



ÉIRE.

APPROPRIATION ACCOUNTS, 1947-48.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31st MARCH, 1948, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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ÉIRE.

ACCOUNTS OF THE PUBLIC SERVICES, 1947-48.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1947-48, as shown by the summary on page xli., amounted to £66,976,796, and the gross expenditure to £61,810,869 5s. 8d. Appropriations in aid were estimated at £2,792,394, and the amount realized was £2,892,603 16s. 2d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £2,776,591 0s. 3d., the balance falling to be surrendered.

The total amount to be surrendered is £5,268,658 12s. 0d., which is arrived at as follows:—

	£	s.	d.
Receipts realized £2,892,603 16s. 2d., of which £2,776,591 0s. 3d. was applied in aid of expenditure, leaving surplus receipts for surrender amounting to	116,012	15	11
Excluding £2,522 1s. 6d. for which an excess vote will be required (<i>see</i> paragraph 2 below), the expenditure was £61,808,347 4s. 2d., falling short of the estimate of £66,976,796 by £5,168,448 15s. 10d.; the latter figure is reduced by deficiencies of appropriations in aid on certain votes amounting to £15,802 19s. 9d., leaving a net saving of	5,152,645	16	1
Total amount to be surrendered	£5,268,658	12	0

Excess Vote.

2. Expenditure amounting to £2,522 1s. 6d. over and above the provision made by the Oireachtas has been incurred on vote No. 53, Forestry, and will require an excess vote (*see* also paragraph 48 of this report).

Stock and Store Accounts.

3. 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 1946-47 Votes.

4. The balances to be surrendered out of votes for the public services for 1946-47 amounted to £3,183,998 0s. 1d. I hereby certify that these balances have been duly surrendered to the Exchequer.

Foreign Exchange Account.

5. 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, 1948. 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.

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

Extra-statutory Repayments of Customs and Excise Duties.

7. Extra-statutory repayments of Customs duties and of Excise duties amounting to £4,208 14s. 5d. and £1,151 18s. 4d., respectively, were made during the year.

Remissions.

8. 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, 1948, 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 £1,991 7s. 6d., as compared with £4,797 5s. 10d. in the previous year. Of the total, £1,354 15s. 4d. has been remitted in respect of Income Tax. £831 16s. 4d. related to eight cases in which the assessed parties died insolvent and recovery was impossible, and £522 19s. 0d. related to three cases in which assessments were raised but subsequent evidence revealed no real liability. The remissions also include sums in respect of interest on Estate, Legacy and Succession duties amounting to £636 12s. 2d.

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

VOTE 7.—OLD AGE PENSIONS.

Subhead C.—Grants towards the provision of Additional Cash Allowances.

9. As stated in the account, the charge to this subhead includes a sum of £3,438 0s. 3d., being the proportion estimated to be proper to this vote of certain payments on foot of allowances paid in prior years by public assistance authorities. The allowances had been paid to certain Old Age Pensioners, Blind Pensioners, and recipients of National Health disablement benefit, and exact apportionment of the expenditure between the two votes concerned—vote 7, Old Age Pensions and vote 44, National Health Insurance—would have involved considerable expense. With the concurrence of the Department of Finance the amount appropriate to each of these votes was estimated, and in the circumstances I have admitted the charges.

VOTE 9.—OFFICE OF PUBLIC WORKS.

Insurance of Workmen.

10. As stated in a note to the account, sums amounting to £15,611 6s. 10d. expended in prior years on compensation, etc., in respect of claims arising out of accident risks which had been covered by policies of insurance with the Irish Employers' Mutual Insurance Association, Limited, now in liquidation, and also a sum of £6,017 4s. 0d., being portion of the premium paid for the year 1938-39, remain 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. A Court Order was granted in July, 1947, to the Liquidator for payment of £5 each by contributories who had not already paid. In reply to a recent inquiry I have been informed that following on the Court Order a form of Notice for service on the contributories has been settled by Counsel and will shortly be issued, and also that the sum to be offered by the underwriters in settlement of the claim against them is still undecided.

VOTE 10.—PUBLIC WORKS AND BUILDINGS.

Subhead A.—Purchase of Sites and Buildings.

11. The charge to this subhead includes £24,675, being the purchase price of a property in County Dublin which was acquired in connection with proposals for the extension of the

Broadcasting Service, but I understand that it is not proposed to proceed at present with the scheme. The lands are subject to an annual rent of £103 2s. 0d. and a tithe rent charge of £1 12s. 0d. Receipts from grazing rents during the year amounting to £93 5s. 7d. have been credited to subhead K.—Appropriations in Aid.

Subhead B.—New Works, Alterations and Additions.

No. 186.—Urgent and Unforeseen Works.

12. Owing to the scarcity during the winter of 1946–47 of solid fuels suitable for consumption in the central heating installations of Government establishments, approval was obtained for the conversion of plants to oil burning at an estimated expenditure of £45,000. The Commissioners of Public Works had been advised that at ruling prices oil was more economical than solid fuels, and that its use would also possess certain technical advantages. Oil burning equipment was installed in four buildings and contracts were entered into in connection with thirty-two others, but owing to delay in the delivery of equipment by the contractors the change over to oil burning had not been completed by December, 1947, when a shortage of certain classes of fuel oil was reported. It was then ascertained that supplies were likely to be scarce for several years, and it was decided not to proceed further with the work of conversion. As shown in the account, expenditure amounting to £11,054 18s. 6d. was incurred during the year on building work, the supply and installation of oil burning equipment, and the provision and erection of oil storage tanks. In addition, storage tanks valued at £1,137 14s. 0d., which were surplus to the requirements of the Department of Defence, were taken over. Further expenditure will arise in respect of commitments which did not mature for payment during the year. It is understood that arrangements have been made to cancel as far as possible further deliveries of equipment from contractors.

Two barges valued at £500, which formed part of dredging plant acquired by the Commissioners, were lost owing to rough weather while being towed from Dundalk to Dublin. As it was not found possible to secure insurance cover for the hazards of the voyage, and no blame was attached to the persons in charge of the vessels, the Department of Finance sanctioned the write-off of the value of the barges.

Subhead F.—Fuel, Light, Water, Cleaning, etc.

13. A contract was placed in August, 1947, for the supply of 550 tons of turf at 34s. per ton (plus 11d. per ton for rickling) to a preparatory college. The agreement with the contractor stipulated that the weight of each load should be guaranteed

and that test weights might be taken. The contractor disputed one of these test weights, and refused to make further deliveries, having delivered only eight loads. In order to maintain the heating of the college an immediate purchase of $36\frac{1}{2}$ tons of turf was made at a cost of £80, and a second contract was placed in November, 1947, for the supply of turf at a price of 55s. per ton, including ricking. As noted in the account, the additional expenditure falling on public funds through the failure of the original contractor to complete his contract amounted to £495 12s. 6d.

Subhead K.—Appropriations in Aid.

14. A statement showing the results of tillage operations at the Bourn Vincent Memorial Park during the year has been furnished to me. The greater portion of the produce of the Park, valued at £2,747, was retained for feeding and seeding purposes, the amount credited to this subhead in respect of sales being £195 8s. 3d. No other tillage operations were undertaken by the Commissioners during the year.

Rents Receivable.

15. Arrears of rents due to the Commissioners on 31st March, 1948, amounted to £2,595 0s. 8d. as compared with £4,097 19s. 11d. on 31st March, 1947. From statements furnished to me with the appropriation account it appears that of these arrears sums amounting to £1,962 0s. 8d. have been recovered subsequent to 31st March, 1948, and £147 was considered bad or doubtful.

Haulbowline Dockyard.

16. Provision was made in the estimate for the expenses of Haulbowline Dockyard which in former years were provided for in a separate vote. The administration of the Dockyard was transferred to the Department of Defence from 1st July, 1947, and expenditure and receipts arising since that date have been included in the account of the vote for Defence (No. 63). The value of materials and plant transferred was assessed at £100,000.

VOTE 11.—EMPLOYMENT AND EMERGENCY SCHEMES.

17. 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 £252,004 6s. 7d., made up as follows:—

	£	s.	d.
Land reclamation and field drainage	70,222	5	9
Improvement of farmyards, laying of concrete floors in out-offices, etc.	52,188	2	3
Construction or improvement of farm roadways	48,646	13	7
Construction or improvement of water- courses	42,654	18	2
Construction, improvement or removal of fences	24,550	2	0
Construction of water and liquid manure tanks, and silos, etc.	13,360	0	7
Construction of cattle enclosures	382	4	3
	£252,004	6	7

The administrative expenses referred to above, amounting to £95,650 15s. 8d., 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. Contributions in cash 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 £150,668 7s. 8d. against which has been credited £33,147 0s. 11d. in respect of the cash contributions, the balance amounting to £117,521 6s. 9d. 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 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

18. In paragraph 15 of my report on the accounts for the year 1945-46 I stated that a number of ex-Civil Servants, who were in receipt of compensation allowances under Article 10 of the Treaty of 6th December, 1921, were re-employed in situations in Public Departments in circumstances which would have required the abatement of their compensation allowances but for the fact that prior to the commencement of their re-employment the operation of the Civil Service (Transferred Officers) Compensation Act, 1929, had been suspended by Emergency Powers (No. 30) Order, 1940, (Statutory Rules and Orders, No. 176 of 1940). This Order has been revoked by Emergency Powers (No. 30) Order, 1940 (Revocation) Order 1947, (Statutory Rules and Orders, No. 414 of 1947) and the Civil Service (Transferred Officers) Compensation Act, 1929, is, accordingly, again operative. The cases of the ex-Civil Servants in question have been re-examined in the light of the provisions of section 16 of the Act and abatement of the compensation allowances has been effected where warranted.

The compensation allowances payable to a number of ex-members of the Dublin Metropolitan Police who retired under Article 10 of the Treaty of 6th December, 1921, and who were subsequently re-employed in situations as defined by Article 17 (1) of the Dublin Metropolitan Police Pensions Order, 1922, were

suspended or abated for various periods between 1924 and 1945. The Attorney General advised that the suspension or abatement of these allowances could not be supported, and accordingly sums amounting to £2,897 2s. 2d. have been repaid to the ex-members concerned in the financial years 1946-47 and 1947-48.

VOTE 29.—AGRICULTURE.

Subhead G.3.—Fertilisers Subsidies.

19. 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. For the 1946-47 fertiliser season, a profit at the rate of 6s. per ton of fertilisers manufactured and sold was approved, as compared with 10s. per ton and 8s. per ton for the seasons 1944-45 and 1945-46, respectively. The accounts for the 1946-47 season showed that a subsidy of £17,770 2s. 7d. was required to bring the profit earned up to the figure authorized, and this amount was accordingly paid to the manufacturers and is included in the charge to this subhead.

The balance of the expenditure relates to payments on account, totalling £1,287 10s. 0d., made to two concerns in respect of superphosphate imported from Holland.

G.4.—Improvement of Poultry and Egg Production.

20. A sum of £300 was included in a supplementary estimate for the training of personnel in connection with the Department's scheme for the reorganisation and expansion of the egg and poultry industry. Expenditure to 31st March, 1948, amounted to £96 8s. 6d., representing allowances at the rate of £3 per week paid to nineteen trainees to cover the cost of their living expenses while under training at selected commercial hatcheries.

Subhead H.—Grants to County Committees of Agriculture.

21. The charge to this subhead comprises normal grant amounting to £135,632 10s. 0d., special temporary grant totalling £3,095, and payments amounting to £43,652 10s. 5d. for the purpose of supplementing committees' expenditure on the provision of lime for agricultural purposes.

The normal grant of £135,632 10s. 0d. includes a sum of £73,142, approximately equivalent to the proceeds of the agricultural rate of 2d. in the £ levied under the Agriculture Act, 1931, and extra grants, amounting to £62,490 10s. 0d., equivalent to the amount of the income of committees from rates in excess of the statutory minimum 2d. rate.

Subhead I.4.—Scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas.

22. Provision was included in a supplementary estimate for this new service, the main item being a sum of £30,495 for the cost of erection of propagating houses, packing sheds, growers' glasshouses, etc. Contracts amounting to £101,145 8s. 0d. were placed for the erection in each of the Counties Donegal and Galway of a central building and 100 glasshouses, and instalments on foot of these contracts, totalling £45,685, were paid in the year under review. The expenditure charged to the subhead also includes a sum of £1,255 for architects' fees, and the balance, £828 16s. 10d., relates to remuneration and travelling expenses of staff, and general expenses.

Subhead M.M.5.—Special temporary scheme of loans for the purchase of cattle and sheep.

23. A special scheme of loans was devised to assist farmers who suffered serious and abnormal losses of cattle and sheep as a result of severe weather conditions in the early months of the year 1947. The loans, which were advanced by the Agricultural Credit Corporation, Limited, on the recommendation of the Department of Agriculture, are free of interest and are repayable in four instalments spread over a period of four years, the first instalment falling due eighteen months after the date of issue of the loan. To meet the cost of administering the scheme, provision was made for the payment to the Corporation of sums calculated at the rate of 2 per cent. per annum on the amount of loans outstanding from time to time.

As will be seen from the account, payments to the Agricultural Credit Corporation, Limited, totalled £303,519 15s. 11d., being £302,466 14s. 6d., for advances for the issue of loans, and £1,053 1s. 5d. for administrative expenses. Repayments of loans amounting to £331 are included in the appropriations in aid.

Subhead M.6.—Improvement of the Creamery Industry.

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

In my last report I mentioned that the Dairy Disposal Company, Limited, had repaid £84,000 on foot of an advance of £112,000 made in March, 1933, to cover trading losses incurred up to 31st December, 1931. A further sum of £7,000 was repaid during the year under review, making a total refund of £91,000 in respect of the advance referred to. Including other receipts in connection with the disposal of creamery properties totalling £3,535, the sums paid over by the company, which are brought to account as exchequer extra receipts, amounted to £10,535.

The total vote expenditure to 31st March, 1948, from moneys provided for the improvement of the creamery industry amounted to £1,197,847 5s. 6d., and receipts were £360,030 8s. 7d., leaving a net charge on public funds of £837,816 16s. 11d.

Subhead M.10.—Potato Reserve Scheme.

25. With a view to safeguarding supplies of potatoes as a substitute food in the event of a shortage of flour and bread, the Minister for Finance sanctioned the acquisition of a reserve of 5,000 tons of the 1946 crop. Approximately 3,402 tons of potatoes were purchased, of which 389 tons were made available to wholesalers in Dublin and Cork to meet a temporary shortage at the end of May, 1947, 2,922 tons were sold to the British Ministry of Food, and 91 tons, originally consigned to the Ministry, were transferred to the alcohol factory in County Donegal. Expenditure in the year under review amounted to £38,351 19s. 0d. and receipts from sales, which are brought to account as appropriations in aid, totalled £33,832 19s. 5d.

Having regard to the wheat supply position, to the fact that the yield from the 1947 potato crop was considerably below average, and to the possibility of a shortage of oatmeal, arrangements were also made, with Department of Finance approval, for the accumulation of a ware potato reserve in 1948. Expenditure in this connection to 31st March, 1948, amounting to £780 1s. 6d., is charged to this subhead, and the appropriations in aid include £480 8s. 0d. in respect of receipts from sales.

Subhead M.11.—Farm Buildings Scheme.

26. A sum of £750 was provided, in a supplementary estimate, for expenses on the preparation of plans, specifications, etc., for a scheme of grants to farmers for the construction and improvement of farm buildings, but the only expenditure incurred was £182 8s. 7d. on travelling and subsistence allowances, and £21 paid to the City of Dublin Vocational Education Committee for a course of instruction given to certain officers of the Department to enable them to supervise the execution of works under the scheme.

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

27. Each grower who sold wheat of the 1943 harvest to an authorised purchaser received a docket which was to be retained until such time as notification was given by public announcement that it should be sent to the Department of Agriculture to be exchanged for a credit voucher for the purchase of artificial fertilisers, the value of the voucher being computed on the

basis of 2s. 6d. per barrel of wheat sold. Following an announcement in July, 1947, dockets received from growers were exchanged for credit vouchers entitling the holders to obtain, from any supplier of fertilisers, artificial fertilisers to the prescribed value or an equivalent reduction in the price of purchases of a greater value. Arrangements having been made for the fertiliser suppliers to submit monthly claims for recoupment accompanied by the relevant credit vouchers, sums totalling £110,000 7s. 0d. were paid to them in the period ended 31st March, 1948, and are included in the expenditure charged to this subhead.

The expenditure also includes a payment to a firm of seed growers of £3,108 11s. 11d., representing the subsidy required to enable 575 tons of high class seed wheat imported from Sweden to be sold at prices not exceeding 96s. per barrel.

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

28. The Orders relating to compulsory tillage, made by the Government under the Emergency Powers Acts and the Supplies and Services (Temporary Provisions) Act, 1946, 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 £84,593 18s. 1d. for salaries, wages and allowances, £22,485 1s. 10d. for travelling and miscellaneous expenses, and £9,560 18s. 1d. representing the cost of seeds, manures, implements and fencing materials, together with the cost of the erection of fencing and of other operations incidental to the cultivation of entered holdings 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 the exercise 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, 1948, amounted to £26,044 15s. 9d., of which £21,627 10s. 10d. was applied towards defraying expenses, including £5,209 10s. 4d. brought to account as appropriations in aid during the year under review. The sums disbursed to 31st March, 1948, totalled £3,818 10s. 1d., comprising £2,928 6s. 4d. to State and local authorities and £890 3s. 9d. to the occupiers of the holdings concerned.

In my last report I mentioned that the Committee of Public Accounts, in its report on the appropriation accounts for

1945-46, noted 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 and expressed the hope that 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 amounted at 31st March, 1948, to £12,327 10s. 8d., as compared with £7,669 11s. 4d. at 31st March, 1947.

Subhead P.—Appropriations in Aid.

Levy on the slaughter of cattle and sheep.

29. 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 £387 6s. 1d., and the amount of levy outstanding at 31st March, 1948, was £2,058 11s. 0d.

Extra Receipts payable to Exchequer.

30. As will be seen from the account, fees amounting to £310 were received in respect of licences granted under Emergency Powers Orders. These comprised £40, being £10 for each licence issued under the Emergency Powers (No. 254) Order, 1943 (Statutory Rules and Orders, No. 37 of 1943), which related to the licensing of persons engaged in the business of producing, processing and selling specified classes of agricultural seeds, and £270, 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.

31. In previous reports I mentioned that 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, and at 1s. per gallon for the period 1st December to 31st March. In April, 1947, the Government decided

that the price of milk delivered to creameries should be 1s. 2d. per gallon from 1st May to 31st October, and 1s. 4d. per gallon from 1st November to 30th April, and that the additional cost involved should be met by increasing the retail price of creamery butter from 2s. 4d. to 2s. 8d. per lb., and by increasing the existing subsidy. The retail price was accordingly advanced on 17th April, 1947, and the sums disbursed in allowances on creamery butter produced on and after 1st April, 1947, amounted to £1,877,318 6s. 4d. in the year under review. The charge to the vote also includes payments totalling £81,140 5s. 3d. made to the proprietors of registered butter factories in respect of non-creamery butter acquired by them and sold to the Butter Marketing Committee for household use. In addition to expenditure of £800,604 7s. 4d. in the year 1946-47 on allowances in respect of creamery butter produced and non-creamery butter acquired in that year, payments amounting to £33,073 9s. 5d. were also made during the year under review, bringing the total cost of these allowances for the year 1946-47 to £833,677 16s. 9d., as compared with £950,965 6s. 7d. for the year 1945-46. The remainder of the expenditure charged to the vote, £73,459 16s. 2d., comprises a payment of £30,000, on account, made to the Butter Marketing Committee in respect of a deficiency in the Committee's trading account for the year ended 31st March, 1948, and sums totalling £43,459 16s. 2d. paid 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.

32. The income of the Fund, which amounted to £49,582 6s. 2d. as compared with £14,056 14s. 0d. in the previous year, accrued mainly from levy on stocks of butter in hand at the commencement of business on 17th April, 1947, when the retail price of creamery butter was increased from 2s. 4d. to 2s. 8d. per lb., but levy was also payable on raw cheese in stock on 24th June, 1947, or manufactured on or after that date.

The payments out of the Fund were made solely to the Butter Marketing Committee and comprised issues amounting to £6,431 to meet administrative expenses and a sum of £8,563 11s. 7d. in recoupment of the balance of a deficiency of £38,563 11s. 7d. in the Committee's trading account for the year ended 31st March, 1947, due mainly to expenditure on the cold storage of butter for winter consumption, and in respect of which a payment of £30,000, on account, was made from the vote for Agricultural Produce Subsidies in the year 1946-47.

