S.7/7/41, S.13/45/39, S.4/26/40 and F.200/5/45.

Stores surplus to requirements of the following were taken over by the Army :—

						£	s.	d.
Office of Public Works	...	...	...	...	...	1,420	5	6
Marine Service	...	...	...	...	...	179	18	10
Emergency Research Bureau	...	...	...	...	...	30	2	6

Department of Finance authorities S.4/26/40, S.99/37/42 and S.8/57/41.

An *ex-gratia* payment of £500 was made to a civilian in respect of personal injuries sustained by him when he was involved in a collision with an Army vehicle. Legal proceedings were not instituted but the law Officers advised that it was a proper case for an *ex-gratia* payment. Subhead U.

Department of Finance authority S.6/1/46.

An *ex-gratia* payment of £140 18s. 10d. was made to a military Officer in respect of fixed car and mileage allowance for use of a private motor car which had not been properly insured in accordance with the provisions of Defence Force Regulations. Subhead H.

Department of Finance authority S.4/16/41.

An *ex-gratia* payment of £37 9s. 2d. was made to a former civilian employee of the Air Corps in settlement of his claim for compensation in respect of loss of employment following his discharge from the Defence Forces. Subhead C.

Department of Finance authority S.4/68/46.

An *ex-gratia* payment of £25 was made to a contractor in respect of expenses incurred by him in connection with a contract which was ultimately cancelled. Subhead P.

Department of Finance authority S.8/1/35.

*Ex-gratia* payments amounting to £18 0s. 6d. were made to contractors in respect of clerical errors made by them when tendering. Subhead O.

Department of Finance authority S.9/13/39.

An *ex-gratia* payment of £3 9s. 0d. was made 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. Subhead F.

Department of Finance authority S.4/6/45.

PEADAR MAC MATHGHAMHNA,

*Accounting Officer.*

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

4th February, 1948.

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, 1947, compared with the sum granted, for Wound and Disability Pensions, Further Pensions and Married Pensions, Allowances and Gratuities (No. 26 of 1923, No. 12 of 1927, No. 24 of 1932, No. 15 of 1937, No. 2 of 1941, No. 14 of 1943 and No. 3 of 1946); 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 (No. 28 of 1939); and for sundry Contributions and Expenses in respect thereof, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ARMY PENSIONS BOARD.				
A.—Salaries, Wages and Allowances ... ..	3,896	4,579 5 8	—	683 5 8
B.—Travelling Expenses ...	10	2 5 9	7 14 3	—
REFEREE AND ADVISORY COMMITTEE.				
C.—Salaries, Wages and Allowances ... ..	5,248	5,721 11 9	—	473 11 9
D.—Travelling Expenses ...	50	156 3 1	—	106 3 1
E.—Wound and Disability Pensions and Gratuities, etc.	166,374	143,337 10 11	23,036 9 1	—
F.—Allowances and Gratuities to Dependants, etc. ...	32,967	31,553 6 8	1,413 13 4	—
G.—Surgical and Medical Appliances ... ..	450	390 0 11	59 19 1	—
H.—Hospital Treatment ...	3,000	820 17 4	2,179 2 8	—
I.—Military Service Pensions	470,000	443,517 6 3	26,482 13 9	—
J.—Defence Forces (Pensions) Schemes, 1937 and 1940	133,000	172,923 11 8	—	39,923 11 8
K.—Expenses of Applicants and of Witnesses attending for Examination, etc.	5,000	5,033 0 2	—	33 0 2

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
L.—Incidental Expenses ...	600	588 3 2	11 16 10	—
M.—Connaught Rangers (Pensions) Act, 1936 ...	1,245	1,223 18 4	21 1 8	—
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 ...	1,390	2,620 17 8	—	1,230 17 8
O.—Special Allowances to Persons who served in Easter Week, and to Persons awarded Medals ...	10,800	12,923 7 6	—	2,123 7 6
TOTAL ...	834,030	825,391 6 10	53,212 10 8	44,573 17 6

Surplus to be surrendered ... .. £8,638 13 2

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	—	1,388 7 1

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

- A.—Excess due to re-arrangement of staff and to the increased remuneration on consolidation of cost of living bonus with basic remuneration.
- B.—Travelling was not necessary to the extent anticipated.
- C.—Excess due to the retention of the Referee for the full twelve months and to the increased remuneration on consolidation of the cost of living bonus with basic remuneration; offset by a vacancy not filled.
- D.—Travelling was greater than visualised.
- E.—The number of pensions and arrears thereon falling for payment within the year was less than was expected.
- F.—The number of gratuities payable in the case of partial dependants was less than was anticipated.
- G.—Surgical and medical appliances were not required to the extent anticipated.
- H.—The number of cases requiring hospital treatment was less than was anticipated.



- I.—The number of pensions falling for payment within the year was less than was expected.
- J.—Excess due to the number of short service gratuities paid to N.C.O.'s and men being greater than was anticipated.
- K., L. and M.—Casual variations.
- N.—Excess due to the payment of a greater number of awards, particularly non-continuing allowances, and to the cost of hospital treatment being greater than was anticipated.
- O.—Excess due to a greater number of allowances being paid than was anticipated.

## NOTES.

In one case arrears of pension amounting to £205 18s. 8d. were paid on an *ex-gratia* basis, on grounds of hardship.

Department of Finance authority P.20/19/39.

A payable order for £3 15s. 0d. in respect of a short service gratuity was irregularly cashed and proceedings were instituted against the offender for obtaining money under false pretences. He pleaded guilty and refunded the amount.

The Accounts of other Departments and Offices include expenditure amounting to £1,254 2s. 5d. in respect of staff temporarily lent, without repayment, to this Department.

A member of the Advisory Committee to the Referee received a pension of £35 under the Military Service Pensions Act, 1934.

PEADAR MACMATHGHAMHNA,

*Accounting Officer.*

DEPARTMENT OF DEFENCE,

24th December, 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.*

## EXTERNAL AFFAIRS.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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.	£ s. d.
HEADQUARTERS.				
A.1.—Salaries, Wages and Allowances ...	25,815 0 0	28,564 2 2	—	2,749 2 2
A.2.—Travelling Expenses ...	300 0 0	371 14 10	—	71 14 10
A.3.—Incidental Expenses ...	400 0 0	987 10 8	—	587 10 8
A.4.—Telegrams and Telephones ...	1,800 0 0	1,883 10 9	—	83 10 9
A.5.—Official Entertainment :— <i>Original</i> ... £500 <i>Supplementary</i> ... 500	1,000 0 0	2,622 13 8	—	1,622 13 8
A.6.—Contribution towards the Administrative Expenses of the Inter-Governmental Committee on Refugees ...	550 0 0	550 0 0	—	—
A.7.—Repayable Advances to certain Irish Nationals who are Pensioners of Foreign Authorities ...	1,846 0 0	1,808 1 0	37 19 0	—
REPRESENTATIVES ABROAD.				
B.1.—Salaries, Wages and Allowances :— <i>Original</i> ... £72,999 <i>Supplementary</i> ... 6,670	79,669 0 0	73,610 12 1	6,058 7 11	—
B.2.—Travelling Expenses :— <i>Original</i> ... £3,500 <i>Supplementary</i> ... 2,000	5,500 0 0	10,428 12 4	—	4,928 12 4
B.3.—Postage, Stationery, Telegrams and Telephones :— <i>Original</i> ... £5,500 <i>Supplementary</i> ... 490	5,990 0 0	6,581 13 6	—	591 13 6



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
B.4.—Incidental Expenses :— Original ... £750 Supplementary 90	840 0 0	843 3 6	—	3 3 6
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad	1,000 0 0	316 5 5	683 14 7	—
TOTAL :— Original £114,960 Supplementary 9,750	124,710 0 0	128,567 19 11	6,780 1 6	10,638 1 5
Allocated from Vote for Civil Service Remuneration ...	3,857 19 11	—	Excess of Expenditure over Estimate (met from Vote for Civil Service Remuneration). £3,857 19 11	
	£ 128,567 19 11	128,567 19 11		

NOTE.—Expenditure of an amount not less than £3,857 19s. 11d. has been identified as due to the increases in remuneration payable from 1st November, 1946.