VOTE 31.—FISHERIES.

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

33. Including the advances of £16,750 charged in this account, the total advances for boats and gear to 31st March, 1948, amounted to £155,500. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1948, amounted to £128,027 13s. 0d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £117,608 17s. 2d., including £11,652 19s. 9d. repaid in the year under review and credited to appropriations in aid. The repayments were, therefore, in arrear on 31st March, 1948, to the extent of £10,418 15s. 10d., as compared with £10,437 0s. 2d. in arrear on 31st March, 1947.

Subhead G.3.—Advances for General Development.

34. Sums amounting to £9,900 were advanced during the year under review to the Sea Fisheries Association for general development purposes. These advances are repayable by the Association over a period of twenty years by half-yearly instalments covering principal and interest, but no instalments fell due for repayment during the year.

Fishery Loans.

35. Repayments of fishery loans, which are accounted for as appropriations in aid, amounted to £157, and the balance outstanding on these loans at 31st March, 1948, was £20,304 10s. 5d., including arrears of £20,266 16s. 0d. There were no remissions during the year under the Fisheries (Revision of Loans) Act, 1931.

VOTE 34.—PRISONS.

36. 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 41.—LOCAL GOVERNMENT.

Subhead I.1.—Contributions towards loan charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932.

37. As will be seen from the account, the expenditure under this subhead amounted to £596,951 17s. 3d. Provisional grants towards the cost of housing schemes totalling £408,359 were

also made to fourteen local authorities, on a basis approved by the Department of Finance, out of moneys provided from the Transition Development Fund established by sub-section (1) of section 30 of the Finance Act, 1946.

Motor Tax Account.

38. 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 eight cases this audit had not been completed at the date of my test examination.

The gross proceeds of Motor Vehicles, etc., duties in 1947-48, including £26,240 3s. 11d. attributable to fines collected by the Department of Justice, amounted to £2,004,197 12s. 2d., as compared with £1,467,696 13s. 7d. in the previous year. Fees amounting to £5,267 8s. 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 44.—NATIONAL HEALTH INSURANCE.

Subhead E.—Grants towards the provision of Additional Cash Allowances.

39. As stated in the account, the charge to this subhead includes a sum of £239 0s. 9d., being the proportion estimated to be proper to this vote of certain final payments on foot of allowances paid in prior years by public assistance authorities. In paragraph 9 of this report I have stated the circumstances in which I have admitted the charge.

Subhead F.—Substitutive Allowances.

40. Owing to the suspension of payment of benefits under the National Health Insurance Acts during the period 17th January, 1948, to 7th March, 1948, by *Cumann an Árachais Náisiúnta ar Shláinte* the Social Welfare (Substitutive Allowances) Order, 1948, (Statutory Instrument No. 8 of 1948) was made by the Government on the 17th January, 1948. Under the provisions of this Order public assistance authorities were empowered to make payments to persons entitled to sickness or disablement benefit and to persons entitled to cash supplements. The Order also authorised the payment to each public assistance authority, out of moneys provided by the *Oireachtas*, of the amount certified by the Minister for Social Welfare as having been

expended by that authority. Sums amounting to £53,415 0s. 3d. paid provisionally to public assistance authorities on statements submitted by county managers have been charged to the vote with the consent of the Minister for Finance, and any necessary adjustments will be made when the amounts expended have been certified by the Minister for Social Welfare.

VOTE 46.—PRIMARY EDUCATION.

Subhead A.3.—Preparatory Colleges, etc.

41. The average boarding cost per head in the school year 1947-48 ranged from 13s. 4d. to 18s. 10d. per week, showing an increase in each college as compared with the previous year. The average fee paid by the students for the same school year was £15 9s. 6d. as compared with £14 15s. 10d. for the previous year.

Accounts have been furnished to me showing the receipts and expenditure for the school year 1947-48 in connection with the farms and gardens attached to the colleges. In four of the six accounts the receipts exceeded the expenditure whilst the other two accounts disclosed deficits. With reference to the views expressed by the Committee of Public Accounts in paragraph 8 of its report on the accounts for the year 1945-46 on the question of the control of farming operations, arrangements have now been made for periodical inspection of the farms by officers of the Department of Agriculture and their reports are available to me.

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

42. A school was closed on 8th July, 1946, by direction of the Commissioners of Public Works as the building had become dangerous. Alternative accommodation was not available and the erection of a new school was not completed until 22nd November, 1948. With the approval of the Department of Finance, payment of salary was continued to the two teachers employed in the school but their services were not availed of until February, 1948, when arrangements were made for them to augment the staffs of two neighbouring schools attended by the majority of the pupils of the closed school. The salaries and allowances paid to these teachers in respect of the period from 8th July, 1946, to 31st January, 1948, were approximately £1,163.

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

43. The prescribed age limits for retirement of teachers is 65 years in the case of a man or 60 years in the case of a woman unless permission has been granted to continue in the service,

In previous reports reference was made to the concession granted to certain women teachers to allow them to continue beyond the prescribed age limit. With the consent of the Minister for Finance the concession was further extended to allow women teachers who reach 60 years after 31st December, 1944, or who had less than 35 years' service at that date, and whose service is efficient, to continue in the service up to 63 years of age or the completion of 38 years' service and, in cases of special hardship, for a further period.

It was also agreed, with the consent of the Minister for Finance, that teachers who reached 65 years during the period 1st October, 1946, to 30th September, 1947, might continue to serve up to 31st December, 1947, in order that they would have the benefit of the new salary scales which were payable as from 31st October, 1946.

The number of teachers who retired on pension otherwise than through disablement or inefficiency in the year ended 31st March, 1948, was 80 men and 77 women as compared with 34 men and 28 women in the year ended 31st March, 1947.

VOTE 48.—TECHNICAL INSTRUCTION.

Subhead A.—Scholarships.

44. Scholarships to students of Coláiste Muire le Tíos are subject to a means test, the amount payable for any school year being calculated by reference to a scale approved by the Department of Finance. I am in communication with the Accounting Officer regarding the amounts awarded in certain cases.

VOTE 49.—SCIENCE AND ART.

Subhead A.6.—Purchase of Books, etc. (Grant-in-Aid).

45. An additional provision of £20,000 for this grant-in-aid was made by supplementary estimate to defray the cost of acquisition of an important collection of Irish historical records. After the purchase price had been paid and the records lodged in the National Library it was found that difficulties existed in connection with the legal transfer of the title in the property, and I have inquired as to the present position.

Subhead B.10.—Production of Films on behalf of Government Departments.

46. In order to make available to schools and other educational and cultural bodies a selection of films with commentaries

in Irish, an agreement was entered into between the Minister for Education and a film producing organisation whereby the latter undertook to replace in a number of selected film shorts the original sound tracks in English by sound tracks in Irish, and to rent these films to the Minister for a period of two years. A sum of £890 paid under the agreement is charged to this subhead. The rented films were transferred to the National Film Institute of Ireland for use in their film library. I have inquired regarding the arrangements made with the Institute and the extent to which the films have been used.

VOTE 52.—LANDS.

Subhead I.—Improvement of Estates, etc.

47. In connection with the scheme whereby certain lands in Co. Meath, available for the relief of congestion, are reserved for allottees from the Gaeltacht, sums amounting to £26 5s. 4d. expended in providing necessary improvements are charged to this subhead. The total expenditure borne on the vote for Lands in connection with the scheme from its inception in 1934-35 to 31st March, 1948, amounts to £103,594 11s. 9d. In addition, expenditure amounting to £2,050 9s. 10d., which was subsequently recouped to the Land Commission by the Office of Public Works, was incurred in the erection of a school-house.

Under the scheme for the provision of holdings in certain counties in Leinster for migrants from districts where there is acute congestion the expenditure, apart from the cost of general improvements (roads, drains, fences, etc.), borne on the vote during the year amounts to £237 5s. 0d. The expenditure on general improvements in respect of migrants' holdings from the inception of the scheme to 31st March, 1948, has recently been assessed at £26,722 11s. 1d. Including this figure the total charges to the vote in respect of the scheme since 1937-38 amounts to £140,678 7s. 5d. made up as follows:—

Buildings:—

	£	s.	d.
Advances	14,290	0	0
Free Grants	71,776	17	0
Stock and poultry	7,549	17	7
Grants for fencing	3,025	0	0
Fuel and fodder	3,592	14	11
Removal expenses	7,008	13	1
Tillage, etc.	925	19	7
Implements	5,786	14	2
General improvements (roads, drains, fences, etc.)—assessed at	26,722	11	1
	£140,678	7	5

VOTE 53.—FORESTRY.

Excess of Expenditure over Grant.

48. The gross expenditure on this vote has exceeded the estimate by £2,089 19s. 6d.; in addition there is a deficiency of appropriations in aid realized of £432 2s. 0d. The total deficit, therefore, amounts to £2,522 1s. 6d. for which an excess vote will be required. The excess is explained by the Accounting Officer as due to expenditure on materials for fencing. Such materials had been in short supply, but large deliveries were unexpectedly received towards the close of the financial year.

VOTE 54.—GAELTACHT SERVICES.

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

49. 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, 1948, the position regarding such grants and loans was as follows:—

	£
(i) Total amount of grants sanctioned	481,459
Total amount of actual payments	467,006
(ii) Total amount of loans sanctioned	178,197
Total amount of loans for which certificates have been issued to the Commissioners of Public Works	173,916

Industrial Loans.

50. I have been furnished with a schedule concerning the industrial loans from which it appears that there were no advances made during the year ended 31st March, 1948. Arrears, including interest accrued, due at that date amounted to £10,862 17s. 7d. as compared with £10,637 18s. 11d. on 31st March, 1947. The arrears include a sum of £10,807 18s. 7d. 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 C.1.—Incidental Expenses.

51. The charge to this subhead includes sums amounting to £124 18s. 3d., being the expenses of providing and distributing milk in Galway City when supplies ceased owing to a one-day strike by the vendors in October, 1947. Receipts from sales of milk amounting to £55 4s. 5d. have been credited to appropriations in aid.

Subhead L.—Food Subsidies.

52. The expenditure charged to this subhead, totalling £8,644,659 19s. 3d., was made up as follows:—

		£	s.	d.
Flour	....	7,172,679	0	11
Wheaten Meal	....	29,319	0	9
Bread	....	276,966	10	6
Tea	....	700,000	0	0
Sugar	....	434,987	1	7
Margarine	....	30,708	5	6
		<hr/>		
		£8,644,659	19	3

The flour subsidy, paid to Grain Importers (Éire), Limited, was the amount required to control the price of flour and to regulate the earnings of the milling industry which were limited to a percentage of an agreed figure representing capital employed, together with the cost of providing any additional capital in excess of the agreed figure. The payments comprised £6,418,701 12s. 0d. in respect of losses incurred in connection with the allocation of imported wheat and flour during the period 23rd February, 1947, to 21st February, 1948; £26,223 8s. 11d. for remuneration of importer-distributors for wheat handled on behalf of the company in the calendar year 1945; £227,754 in respect of adjusting payments for the cereal year 1945-46 made by the company to the millers following examination of the millers' accounts by officers of the Department of Industry and Commerce; and a payment of £500,000 on account of subsidy for the cereal year 1946-47.

The subsidy on wheaten meal for the cereal year 1946-47 was paid at varying rates representing the difference between the average cost of production together with a profit of 2s. 6d. per sack, and the controlled selling price.

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). An

increase of $\frac{1}{4}$ d. per 4 lb. loaf in the subsidy rate was authorized by the Government to be paid to certain Dublin bakers with effect from the 27th January, 1946. This increase was extended in the year under review to other Dublin bakers with effect as from the 27th January, 1946, and to bakers in other areas according as they established their claim for relief. In January, 1947, it was decided that additional subsidy should be granted to the Dublin bakers to the full extent of their increased expenditure on wages arising out of awards by the Labour Court, and similar relief was later granted to bakers in other areas in respect of wage increases granted by the Court. The payment of subsidy was discontinued from 1st November, 1947, consequent on a reduction in the price of flour. Subsequently, however, it was decided that subsidy should be paid in respect of wage increases granted up to 1st November, 1947, other than those covered by awards of the Labour Court, and also that from this date the price of flour supplied to bakers should be further reduced by 2s. 6d. per sack.

Following a decision of the Government to reduce the price of tea as from 1st November, 1947, the Minister for Finance authorized the payment to Tea Importers (Éire), Limited, of a subsidy equal to the difference between the cost price of tea plus overhead expenses and the selling price. The audited accounts of Tea Importers (Éire), Limited, for the year ended 31st March, 1948, showed a net loss of £738,293 against which was credited a balance of £1,120 from the previous year and the £700,000 paid in respect of the subsidy in the year under review, leaving a balance of £37,173 due to the company.

Subsidy at the rate of 2d. per lb. was payable with effect from 1st November, 1947, on sugar sold for domestic consumption and not for manufacturing purposes, following the Government's decision to effect a reduction in the price of sugar. The amount of £434,987 1s. 7d. charged to this subhead was paid to Colucht Siúicre Éireann, Teoranta, in respect of this subsidy on the basis of statements certified by the auditors of the company.

Owing to increased costs of imported materials for the production of margarine the Government decided that production costs should be subsidised to enable the retail price of the commodity to be maintained at 1s. 8d. per lb. Accordingly, subsidy was fixed at the rate of 3d. per lb. on margarine sold by manufacturers for domestic consumption in the period 1st January to 31st March, 1948. The amount of £30,708 5s. 6d. charged to the subhead represents the subsidy due for the period 1st January to 29th February, 1948, as certified by the auditors of the manufacturers concerned and verified by officers of the Department of Industry and Commerce.

Subhead M.—Fuel Subsidy.

53. The arrangements 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, and the total payments to the company, including £1,075,000 issued in the year under review, amounted at 31st March, 1948, to £5,776,000.

Subhead N.—Miscellaneous Turf Production Schemes.

54. The sum of £3,333 10s. 2d., which is charged to this subhead, was paid to local authorities in recoupment of losses incurred since 1941 on the sale of turf otherwise than to Fuel Importers (Éire), Limited, government departments or local institutions. Including £110,133 7s. 7d. paid in the previous year, the total amount recouped up to 31st March, 1948, was £113,466 17s. 9d.

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

55. The charge of £33,976 5s. 0d. to subhead P.1. represents advances of £31,000 made to Mianraí, Teoranta, under section 10 of the Minerals Exploration and Development Act, 1941, as amended by section 16 of the Minerals Company Act, 1945, and advances of £2,976 5s. 0d. under section 3 (1) of the Minerals Company Act, 1947. A payment of £117 6s. 4d. for compensation in respect of mineral rights acquired by the State is charged to subhead P.3. and treated as an advance to the company, as were similar payments charged in the accounts of previous years amounting to £4,763 10s. 10d. Including these amounts the total advances to the company up to 31st March, 1948, were £401,176 17s. 6d.

Section 2 (2) of the Minerals Company Act, 1947, provides that the Minister for Finance shall as soon as may be after the 30th September, 1947, issue a certificate in writing certifying (a) the sum which in his opinion represents the value of the assets of the company as on the 30th September, 1947, and (b) the sum due to the Minister for Industry and Commerce on the 30th September, 1947, on foot of advances under the Slievardagh Coalfield Development Act, 1941, and the Minerals Exploration

and Development Company Act, 1941, as amended by the Minerals Company Act, 1945, and the interest thereon. Section 2 (3) of the Minerals Company Act, 1947, further provides that on the date of the issue of the certificate the company shall stand released from the liability to pay to the Minister for Industry and Commerce so much of the certified liabilities as is equal to the difference between the certified value of the assets and the certified liabilities. Pursuant to section 2 (2) of the Act, the Minister for Finance certified on 15th October, 1948, that £66,554 7s. 6d. represented the value of the assets of Mianraí, Teoranta, as on the 30th September, 1947, and that the sum due on that date by the company to the Minister for Industry and Commerce on foot of advances and the interest thereon was £446,418 10s. 6d. The company, therefore, by virtue of section 2 (3) of the Act stands released from the liability to pay to the Minister for Industry and Commerce £379,864 3s. 0d.

Operations of Bord na Móna.

Subheads Q.1. to Q.5.

56. The issues made from the Grants-in-Aid during the year comprised £328,425 for the production of turf for use in non-turf areas (Subhead Q.1.), £9,959 for cost of administration (Subhead Q.2.), £3,500 for general development (Subhead Q.3.), £49,300 for experiment and research (Subhead Q.4.), and £450,000 in respect of the cost of the turf production scheme hitherto undertaken by county councils (Subhead Q.5.).

Section 52 of the Turf Development Act, 1946, provides for the payment out of voted moneys during 1946-47, and in each of the nine subsequent financial years, of grants towards expenses incurred by Bord na Móna on experimental and research work, subject to a limitation of £120,000. The issues under this head, including the £49,300 charged to Subhead Q.4. in the year under review, totalled £55,300 at 31st March, 1948.

Receipts amounting to £189,687 0s. 7d. in respect of sales of turf produced under the turf camps scheme are included in the exchequer extra receipts. I understand that the scheme terminated on the 31st March, 1948, and that arrangements are being made to dispose of the property held by Bord na Móna on behalf of the Department.

Sums amounting to £37,382 8s. 3d. were received from Bord na Móna, and are included in the exchequer extra receipts, in repayment of advances made for the development of certain bogs. At 31st March, 1948, the amounts outstanding, including

interest, for advances made from voted moneys for the development of bogs were :—

	£	s.	d.
Clonsast	189,491	7	10
Glenties	8,950	0	0
Kilberry	5,228	17	2
Other Bogs	70,145	0	0
	£273,815	5	0

Licence, etc., Fees.

57. As will be seen from the account, licence and other fees payable under section 11 of the Supplies and Services (Temporary Provisions) Act, 1946, amounting to £8,129 19s. 1d. were credited as exchequer extra receipts. The principal items were Fabrics (Import Licences) £3,866 17s. 7d., and Duplicate Ration Books £2,296 7s. 8d.

VOTE 56.—AVIATION AND METEOROLOGICAL SERVICES.

Subhead A.5.—Acquisition of Land, Buildings, etc.

Subhead A.6.—Rent and Rates on Land, etc.

58. With a view to the establishment of a village settlement in the vicinity of Shannon Airport approximately 243 acres were acquired by a vesting order made under the provisions of Emergency Powers (No. 315) Order, 1944 (Statutory Rules and Orders, No. 74 of 1944). It was decided, however, to abandon the scheme before any formal offer of compensation was made to the owners, a payment of £97 5s. 4d. made in 1946-47 for a building, which was acquired by agreement, being the only expenditure incurred up to 31st March, 1948, on the acquisition of these lands. Rates and land annuities paid up to 31st March, 1948, amounted to £644 3s. 5d. of which £278 18s. 6d. is charged in the account under review. I understand that the Department of Finance has sanctioned the re-conveyance of the lands to the former owners, subject to certain conditions, and that negotiations to this end are proceeding.

Subhead A.7.—Constructional Works including furnishing of Buildings—Shannon Airport.

Subhead A.8.—Constructional Works including furnishing of Buildings—Dublin Airport.

59. Expenditure during the year on constructional works including furnishing of buildings at Dublin, Shannon (Rineanna)

and Shannon (Foynes) Airports amounted to £235,722 18s. 0d., £261,417 3s. 5d. and £8,806 10s. 6d., respectively, bringing the total expenditure, as at 31st March, 1948, to £727,561 9s. 4d. for Dublin Airport, £1,420,540 1s. 2d. for Shannon Airport (Rineanna) and £162,780 13s. 1d. for Shannon Airport (Foynes), exclusive of expenditure on the acquisition of land. Contracts for major works at these airports in the year under review were in most cases placed in fixed sums but some were again entered into on a cost plus profit basis, and in one case the Department arranged with a contractor already working on the site to carry out certain work which was regarded as urgent at the rates and prices applicable to his original contract, while in another case works to an estimated value of £60,000 were entrusted to a contractor as extras on an existing contract as it was considered that competition was unlikely to result in a saving to public funds.

In connection with the construction of additional accommodation at a terminal building, I observed that the lowest tender received was £45,540 18s. 0d. but that, owing to unavoidable delay in completing the contract documents, arrangements were made with the contractor to carry out the initial stages of the work on a cost plus profit basis, the amount paid being approximately £13,000. The value of this work measured at the rates quoted in the contractor's bill of quantities amounted to £7,446 0s. 3d., and the original tender for £45,540 18s. 0d. was reduced by this sum, and a contract placed for the balance of the work at £38,094 17s. 9d. I have inquired regarding the discrepancy between the actual cost of the work carried out on a cost plus profit basis and the value as reflected in the contractor's bill of quantities.