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,000	1,971 10 11

Details of the above receipts are as follows :—

Passport, visa and consular fees—profit on exchange of proceeds of stamps used ...	213 18 4
Fees for consular services rendered in connection with estates of deceased persons ...	1,088 3 1
Profit on exchange on sundry payments ...	23 5 0
Recovery of expenditure on telegrams and telephones charged in prior years ...	123 8 7
Bank interest on sub-accountants' balances ...	5 15 10
Refund of expenditure on travelling expenses ...	11 5 2
Fees for notarial services ...	2 3 6
Repayments on foot of repatriation expenditure ...	117 10 5
Fees received for consular services for which no stamps were used ...	332 6 1
Fees received for visas for Estonian seamen ...	32 6 0
Proceeds of sale of waste paper ...	15 11 6
Proceeds of sale of forms 120A. (certificates of origin) ...	14 2

	£	s.	d.
Recovery of expenditure on postage ... ..	2	3	8
Sale of pamphlet "Constitution of Ireland" ... ..		5	7
Refund of amount charged in Switzerland for national defence taxation	17		8
Refund of cost of financial reports on certain foreign firms ... ..	1	16	4
	£1,971	10	11

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

- A.1.—Excess due to the employment of extra staff and to increases in remuneration as from 1st November, 1946.
- A.2.—Travelling expenses of Headquarters staff were more than anticipated.
- A.3.—Excess due to increased expenditure on postage, newspapers, publicity abroad and miscellaneous items. This subhead includes expenditure of £120 13s. 6d. in respect of travelling and subsistence expenses paid to two members of the Irish Folklore Commission in connection with their attendance at a Folklore Congress in Oslo in August, 1946 (Department of Finance minute S. 75/11/46).
- A.4.—The expenditure on telegraphic and telephonic services was greater than anticipated.
- A.5.—The number of distinguished persons who visited this country during the year and to whom entertainment was given was greater than anticipated.
- A.7.—Saving due to the demise of a pensioner during the year.
- B.1.—Savings due to vacancies in staff partly offset by the increases in remuneration payable from 1st November, 1946; 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 due to the number and cost of transfers of officers abroad being greater than anticipated. The expenditure under this subhead includes an item of £33 17s. 0d. in respect of charges for the conveyance from Paris to Cherbourg of an officer's personal effects, and their return to Paris following the non-acceptance of the consignment for shipment to Dublin (Department of Finance minute E. 105/24/47).
- B.3.—The expenditure on telegraphic and telephonic services was greater than anticipated.
- B.5.—A considerable anticipated expenditure on the maintenance and repatriation of destitute Irish persons abroad did not materialise.

## NOTES.

The Department of Finance sanctioned the purchase of a sum of 5,033.90 reichmarks at a cost of £251 13s. 11d. from an officer of the Department who during his period of service as Chargé d'Affaires in Germany had lodged this sum to the official account of the Legation (Department of Finance minute F. 9/9/39).

The Department of Finance sanctioned the write-off of a sum of \$25 (approximately £6 4s. 0d.) expended in New York on the preparation of visa instructions which, owing to a change of procedure, were not required (Department of Finance minute S. 71/8/46).

The Department of Finance sanctioned the write-off as irrecoverable of the following sums due :—

- (a) (i) £12 9s. 9d. and (ii) £7 14s. 1d. and (iii) £7 14s. 1d. advanced for the repatriation from Spain of Irish nationals during the Spanish civil war (Department of Finance minutes S. 71/7/36).



- (b) £3 3s. 6d. in respect of consular fees for services rendered in connection with the estate of an Irish person abroad. Distribution of the estate was made not through this Department but by the administrator (Department of Finance minute S.71/27/47).
- (c) £1 0s. 11d. in respect of cabling expenses incurred in 1943 in connection with the proposed return from France of an Irish national (Department of Finance minute S. 71/3/41).

This Account includes a sum of approximately £1,269 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 £3,175 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.
Capt. R. de Fery-Foster, Calcutta :—			
1 copy of "Thomas Davis and Young Ireland" ... ..	2	6	
The Museum of Administration des Monnaies et Medailles, Paris :—			
1 set of Irish Token Coinage ... ..	6	5	

For distribution abroad :—

15,000 copies of "The Partition of Ireland—How and why it was accomplished" ... ..	250	0	0
506 copies of "Ireland's Stand" ... ..	25	10	0
550 copies of "Without Fanfares" ... ..	5	13	6
12 copies of pamphlet "The Constitution of Ireland" ... ..	1	10	0
10 copies of pamphlet "Peace and War" ... ..		11	0
80 copies of "Irish Review and Annual" ... ..		13	4
2 sets of Irish Token Coinage ... ..		12	10
Photographs ... ..	2	2	9

(Department of Finance minutes S. 71/8/38).

£287 2 4

F. H. BOLAND,

*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,

31st January, 1948.

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, 1947, compared with the sum granted, for Contributions 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.
Contributions towards the Expenses of the League of Nations ... ..	20,220	20,172 16 10	47 3 2	—
TOTAL ... ..£	20,220	20,172 16 10		—
Surplus to be surrendered ... ..		£	47 3 2	

F. H. BOLAND,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
17th January, 1948.

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, 1947, 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 ...	34,960	33,617 2 1	1,342	17 11	—	—
B.—Travelling Expenses ...	9,000	4,530 0 6	4,469	19 6	—	—
C.—Incidental Expenses ...	150	28 9 1	121	10 11	—	—
D.—Telegrams and Telephones	190	138 3 11	51	16 1	—	—
E.—Repayments to other Departments for Services rendered ...	2,460	2,360 18 8	99	1 4	—	—
F.—Urban Employment Schemes ...	220,000	159,185 16 9	60,814	3 3	—	—
G.—Rural Employment Schemes ...	140,000	160,065 18 0	—	—	20,065	18 0
H.—Minor Employment Schemes ...	100,000	95,226 8 7	4,773	11 5	—	—
I.—Development Works in Bogs used by Landholders and other Private Producers ...	90,000	80,996 3 9	9,003	16 3	—	—
J.—Reconditioning or Repair of Public Roads subject to Heavy Turf Transport ...	50,000	6,558 9 11	43,441	10 1	—	—
K.—Farm Improvements Scheme ...	400,000	340,478 19 1	59,521	0 11	—	—
L.—Seed Distribution Scheme ...	70,000	26,101 9 3	43,898	10 9	—	—
M.—Lime Distribution Scheme	12,000	7,194 18 2	4,805	1 10	—	—
N.—Rural Improvements Scheme ...	90,000	77,589 11 6	12,410	8 6	—	—
O.—Miscellaneous Schemes	31,240	10,682 1 7	20,557	18 5	—	—
TOTAL ...	£ 1,250,000	1,004,754 10 10	265,311	7 2	20,065	18 0

Surplus to be surrendered ... £245,245 9 2



	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
Repayments in respect of loans to co-operative creameries ... ..	—	200	0	0
Refunds of overpayments in previous years ...	—	625	18	11
Receipts from sundry schemes administered by Department of Agriculture :—				
Sale of seed potatoes, seed corn, etc. ...	32,000	33,816	13	1
Miscellaneous ... ..	500	98	18	3
	<u>£32,500</u>	<u>£34,741</u>	<u>10</u>	<u>3</u>

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

- A.—Due to unavoidable delays in filling vacancies caused by resignations.
- B.—The amount of travelling was less than anticipated.
- C.—The provision made for advertisements was not required.
- D. and E.—Casual variations.
- F.—Savings were mainly due to unavoidable delays in the commencement of schemes, to abnormal weather which retarded the progress of the works, and to unforeseen delays and difficulties in the acquisition of sites for certain works.
- G.—The excess is due partly to the fact that the commitments in respect of schemes sanctioned in prior years were relatively high, and partly to the demand for new schemes being greater than anticipated.
- H. and I.—Abnormal weather prevented the completion of the programme of works prepared.
- J.—The progress of the works sanctioned under this subhead was retarded, partly because of abnormal weather, and partly because of prior demands on the available staffs in respect of other road restoration work.
- K.—Abnormal weather retarded the progress of the works.
- L.—The severe weather, coupled with shipping difficulties, prevented the delivery and distribution of the seed in time to enable contractors to be paid before the end of the financial year.
- M.—Lack of transport and suitable fuel restricted operations.
- N.—Abnormal weather retarded the progress of the works.
- O.—The subhead is intended to provide for works of an urgent character which in most cases cannot be foreseen when the estimate is being framed.