Subhead B.—Management of Dublin Airport.

60. A sum of £24,000 was provided under this subhead to meet an anticipated loss on the operation of Dublin Airport by Aer Rianta, Teoranta, for the year ended 31st March, 1948. As the audited accounts for that period showed a profit on management of £10,787 15s. 3d. it was not found necessary to use any part of the provision. The agreement between the Minister for Industry and Commerce and Aer Rianta, Teoranta, provides *inter alia* that the profits arising in any year will be paid to the Exchequer or otherwise disposed of as directed by the Minister in agreement with the Minister for Finance, and I understand that the profit of £10,787 15s. 3d. will be brought to account as exchequer extra receipts.

Subhead C.—Subsidy in respect of Air Services.

61. The amount charged to this subhead was paid to Aer Rianta, Teoranta, under the Subsidy (Aer Rianta, Teoranta)

(No. 2) Order, 1947 (Statutory Rules and Orders, No. 145 of 1947) and the Subsidy (Aer Rianta, Teoranta) (No. 1) Order, 1948 (Statutory Instrument No. 86 of 1948) to meet losses of the company and of the subsidiary companies, Aer Lingus, Teoranta, and Aerlínte Éireann, Teoranta, on the operation of air services during the year ended 31st March, 1948. The aggregate amount of subsidy the Minister for Finance may authorise to be paid to the company is limited to £750,000 by section 19 of the Air Navigation and Transport Act, 1946. Including the sum of £458,650 charged in this account, the total subsidy paid to the company now amounts to £750,000, and it is stated in a note to this subhead that the full payments due to Aer Rianta, Teoranta, could not be made pending the enactment of legislation to extend the subsidy limit contained in the Air Navigation and Transport Acts.

Subhead F.—Appropriations in Aid.

62. As shown in the account, receipts during the year in respect of landing fees, etc., at airports amounted to £114,276 8s. 9d. I have asked to be furnished with certain documents in connection with the audit of these receipts and with information regarding the amount of the fees outstanding at 31st March, 1948.

This subhead includes a sum of £8,000 received from the catering controller, Shannon Airport, in respect of the letting of rooms in the passenger hostels, Rineanna. I have asked for information regarding these receipts, and the arrangements made with the catering controller for the management of the hostels.

Shannon Airport Catering Service.

63. The agreement between the Minister for Industry and Commerce and the catering controller provided that signed copies of the inventory of furniture and equipment supplied by the Minister to the catering service would be exchanged between the Minister and the catering controller. It appears that it was not found possible to compile a complete inventory at the time the supplies were issued, but an agreed list of items was, however, prepared from the results of stock-takings carried out in 1948 and a copy has been furnished to me. Furniture was also supplied to Foynes hostel which was opened in the year 1946-47 to provide accommodation for passengers. I am informed that an inventory of this furniture was not compiled at the time of issue, but a copy of a schedule of items retained

in the hostel when it was vacated in December, 1947, has been made available to me. I understand that the building has been offered for sale fully furnished.

In view of the absence of original inventories of the furniture and equipment supplied to the catering service at Rineanna and Foynes and to the Foynes hostel, it is not clear whether all the items issued can be accounted for. I have deemed it desirable, therefore, to refer to the matter.

I observed that a sum of £5,000 received in July, 1946, in respect of catering profit is still charged to a suspense account and I have inquired regarding its disposal.

VOTE 59.—UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

Subhead H.—Appropriations in Aid.

Contributions from County Borough and Urban Area Councils under section 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940.

64. In paragraph 66 of my last report I stated that the Department was 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 still continue to base their payments on the lower figure, the total amount withheld up to 31st March, 1948, exceeding £5,550.

VOTE 61.—POSTS AND TELEGRAPHS.

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

65. The losses borne on the vote for the year ended 31st March, 1948, amounted to £5,493 19s. 6d. A classified schedule of these losses is set out at page 220. At page 223 particulars are given of 33 cases in which cash shortages or misappropriations amounting to £854 14s. 6½d. were discovered; the sums in question were made good and no charge to public funds was necessary.

Subhead T.—Appropriations in Aid.

66. Among the receipts estimated for under this subhead was a sum of £14,680 for staffing of wireless stations. As stated in the account, the amount has not been realized.

Stores.

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

In previous reports reference was made to the difficulties arising out of the supply position which involved departure from the normal procedure for the purchase of stores, and in the year under review it was still found necessary in certain cases to divide contracts between contractors on the basis of output and in other cases to place contracts after limited competition.

As shown in Appendix II, the value of engineering stores held on the 31st March, 1948, was £584,497. Stores other than engineering stores held at that date were valued at £265,872, included in this amount being a sum of £62,407 in respect of stores held for other Government Departments.

Revenue.

68. 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 £50 4s. 8d. were written off during the year as irrecoverable.

Post Office Savings Bank Accounts.

69. The accounts of the Post Office Savings Bank for the year ended 31st December, 1947, were submitted to a test examination with satisfactory results. As in the two previous years, 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. The interest accrued during the year on securities standing to the credit of the Post Office Savings Bank Fund amounted to £1,390,253 2s. 6d. Of this sum, £765,409 12s. 7d. was paid and credited to depositors in respect of interest, management expenses amounted to £107,030 13s. 9d. and £51,781 5s. 8d. was set aside towards provision against deprecia-

tion in the value of securities, leaving a balance of £466,031 10s. 6d. which is shown as disposable for the benefit of the Exchequer in accordance with section 19 (1) of the Finance Act, 1930.

Post Office Factory.

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

Including works in progress on 31st March, 1948, the expenditure on manufacturing jobs during the year amounted to £38,506, expenditure on repair work (other than repairs to mechanical transport) amounted to £22,336, and expenditure on mechanical transport repairs to £5,949.

VOTE 63.—DEFENCE.

Subhead C.—Pay of Civilians attached to Units.

Subhead S.—Barrack Maintenance and Minor Works.

71. The sanction of the Department of Finance was obtained in 1945 for expenditure of £30,900, being £20,070 for materials and £10,830 for civilian labour, in connection with the erection of a hutted camp by the Corps of Engineers. The expenditure incurred was considerably in excess of the amount sanctioned and I understand that the Department of Finance was made aware of the position in August, 1947, and that formal covering sanction has now been sought. I am informed that it is not at present proposed to carry through the original scheme, but that further expenditure is necessary to complete certain works which it would be undesirable to leave in an unfinished state, or which are essential to the continued partial occupation of the camp.

Subhead J.—Mechanical Transport.

72. As noted in the account, additional expenditure amounting to £6,133 9s. 6d. was incurred in providing Army transport for the conveyance of civilian passengers in Dublin during the transport strike in 1947. I have asked whether any expenditure arose from traffic accidents during the operation of the service.

Subhead K.—Provisions and Allowances in lieu.

73. 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.		1947-48.	1946-47.
Cost of production	....	3.1 pence per lb.	3.1 pence per lb.
Cost delivered Dublin	....	3.5 ,,	3.5 ,,
Meat.			
Dublin	....	18.3 ,,	14.6 ,,
Curragh	....	18.3 ,,	14.0 ,,

The average price of cattle purchased for the Dublin and Curragh areas was £47 11s. 1d. and £45 18s. 2d. per head, respectively, as compared with £39 18s. 0d. and £37 16s. 0d. in the previous year, while the average production of beef per head was 641 lbs. and 618 lbs., respectively, as compared with 681 lbs. and 646 lbs.

Subhead M.—Clothing and Equipment.

74. Temporary officers serving during the Emergency were required by Regulations to surrender certain articles of clothing and equipment on the termination of their service. A number of officers who were temporarily released from service from time to time were permitted to retain such articles pending recall. Some of these officers who were not recalled retained the surrenderable items and I have inquired regarding the resulting loss.

Subhead P.1.—Air-raid Precautions.

75. In connection with the winding-up of air-raid precautions schemes, arrangements were made for the disposal of certain State-owned equipment issued to local authorities, and amounts received on the sale of such equipment are credited as appropriations in aid. Proposals for the adjustment of discrepancies in the store accounts have been submitted to the Department of Finance and the matter will come under review in the course of audit of the accounts for the year 1948-49.

The Fire Brigades Act, 1940, imposed on local authorities responsibility for making reasonable provision for the protection

of persons and property against fires occurring in their districts. Fire-fighting equipment additional to normal peace-time requirements was issued on loan during the Emergency to certain local authorities for air-raid precautions purposes, and the Government decided in November, 1945, that this equipment should be distributed throughout the country for use for normal peace-time purposes, subject to the condition that it might be recalled and re-distributed for air-raid precautions purposes. I have asked for information regarding the scheme of distribution and the arrangements made for periodic inspection of the equipment, which remains State property.

Subhead P.2.—Naval Service.

76. Reference was made in paragraph 80 of my last report to stores delivered under the contract for the purchase of corvettes and to the liability for expenditure incurred on repairs and renovations of the vessels. I have inquired regarding the present position in this matter.

One of the vessels was out of commission from July, 1947, to April, 1948, owing to the collapse of a furnace and I am informed that the cost of carrying out the necessary repairs has not yet been ascertained and that the question of responsibility for the damage is under consideration.

Subhead R.—Fuel, Light and Water in kind and Fuel Oils.

77. Owing to the necessity for ensuring that a reasonable ration of turf would be available for domestic consumers during the winter of 1947-48, and to the prospective fuel supply position, the Minister for Industry and Commerce was unable to agree to Army needs being met from the supplies available for domestic users in the non-turf areas. Accordingly, it was necessary to make special arrangements for the production of turf for the use of the Defence Forces and agents were appointed for that purpose. Deliveries under the agreements with the agents were completed in December, 1948, and amounted approximately to 26,000 tons. In reply to my inquiries regarding the average cost per ton of turf delivered to the various military posts I was informed that as final payments had not been made the total expenditure involved could not yet be stated.

I have asked that the covering sanction of the Department of Finance be obtained for certain payments made to an agent as they appeared to be in excess of the amounts payable under the terms of the agency agreement.

Subhead S.2.—Construction Corps.

78. Reference was made in my reports on the accounts for the years 1942–43 and 1944–45 to arrangements under which personnel of the Construction Corps were employed on a development scheme undertaken by the Irish Tourist Board at a seaside resort. The Corps was withdrawn in October, 1946, the value of the labour content of the work completed in the period March, 1943, to October, 1946, being assessed at £3,750 4s. 1d., and this amount has been received from the Irish Tourist Board. Huts were erected at an approximate cost of £7,700 to accommodate the personnel engaged on the scheme and proposals for their sale were under consideration when the Corps was withdrawn. I understand that it was finally decided not to proceed with the sale and that the huts have been dismantled and stored pending re-erection for the use of An Fórsa Cosanta Áitiúil. Expenditure amounting to £276 2s. 0d. was incurred on the employment of a caretaker during the period November, 1946, to October, 1948, and a claim by the Irish Tourist Board in respect of the occupation of the site by the Department of Defence during the same period is under consideration.

Subhead U.—Compensation.

79. A payment of £4,900 was made in settlement of a claim for compensation in respect of damage arising from the military occupation of certain premises and I have asked for further information regarding details of the claim.

The sanction of the Department of Finance was obtained for expenditure not exceeding £275, being the amount of the lowest tender for certain work of site clearance. There was considerable delay in placing the contract with the result that the cost of the work was increased to £370 16s. 2d. because of higher charges for labour. As it was not found possible to fix responsibility for the delay with any degree of certainty the sanction of the Department of Finance was obtained for the charge of the increased amount to the vote.

Subhead Y.2.—The Reserve.

80. Premises for the use of An Fórsa Cosanta Áitiúil were purchased, with the approval of the Department of Finance, for the sum of £4,500, a consideration being that the surrounding grounds would be available for training and camping purposes. Investigation of title disclosed that the original lease contained a covenant against the use of the premises for military purposes

and whilst the landlord's consent to some modification of the restrictions was obtained it appeared that the grounds would not be available for all the purposes contemplated. In reply to my inquiries I was informed that the purchase had been completed as the premises were required primarily for use as a Battalion Headquarters for which their location rendered them specially suitable, that the intended use of the grounds for training and camping purposes was a secondary consideration, and that the matter is being re-submitted to the Department of Finance.

The Department of Finance sanctioned the purchase of 31,382 coats and 30,376 caps for An Fórsa Cosanta Áitiúil for the year ended 31st March, 1948, and contracts were placed accordingly. A further contract for the supply of 5,000 coats was placed during the year and I have inquired whether the sanction of the Department of Finance was obtained. Acceptance of full deliveries under these contracts would have resulted in the provision of stocks of caps almost sufficient to provide for probable requirements to 31st March, 1950, and of stocks of coats in excess of estimated requirements to that date, and I understand that it has been arranged to accept deliveries subject to the cancellation of orders for coats in excess of the estimated demand to 31st March, 1950. I have asked for information regarding the circumstances in which the requirements for the year 1947-48 had been overestimated.

A number of cases was noted in which articles of clothing issued to members of An Fórsa Cosanta Áitiúil were replaced after relatively short periods and it was not clear that the original issues had become unserviceable through fair wear and tear in the public service. I understand that difficulty was experienced in controlling issues of clothing owing to the fact that regulations had not been promulgated, and I have inquired regarding the present position, and the recovery of articles of clothing and equipment in the possession of discharged and non-effective members of An Fórsa.

I have asked for information concerning the regulations governing the medical treatment of members of An Fórsa Cosanta Áitiúil.

Use of Military Aerodromes by Civilian Aircraft.

81. Landing facilities have been provided from time to time for civilian aircraft at military aerodromes as emergency alternatives to Dublin Airport. I inquired regarding the collection of charges for these facilities and was informed that collection had been deferred pending agreement with the Department of Finance on the basis of assessment of the charges.

Occupation of Married Quarters.

82. Regulations provide that a soldier who is in occupation of married quarters shall vacate quarters within a stated period after his discharge or transfer to the Reserve, and also that a charge shall be made for each day during which quarters are overheld. A number of cases of overholding has arisen in recent years and I have asked for information on the matter.

Suspense Account.

83. Reference was made in paragraph 87 of my last report to payments amounting to £384 18s. 6d. in respect of pay, etc., of reservists which had been charged to a suspense account pending investigation of certain irregularities. Further payments amounting to £666 9s. 6d. were similarly charged during the year under review, the total amount debited to suspense account at 31st March, 1948, being £1,051 8s. 0d.

Statement of Losses.

84. 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"	362	14	2
Deficiencies of stores and other losses not affecting the 1947-48 vote	80,453	15	7

The corresponding figures of losses in the previous year were £129 9s. 6d. and £67,104 16s. 10d.

The deficiency of £71,114 14s. 5d. noted at item 6 of the Statement of Losses includes £57,972 11s. 2d., being the value of self-igniting grenades which, with Department of Finance approval, were destroyed.

VOTE 64.—ARMY PENSIONS.

Subhead G.—Military Service Pensions.

85. Subsection (5) of section 8 of the Military Service Pensions Act, 1934, provided that where a report had been made by the Referee on an application for a service certificate the Minister might, in certain circumstances, request the Referee to review such report. The power conferred by the subsection

was withdrawn, as from the 1st January, 1946, by section 5 of the Military Service Pensions (Amendment) Act, 1945, except in respect of any report in reference to which the Minister had received an application or request for the exercise of the power before that date. Awards of pension were made during the year following the receipt of revised reports from the Referee, and as in some cases no evidence was available to me of the date of receipt of the applications for review, I communicated with the Accounting Officer in the matter and was informed that the applications in question had been received prior to the 1st January, 1946, but that as they had been referred to the Referee with the supporting evidence, and had been retained by him, they were not therefore available for inspection.

*Subhead H.—Defence Forces (Pensions) Schemes,
1937 to 1947.*

86. Cases have arisen in which pensions under the Military Service Pensions Act, 1924, based on service to 30th September, 1923, as certified under the Act, were awarded to persons to whom pensions under the Defence Forces (Pensions) Schemes, based on qualifying service commencing on dates prior to 30th September, 1923, were also awarded. The same periods of time have therefore been reckoned for the purposes of both pensions.

VOTE 65.—EXTERNAL AFFAIRS.

*Subhead A.7.—Repayable Advances to certain Irish Nationals
who are Pensioners of Foreign Authorities.*

87. The accounts of this vote for the years 1944-45 to 1947-48 include charges in respect of advances made to certain Irish nationals, resident within the State, who were formerly employees of the Shanghai Municipal Council and were unable to obtain payment of their pensions owing to the war in the Far East. The payment of the advances was in each case subject to an undertaking by the pensioner to repay the sums advanced as soon as the Shanghai Municipal Council resumed payment of the pensions, and I have asked for information on the present position in this matter.

VOTE 67.—MISCELLANEOUS SOCIAL WELFARE
SERVICES.

Extra Receipts payable to Exchequer.

88. A sum of £84 13s. 0d. which had been overpaid to a public assistance authority was refunded and brought to account

under this heading. The overpayment arose through a misconception of the conditions under which public assistance authorities would be recouped to an extent not exceeding 50 per cent. of expenditure on the supply of footwear to necessitous persons not otherwise in receipt of home assistance. Footwear had been issued to certain people in this category and the expenditure incurred had been included in the claim for recoupment although no contributions had been obtained from the recipients as provided for in the approved scheme. When the matter came to light each public assistance authority was communicated with and refunds were obtained where necessary. In addition to the £84 13s. 0d. referred to above, sums amounting to £549 2s. 8d. in respect of similar overpayments were received from four public assistance authorities by the Department of Local Government and are brought to account as exchequer extra receipts under the vote for that Department.

VOTE 72.—ALLEVIATION OF DISTRESS.

89. The original estimate for this service provided £1,500,000 for the alleviation of distress in Europe due to war, and indicated that this sum was required for the provision of supplies of foodstuffs, livestock and other commodities and for expenses incidental to their purchase and shipment. A supplementary estimate taken later in the year provided for the payment of grants to international and other organisations in respect of relief activities.

The expenditure incurred on the purchase of relief supplies of foodstuffs and other commodities, including freight and other miscellaneous charges, totalled £173,424 10s. 5d. Of this amount the Department of Industry and Commerce expended £90,047 18s. 7d. on canned meat and surplus army and air-raid precautions stores, the Department of Agriculture £83,332 7s. 10d., mainly on beef and hides, and other Departments £44 4s. 0d. on incidental expenses. The greater part of the expenditure related to supplies sent to Czechoslovakia, Italy, and the National Catholic Welfare Conference, Bremen. Payments amounting to £45,802 18s. 5d. were made to or on behalf of the Joint Relief Commission of the International Red Cross and its successor, the International Centre for the Relief of Civilian Populations, for transport charges and other expenses incurred by them on the distribution of supplies. A sum of £3,312 19s. 1d. was also paid to the Irish Red Cross Society in recoupment of expenditure on the purchase and shipment of supplies. The remainder of the expenditure charged to the vote, £9,750, represents a contribution to the Inter-Governmental Committee on Refugees.

In paragraph 95 of my last report I referred to expenditure of £35,104 15s. 2d. on the purchase of a quantity of bacon which was subsequently sold on the home market. A net sum of £31,834 15s. 11d. was realized on the sale of the bacon and is brought to account as an exchequer extra receipt.

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

EXCHEQUER AND AUDIT DEPARTMENT,
DUBLIN, 23rd February, 1949.

APPROPRIATION ACCOUNTS, 1947-48.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.	
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
1		PRESIDENT'S ESTABLISHMENT ...	4,800	—	4,800	4,200 15 0	—	4,200 15 0	599 5 0	—	—	—	599 5 0	—	—	1
2		HOUSES OF THE OIREACHTAS ...	155,400	—	155,400	151,260 16 3	—	151,260 16 3	4,139 3 9	—	—	—	4,139 3 9	—	—	2
3		DEPARTMENT OF THE TAOISEACH ...	20,500	—	20,500	19,839 10 10	—	19,839 10 10	660 9 2	—	—	—	660 9 2	—	—	3
4		COMPTROLLER AND AUDITOR-GENERAL ...	32,560	3,330	29,230	29,870 19 8	3,343 0 0	26,527 19 8	2,689 0 4	—	13 0 0	—	2,702 0 4	—	—	4
5		OFFICE OF THE MINISTER FOR FINANCE ...	100,005	2,755	97,250	96,596 10 5	1,208 0 0	95,388 10 5	3,408 9 7	—	—	1,547 0 0	1,861 9 7	—	46 4 9	5
6		OFFICE OF THE REVENUE COMMISSIONERS ...	1,284,970	54,200	1,230,770	1,279,514 5 11	67,640 17 4	1,211,873 8 7	5,455 14 1	—	13,440 17 4	—	18,896 11 5	—	11 16 1	6
7		OLD AGE PENSIONS ...	5,152,000	2,250	5,149,750	5,112,614 12 10	4,676 2 10	5,107,938 10 0	39,385 7 2	—	2,426 2 10	—	41,811 10 0	—	20 19 2	7
8		MANAGEMENT OF GOVERNMENT STOCKS ...	22,260	—	22,260	22,251 11 8	—	22,251 11 8	8 8 4	—	—	—	8 8 4	—	—	8
9		OFFICE OF PUBLIC WORKS ...	219,670	26,750	192,920	193,231 10 11	30,458 12 2	162,772 18 9	26,438 9 1	—	3,708 12 2	—	30,147 1 3	—	12 0 6	9
10		PUBLIC WORKS AND BUILDINGS ...	1,094,627	63,097	1,031,530	1,010,834 11 9	62,475 19 7	948,358 12 2	83,792 8 3	—	—	621 0 5	83,171 7 10	—	—	10
11		EMPLOYMENT AND EMERGENCY SCHEMES ...	1,250,000	—	1,250,000	1,233,875 1 2	—	1,233,875 1 2	16,124 18 10	—	—	—	16,124 18 10	34,500	43,691 2 9	11
12		STATE LABORATORY ...	12,570	—	12,570	11,349 10 1	—	11,349 10 1	1,220 9 11	—	—	—	1,220 9 11	575	676 10 7	12
13		CIVIL SERVICE COMMISSION ...	40,800	7,500	33,300	37,302 12 11	10,036 8 5	27,266 4 6	3,497 7 1	—	2,536 8 5	—	6,033 15 6	—	143 17 3	13
14		IRISH TOURIST BOARD ...	45,000	—	45,000	34,985 0 0	—	34,985 0 0	10,015 0 0	—	—	—	10,015 0 0	—	—	14
15		COMMISSIONS AND SPECIAL INQUIRIES ...	7,700	—	7,700	6,359 4 10	—	6,359 4 10	1,340 15 2	—	—	—	1,340 15 2	—	—	15
16		SUPERANNUATION AND RETIRED ALLOWANCES ...	920,055	22,025	898,030	865,214 15 5	22,015 16 10	843,198 18 7	54,840 4 7	—	—	9 3 2	54,831 1 5	6,928	5,125 12 5	16
17		RATES ON GOVERNMENT PROPERTY ...	191,865	965	190,900	190,967 6 10	1,026 10 0	189,940 16 10	897 13 2	—	61 10 0	—	959 3 2	—	19 2 10	17
18		SECRET SERVICE ...	15,000	—	15,000	2,956 10 0	—	2,956 10 0	12,043 10 0	—	—	—	12,043 10 0	—	6 0 4	18
19		EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	16,250	—	16,250	15,586 16 0	—	15,586 16 0	663 4 0	—	—	—	663 4 0	—	—	19
20		MISCELLANEOUS EXPENSES ...	16,280	—	16,280	14,407 19 2	—	14,407 19 2	1,872 0 10	—	—	—	1,872 0 10	—	—	20
21		STATIONERY AND PRINTING ...	374,908	53,528	321,380	353,108 17 4	60,353 12 1	292,755 5 3	21,799 2 8	—	6,825 12 1	—	28,624 14 9	—	—	21
22		VALUATION AND BOUNDARY SURVEY ...	52,695	7,095	45,600	50,441 3 7	7,234 4 0	43,206 19 7	2,253 16 5	—	139 4 0	—	2,393 0 5	—	3 13 7	22
23		ORDNANCE SURVEY ...	48,770	3,750	45,020	46,568 6 9	6,567 8 4	40,000 18 5	2,201 13 3	—	2,817 8 4	—	5,019 1 7	—	1 1 9	23
24		SUPPLEMENTARY AGRICULTURAL GRANTS ...	2,580,989	—	2,580,989	2,576,696 9 10	—	2,576,696 9 10	4,292 10 2	—	—	—	4,292 10 2	—	22 10 0	24
25		LAW CHARGES ...	98,500	3,900	94,600	90,965 7 2	4,865 19 11	86,099 7 3	7,534 12 10	—	965 19 11	—	8,500 12 9	318	263 2 2	25
26		UNIVERSITIES AND COLLEGES ...	333,274	—	333,274	300,653 1 11	—	300,653 1 11	32,620 18 1	—	—	—	32,620 18 1	—	—	26
27		WIDOWS' AND ORPHANS' PENSIONS ...	962,500	—	962,500	939,838 9 7	—	939,838 9 7	22,661 10 5	—	—	—	22,661 10 5	—	18 12 1	27
28		DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	53,810	—	53,810	45,700 0 0	—	45,700 0 0	8,110 0 0	—	—	—	8,110 0 0	—	—	28
29		AGRICULTURE ...	2,148,498	320,446	1,828,052	1,798,313 3 6	325,038 12 4	1,473,274 11 2	350,184 16 6	—	4,592 12 4	—	354,777 8 10	4,190	11,600 0 7	29
30		AGRICULTURAL PRODUCE SUBSIDIES ...	2,065,000	—	2,065,000	2,064,991 17 2	—	2,064,991 17 2	8 2 10	—	—	—	8 2 10	—	266 17 11	30
31		FISHERIES ...	78,682	23,772	54,910	76,930 1 9	25,851 1 3	51,079 0 6	1,751 18 3	—	2,079 1 3	—	3,830 19 6	—	1,440 0 0	31
32		OFFICE OF THE MINISTER FOR JUSTICE ...	65,230	—	65,230	64,580 0 10	—	64,580 0 10	649 19 2	—	—	—	649 19 2	220	2,495 0 8	32
33		GÁRDA SÍOCHÁNA ...	2,977,403	48,683	2,928,720	2,965,025 16 2	51,103 16 4	2,913,921 19 10	12,377 3 10	—	2,420 16 4	—	14,798 0 2	1,900	3,315 19 10	33
34		PRISONS ...	174,656	19,806	154,850	169,410 11 2	17,137 1 3	152,273 9 11	5,245 8 10	—	—	2,668 18 9	2,576 10 1	—	—	34
35		DISTRICT COURT ...	62,750	—	62,750	61,478 11 3	—	61,478 11 3	1,271 8 9	—	—	—	1,271 8 9	20,000	26,282 4 2	35
36		CIRCUIT COURT ...	113,700	28,220	85,480	107,348 13 8	28,277 2 8	79,071 11 0	6,351 6 4	—	57 2 8	—	6,408 9 0	—	3 5 3	36
37		SUPREME COURT AND HIGH COURT OF JUSTICE ...	71,050	260	70,790	69,441 9 0	989 14 7	68,451 14 5	1,608 11 0	—	729 14 7	—	2,338 5 7	2,800	2,668 13 6	37
38		LAND REGISTRY AND REGISTRY OF DEEDS ...	64,140	—	64,140	60,606 7 7	—	60,606 7 7	3,533 12 5	—	—	—	3,533 12 5	—	6 0	38
39		PUBLIC RECORD OFFICE ...	6,990	—	6,990	6,576 16 7	—	6,576 16 7	413 3 5	—	—	—	413 3 5	—	—	39
40		CHARITABLE DONATIONS AND BEQUESTS ...	4,528	48	4,480	4,193 13 4	47 14 8	4,145 18 8	334 6 8	—	—	5 4	334 1 4	5	—	40
41																

PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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	4,120	3,531 0 6	588 19 6	—
B.—Travelling and Incidental Expenses	100	43 13 1	56 6 11	—
C.—Telegrams and Telephones	280	326 1 5	—	46 1 5
D.—Motor Cars—Replacement Grant	300	300 0 0	—	—
TOTAL	£ 4,800	4,200 15 0	645 6 5	46 1 5

Surplus to be surrendered ... £599 5 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to a vacancy remaining unfilled during part of the year.
 B.—Expenditure cannot be accurately estimated.
 C.—Excess due to alterations in the telephone system at Áras an Uachtaráin.

EXTRA REMUNERATION (exceeding £30).

From this Vote a Staff Officer whose salary was borne on Vote 54 received an allowance of £62 10s. 0d.

NOTE.

The Accounts of other Departments include expenditure of approximately £898 in respect of remuneration of staff temporarily lent, without repayment, to the President's Establishment.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
26th October, 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.

HOUSES OF THE OIREACHTAS.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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.	
DÁIL ÉIREANN.						
A.—Salaries and Allowances of Teachtaí :—						
<i>Original</i> ...	£61,260					
<i>Supplementary</i> ...	9,000					
	70,260	68,996 5 4	1,263 14 8			—
B.—Travelling Expenses of Teachtaí ...	14,000	11,640 9 5	2,359 10 7			—
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí :—						
<i>Original</i> ...	£22,830					
<i>Supplementary</i> ...	4,000					
	26,830	26,563 4 5	266 15 7			—
D.—Travelling Expenses of Seanadóirí ...	1,750	1,627 0 0	123 0 0			—
HOUSES OF THE OIREACHTAS.						
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...	43,880	41,385 0 1	2,494 19 11			—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	375	384 9 2	—		9 9 2	
G.—Telegrams and Telephones	600	525 15 8	74 4 4			—
H.—Witnesses' Expenses ...	5	—	5 0 0			—
I.—Inter-Parliamentary Union (Irish Group) Grant-in-Aid ...	200	138 12 2	61 7 10			—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.—Restaurant— Contribution in respect of Catering Expenses ...	500	—	500 0 0	—
<i>Deduct :—</i>	158,400	151,260 16 3	7,148 12 11	9 9 2
Anticipated Savings on various Subheads (See Supplementary Estimate)	3,000	—	3,000 0 0	—
TOTAL :— <i>Original</i> £145,400 <i>Supplementary</i> 10,000	£ 155,400	151,260 16 3	4,148 12 11	9 9 2
Surplus to be surrendered ...			£4,139 3 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B. and D.—The volume of travelling was below expectation.

E.—Saving due to vacancies and staff changes.

G.—Expenditure cannot be accurately estimated.

I.—The subscription to the Union for 1947 was the only expenditure incurred.

J.—No recoupment of expenses of catering fell to be made.

EXTRA REMUNERATION (exceeding £30).

A Senior Translator received £52 10s. 0d. and £1 15s. 4d. from Votes 62 and 49, respectively, for services rendered and from Vote 64 the Captain of the Guard received £77 on foot of a Military Service Pension. From this Vote a Cloakroom Attendant and a Male Cleaner received £41 2s. 3d. and £33 4s. 11d., respectively, for overtime.

NOTE.

This Account includes expenditure of approximately £520 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,
15th November, 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.

DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Department of the Taoiseach (No. 16 of 1924; No. 40 of 1937; No. 38 of 1938; and No. 24 of 1947).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :— Original ... £17,430 Supplementary 300	17,730	17,425 17 0	304 3 0	—
B.—Travelling Expenses :— Original £200 Supplementary 1,700	1,900	1,595 0 5	304 19 7	—
C.—Incidental Expenses ...	120	149 17 3	—	29 17 3
D.—Telegrams and Telephones	400	359 3 10	40 16 2	—
E.—Allowance to Taoiseach for Motor Car ...	350	309 12 4	40 7 8	—
TOTAL :— Original ... £18,500 Supplementary 2,000	£ 20,500	19,839 10 10	690 6 5	29 17 3
Surplus to be surrendered ...			£660 9 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Saving due to expenditure in connection with Conferences abroad being less than anticipated.

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

E.—Saving due to cessation of allowance from 19th February, 1948.

EXTRA REMUNERATION (exceeding £30).

One Executive Officer received £34 ls. 6d. as Private Secretary to the Parliamentary Secretary.

NOTES.

This Account includes expenditure of approximately £188 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments include expenditure of approximately £252 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
27th November, 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.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor-General (No. 1 of 1923), including the National Insurance Audit Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
EXCHEQUER AND AUDIT.				
A.—Salaries, Wages and Allowances	29,248	26,826 16 11	2,421 3 1	—
B.—Travelling Expenses ...	230	171 10 1	58 9 11	—
C.—Incidental Expenses ...	95	95 18 0	—	18 0
NATIONAL INSURANCE AUDIT.				
D.—Salaries	2,987	2,776 14 8	210 5 4	—
GROSS TOTAL ...£	32,560	29,870 19 8	2,689 18 4	18 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,689 0 4	
<i>Deduct :—</i>				
E.—Appropriations in Aid ...	3,330	3,343 0 0	Surplus of Appropriations in Aid realized. £13 0 0	
NET TOTAL	£ 29,230	26,527 19 8	Total Surplus to be surrendered. £2,702 0 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in personnel and vacancies remaining unfilled.
- B.—Audits involving travelling expenses were not carried out to the extent anticipated.
- D.—Saving due to vacancy remaining unfilled.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 an Assistant Auditor received £75 for acting as Higher Executive Officer and from Vote 41 an Executive Officer received an allowance of approximately £74 for acting as Temporary Auditor.

NOTE.

This Account includes expenditure of approximately £1,120 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

W. E. WANN,
Accounting Officer.

OIFIG AN ARD-REACHTAIRE
CUNTAS AGUS CISTE,
30 Samhain, 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.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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	87,066	83,618 10 2	3,447 9 10	—
A.A.—Actuary	250	—	250 0 0	—
B.—Travelling Expenses	200	601 14 1	—	401 14 1
C.—Incidental Expenses	300	467 6 3	—	167 6 3
D.—Telegrams and Telephones	900	937 15 7	—	37 15 7
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages and Allowances	11,179	10,874 5 6	304 14 6	—
F.—Travelling and Incidental Expenses	110	96 18 10	13 1 2	—
GROSS TOTAL ...£	100,005	96,596 10 5	4,015 5 6	606 15 11
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,408 9 7	
Deduct :—			Deficiency of Appropriations in Aid realized. £1,547 0 0	
G.—Appropriations in Aid ...	2,755	1,208 0 0	Net Surplus to be surrendered. £1,861 9 7	
NET TOTAL ...£	97,250	95,388 10 5		

Extra Receipts payable to Exchequer :—

Compensation for loss of services of an officer injured in accident

Estimated.	Realized.
£	£ s. d.
—	46 4 9

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 much greater than anticipated.

C.—Advertisements cost more than was expected.

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	452 15 6
(3) Miscellaneous	5	5 4 6
TOTAL	£2,755	£1,208 0 0

The deficit at (2) is due to the amounts invested during the year being much less than was anticipated.

EXTRA REMUNERATION (exceeding £30).

From the Central Bank the Secretary of the Department received £500 as a Director of the Bank. The Deputy Assistant Secretary received £150 and £115 6s. 0d. as a Director of Ceimici, Teo., and Irish Steel Holdings, Ltd., respectively. From the former company a Principal received £400 as Deputy Chairman and Director.

The following officers received the amounts stated for acting in grades higher than their substantive ranks during periods of loan to other Departments, viz. :—An Assistant Principal, £43 15s. 9d. (from Vote 55), and a Staff Officer, £92 11s. 10d. (from Vote 32).

The following officers, whose salaries are borne on the Votes indicated, received amounts as stated for special services or for acting in grades higher than their substantive ranks during periods of loan to the Department of Finance, viz. :—Two Executive Officers (Vote 6 and Vote 63) received £398 10s. 8d. and £99 17s. 3d., respectively, and one Clerical Officer (Vote 29) received £87 4s. 8d.

From this Vote a Minor Staff Officer received £56 15s. 9d. for special services and two Clerical Officers received £59 12s. 11d. and £39 15s. 4d., respectively, for overtime. From Vote 62 an Assistant Principal received £38 10s. 0d. for services rendered, from Vote 63 an Executive Officer received £31 as a member of the Reserve of Officers and from Vote 60 an Executive Officer received a gratuity of £70 for the performance of higher duties.

Three Messengers received £25 17s. 8d., £45 16s. 8d. and £38 10s. 0d., respectively, on foot of Military Service Pensions; the recipient of £25 17s. 8d. received in addition £16 0s. 1d. from Vote 2 for overtime.

NOTES.

This Account includes expenditure of approximately £1,096 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments and Offices include expenditure of approximately £9,368 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
27th November, 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.

OFFICE OF THE REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Office of the Revenue Commissioners, including certain other Services administered by that Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances, etc. ...	1,157,640	1,153,104 16 9	4,535 3 3	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain ...	670	723 0 0	—	53 0 0
B.—Travelling Expenses :— Original £16,500 Supplementary 2,500	19,000	18,815 15 6	184 4 6	—
C.—Removal Expenses ...	2,650	2,646 19 3	3 0 9	—
D.—Poundage to Distributor of Stamps ...	475	498 12 4	—	23 12 4
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	67,340	67,619 17 3	—	279 17 3
F.—Carriage of Parcels, Advertisements, etc. ...	765	833 5 2	—	68 5 2
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. :— Original ... £2,500 Supplementary 3,650	6,150	4,895 18 0	1,254 2 0	—
H.—Telegrams and Telephones	5,180	5,274 11 2	—	94 11 2
I.—Uniform Clothing ...	1,600	2,363 3 10	—	763 3 10
J.—Boat Hire, Cycles and other Conveyances ...	500	445 15 1	54 4 11	—
K.—Motor Cars for Frontier Patrols ...	4,320	4,488 1 8	—	168 1 8
L.—Revenue Instruments, etc.	420	407 4 7	12 15 5	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. :— Original ... £8,800 Supplementary 7,200	16,000	15,876 6 1	123 13 11	—
N.—Incidental Expenses ...	900	217 1 8	682 18 4	—
O.—Provision of Rooms for Official Purposes ...	190	154 18 10	35 1 2	—
P.—Compensation :— Original ... £5 Supplementary 1,160	1,165	1,147 13 9	17 6 3	—
Q.—Losses by Default, Fraud and Accident ...	5	1 5 0	3 15 0	—
GROSS TOTAL :— Original £1,270,460 Supplementary 14,510	£ 1,284,970	1,279,514 5 11	6,906 5 6	1,450 11 5
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £5,455 14 1	
R.—Appropriations in Aid :— Original ... £39,700 Supplementary 14,500	54,200	67,640 17 4	Surplus of Appropriations in Aid realized. £13,440 17 4	
NET TOTAL :— Original £1,230,760 Supplementary 10	£ 1,230,770	1,211,873 8 7	Total Surplus to be surrendered. £18,896 11 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of officers injured in accidents ...	—	11 16 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

AA.—Excess due to minor changes in staffing of Conjoint Office.

D.—Excess due to increase in sales of stamps at Dublin Stock Exchange ; offset to a certain extent by revision of the basis of remuneration to Distributor.

E.—Excess due mainly to payment to Collectors of Taxes of arrears of remuneration resulting from consolidation.

F.—Excess due to increased expenditure on carriage of parcels.

G.—Saving due to the fact that certain supplies for which provision had been made were not delivered before close of the year.

H.—Excess due to increased cost of telephonists' services.

I.—Excess due to increases in prices and in the quantity of uniform clothing required.

J.—Saving due to the fact that the provision for purchase of new cycles was not fully utilized.

K.—Excess due mainly to the fact that the provision for purchase of new cars was inadequate.

N.—Saving due to the fact that the provision for payments to local authorities for copies of Poor Law Ratings for Income Tax purposes was not utilized as the work was not commenced. The expenditure includes an *ex-gratia* payment of 8s. 8d. to an official as compensation for stockings damaged by a defective chair (Department of Finance letter E. 109/41/41).

O.—Saving due to the cessation of two allowances for the use of rooms for official purposes.

P.—Particulars of the items charged to the subhead :—

£1,138 7s. 3d.—In respect of injuries to a member of the public caused by a Revenue vehicle a sum of £750 was awarded, together with taxed costs amounting to £388 7s. 3d. (Department of Finance letter S. 48/6/46).

£9 6s. 6d.—In respect of injury to a calf caused by a Revenue vehicle a sum of £3 was awarded, together with costs and expenses amounting to £6 6s. 6d. (Department of Finance letter S. 48/4/48).

Q.—Particulars of the items charged to the subhead :—

10s. 0d.—Compensation to the owner of seized articles due for release and which were lost in transit while in official custody (Department of Finance letter S. 47/7/34).