## NOTES.

1. This Account includes expenditure of approximately £235 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 as compensation for damage and losses arising out of the execution of certain Bog Development and Minor Employment Schemes (Department of Finance minutes F. 88/19/37) :—

	£	s.	d.
(a) Damage to lands due to flooding caused by drainage operations ... ..	20	8	0
(b) Damage to a horse and cart while working on a road repair scheme ... ..	19	4	0
(c) Loss of a horse, killed at a quarry which had been used in connection with a road repair scheme ...	31	1	0
(d) Loss of a horse fatally injured while engaged on a road construction scheme ... ..	20	0	0
(e) Damage to turf in the course of drainage operations ...	8	8	0
(f) Personal injuries and damage to clothing sustained by a cyclist as a result of an accident attributed to operations on a road making scheme ... ..	6	10	0

3. Expenditure of £49 17s. 7d. was incurred in the construction of a landing slip at Foyne's Island, Limerick, which work was later abandoned owing to a labour dispute (Department of Finance minute F. 88/6/47).

4. Surplus timber purchased at a cost of £32 9s. 8d. for a Minor Employment Scheme was sold for £20 (Department of Finance minute F. 88/8/47).

5. A ganger employed on a Bog Development Scheme was prosecuted and found guilty of obtaining a sum of £3 8s. 8d. by falsely returning another person as having worked on the scheme. The ganger refunded the amount so received, and was dismissed.

6. Two gangers employed on Bog Development Schemes were prosecuted and found guilty of obtaining sums of £3 6s. 6d. and 14s., respectively, by falsely returning themselves as having worked on days on which, in fact, they did not work. They refunded the amounts, and were dismissed.

E. J. MACLAUGHLIN,  
*Accounting Officer.*

SPECIAL EMPLOYMENT SCHEMES OFFICE,  
29th November, 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.*



## FOOD ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 ...	238,000	237,585 11 7	414	8 5	—	
B.—Allowances in kind to certain Beneficiaries under the Old Age Pensions Acts, 1908 to 1938 ...	176,000	173,065 8 0	2,934	12 0	—	
C.—Allowances in kind to certain Beneficiaries under the Widows' and Orphans' Pensions Acts, 1935 to 1940 ...	157,000	153,602 19 0	3,397	1 0	—	
D.—Allowances in kind to certain Recipients of Disablement Benefit under the National Health Insurance Acts, 1911 to 1942 ...	24,000	21,921 12 11	2,078	7 1	—	
TOTAL ...£	595,000	586,175 11 6			—	
Surplus to be surrendered ...£			8,824	8 6		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Recoveries in respect of food vouchers over-issued ...	—	37 1 0
Amount refunded by a recipient of a widow's non-contributory pension in respect of food vouchers obtained by her after she had ceased, on grounds of means, to be entitled to the pension ...	—	24 5 0
		£61 6 0



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

A., B., C. and D.—Savings due to the actual weekly number of beneficiaries being somewhat smaller than was estimated.

## NOTE.

Over-issues of food vouchers which came to light during the period covered by this Account amounted to the equivalent of 6,518 single unit vouchers with a total value of £794 19s. 4d., of which issues equivalent to 48, 311, 453, and 1,161 occurred during 1942-43, 1943-44, 1944-45 and 1945-46, respectively (Department of Finance minutes S.99/16/42). In addition, discrepancies in stocks have been identified amounting on balance to a deficiency of 75 higher value single unit vouchers representing £10 4s. 8d. and a deficiency of 7 lower value single unit vouchers representing 15s. 2d., but it is not possible to say whether excess expenditure to this extent has been incurred.