15s. 0d.—To make good a net shortage in a Cashier's balance (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 Social Welfare	...	...	220	220	0	0
2.	Charge for manufacture of unemployment insurance stamps for Department of Social Welfare (Unemployment Fund)	...	...	200	200	0	0
3.	Clerical services and incidental expenses on account of General Lighthouse Fund	...	...	250	250	0	0
4.	Moneys received from merchants, etc., for special attendance of Officers :—						
	Original	...	£13,000				
	Supplementary	...	4,000				
				17,000	19,848	16	6
5.	Fines, forfeitures, law costs recovered, etc. :—						
	Original	...	£10,000				
	Supplementary	...	6,500				
				16,500	24,026	14	8
6.	Registry of Business Names	...	...	300	293	11	6

		Estimated.	Realized.
		£	£ s. d.
7. Proceeds of Customs sales (seizures, etc.) :—			
<i>Original</i>	£13,000		
<i>Supplementary</i>	4,000		
		17,000	18,763 14 10
8. Charges for collecting local dues, etc. ...		80	147 17 6
9. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund) ...		320	320 0 0
10. Charge for printing widows' and orphans' pensions orders		1,000	940 0 0
11. Repayment from Vote 11 on account of the salary of an Officer seconded to the Special Employment Schemes Office		295	214 0 3
12. Miscellaneous items		1,035	2,416 2 1
TOTAL :—			
<i>Original</i>	£39,700		
<i>Supplementary</i>	14,500		
		£54,200	£67,640 17 4
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.			
12. Miscellaneous items comprised the following :—			
Fees under Merchant Shipping Acts			£ s. d. 72 0 9
Bill of Entry receipts			1,178 11 6
Sale of official motor car			200 0 0
Minor unclassified items, <i>e.g.</i> , surpluses in cash, rents of official residences, etc.			965 9 10
			£2,416 2 1

EXTRA REMUNERATION (exceeding £30).

Two Surveyors and eight 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. Four Officers of Customs and Excise and two Preventive Officers received total amounts varying from £65 18s. 6d. to £177 3s. 6d. 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 sixty-six Officers of Customs and Excise, five Chief Preventive Officers, fifty-seven Preventive Officers, one hundred and eighty-three Assistant Preventive Officers, one Temporary Assistant Preventive Officer, forty-nine Watchers, nine Extra Men, eight Tax Officers (Higher Grade), thirty-nine Senior Tax Officers, thirty-four Tax Officers, six Minor Staff Officers, thirty-four Clerical Officers, seventy-four Departmental Clerical Officers, six Writing Clerks, fourteen Writing Assistants, six Shorthand Typists, nine Typists, three Male Temporary Clerical Assistants, four Female Temporary Clerical Assistants, one Superintendent of Printing, two Assistant Superintendents of Stamping, three Principal Stampers, two Stampers, ten Female Stampers and Tellers, six

Printers, two Engineers, one Storeman, four Paperkeepers and one Messenger received amounts varying from £30 0s. 2d. to £703 1s. 11d. 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:—one Higher Executive Officer received £148 from the Vote for Science and Art; one Clerical Officer received £47 from the Vote for Wireless Broadcasting; one Clerical Officer received £8 from the Vote for Science and Art, £33 from the Vote for Wireless Broadcasting and £87 1s. 7d. from the Vote for the Office of the Minister for Education (the latter item being by way of allowance while on loan); two Officers of Customs and Excise, one Departmental Clerical Officer, one Clerical Officer and one Printer received £10, £48, £52 5s. 0d., £30 10s. 0d. and £38 10s. 0d., respectively, from the Vote for Wireless Broadcasting (in addition, these officials received, respectively, £99 0s. 4d., £2 15s. 7d., £25 11s. 3d., £4 11s. 0d., and £38 19s. 8d. in respect of overtime from this Office); one Departmental Clerical Officer received £46 12s. 0d. from the Vote for Defence while on loan.

Five Officers of Customs and Excise received an allowance of £74 6s. 2d. each from the Vote for Industry and Commerce while on loan; four Officers of Customs and Excise received total amounts varying from £30 14s. 0d. to £157 16s. 1d. 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 £13 to £18 19s. 8d.; six Preventive Officers received total amounts varying from £69 15s. 1d. to £139 19s. 8d. in respect of overtime and allowances from the Vote for Industry and Commerce while seconded to that Department, overtime and rewards from this Office and military service pension, the amounts received from the Vote for Industry and Commerce varying from £14 5s. 3d. to £96 6s. 2d.

The following received amounts as stated while acting in grades higher than their substantive ranks during their period of loan to other Departments:—one Executive Officer received £398 10s. 8d. from the Vote for the Office of the Minister for Finance; one Officer of Customs and Excise received £60 14s. 11d. from the Vote for Local Government; one Writing Assistant received £37 16s. 7d. from the Vote for Posts and Telegraphs (in addition, this officer received £2 9s. 1d. in respect of overtime from this Office when not on loan); one Higher Executive Officer, one Examiner, four Executive Officers and two Officers of Customs and Excise received amounts varying from £37 18s. 11d. to £209 13s. 3d. from the Vote for Industry and Commerce.

NOTES.

This Account includes expenditure of approximately £18,553 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Account of another Department includes expenditure of approximately £134 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

Two seized motor cars valued at £700 and £630, respectively, were acquired for official use.

A Departmental Clerical Officer was dismissed on account of misappropriation of official moneys affecting the Vote for Transport and Marine Services (*see* Vote 58).

R. P. RICE,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
30 Samhain, 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.

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for Old Age Pensions and Pensions to Blind Persons (Old Age Pensions Acts, 1908 to 1938); for Supplements and for Allowances in Kind (No. 22 of 1946); and for certain Grants.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Pensions and Supplements ...	4,775,000	4,841,153 16 6	—	66,153 16 6
B.—Allowances in Kind ...	176,000	62,704 1 7	113,295 18 5	—
C.—Grants towards the provision of Additional Cash Allowances ...	201,000	208,512 1 3	—	7,512 1 3
E.—Sums Irrecoverable ...	—	12 8 6	—	12 8 6
F.—Extra Statutory Grants	—	232 5 0	—	232 5 0
GROSS TOTAL ...£	5,152,000	5,112,614 12 10	113,295 18 5	73,910 11 3
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £39,385 7 2	
Deduct :—			Surplus of Appropriations in Aid realized. £2,426 2 10	
D.—Appropriations in Aid ...	2,250	4,676 2 10	Total Surplus to be surrendered. £41,811 10 0	
NET TOTAL ...£	5,149,750	5,107,938 10 0		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Recoveries in respect of food vouchers over-issued ...	—	20 19 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increase in cash supplements to certain pensioners consequent on the coming into operation, as from 4th July, 1947, of the Social Welfare Schemes (Cash Supplements) Order, 1947 (First Amendment) Order, 1947; the excess has been met out of the saving on Subhead B. (Department of Finance minute S. 60/29/40).

B.—Saving due to the revocation, as from 4th July, 1947, of the Emergency Powers (Food Allowances) Order, 1941.

C.—Expenditure from grants depends on total amount of allowances paid by the public assistance authorities and this was greater than had been anticipated. The expenditure includes a sum of £3,438 0s. 3d. which is the proportion estimated to be proper to this Vote of certain final payments on foot of allowances paid in prior years by public assistance authorities to the classes covered by this Subhead and by Subhead E. of the Vote for National Health Insurance. Exact apportionment of these final payments between the two Votes was not feasible.

E.—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 minutes S. 88/2/43).

F.—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 minutes S. 88/2/47 and S. 88/2/43).

D.—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 D. further recoveries amounting to £1,958 14s. 0d. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of pension orders.

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

£ s. d.			
1,008	5	6	Cases in which, there being no fraud or concealment, recovery was waived.
2,078	8	6	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.
179	0	0	Other cases of overpayments.
<u>£3,265 14 0</u>			

(3) A payment in error of £1, made in the year ended 31st March, 1946, but not discovered until after the close of the Appropriation Account for that year, was written off as irrecoverable. The overpayment arose because notice of revocation of pension did not reach the Pension Officer in time to permit the stoppage of payment (Department of Finance minute S. 88/2/43).

(4) Improper issues of food vouchers were made at Post Offices during the year to the classes covered by Subhead B. of this Vote to an extent equivalent to 90 single unit vouchers with a total value of £11 15s. 7d. (Department of Finance minute S. 41/1/42).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
30 Samhain, 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.

MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 :—						
Original ... £22,250						
Supplementary 10						
	22,260	22,251 11 8	8	8 4	—	
TOTAL :—						
Original ... £22,250						
Supplementary 10						
£	22,260	22,251 11 8			—	
Surplus to be surrendered ...£			8	8 4		

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
26th July, 1948.

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, 1948, 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 ...	204,770	179,067 15 4	25,702	4 8	—	—
B.—Travelling Expenses ...	12,300	11,494 1 11	805	18 1	—	—
C.—Incidental Expenses ...	1,000	1,286 2 4	—	—	286	2 4
D.—Telegrams and Telephones	1,600	1,383 11 4	216	8 8	—	—
GROSS TOTAL ...£	219,670	193,231 10 11	26,724	11 5	286	2 4
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £26,438 9 1			
E.—Appropriations in Aid ...	26,750	30,458 12 2	Surplus of Appropriations in Aid realized. £3,708 12 2			
NET TOTAL ...£	192,920	162,772 18 9	Total Surplus to be surrendered. £30,147 1 3			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of officer injured in a motor accident ...	—	10 11 6
Amounts received from sundry persons as stamp duty and not utilised ...	—	1 9 0
		£12 0 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies unfilled in the establishment.

B.—The amount of travelling required was less than expected.

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

D.—Requirements were less than expected.

E.—Appropriations in Aid :—

					Estimated.	Realized.		
					£	£	s.	d.
(1)	Penal interest on overdue loan repayments	...			750	828	1	7
(2)	Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946	...	...		1,000	2,463	18	6
(3)	Amount recoverable as administrative expenses in connection with agency services	...			3,800	6,768	10	10
(4)	Amount recoverable from Vote 11 as administrative expenses in connection with Employment Schemes, etc.	...	...	...	1,800	1,428	16	8
(5)	Amount recoverable as expenses of management of the Local Loans Fund	...	...		19,000	18,239	0	0
(6)	Miscellaneous	...	...	...	400	730	4	7
	TOTAL	...	...	...	£26,750	£30,458	12	2

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

(2) The amount of the loans sanctioned during the year was greater than anticipated.

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

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

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

(6) Salaries of Engineers, etc., recovered from Shannon Navigation Fund and Marine Works Maintenance Fund, £659 7s. 4d.; mapping charges, £18 14s. 0d.; sundry receipts, £52 3s. 3d.

EXTRA REMUNERATION (exceeding £30).

From this Vote a Higher Executive Officer and a Clerk of Works received gratuities of £50 and £60, respectively, for special services rendered.

NOTES.

(1) This Account includes expenditure of approximately £4,799 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices. Subhead A.

(2) The Account of another Department includes approximately £205 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

(3) Recovery of an overpayment of £62 18s. 9d. by way of special sick pay to an officer who was incorrectly certified as suffering from pulmonary tuberculosis was waived. Subhead A. (Department of Finance letter E. 104/1/48).

(4) Copying of maps was carried out, without repayment, for the Land Commission and the Department of Agriculture. The value of these services in the year was £1 13s. 5d.

(5) Losses of technical equipment valued at £3 3s. 6d. were written off during the year under the authority of the Commissioners.

(6) Sums amounting to £15,611 6s. 10d. expended in prior years on compensation, etc., in respect of claims arising out of accident risks which had been covered by policies of insurance with the Irish Employers' Mutual Insurance Association, Ltd., now being wound up under an Order made by the Court on the 4th July, 1938, remain charged to a suspense account with a view to recovery from the Official Liquidator as a result of the liquidation proceedings. Pending the settlement of the Commissioners' claim against the Association, a further sum of £6,017 4s. 0d. remains charged to a suspense account on foot of portion of the premium paid for the year 1938-39, and sums amounting to £1,908 18s. 0d. which would otherwise have been payable to the Association under the policies are retained by the Commissioners as a set-off against their claim.

J. CONNOLLY,

Accounting Officer.

OFFICE OF PUBLIC WORKS, DUBLIN.

30th November, 1948.

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, 1948.

SERVICE.	Balances, 1st April, 1947.	Receipts, 1947-48.	Payments, 1947-48.	Balances, 31st March, 1948.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments	—	16 15 1	16 15 1	—
Shannon Navigation ...	5,819 10 3	6,649 11 8	10,080 3 1	2,388 18 10 { (a) (b)
Letterkenny Railway...	—	5 9 0	5 9 0	—
Marine Works Act, 1902, Maintenance Fund	1,972 17 3	936 16 5	206 11 2	2,703 2 6 (c)

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

(b) £1,182 11s. 0d. together with £479 19s. 1d. for legal costs, etc., was paid in respect of damage to property caused by floods from the River Blackwater and the Plassy-Errina Canal (Department of Finance letter S. 50/2/46).

(c) 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,
Accounting Officer.

30th November, 1948.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 :— Original £24,000 Supplementary 40,000	64,000	69,022 17 7	—		5,022 17 7	
B.—New Works, Alterations and Additions :— Original £500,000 Less Supplementary 39,990	460,010	299,941 6 5	160,068 13 7		—	
C.—Maintenance and Supplies	260,000	324,465 2 4	—		64,465 2 4	
D.1.—Furniture, Fittings and Utensils ...	22,000	29,696 13 7	—		7,696 13 7	
D.2.—Central Furniture Stores ...	1,000	3,691 13 3	—		2,691 13 3	
E.—Rents, Rates, etc. ...	87,000	92,763 18 4	—		5,763 18 4	
F.—Fuel, Light, Water, Cleaning, etc. ...	114,000	129,191 0 7	—		15,191 0 7	
FF.—Emergency Fuel Stores	—	2,368 5 1	—		2,368 5 1	
G.—Phoenix Park National School ...	140	206 11 11	—		66 11 11	
H.—River Shannon Works	140	188 13 10	—		48 13 10	
I.—Telegrams and Telephones	350	390 0 1	—		40 0 1	
J.1.—River Fergus Drainage	1,800	—	1,800 0 0		—	
J.2.—Arterial Drainage ...	10	—	10 0 0		—	
J.3.—Barrow Drainage—Repayment of Advances	14,417	14,416 12 10	7 2		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.4.—Arterial Drainage— Purchase of Machinery	46,000	30,067 11 0	15,932	9 0	—	—
J.5.—Arterial Drainage— Maintenance of Machinery ...	7,200	5,177 14 11	2,022	5 1	—	—
J.6.—Arterial Drainage—Central Repair Workshop and Stores ...	5,900	3,196 5 5	2,703	14 7	—	—
J.7.—Arterial Drainage Surveys ...	10,600	6,013 13 9	4,586	6 3	—	—
J.8.—Lough and River Erne Drainage ...	60	36 10 10	23	9 2	—	—
GROSS TOTAL :— Original £1,094,617 Supplementary 10	£1,094,627	1,010,834 11 9	187,147	4 10	103,354	16 7
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £83,792 8 3			
Deduct :—			Deficiency of Appropriations in Aid realized. £621 0 5			
K.—Appropriations in Aid	63,097	62,475 19 7	Net Surplus to be surrendered. £83,171 7 10			
NET TOTAL :— Original £1,031,520 Supplementary 10	£1,031,530	948,358 12 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 EXTERNAL AFFAIRS :			
Australian Legation, Sydney Residence ...	120 0 0	S.2/1/47.	
Embassy to the Holy See ...	4 1	S.2/19/46.	
DEPARTMENT OF FINANCE :			
Commissions and Special Inquiries, 21 Fitzwilliam Square, Dublin ...	10,202 16 3	S.2/16/41.	
Glenfarne, Co. Leitrim : Customs Frontier Post ...	65 18 4	S.2/3/46.	
Lifford, Co. Donegal : Customs Frontier Post ...	26 18 6	S.2/13/33.	
Office of Public Works, 10 Hume St., Dublin ...	6,825 0 0	S.2/30/34.	
Central Repair Workshop and Stores ...	660 0 0	S.59/2/42.	
Portacloy Fishery Pier, plot of land ...	30 0 0	S.102/5/32.	
Waterford Government Offices ...	750 2 6	S.2/2/29.	

SERVICE.	AMOUNT.	DEPARTMENT OF		
		FINANCE	AUTHORITY.	
	£	s.	d.	
DEPARTMENT OF EDUCATION :				
Coláiste Móibhí, Shanganagh Castle, Co. Dublin	9,000	0	0	S.22/10/40.
DEPARTMENT OF JUSTICE :				
Gárda Síochána :				
Co. Clare : Doolin	74	4	0	S.14/9/45.
Co. Kerry : Kilgarvan	104	10	4	S.14/81/25.
Knocknagoshel	127	9	6	S.14/24/25.
Co. Leitrim : Drumsna	90	0	0	S.14/7/41.
Co. Mayo : Blacksod	109	4	0	S.102/9/45.
Co. Monaghan : Newbliss	161	0	2	S.14/9/46.
Co. Offaly : Cloghan	84	3	10	S.14/8/44.
Co. Roscommon : Strokestown	318	15	5	S.14/5/45.
Co. Sligo : Ballinafad	48	2	5	S.14/1/46.
Collooney	250	0	0	S.14/19/46.
Co. Tipperary : Mullinahone	142	13	0	S.14/7/40.
Borstal Institution, Ballyfermot, Co. Dublin	6,820	0	0	S.44/7/40.
DEPARTMENT OF LANDS :				
Lace Centre, Bruckless, Co. Donegal	577	10	0	S.29/11/38.
DEPARTMENT OF POSTS AND TELEGRAPHS :				
Wireless Broadcasting :				
Athlone High Power Short Wave Station	4	5	3	S.2/5/46.
Ardmore, Stillorgan Road, Co. Dublin	24,675	0	0	S.104/4/47.
28 Parnell Square, Dublin	7,750	0	0	S.2/1/46.
BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS :				
Parteen Villa, Birdhill, Co. Tipperary	5	0	0	S.7/11/26.
TOTAL	£69,022	17	7	

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 32 to 57.

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.—Increased stocks were held in the Central Furniture Stores, the value of those unissued at 31st March, 1948, being £8,756 5s. 0d.

E.—Excess due to rent increases and new tenancies which were not provided for in the estimate.

F.—Excess mainly due to increased prices.

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. 6/4/42).

G. and H.—Certain maintenance works for which provision was not made in the estimate were 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.—No claim matured for payment within the year.

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

J.4.—Certain machines provided for in the estimate were not delivered within the year.

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

J.6.—Delivery of stores on order was not effected within the year. The value of stocks held at 31st March, 1948, was £13,120.

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	...	...	...	...	...	28,000	26,208	9	11
2. Harbour tolls, dues, etc.	...	...	...	...	...	17,000	10,619	8	10
3. Sale of surplus and obsolete stores, old materials, etc.	...	...	...	...	...	3,000	2,921	9	8
4. Hire of plant	...	...	...	...	...	4,500	5,449	3	3
5. Sales of farm and garden produce	...	...	...	...	...	4,100	5,461	19	0
6. Admission tickets at parks, piers, etc.	...	...	...	...	...	1,900	1,025	6	9
7. Lettings of sporting, fishing rights, etc.	...	...	...	...	...	747	594	17	3
8. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.I., E. and F.)	...	...	...	...	...	2,840	3,574	6	0
9. Recoveries from drainage districts, etc., in connection with Central Repair Workshop and Stores. (See Subhead J.6.)	...	...	...	...	...	10	—		
10. Miscellaneous	...	...	...	...	...	1,000	6,620	18	11
						£63,097	£62,475	19	7

1. The receipts comprised :—Rents, £25,783 9s. 11d., and fines on leasing of surplus Government property, £425. The yield from rents was less than estimated owing to the transfer during the year of Haulbowline Dockyard to the Department of Defence.

2. Receipts at Dún Laoghaire Harbour were less than anticipated due to the curtailment of the steamer service to and from Holyhead.

3. Receipts from sales of old stores, etc., were slightly less than expected.

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

5. Bourn Vincent Memorial Park, £3,768 17s. 6d.; Royal Hospital Gardens, etc., £1,255 9s. 5d.; Phoenix Park, etc., £170 1s. 7d.; sundry other sales, £267 10s. 6d.

6. Receipts were less than anticipated owing to the decision to admit the public free of charge to Bourn Vincent Memorial Park as from 1st April, 1947.

7. Bourn Vincent Memorial Park :—Fishing, £463 17s. 3d.; rough shooting, £131.

8. Widows' and Orphans' Pensions Department, £1,490 0s. 2d.; Post Office Savings Bank, £1,252 11s. 1d.; Special Employment Schemes Office, £498 4s. 9d.; Department of Local Government (Combined Purchasing Section), £258 10s. 0d.; College of Science, £75.

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

10. Sale of trees and felled timber, £2,950 15s. 6d.; sales of surplus Government properties, £1,514; work done for other parties, £1,098 8s. 2d.; refund of grants for National Schools, £435 3s. 1d.; contractors' deposits unclaimed, £91 2s. 0d.; storage of yachts at Dún Laoghaire and Howth Harbours, £77; licences, Phoenix Park, £56 8s. 0d.; sundry other receipts, £398 2s. 2d.

NOTES.

(1) The Commissioners' interest in certain property, etc., acquired in a prior year for airport purposes at a cost of £2,065, was transferred to the Department of Industry and Commerce. Subheads A. and B. (Department of Finance letters S. 38/8/36 and S. 99/15/45).

(2) An *ex-gratia* payment of £402 2s. 0d. over the contract price, was paid to a contractor in respect of the demolition of old buildings at the rear of Iveagh House, Dublin. Subhead B. (Department of Finance letter S. 9/3/43).

(3) A grant of £207 3s. 4d. was made in respect of fees and expenses claimed for the preparation of Bills of Quantities in connection with a scheme, subsequently abandoned, for the replacement of St. Audeon's National Schools, Dublin. Subhead B. (Department of Finance letter S. 22/2/47).

(4) Included under Subhead B. is a sum of £28 11s. 0d. representing the balance of the cost of furniture supplied by a merchant through a contractor who failed to complete his contract for the erection of a new national school at Laghey Bar, Co. Donegal (Department of Finance letter S. 9/6/41).

(5) A sum of £265 15s. 6d. was paid in respect of the landlord's claim for works of reinstatement, etc., on surrender of No. 52 Kenilworth Square, Dublin. Subhead C. (Department of Finance letter S. 2/12/40).

(6) £60 together with £36 16s. 0d. for legal costs, was paid in respect of injuries to persons and property as a result of an alleged defect in Government property. Subhead C. (Department of Finance letter S. 2/18/46).

(7) Included under Subhead C. is a sum of £56 2s. 0d. paid in respect of the landlord's claim for damages to premises in Westport formerly occupied as an Employment Exchange (Department of Finance letter S. 2/50/35).

(8) A contribution of £15 was made to the landlord of Burtonport Gárda Síochána Barracks, Co. Donegal, towards defraying the cost of works of repair and maintenance. Subhead C. (Department of Finance letter S. 14/64/26).

(9) A claim for £12 16s. 8d. against the caretaker of a National Monument in respect of overpayment of wages was abandoned. Subhead C. (Department of Finance letter E. 8/12/33).

(10) £4 10s. 0d. was expended in making good damage maliciously done at Glanmire Gárda Síochána Station, Co. Cork. Subhead C. A claim under the Malicious Injuries Acts was waived (Department of Finance letter S. 200/1/45).

(11) An *ex-gratia* payment of £2 was made as a reward for the discovery and rescue of articles of historic interest connected with a National Monument. Subhead C. (Department of Finance letter S. 102/5/38).

(12) Damage estimated at £22 18s. 1d. was caused to property by persons who gained unauthorized entry to certain State premises. Subheads C. and D.

(13) Claims for £495 12s. 6d. and £18 16s. 6d., representing the amounts to be recovered from contractors in respect of the extra costs incurred owing to their failure to fulfil their contracts for the supply of turf were abandoned. Subhead F. (Department of Finance letters S. 9/8/48 and S. 9/2/47).

(14) Included under Subhead F. is an expenditure of £152 9s. 2d. undertaken on behalf of the Department of Defence.

(15) Included under the Vote for Defence, No. 63, is an expenditure of £315 1s. 6d. undertaken on behalf of the Commissioners (Department of Finance letter S. 4/25/28).

(16) Materials and plant valued at approximately £100,000 were passed over to the Department of Defence on the transfer to that Department as from 1st July, 1947, of the duties and functions of the Office of Public Works in relation to the administration and maintenance of Haulbowline Dockyard, Co. Cork (Department of Finance letter S. 4/33/47). See also Vote for Defence, No. 63.

(17) Material surplus to the requirements of the Commissioners and valued at £1 was transferred to the Department of Defence (Department of Finance letter S. 4/26/40). See also Vote for Defence, No. 63.

(18) Plant and materials surplus to the requirements of the Department of Defence and valued at £4,377 0s. 6d. were taken over by the Commissioners (Department of Finance letter S. 8/16/45). See also Vote for Defence, No. 63.

(19) A hut surplus to the requirements of the Commissioners and valued at £500 was transferred to the Department of Industry and Commerce (Department of Finance letter S. 14/5/46). See also Vote for Aviation and Meteorological Services, No. 56.

(20) Materials surplus to the requirements of the Department of Industry and Commerce and valued at £207 19s. 0d. were taken over by the Commissioners (Department of Finance letters S. 102/6/48 and S. 103/34/47). See also Vote for Aviation and Meteorological Services, No. 56.

(21) Articles purchased in previous years by the Department of Local Government and Public Health and valued at £30 8s. 1d. were taken over by the Commissioners from the Department of Social Welfare (Department of Finance letter S. 72/9/41). See also Vote for Miscellaneous Social Welfare Services, No. 67.

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

	£
(1) Elly Bay Toy Factory	3,300
(2) Headford Garda Síochána Barracks, Co. Kerry ...	350
(3) Three minor outbreaks... ..	14

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

	£	s.	d.
Department of Lands	105	7	0
Department of Education	149	14	3
Department of Justice	13	12	6

(24) Losses of stores from stock, valued at £15 1s. 3d., were written off during the year under the authority of the Commissioners.

(25) £9 9s. 4d. representing the value of articles lost through burglary and theft was written off (Department of Finance letters S. 2/9/44 and S. 102/10/48).

(26) Two barges, valued at £500, sank while being towed from Dundalk to Dublin and were written off (Department of Finance letter S. 31/1/48).

(27) Arrears of rent amounting to £84 15s. 9d. in respect of sublet properties were written off as irrecoverable (Department of Finance letters S. 55/19/38 and S. 102/2/31).

(28) A claim for £76 15s. 2d. in respect of services rendered to a lessee of portion of Haulbowline Island, Co. Cork, was abandoned (Department of Finance letter S. 79/3/37).

(29) Included under Subhead K. are the following sums for sales of surplus properties : Parteen Villa, Birdhill, Co. Tipperary, £1,500 ; site of proposed Garda Síochána Station, Aghacashel, Co. Leitrim, £10 ; site of Ardreich Mill, Athy, Co. Kildare, £3 ; 45 St. Stephens Green, Dublin, £1 (Department of Finance letters S. 7/11/26, S. 14/88/26, S. 59/1/42 and S. 2/27/34).

(30) *Telephone Capital Account.*—The net expenditure during the year on Post Office Buildings, charged to Telephone Capital Account, amounted to £11,255 lls. 8d.

J. CONNOLLY,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
30th November, 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.

STATEMENT OF EXPENDITURE ON NEW WORKS, Etc., 1947-48.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
ÁRAS AN UACHTARÁIN :					
1.—Improvements and furnishings (Revote £8,000) ...	30,000	25,263 9 2	60,000	33,647	6 11
HOUSES OF THE OIREACHTAS :					
2.—Improvement of Entrance (Revote) ...	10	372 7 10	—	372	7 10
3.—Preparation of Busts of Pádraig Pearse and other National Leaders (Revote £315) ...	400	4 16 1	1,585	1,188	14 8
4.—Central Heating Station : Improvements (Revote)	10	—	5,870	2,410	12 11
DEPARTMENT OF FINANCE :					
5.—Dublin, Government Buildings : Replacement of Protective Railings ...	1,200	—	1,200	—	
6.—Dublin, Iveagh House : Office Accommodation, Accommodation for Geological Collection and Staff Restaurant (Revote £8,000) ...	10,000	2,558 5 0	73,000	3,633	15 0
7.—Dublin Castle : Reconstruction and Development ...	30,000	2,897 12 11	—	5,167	3 10
8.—Dublin Custom House: Re-erection of Railings (Revote) ...	10	—	420	—	
9.—Dublin Custom House: Renewal of Statues (Revote) ...	10	—	1,400	3	6 1
10.—Ballyshannon Customs and Excise : Office Accommodation and Official Garage (Revote £800) ...	1,100	—	1,100	—	

OBSERVATIONS.

1. In progress. In addition, furniture to the value of £1,164 1s. 4d., and materials to the value of £196 0s. 11d. from reserve stocks were used on this work in this and prior years.
- 2, 3 and 6. In progress.
- 4, 5 and 8 to 10. Postponed.
7. In progress. In addition, reserve stocks to the value of £90 3s. 11d. purchased in prior years and salvage materials, value £9 10s. 0d. were used on this work.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF FINANCE—continued.					
11.—Blacklion Customs and Excise: Married Quarters	10	—	—	—	
12.—Carrickarnon Customs and Excise: Office Accommodation, Married Quarters, etc. (Revote)	10	—	6,000	—	
13.—Glenfarne Customs and Excise: Official Garage and Married Quarters ...	10	—	—		
14.—Kildrum Customs and Excise: Official Garage and Married Quarters ...	10	—	—		
15.—Lifford Customs and Excise: Official Garage and Married Quarters (Revote)	2,000	—	7,000	—	
16.—Swanlinbar Customs and Excise: Office Accommodation, Married Quarters, etc.	10	—	—	—	
17.—Waterford Government Offices: Erection (Revote)	10	—	—	—	
18.—Ordnance Survey: Additional Accommodation for Printing Division (Revote)	10	—	10,000	6	10 6
19.—Office of Public Works: Central Drainage Repair Workshop and Stores—New Premises ...	2,000	2 16 7	—	2	16 7
DEPARTMENT OF AGRICULTURE:					
20.—Kildare Place (West Block, Government Buildings): Central Heating (Revote £10)	950	—	950	—	
21.—A t h e n r y Agricultural Station: New Buildings (Revote)	1,000	—	60,000	—	

OBSERVATIONS—continued.

11 to 18, 20 and 21. Postponed.

19. Preliminary work.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF AGRICULTURE—continued.					
22.—Athenry Agricultural Station : Improvement of Water Supply (Revote £5,000)	9,200	4 19 3	9,700	15 12 11	
23.—Athenry Agricultural Station : Provision of Electric Power (Revote)	10	—	450	130 13 3	
24.—Ballyhaise Agricultural Station : Water Purification Plant and Fire-fighting Apparatus (Revote £350)	400	541 13 4	1,980	1,525 10 3	
25.—Ballyhaise Agricultural Station : New Piggeries (Revote)	4,000	5 14 2	6,000	5 14 2	
26.—Clonakilty Agricultural Station : New Buildings (Revote)	1,000	—	60,000	—	
27.—Johnstown Castle : Adaptations and Renovations (Revote £6,000)	9,000	1,435 6 0	45,000	9,477 19 6	
28.—Munster Institute : Introduction of Shannon Electric Power	150	251 7 4	2,500	743 0 3	
29.—Tully Stud Farm : Renovations	5,000	3,827 6 8	18,000	18,270 1 2	
30.—Butter Testing Station : Caretaker's Residence (Revote)	850	1,140 19 3	850	1,146 2 7	
31.—Veterinary College : Improvements	5,000	13 18 5	72,750	42,631 17 8	
32.—Veterinary Research Institute : New Premises	10	552 12 6	—	910 8 9	

OBSERVATIONS—continued.

22, 29, 31 and 32. In progress.

23 and 26. Postponed.

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

25. Preliminary work.

27. In progress. In addition, furniture to the value of £110 8s. 10d. from redundant stocks was supplied to this work in this and prior years. 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 in prior year.

28. In progress. In addition, electrical equipment to the value of £25 16s. 0d. from reserve stocks purchased in prior years was used on this work.

30. Completed. In addition, salvage materials to the value of £8 10s. 0d. were used on this work.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
DEPARTMENT OF AGRICULTURE—continued.	£	£ s. d.	£	£	s. d.
FISHERY HARBOURS.					
33.—Dredging Operations	1,200		1,200		
Arklow		123 0 0		123	0 0
34.—Minor Works of Economic Development (Revote £80)	480		480		
(a) Barrow Fisheries, Co. Carlow ...		59 5 9		338	3 4
(b) Tullaghan, Co. Mayo		3 2		321	2 5
DEPARTMENT OF JUSTICE:					
35.—Courts of Justice: Im- provement of Ventilation in Law Library (Revote)	10	—	500	—	
36.—Gárda Síochána Depôt: Heating of Transport Store and Workshop (Re- vote)	10	—	425	—	
37.—Gárda Síochána Depôt: Improvement of Ablution and Sanitary Arrange- ments	10	6 8 0	3,150	2,398	17 3
38.—Public Record Office: Ad- ditional Accommodation (Revote)	10	—	21,000	—	
39.—Borstal Institution: New Building (Revote £10) ...	1,000	—	—	—	
GÁRDA SÍOCHÁNA BARRACKS.					
Dublin Metropolitan Area.					
40.—Harcourt Terrace (Lad Lane): New Barrack (Revote £6,500) ...	7,000	11 4 4	16,500	12	9 6
41.—Stillorgan: New Barrack (Revote)	10	176 0 8	7,000	188	14 10

OBSERVATIONS—continued.

33. Completed.

34. (a) Completed. (b) in progress.

35, 36, 38 and 39. Postponed.

37. Completed. 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.

40 and 41. In progress.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE—continued.					
Co. CAVAN.					
42.—Arva : New Barrack (Revote) ...	350	310 3 4	3,000	2,803	9 1
43.—Blacklion : New Barrack (Revote) ...	10	—	2,100	—	
44.—Glangevlin : New Barrack (Revote £10) ...	1,000	4 10 0	3,200	4 10	0
45.—Kilnaleck : New Barrack (Revote) ...	1,500	7 8 6	2,800	7 8	6
Co. CLARE.					
46.—Ardnacrusha : New Barrack ...	10	—	—	—	
47.—Doolin : New Barrack ...	10	—	—	—	
48.—Newmarket-on-Fergus : New Barrack (Revote £10) ...	1,500	—	11,000	1 5	0
Co. CORK.					
49.—Knocknagree : New Barrack (Revote) ...	10	—	—	—	
50.—Liscarroll : New Barrack (Revote) ...	10	—	1,850	—	
51.—Whitegate : New Barrack (Revote £600) ...	1,400	1,604 14 0	3,400	2,859	1 6
Co. DONEGAL.					
52.—Carrigans : Adaptations (Revote) ...	10	—	750	—	
53.—Castlefin : New Barrack (Revote) ...	10	—	3,000	—	
54.—Churchhill : New Barrack	1,000	6 4 8	3,600	6 4	8
55.—Clogher : Adaptations (Revote) ...	10	—	600	—	

OBSERVATIONS—continued.

42 and 51. In progress.

43, 46 to 50, 52, 53 and 55. Postponed.

44, 45 and 54. Preliminary work.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.
	Vote.	Expenditure.		
DEPARTMENT OF JUSTICE—continued.	£	£ s. d.	\$	£ s. d.
Co. DONEGAL—continued.				
56.—Convoy : New Barrack (Revote)	2,000	16 8 1	3,600	18 2 1
57.—Dungloe : Adaptations (Revote)	10	—	500	—
58.—Glencolumbkille : Adaptations (Revote)	10	—	600	—
59.—Glenties : Adaptations (Revote)	10	—	400	—
60.—Kilmacrennan : New Barrack (Revote £10)	1,500	16 8 1	3,600	16 18 1
61.—Milford : Adaptations (Revote)	10	—	950	—
Co. DUBLIN.				
62.—Lucan : Improvements	500	—	500	—
63.—Rush : Improvements	200	10 18 0	500	10 18 0
Co. GALWAY.				
64.—Lettermore : Adaptations (Revote)	10	—	780	1 8 7
65.—Spiddal : New Barrack (Revote)	10	—	4,500	—
Co. KERRY.				
66.—Knocknagoshel : New Barrack (Revote)	10	—	3,000	—
Co. KILKENNY.				
67.—Freshford : New Barrack (Revote £2,000)	3,000	15 10 0	4,000	15 10 0

OBSERVATIONS—continued.

56. In progress.

57 to 59, 61, 62, 64 to 66. Postponed.

60, 63 and 67. Preliminary work.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE—continued.					
LAOIGHIS.					
68.—Mountrath : New Barrack	1,000	—	3,500	—	
Co. LEITRIM.					
69.—Drumsna : New Barrack	10	—	—	—	
Co. LONGFORD.					
70.—Lanesboro' : New Barrack (Revote) ...	10	—	1,800	—	
Co. LOUTH.					
71.—Dunleer : New Barrack (Revote £10) ...	2,000	10 3 6	3,300	10 3 6	
Co. MAYO.					
72.—Achill Sound : New Barrack (Revote £2,300) ...	2,500	520 0 0	3,300	528 14 10	
73.—Ballycastle : New Barrack (Revote £2,250) ...	2,500	827 0 0	3,200	836 9 11	
74.—Bellacorick : New Barrack (Revote £50) ...	1,000	1,776 10 0	3,200	2,374 16 9	
75.—Kilkelly : New Barrack (Revote) ...	10	—	1,850	3 13 10	
76.—Kilmaine : New Barrack (Revote £10) ...	1,000	—	3,500	—	
Co. MEATH.					
77.—Summerhill : New Barrack (Revote £2,000) ...	2,500	4 2 3	3,000	4 2 3	
78.—Trim : New Barrack ...	2,000	9 8 11	9,000	9 8 11	
Co. MONAGHAN.					
79.—Ballybay : New Barrack	1,000	3 5 0	3,450	3 5 0	
OFFALY.					
80.—Cloghan : New Barrack	10	—	3,250	—	
81.—Mountbolus : New Barrack (Revote £10) ...	500	—	3,250	—	

OBSERVATIONS—continued.

68 to 70, 75, 76, 80 and 81. Postponed.

71, 77 to 79. Preliminary work.

72, 73 and 74. In progress.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE—continued.					
Co. ROSCOMMON.					
82.—Athleague : New Barrack	1,000	201 5 6	3,500	201	5 6
83.—Roscommon : New Barrack (Revote) ...	2,000	574 4 8	17,000	1,219	18 2
84.—Strokestown : New Barrack ...	500	—	11,000	—	
Co. SLIGO.					
85.—Ballinafad : New Barrack	10	—	—	—	
86.—Ballintogher : New Barrack (Revote £1,000) ...	2,000	265 8 0	3,500	266	8 0
87.—Enniscrone : New Barrack (Revote £1,000) ...	5,000	210 3 9	11,650	210	3 9
88.—Strandhill : New Barrack	10	—	—	—	
Co. TIPPERARY.					
* 89.—Thurles : New Barrack	1,000	—	18,000	—	
Co. WESTMEATH.					
90.—Athlone : New Barrack	750	1,612 16 4	16,350	15,593	4 7
91.—Rochfortbridge : New Barrack (Revote) ...	10	—	1,850		6 7
Co. WEXFORD.					
92.—Coolgreany : Adaptations (Revote) ...	10	—	700		6 5 9
93.—New Ross : New Barrack (Revote £2,500) ...	3,000	20 0 0	13,500		20 0 0
Co. WICKLOW.					
94.—Avoca : New Barrack (Revote) ...	1,000	—	4,000	4,820	19 6
95.—Baltinglass : New Barrack (Revote) ...	10	—	—		5 6
96.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ...	2,000	2,492 18 5	2,000	26,212	15 5
97.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	1,000	1,158 19 3	1,000	1,323	9 3
98.—IMPROVEMENT OF CELL LIGHTING ...	650	256 6 5	650	256	6 5

OBSERVATIONS—continued.

82, 83, 86, 87, 93 and 98. In progress.

84, 85, 88, 89, 91, 92, 94 and 95. Postponed.

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

96. See details on page 48.

97. See details on page 48.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF LOCAL GOVERNMENT :					
99.—Dublin Custom House : Additional Accommodation (Revote £7,500) ...	12,500	12,724 10 0	21,000	20,132 17 6	
100.—Dundrum Asylum : Extension of Head Male Attendant's Quarters ...	650	9 7 6	650	9 7 6	
DEPARTMENT OF EDUCATION :					
101.—National Education Buildings, 29 Marlboro' Street : Heating Installation (Revote) ...	10	—	600	—	
102.—Technical Instruction Branch : Heating Installation (Revote) ...	10	—	1,800	—	
103.—Central Model Schools : Heating Installation (First Section) (Revote)	10	—	1,000	5 15 6	
104.—Central Model Schools : Reconstruction (Revote)	10	—	54,000	282 12 2	
105.—National Schools : Grants for Building, Enlarging, Enclosing, etc. ...	250,000	134,941 12 1	250,000	134,941 12 1	
106.—Secondary School, 27 Parnell Square, Dublin : Grant for Adaptations and Renovations (Revote £1,000) ...	2,000	—	7,000	—	
INSTITUTIONS OF SCIENCE AND ART.					
107.—Kilmainham Jail : Adaptation as Historical Museum (Revote) ...	10	—	24,600	—	
108.—National Gallery : Electric Installation (Revote £5,600) ...	6,000	1,315 1 5	6,080	1,401 8 7	

OBSERVATIONS—continued.