D. J. O'DONOVAN,

*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
29 Samhain, 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.*



## DAMAGE TO PROPERTY (NEUTRALITY) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 :—				
Original ...	£7,150			
Supplementary	12,000			
	19,150	9,804 2 7	9,345 17 5	—
B.—Expenses in connection with the Investigation, Defence and Discharge of Claims	50	—	50 0 0	—
TOTAL :—				
Original ...	£7,200			
Supplementary	12,000			
—£	19,200	9,804 2 7		—
Surplus to be surrendered ...		£	9,395 17 5	

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 ...	—	1,238 14 9
Compensation recovered from external governments under Section 15 of said Act ...	—	7,882 1 0
		£9,120 15 9

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

A.—Saving mainly due to the fact that certain large claims for which provision was made in the estimate were not lodged in time for payment within the year ; also to compliance with reinstatement conditions being slower than was expected.

B.—No cases were taken to the Circuit Court during the year.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
7th November, 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.



## PERSONAL INJURIES (CIVILIANS) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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 (No. 19 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Compensation :—				
Original ... £3,000				
Supplementary 1,450				
	4,450	4,167 3 1	282 16 11	—
B.—Treatment, etc. ...	150	55 15 0	94 5 0	—
TOTAL :—				
Original ... £3,150				
Supplementary 1,450				
£	4,600	4,222 18 1		—
Surplus to be surrendered	...	...£	377 1 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation recovered from an external government ... ..	—	2,561 0 0

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

- A.—Certain claimants for compensation did not apply for payment of awards made and a number of other claims was not proceeded with.
- 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.

ROINN AIRGEADAIS,  
7th November, 1947.

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.



## REPAYMENT OF TRADE LOANS ADVANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for the Repayment to the Central Fund of Sums Advanced under the Trade Loans (Guarantee) Acts (No. 5 of 1939, sec. 10).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Repayment of Advances under the Trade Loans (Guarantee) Acts ...	2,112	2,111 13 9	6 3	—
TOTAL ...	2,112	2,111 13 9		—
Surplus to be surrendered ...		£ 6 3		

JOHN LEYDON,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
17th December, 1947.

I certify that this Account has been examined under my directions, and 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, 1947, 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	1,815,514 4 5	1,184,485 15 7	—
TOTAL	...£ 3,000,000	1,815,514 4 5		—
	Surplus to be surrendered	... £	1,184,485 15 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Payment received from the Government of Belgium in respect of goods supplied ... ..	—	215,826 8 1
Proceeds of sale of animals found to be unfit for shipment ... ..	—	286 19 3
Repayment on foot of charges in account for year 1945-46 ... ..	—	70 9 3
		<u>£216,183 16 7</u>

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

It was not found possible owing to transport difficulties to despatch live stock allocated under the relief programme to Czechoslovakia, Yugo-Slavia and the American zone in Germany, or to make available for shipment the total quantity of bacon intended. In addition, continued inability to obtain packing materials precluded the despatch of canned meat for the purchase of which £440,000 had been allocated.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
7th November, 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.



## TRANSITION DEVELOPMENT FUND.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for the Transition Development Fund (No. 15 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Transition Development Fund ...	5,000,000	5,000,000	—	—
TOTAL ... ..	5,000,000	5,000,000	—	—

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
17th October, 1947.

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

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



## OFFICE OF THE MINISTER FOR HEALTH.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Health.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	2,840	1,388 4 2	1,451 15 10	—
B.—Incidental Expenses ...	500	2 10 10	497 9 2	—
TOTAL ...	£ 3,340	1,390 15 0		—
Surplus to be surrendered ... £			1,949 5 0	

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

- A.—Some of the posts for which provision was made were filled by officers temporarily lent, without repayment, by other Departments, as it was not found possible to make definitive appointments until after the close of the year.
- B.—The estimate for this subhead was necessarily conjectural. The provision made for telephone services proved unnecessary, as it was found possible to utilise, without repayment, the installation in the offices of other Departments.

## NOTE.

The Accounts of other Departments and Offices include expenditure of approximately £2,837 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

P. Ó CINNEIDE,  
Accounting Officer.

ROINN SLÁINTE,  
29 Samhain, 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.