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

100. Preliminary work.

101 to 104, 106 and 107. Postponed.

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

108. In progress. In addition, electrical equipment to the value of £28 15s. 0d. purchased in prior years was used on this work.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF EDUCATION—continued,					
109.—National Gallery : Ex- tension (Revote) ...	10	—	—	—	
110.—National Library : Ad- ditional Accommodation (Revote) ...	10	—	—	—	
111.—National Library and National Museum : Re- newal of Defective Stone- work (Revote) ...	8,000	—	50,000	—	
112.—National Museum : Im- proved Lighting (Revote)	10	—	575	258	12 0
REFORMATORY AND INDUSTRIAL SCHOOLS.					
113.—Reformatory School, Dain- gean : Adaptations (Re- vote £2,495) ...	12,850	11,984 8 10	45,000	24,190	17 5
DEPARTMENT OF LANDS :					
GAELTACHT INDUSTRIES :					
114.—Ardara Tweed Mart, Co. Donegal : Improvements (Revote £900) ...	1,800	72 15 9	2,025	233	0 11
115.—Bruckless Lace and Em- broidery Centre : Reno- vation and Extension	1,300	—	1,300	—	
116.—Crolly Toy Factory : Pro- vision of Water Supply, Sanitary Accommodation, etc. ...	1,000	9 0 8	1,000	9	0 8
117.—Elly Bay Toy Factory : Extension ...	300	—	5,100	—	
118.—New Spinning Factory, Kilcar, Co. Donegal (Re- vote £1,000) ...	10,000	10,193 7 1	40,000	31,078	3 7

OBSERVATIONS—continued.

- 109 to 112, 115 and 117. Postponed.
113. In progress. In addition, materials to the value of £61 5s. 6d. from reserve stocks purchased in prior years were used on this work.
114. 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 in prior year.
116. Preliminary work.
118. In progress. In addition, electrical equipment to the value of £30 from reserve stocks purchased in prior years was used on this work. 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 years.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF INDUSTRY AND COMMERCE :					
119.—New Headquarters, Kildare Street (Revote £8,500) ...	9,700	5 0 6	253,200	242,855 2 11	
120.—Meteorological Services : Additional Telegraphic Weather Reporting Stations (Revote) ...	1,600	—	3,400	1,829 4 4	
121.—Meteorological Services : Fencing, etc., of Rainfall Gauges (Revote) ...	200	28 15 11	—	510 13 0	
122.—Meteorological Services : Valentia Observatory—Adaptations and Additions (Revote)...	5,000	3 7	—	3 7	
123.—Ballina Employment Exchange : Erection (Revote £10) ...	2,000	—	9,600	—	
124.—Listowel Employment Exchange : Erection (Revote) ...	10	—	6,400	—	
125.—Waterford Employment Exchange : Erection ...	10	—	—	—	
126.—Westport Employment Exchange : Erection ...	10	—	—	—	
DEPARTMENT OF POSTS AND TELEGRAPHS :					
127.—Dublin, New Post Office, St. Andrew Street (Revote) ...	5,000	5 5 0	20,000	545 1 6	
128.—Dublin, New Sorting Office, Pearse Street (Revote)	10	594 4 0	—	7,064 12 5	
129.—Dublin, Post Office Factory, etc. : Rebuilding (Revote) ...	3,000	—	16,900	2,909 18 10	
130.—Dublin, Post Office Stores (Aldborough House) : Central Heating Improvements—Structural Works (Revote £350) ...	1,100	—	1,100	—	

OBSERVATIONS—continued.

119 and 121. In progress.

120, 123 to 126, 129 and 130. Postponed.

122. Preliminary work.

127 and 128. In progress.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948,	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS —continued.					
131.—Dublin, Post Office Stores (St. John's Road): New Warehouse (Revote) ...	10	—	—	—	
132.—Dublin, Sandwith Street Garage: Additional Storage Accommodation for Petrol ...	900	495 16 3	900	495 16 3	
133.—Arklow Post Office: Improvements (Revote) ...	10	—	—	—	
134.—Cahiriveen: New Post Office ...	10	—	—	—	
135.—Cork, Head Post Office: Installation of Automatic Telephone Exchange—Structural Works (Revote £10) ...	2,000	1,182 15 10	5,000	1,200 17 3	
136.—Dundalk Post Office: Improvements (Revote) ...	10	—	1,800	—	
137.—Galway: Extension of Head Post Office ...	10	—	—	—	
138.—Kilkenny Post Office: Adaptations ...	10	—	—	—	
139.—Waterford Head Post Office: Adaptations (Revote £2,500) ...	5,000	77 8 3	—	198 8 6	
WIRELESS BROADCASTING.					
140.—Dublin Broadcasting Transmitter Station: New Building (Revote)	10	—	3,000	—	
141.—Dublin, Phoenix Hall, Exchequer Street: Adaptations ...	1,710	1,998 4 2	1,710	2,015 18 1	
142.—Athlone High Power Short Wave Station: Erection (Revote £5,000) ...	6,000	10,707 11 6	16,000	16,884 8 8	
143.—Athlone Broadcasting Station: Water Cooling Pond (Revote) ...	10	—	750	—	

OBSERVATIONS—continued.

131, 133, 134, 136 to 138, 140 and 143 Postponed.

132, 135, 139, 141 and 142. In progress.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF DEFENCE :					
144.—Dublin Army Swimming Pool : Erection (Revote)	10	—	—	—	
145.—Arbour Hill Barracks : New Married Quarters (Revote) ...	10	—	72,000	10	2 0
146.—Clancy Barracks : Recon- struction of Upper Bar- racks (Revote) ...	10	—	100,000	62,320	8 4
147.—Clancy Barracks : Instal- lation of Heating in Lower Barracks (Revote £1,000)	3,200	—	3,600	—	
148.—McKee Barracks : New Catholic Church (Revote)	1,000	—	15,000	—	
149.—Portobello Barracks : New Married Quarters (Revote)	10	—	20,600	—	
150.—Portobello Barracks : Din- ing Hall and Cookhouse (Revote) ...	10	—	—	—	
151.—St. Bricin's Hospital : New Wing (Revote) ...	1,000	—	159,000	—	
152.—St. Bricin's Hospital : Lift and Motor Room	10	—	—	—	
153.—Athlone, Custume Bar- racks : Dining Hall and Cookhouse (Revote) ...	10	—	—	—	
154.—Athlone, Custume Bar- racks : Hospital ...	10	—	—	—	
155.—Baldonnel Aerodrome : New Married Quarters (Revote) ...	10	—	—	13	8
156.—Baldonnel Aerodrome : Reconstruction of Upper Camp (Revote £3,600)	10,000	—	168,000	124,710	10 10
157.—Baldonnel Aerodrome : Re-roofing Hangar No. 4	18,500	—	19,500	10	3 8
158.—Cork, Michael Collins Bar- racks : Lift in Hospital	10	—	—	—	

OBSERVATIONS—continued.

144 to 155, 157 and 158. Postponed.

156. Postponed. In addition, materials to the value of £1,050 14s. 0d. from reserve stocks and salvage were used on this work in prior years.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF DEFENCE—continued.					
159.—Cork, Michael Collins Barracks : Junior Officers' Married Quarters (Revote) ...	2,500	—	14,000	12	8 3
160.—Cork, Michael Collins Barracks : Ordnance Stores (Revote) ...	10	—	14,000	5	16 4
161.—Curragh Camp : Dining Hall and Cookhouse in Connolly Barracks (Revote) ...	1,000	—	40,000	—	
162.—Curragh Camp : Dining Hall and Cookhouse in Plunkett Barracks (Revote) ...	1,000	—	40,000	—	
163.—Curragh Camp : Lecture Hall in Military College (Revote £10) ...	3,000	—	13,000	—	
164.—Curragh Camp : New Catholic Church (Revote)	1,000	—	—	—	
165.—Curragh Camp : New Gymnasium (Revote) ...	10	—	56,000	30	13 5
166.—Curragh Camp : New Married Quarters (Revote) ...	5,000	—	103,000	11,943	11 9
167.—Curragh Camp : Extension of Magazines ...	10	—	—	—	
168.—Curragh Camp : Signal Stores ...	10	—	—	—	
169.—Finner Camp : Additional Accommodation ...	10	—	—	—	
170.—Kildare Barracks : Reconstruction (Revote) ...	10	—	321,000	139,612	12 1
171.—Kildare Barracks : New Married Quarters ...	10	—	—	—	
172.—Kilworth Rifle Range : Officers' Mess (Revote)	10	—	11,000	—	

OBSERVATIONS—continued.

159 to 172. Postponed.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF DEFENCE—continued.					
173.—Renmore Barracks : New Gymnasium (Revote) ...	10	—	—	—	—
174.—Templemore, McCann Barracks : New Sewerage System (Revote) ...	10	—	—	—	—
175.—Air Raid Shelters for Government Offices : De- molition, Adaptation, etc.	3,500	1,374 12 7	7,500	5,451	0 0
176.—Fórsa Cosanta Áitiúil : Erection of Halls ...	10	—	—	—	—
DEPARTMENT OF EXTERNAL AFFAIRS :					
177.—Rome, Quirinal Legation : Adaptations and Furnish- ing (Revote) ...	10	—	—	—	—
PHOENIX PARK.					
178.—New Gateway : Parkgate Street (Revote) ...	10	—	—	—	—
179.—People's Gardens : New Shelter ...	10	—	1,000	—	—
LEINSTER LAWN.					
180.—Cenotaph (Revote) ...	10	—	2,700	—	—
ROTUNDA GARDENS.					
181.—Garden of Remembrance (Revote £3,200) ...	10,000	180 1 0	17,800	500	1 8
182.—PUBLIC CONCERT HALL, DUBLIN ...	10	15 2 7	—	15	2 7

OBSERVATIONS—continued.

173, 174, 176 to 180. Postponed.

175. In progress. In addition, materials to the value of £20 16s. 3d. from reserve stocks purchased in prior years were used on this work.

181. In progress.

182. Preliminary work.

Service.	1947-48.		Total Estimate for Work.	Total Expenditure to 31 March, 1948.
	Vote.	Expenditure.		
	£	£ s. d.	£	£ s. d.
HARBOURS.				
183.—Buncrana : Minor Improvements (Revote) ...	10	—	—	—
184.—Portacloy Pier, Co. Mayo : Improvement of Approach	590	617 3 0	590	617 3 0
185.—MINOR NEW WORKS NOT EXCEEDING £400 EACH ...	5,000	4,769 13 5	5,000	4,894 3 4
186.—URGENT AND UNFORESEEN WORKS ...	8,000	32,062 9 4	8,000	32,062 9 4
187.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1947 ...	7,500	23,392 13 1	7,500	23,392 13 1
	£ 605,070	299,941 6 5		
<i>Deduct</i> for Works which may not be carried out during the year ...	105,070	—		
	£ 500,000	299,941 6 5		
<i>Deduct</i> :— Anticipated Savings on Sub-head B. (<i>See</i> Supplementary Estimate) ...	39,990	—		
<i>Original</i> £500,000 <i>Less</i> <i>Supplementary</i> 39,990	£ 460,010	299,941 6 5		
NET SAVING ...	£160,068 13 7			

OBSERVATIONS—continued.

183. Postponed.

184. In progress.

185, 186 and 187. *See* details on pages 49 to 57.

No. 96.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS.

METROPOLITAN AREA.

	£	s.	d.
Store Street and Clontarf.—Provision of electric lighting in replacement of the existing gas lamps. No. 85 of 1946-47. Authorized expenditure, £460. (S.14/7/45). Expended, £365 5s. 9d. In progress	...	...	...
	7	5	7

Co. CLARE.

Shannon Airport (Rineanna).—Provision of additional accommodation. No. 85 of 1946-47. Authorized expenditure, £1,500. (S.14/5/46). Expended, £1,643 18s. 1d. Completed	...	1,251	6	7
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Co. CORK.

Castletownshend.—New Barrack. No. 40 of 1946-47. Authorized expenditure, £3,711 6s. 11d. (S.14/7/43). Expended, £3,551 6s. 11d. In progress	498	5	4
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Co. GALWAY.

Ballygar.—New Barrack. No. 53 of 1946-47. Authorized expenditure, £3,650. (S.14/9/42). Expended, £3,593 3s. 0d. In progress	8	18	1
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Co. KILKENNY.

Mullinavat.—New Barrack. No. 85 of 1946-47. Expenditure authorized, £4,242. (S.14/17/38). Expended, £4,242. Completed	...	160	0	0
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Co. LEITRIM.

Mohill.—Provision of improved sanitary accommodation and ablution facilities, etc. No. 85 of 1946-47. Expenditure authorized, £406 16s. 4d. (S.14/14/29). Expended, £406 16s. 4d. Completed	256	16	4
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Co. LIMERICK.

Drumcollogher.—New Barrack. No. 60 of 1946-47. Authorized expenditure, £3,200 (S.14/19/38). Expended, £2,964 5s. 9d. In progress	23	10	0
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OFFALY.

Edenderry.—New Barrack. No. 72 of 1946-47. Authorized expenditure, £3,600. (S.14/4/42). Expended, £3,555 1s. 6d. In progress	12	10	5
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Co. WESTMEATH.

Killucan.—New Barrack. No. 78 of 1946-47. Authorized expenditure, £2,700. (S.14/20/38). Expended, £2,568 6s. 8d. In progress	14	6	1
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Co. WICKLOW.

Redcross (Barndarrig).—New Barrack. No. 84 of 1946-47. Authorized expenditure, £3,250. (S.14/6/39). Expended, £3,322 11s. 5d. Completed	74	0	0
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TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS	£2,492	18	5
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No. 97.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

METROPOLITAN AREA.

	£	s.	d.
College Street.—Alterations to provide office accommodation, etc. In progress
	3	2	10

Green Street.—Extension of electric lighting. Completed	...	169	6	1
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No. 97.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.—continued.

	£	s.	d.
Whitehall.—Provision of additional out-office accommodation. In progress. In addition, materials to the value of £14 from surplus stores and to the value of £2 14s. 0d. from reserve stocks purchased in prior years were used on this work	26	13	7
Co. DUBLIN.			
Dalkey.—Provision of glazed partition, door, service hatches, etc. Completed	108	10	0
Co. KERRY.			
Tralee.—Erection of new partitions, fireplace, etc., to provide additional accommodation. Completed	114	15	0
Co. KILKENNY.			
Tullagher.—Provision of water supply involving sinking of a well and erection of pump. No. 86 of 1946-47. Authorized expenditure, £120. (S. 14/36/28). Expended, £97. In progress ...	48	0	0
Co. MEATH.			
Oldcastle.—Provision of new bathroom in Married Quarters and incidental work. In progress	200	0	0
Co. SLIGO.			
Easkey.—Supply and installation of improved sanitary and ablution facilities, range and boiler, etc. Completed	185	9	10
Co. WESTMEATH.			
Delvin.—Erection of dividing wall and improved sanitary accommodation, etc. In progress	84	0	0
Co. WICKLOW.			
Bray.—Rearrangement of accommodation including provision of counter and partition, etc. In progress	184	12	3
Roundwood.—Provision of protection post and heating facilities. No. 86 of 1946-47. Expenditure authorized, £149 19s. 8d. (S. 2/21/40). Expended, £149 19s. 8d. Completed ...	34	9	8
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	£1,158	19	3

No. 185.—MINOR NEW WORKS NOT EXCEEDING £400 EACH.

DEPARTMENT OF FINANCE.

	£	s.	d.
No. 33 UPPER MERRION STREET, DUBLIN.—Adaptation of premises to accommodate staff of Foreign Exchange Control Section transferred from No. 27 Upper Merrion Street. In progress. In addition, materials to the value of £4 13s. 0d. from reserve stocks purchased in prior years and salvaged material valued at £8 13s. 6d. were used on this work	287	17	0
CHIEF STATE SOLICITOR'S OFFICE, DUBLIN CASTLE.—Alterations, etc., to provide additional accommodation. In progress ...	30	15	3
REVENUE DEPARTMENT.—			
(a) Adaptation, etc., of former caretaker's premises to provide office accommodation for the Inland Revenue staff, Castlebar, Co. Mayo. Completed	136	4	6
(b) Alterations, etc., to improve accommodation at Custom House, Limerick. Completed	214	12	0
(c) Provision and erection of shelving, presses and screen at Inland Revenue Offices, Anne Street, Wexford. Completed	128	2	7

No. 185.—MINOR NEW WORKS NOT EXCEEDING £400 EACH.—continued.

				£	s.	d.
DEPARTMENT OF AGRICULTURE.						
ATHENRY AGRICULTURAL COLLEGE.—Provision and installation of petrol pump and tank. Completed				141	17	6
BALLYHAISE AGRICULTURAL COLLEGE.—Provision of materials, etc., for new incubator house. In progress				27	12	9
CLONAKILTY AGRICULTURAL COLLEGE.—Concreting of portion of Farm Yard. Completed				194	9	0
MUNSTER INSTITUTE, CORK.—Provision and installation of petrol pump and tank. Completed				119	14	5
DEPARTMENT OF EDUCATION.						
NATIONAL COLLEGE OF ART.—Supply and erection of shelves and racks in room No. 9. Completed				197	9	9
NATIONAL MUSEUM.—Installation of Italian statuary. In progress				405	4	10
DEPARTMENT OF HEALTH.						
CUSTOM HOUSE, DUBLIN.—Alterations to heating, lighting, etc., in rooms Nos. 228 and 229. In progress				146	4	7
DUNDRUM ASYLUM.—Improvement of sanitary facilities. In progress				13	9	
DEPARTMENT OF INDUSTRY AND COMMERCE.						
KILDARE STREET, DUBLIN :—						
(a) Improvement of water supply. Completed				146	0	2
(b) Provision of additional shelving. Completed				119	4	2
DEPARTMENT OF JUSTICE.						
FOUR COURTS, DUBLIN.—Supply and installation of refrigeration equipment for existing electric cabinet in restaurant. Completed				120	9	2
GARDA DEPÔT, DUBLIN.—Renovation works to fit dwellinghouse for occupation by staff. In progress				115	8	9
METROPOLITAN DISTRICT COURT, INNS QUAY, DUBLIN.—Adaptation, etc., of basement rooms as waiting rooms. In progress				34	14	7
DEPARTMENT OF LOCAL GOVERNMENT.						
CUSTOM HOUSE, DUBLIN.—Provision of improved electric heating. No. 159 of 1946-47. Expended, £199 7s. 8d. Completed. In addition, electrical equipment to the value of £16 10s. 9d. from reserve stocks purchased in prior years was used on this work				187	7	3
DEPARTMENT OF POSTS AND TELEGRAPHS.						
ABBEYLEIX POST OFFICE.—Alterations, etc., to improve office accommodation. In progress				4	5	2
CASTLEREA POST OFFICE.—Conversion of telephone room and passage into office accommodation, and installation of new fire grate, etc. Completed				147	3	0
RATHMINES POST OFFICE.—Provision of an internal porch. Completed				114	0	0
TELEPHONE EXCHANGE, SOUTH MALL, CORK.—Improvement of staff accommodation, etc. No. 159 of 1946-47. Expended, £154 4s. 0d. Completed				41	14	6

No. 185.—MINOR NEW WORKS NOT EXCEEDING £400 EACH—continued.

DEPARTMENT OF SOCIAL WELFARE.		£	s.	d.
Nos. 13 AND 14 EARLSFORT TERRACE, DUBLIN.—Provision of shelving and works of redecoration, etc., for the accommodation of the Establishment Branch. Completed				
		135	9	5
EMPLOYMENT EXCHANGE CONTROL OFFICE, ST. SENAN'S HALL, ENNIS.—Adaptations, etc., to provide office accommodation. Authorized expenditure, £430. (S. 2/6/47). In progress ...				
		391	17	0
EMPLOYMENT EXCHANGE, WESTPORT.—Provision of partition, counter, furniture, stoves and fittings, etc., at new premises Distillery Road. Completed				
		149	4	4
BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.				
THE NUNCIATURE.—Installation of petrol pump and tank. Authorized expenditure, £180. (S. 55/35/29). In progress				
		166	19	0
COLLEGE OF SCIENCE.—Improvement of water storage. In progress ...				
		104	1	8
PHOENIX PARK :				
(a) Erection of garage adjacent to Hibernian Cottage. In progress				
		199	18	7
(b) Provision of sanitary accommodation at Caretaker's lodge (Grangegorman Military Cemetery) Blackhorse Avenue, Dublin. Completed				
		119	18	6
(c) Improvement works at Association Football Pavilion. Completed				
		172	16	7
HARBOURS.				
DÓN LAOGHAIRE HARBOUR.—				
(a) Provision of accommodation at St. Michael's wharf including installation of equipment and erection of fencing to provide facilities for the manufacture of mats. In progress ...				
		99	4	3
(b) Adaptation of portion of hut on Mail Boat Pier to provide improved accommodation for disinfection purposes for the Department of Agriculture. In progress				
		168	19	5
TOTAL.—MINOR NEW WORKS NOT EXCEEDING £400 EACH		<u>£4,769 13 5</u>		

No. 186.—URGENT AND UNFORESEEN WORKS.