## OFFICE OF THE MINISTER FOR SOCIAL WELFARE.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Social Welfare.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	350	356 6 5	—	6 6 5
B.—Incidental Expenses ...	50	2 10 5	47 9 7	—
TOTAL ...£	400	358 16 10	47 9 7	6 6 5

Surplus to be surrendered ... £41 3 2

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

A.—Casual variation.

B.—Expenses were less than anticipated.

D. J. O'DONOVAN,  
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,  
26 Samhain, 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.



CIVIL SERVICE REMUNERATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, compared with the sum granted, to meet such of the charges for Increases in Remuneration of Civil Servants as have not been otherwise provided for.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Increases in remuneration of Civil Servants ...	19,230	7,760 17 9	11,469	2 3	—	
TOTAL ...	£ 19,230	7,760 17 9			—	
Surplus to be surrendered ...£			11,469	2 3		

DETAILS OF EXPENDITURE.

Additional sums required by Departments and Offices to meet increases in remuneration payable from 1st November, 1946, as shown in the Appropriation Accounts of the following Votes, viz. :—

Vote No.		£	s.	d.
3	Department of the Taoiseach ...	39	18	0
4	Comptroller and Auditor-General ...	551	15	2
22	Valuation and Boundary Survey ...	943	11	2
37	Supreme Court and High Court of Justice ...	1,473	0	11
39	Public Record Office ...	5	17	2
40	Charitable Donations and Bequests ...	166	10	2
42	General Register Office ...	722	5	3
65	External Affairs ...	3,857	19	11
TOTAL ...		£7,760	17	9

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Increases in remuneration fell to be borne on this Vote only in so far as they could not be defrayed out of savings on departmental Votes. Such savings proved to be larger and more general than was anticipated.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGEADAIS,  
29 Eanáir, 1948.

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.*



REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the sum expended, in the year ended 31st March, 1947, 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	912	911 9 9	10 3	—
TOTAL ...	...£ 912	911 9 9		—
Surplus to be surrendered ...			£ 10 3	

	Estimated.	Realized.
	£	s. d.
Extra Receipts payable to Exchequer ...	—	12 0

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGEADAIS,  
17th October, 1947.

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, 1947, in connection with the Contingency Fund.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance forward from last Account :—			
Capital	20,000 0 0		
Less Advance outstanding	3 0 0		
	<hr/>		
19,997	0 0		
Repayment of Advances :—			
(1) From Votes of the Oireachtas :—			
Vote for Personal Injuries (Civilians)			
Compensation	2,000 0 0		
(2) From Vote for Repayments to Contingency Fund :—			
Stamp duty remitted on deeds and other instruments for Public Departments	593 14 6		
State bounty on birth of triplets	15 0 0		
Refund of stamp duty paid by a representative of a Foreign Legation in Dublin	2 15 0		
Expenses in connection with the illness, death and funeral of the late Cardinal Glennon	282 16 8		
Contribution towards expenses of removal of remains of an employee who died while on detached duty	9 15 6		
Travelling expenses of Deputy (since deceased) who was prevented by illness from claiming recoupment within the statutory period	7 8 1		
	<hr/>		
911	9 9		
£22,908	9 9		
Advances, etc. :—			
(1) In anticipation of Votes of the Oireachtas :—			
Vote for Personal Injuries (Civilians)			
Compensation			
(2) Repayable from Vote for Repayments to Contingency Fund :—			
Stamp duty remitted on deeds and other instruments for Public Departments	593 14 6		
State bounty on birth of triplets	12 0 0		
Refund of stamp duty paid by a representative of a Foreign Legation in Dublin	2 15 0		
Expenses in connection with the illness, death and funeral of the late Cardinal Glennon	282 16 8		
Contribution towards expenses of removal of remains of an employee who died while on detached duty	9 15 6		
Travelling expenses of Deputy (since deceased) who was prevented by illness from claiming recoupment within the statutory period	7 8 1		
	<hr/>		
908	9 9		
20,000	0 0		
Balance at 31st March, 1947			
£22,908	9 9		

**J. J. McELIGOTT,**  
*Accounting Officer.*

ROINN AIRGEADAIS, 7th November, 1947.



## GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1946-1947,  
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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