HOUSES OF THE OIREACHTAS.		£	s.	d.
LEINSTER HOUSE.—Extension of central heating system. Authorized expenditure, £480. (S. 1/1/35). In progress				
		324	19	7
DEPARTMENT OF FINANCE.				
CENTRAL HEATING OF GOVERNMENT ESTABLISHMENTS.—Conversion to oil-burning. Authorized expenditure, £16,115 0s. 1d. (S. 102/5/47). In progress. In addition, materials to the value of £11 16s. 2d. from reserve stocks purchased in prior years were used on this work				
		11,054	18	6
No. 3 LOWER ORMOND QUAY, DUBLIN.—Alterations and electrical work, etc., to adapt premises for occupation by Paymaster-General's Office. Authorized expenditure, £1,020. (S. 2/21/42). In progress. In addition, materials to the value of £8 9s. 11d. from reserve stocks purchased in prior years were used on this work				
		100	11	9
OFFICE OF PUBLIC WORKS.—Provision of additional accommodation for Architectural Branch involving structural alterations and supply of furniture and fittings, etc. Authorized expenditure, £1,562 10s. 4d. (S. 1/2/33). In progress. In addition, materials to the value of £23 18s. 1d. from reserve stocks purchased in prior years were used on this work				
		1,415	3	3
OFFICE OF PUBLIC WORKS.—Purchase and overhaul, etc., of dredging plant. Authorized expenditure, £9,328. (S. 31/4/35 and S. 31/1/48). In progress. See Notes				
		6,793	8	10

No. 186—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF AGRICULTURE.

£ s. d.

BALLYHAISE AGRICULTURAL COLLEGE.—Provision of a cold-room and necessary structural works. Authorized expenditure £419 5s. 8d. (S. 9/20/46). In progress ... 32 0 0

BOTANIC GARDENS, DUBLIN.—Improvements, etc., to two gate lodges. Authorized expenditure, £565. (S. 2/42/34). In progress ... 510 17 7

DEPARTMENT OF INDUSTRY AND COMMERCE.

GRIFFITH BARRACKS, DUBLIN.—Transfer of Kerosene Rationing Section from Glasnevin House and fitting up accommodation for this section and a new Food Office. Authorized expenditure, £2,020. (S. 2/23/46). In progress ... 584 11 4

DEPARTMENT OF LANDS.

GAELTACHT INDUSTRIES :

ELLY BAY TOY FACTORY.—Rebuilding. Authorized expenditure, £3,300. (S. 29/2/39). In progress. See Notes ... 105 7 0

SPIDDAL TOY FACTORY.—Installation and overhaul of generating plant, provision of power, heating and lighting, supply of furniture and execution of minor works. Authorized expenditure, £700. (S. 2/26/46). In progress. In addition, a mobile generating set valued at £430 was transferred from Cashla Toy Factory to this work. See No. 187 ... 594 2 5

DEPARTMENT OF POSTS AND TELEGRAPHS.

DUBLIN, TELEGRAPH DELIVERY OFFICE.—Additional accommodation for motor-cycles. Authorized expenditure, £550. (S. 41/9/32). In progress ... 80 0 0

PEARSE STREET SORTING OFFICE, DUBLIN.—Improvement of premises used as staff refreshment club. Authorized expenditure, £610. (S. 38/2/46). Completed ... 636 5 4

No. 1. DISTILLERY ROAD, DUBLIN.—Alterations and provision of heating, lighting, etc., to adapt premises as a garage and headquarters for Engineering Branch workmen. Authorized expenditure, £15,150. (S. 38/5/46). In progress ... 44 14 11

WIRELESS BROADCASTING : DUBLIN GENERAL POST OFFICE.—Studio and office accommodation. Authorized expenditure, £4,000. (S. 2/1/46 and S. 104/2/37). In progress. In addition, furniture to the value of £6 15s. 9d. from redundant stocks was supplied to this work ... 2,976 9 7

WIRELESS BROADCASTING.—Adaptation of former Post Office premises at Portobello Bridge, Dublin, for use as an additional Broadcasting Studio. Authorized expenditure, £1,010. (S. 2/13/47). In progress. In addition, materials to the value of £18 0s. 7d., from reserve stocks purchased in prior years and salvage material, value £3 16s. 6d., were used on this work ... 297 12 3

DEPARTMENT OF SOCIAL WELFARE.

MINISTER'S OFFICE.—Adaptations, redecoration and furnishing, etc., at No. 73 MERRION SQUARE, No. 6. HARCOURT STREET and LORD EDWARD STREET premises, DUBLIN, consequent upon the transfer of the Minister's Office from Dublin Castle to No. 73 Merrion Square, and the necessary changes of other office staffs arising thereon. Authorized expenditure, £2,850. (S. 2/12/47). In progress ... 1,167 11 0

No. 186.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF EXTERNAL AFFAIRS.

	£	s.	d.
CANBERRA, AUSTRALIAN LEGATION.—Provision of accommodation.			
Authorized expenditure, £2,205 3s. 6d. (S. 2/1/47). In progress	2,205	3	6

BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

CORK MILITARY CEMETERY.—Improvement and redecoration, etc., of Caretaker's residence. Authorized expenditure, £588 9s. 0d. (S. 2/29/46). In progress	456	0	0
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No. 5 MERRION SQUARE, DUBLIN.—Structural works, etc., to make suitable for occupation. Expenditure authorized. (S.2/10/46). In progress	2,000	0	0
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HARBOURS.

DÚN LAOGHAIRE HARBOUR.—Provision of further additional storage accommodation. Authorized expenditure, £1,500. (S. 102/11/46). In progress. In addition, salvage materials to the value of £90 were used on this work	682	12	6
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TOTAL.—URGENT AND UNFORESEEN WORKS	...					£32,062	9	4
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No. 187.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1947.

DEPARTMENT OF FINANCE.

	£	s.	d.
No. 161 of 1946-47 GALWAY CUSTOM HOUSE.—Rebuilding. Authorized expenditure, £24,338 1s. 2d. (S. 2/18/34). Expended, £24,064 10s. 4d. Completed. In addition, materials to the value of £439 6s. 6d. from reserve stocks were used on this work in prior years	...	158	4 7
No. 160 of 1946-47 No. 27 UPPER MERRION STREET, DUBLIN.—Execution of necessary alterations to provide office accommodation, etc. Authorized expenditure, £220. (E. 1/25/41). Expended, £183 12s. 5d. In progress. In addition, furniture to the value of £6 from redundant stocks was supplied to this work	...	4	1
No. 160 of 1946-47 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). Expended, £450 0s. 11d. In progress. In addition, furniture to the value of £62 0s. 5d. from redundant stocks was supplied to this work in this and prior year	...	172	5 1
No. 160 of 1946-47 ORDNANCE SURVEY.—Provision of improved accommodation in the official quarters of the Assistant Director. Expenditure authorized, £652 5s. 7d. (S. 58/3/45). Expended, £652 5s. 7d. Completed	...	370	10 7
No. 161 of 1946-47 REVENUE DEPARTMENT, GOVERNMENT BUILDINGS, CORK.—Partitioning, etc., to provide separate rooms for Inspectors of Taxes. Expenditure authorized, £360 11s. 2d. (S. 1/10/25). Expended, £360 11s. 2d. Completed	...	9	4

No. 187.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1947—continued.

DEPARTMENT OF FINANCE—continued.

No.		£	s.	d.
160 of 1946-47	REVENUE DEPARTMENT, No. 91 O'CONNELL STREET, LIMERICK.—Adaptations and furnishings, etc., of additional accommodation for Income Tax staff. Expenditure authorized, £821 16s. 3d. (S. 2/5/27). Expended, £821 16s. 3d. Completed ...	237	6	0
160 of 1946-47	REVENUE DEPARTMENT, WATERFORD.—Adaptations, etc., of Old National Bank premises to provide accommodation for Income Tax staff. Authorized expenditure, £480. (S. 2/18/46). Expended, £468 2s. 5d. Completed. In addition, furniture to the value of £12 7s. 6d. from redundant stocks was supplied to this work ...	268	2	5

DEPARTMENT OF AGRICULTURE.

161 of 1946-47	BOTANIC GARDENS, GLASNEVIN.—Improvements to Keeper's residence. Authorized expenditure, £350 (S. 2/12/45). Expended, £384 4s. 0d. Completed. In addition, underground cable valued at £48 8s. 6d. from surplus stores was used on this work in prior years ...	135	8	5
161 of 1946-47	THORNDALE VETERINARY RESEARCH LABORATORY.—Provision of benching, cupboards, sinks, electrical and gas fittings for new Bovine Mastitis Research Section. Authorized expenditure, £915. (S. 90/28/43 and S. 2/1/43). Expended, £928 7s. 5d. Completed ...	387	2	8

DEPARTMENT OF JUSTICE.

160 of 1946-47	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). Expended, £303 17s. 5d. In progress. In addition, furniture to the value of £100 6s. 3d. from redundant stocks was supplied to this work in this and prior year ...	101	2	0
160 of 1946-47	FOUR COURTS, DUBLIN.—Adaptations and alterations to provide an additional District Court for civil work. Authorized expenditure, £725. (S. 2/22/42). Expended, £737 12s. 7d. Completed. In addition, furniture (value £71 1s. 0d.), materials (reserve stocks, value £2 8s. 5d.) purchased in prior years and salvage materials (value £7 16s. 7d.) were used on this work in this and prior year ...	213	11	7
160 of 1946-47	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). Expended, £262 1s. 10d. Completed ...	15	17	2

DEPARTMENT OF EDUCATION.

95 of 1946-47	COLÁISTE ÉINNE, GALWAY.—Minor improvements. Authorized expenditure, £1,005 19s. 3d. (S. 22/5/44 and S. 22/2/33). Expended, £456 6s. 2d. In progress ...	220	0	0
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No. 187.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1947—continued.

DEPARTMENT OF EDUCATION—continued.

No.		£	s.	d.
160 of 1946-47	COLÁISTE MOIBHÍ.—Transfer of furniture and works of redecoration, etc., consequent upon return of College from No. 22 Upper Merrion Street, Dublin, to former premises at the Hibernian Military School, Phoenix Park. Authorized expenditure, £641 9s. 4d. (S. 22/10/40). Expended, £642 4s. 8d. Completed	34	9	7
160 of 1946-47	NATIONAL COLLEGE OF ART, KILDARE STREET, DUBLIN.—Re-forming a quadrangle involving erection of wall and provision of seating accommodation, etc. Expenditure authorized, £445 2s. 5d. (S. 2/17/45). Expended, £445 2s. 5d. Completed	30	8	2
160 of 1946-47	No. 21 FITZWILLIAM SQUARE, DUBLIN.—Provision of accommodation, furnishings, etc., for the Dictionary staff. Authorized expenditure, £250. (S. 2/16/41). Expended, £163 18s. 4d. In progress. In addition, furniture to the value of £42 3s. 9d. from redundant stocks was supplied to this work	113	2	3

DEPARTMENT OF INDUSTRY AND COMMERCE.

161 of 1946-47	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, £1,771 11s. 9d. Completed	15	0	
160 of 1946-47	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). Expended, £2,196 0s. 5d. In progress. In addition, furniture to the value of £34 12s. 8d. from redundant stocks was supplied to this work in this and prior year	444	12	3
160 of 1946-47	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). Expended, £2,228 1s. 7d. In progress. In addition, furniture to the value of £269 13s. 0d. from redundant stocks was supplied to this work in prior year	373	9	6
160 of 1946-47	GLASNEVIN HOUSE, DUBLIN.—Adaptation, 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). Expended, £1,471 17s. 0d. Completed	200	3	7
160 of 1946-47	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, £10,600. (S. 2/23/46). Expended, £10,486 12s. 3d. In progress. In addition, furniture (value £52 14s. 3d.), materials (reserve stocks, value £90 2s. 5d.), purchased in prior years and salvage materials (value £1 14s. 0d.) were used on this work in this and prior year	6,069	6	2

No. 187.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1947—continued.

DEPARTMENT OF INDUSTRY AND COMMERCE—continued.

No.		£	s.	d.
160 of 1946-47	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). Expended, £4,156 15s. 11d. In progress. In addition, furniture (value £308 12s. 6d.), materials (reserve stocks, value £44 16s. 0d.), purchased in prior years and salvage materials (value £2 15s. 0d.), were used on this work in this and prior year	3,548	18	7

DEPARTMENT OF LANDS.

160 of 1946-47	LAND COMMISSION, NOS. 21 AND 22 UPPER MERRION STREET, DUBLIN.—Provision of additional accommodation, etc., for the staff of the Purchase Branch. Authorized expenditure, £4,050 (S. 55/14/38). Expended, £2,349 7s. 8d. In progress. In addition, materials to the value of £176 2s. 0d. from reserve stocks purchased in prior years and salvage materials, value £2 4s. 6d. were used on this work in this and prior year.	2,261	19	5
103 of 1946-47	LAND COMMISSION, No. 23 UPPER MERRION STREET, DUBLIN.—Storage accommodation for estate maps. Authorized expenditure, £7,000. (S. 1/12/33 and S. 2/5/32). Expended, £5,413 0s. 3d. In progress	...	...	2,664 13 9
160 of 1946-47	GAELTACHT INDUSTRIES : CASHLA TOY FACTORY, Co. GALWAY.—Adaptation, etc., of the former Carrageen Station as a new metal toy industry. Authorized expenditure, £5,160. (S. 29/5/46 and S. 2/26/46). Expended, £2,755 4s. 10d. In progress. In addition, furniture to the value of £58 5s. 6d. from redundant stocks was supplied to this work in this and prior year. A mobile generating set valued at £430 used on this work in prior year was transferred to Spiddal Toy Factory. See No. 186	...	...	2,499 12 8

DEPARTMENT OF POSTS AND TELEGRAPHS.

160 of 1946-47	AMIENS STREET PARCEL POST OFFICE, DUBLIN.—Adaptations, etc., to provide additional accommodation. Authorized expenditure, £1,240. (S. 38/8/44). Expended, £871 7s. 1d. In progress	...	...	835 15 4
161 of 1946-47	NOS. 133 TO 136 CAPEL STREET, DUBLIN.—Adaptation and equipping of premises for storage purposes. Authorized expenditure, £996. (S. 38/2/45). Expended, £998 19s. 8d. Completed	...	...	34 13 0
114 of 1946-47	DUBLIN, NEW DISTRICT OFFICE, DRUMCONDRA.—Authorized expenditure, £15,134. (S. 38/7/38). Expended, £14,380 1s. 8d. In progress. In addition, materials and furniture to the value of £432 7s. 5d. purchased in prior years were used on this work in prior years	...	...	185 10 8
161 of 1946-47	DUBLIN TELEGRAPH DELIVERY OFFICE.—Additional accommodation. Authorized expenditure, £1,600. (S. 39/5/44). Expended, £826 0s. 6d. In progress. In addition, furniture to the value of £10 0s. 8d. from redundant stocks was supplied to this work in prior years	...	...	78 14 0

No. 187.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1947—continued.

DEPARTMENT OF POSTS AND TELEGRAPHS—continued.

No.		£	s.	d.
161 of 1946-47	THURLES POST OFFICE.—Adaptations. Authorized expenditure, £7,415 17s. 1d. (S. 38/11/30). Expended, £7,364 1s. 1d. Completed. Further payment to be made	700	0	0

DEPARTMENTS OF HEALTH AND SOCIAL WELFARE.

160 of 1946-47	DUBLIN CASTLE.—Provision of temporary accommodation for the Minister and certain staff of the Departments. Authorized expenditure, £973 15s. 0d. (S. 2/12/33). Expended, £978 1s. 11d. Completed. In addition, furniture to the value of £363 5s. 4d. from stocks purchased in prior years was supplied to this work in this and prior year	429	6	3
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DEPARTMENT OF DEFENCE.

160 of 1946-47	No. 26 WESTLAND ROW, DUBLIN.—Provision of accommodation and furniture, etc., for Bureau of Military History. Authorized expenditure, £1,900. (S. 2/31/47 and S. 2/31/46). Expended, £758 5s. 5d. In progress. In addition, furniture to the value of £129 19s. 0d. from redundant stocks was supplied to this work in this and prior year	549	7	2
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DEPARTMENT OF EXTERNAL AFFAIRS.

160 of 1946-47	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). Expended, £138 18s. 10d. In progress	57	11	10
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TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC. £23,392 13 1

EMPLOYMENT AND EMERGENCY SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	39,565	37,476 19 7	2,088	0 5	—	—
B.—Travelling Expenses ...	7,000	6,124 13 7	875	6 5	—	—
C.—Incidental Expenses ...	150	85 8 0	64	12 0	—	—
D.—Telegrams and Telephones	190	127 5 6	62	14 6	—	—
E.—Repayments to other Departments for Services rendered ...	1,841	1,834 10 8	6	9 4	—	—
F.—Urban Employment Schemes ...	230,000	204,977 7 0	25,022	13 0	—	—
G.—Rural Employment Schemes ...	180,000	154,419 2 5	25,580	17 7	—	—
H.—Minor Employment Schemes ...	100,000	107,637 5 5	—	—	7,637	5 5
I.—Development Works in Bogs used by Landholders and other Private Producers ...	90,000	107,532 6 6	—	—	17,532	6 6
J.—Reconditioning or Repair of Public Roads subject to Heavy Turf Transport ...	50,000	36,627 6 4	13,372	13 8	—	—
K.—Farm Improvements Scheme ...	350,000	347,655 2 3	2,344	17 9	—	—
L.—Seed Distribution Scheme ...	70,000	95,972 5 10	—	—	25,972	5 10
M.—Lime Distribution Scheme ...	12,000	3,905 5 9	8,094	14 3	—	—
N.—Rural Improvements Scheme ...	100,000	117,521 6 9	—	—	17,521	6 9
O.—Miscellaneous Schemes	19,254	11,978 15 7	7,275	4 5	—	—
TOTAL ...	1,250,000	1,233,875 1 2	84,788	3 4	68,663	4 6

Surplus to be surrendered ...

£16,124 18 10

	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 ...	—	1,675	15	7
Receipts from sundry schemes administered by Department of Agriculture :—				
Sale of seed potatoes, seed corn, etc. ...	34,000	41,509	13	2
Miscellaneous	500	305	14	0
	<u>£34,500</u>	<u>£43,691</u>	<u>2</u>	<u>9</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to unavoidable delays in filling vacancies.
- B.—The amount of travelling was less than expected due to vacancies in the inspectorate staff.
- C.—The expenditure on advertisements was less than expected.
- D.—Requirements were less than expected.
- E.—Casual variation.
- F.—This resulted from the fact that the progress of the schemes particularly during the early stages of the financial year was slower than had been expected, due largely to shortage of supplies.
- G.—Progress on a number of schemes was delayed due to difficulties in obtaining materials, as *e.g.*, piping for sanitation works.
- H., I. and N.—The ordinary expenditure as provided for during 1947-48 was increased by reason of the fact that the amount carried forward for unfinished works from the preceding financial year was greater than had been expected. The latter was due to abnormally bad weather in the early months of 1947.
- J.—Progress on a number of schemes was slower than expected due partly to bad weather and partly to shortage of cement.
- K.—Casual variation.
- L.—Because of delay in disposing of seeds, due to bad weather in 1946-47, some accounts which in normal circumstances would have been paid in that year were not presented for payment until 1947-48.
- M.—The demand for lime under the Scheme was less than expected. In some districts difficulties were experienced in regard to transport and fuel.
- O.—The Subhead is mainly intended to provide for proposals of an urgent character, which can seldom be foreseen when the estimate is being framed.

EXTRA REMUNERATION (exceeding £30).

From Vote 15 a Higher Executive Officer received a gratuity of £75.

Two Clerical Officers received £45 and £46 0s. 6d., respectively, for overtime.

NOTES.

1. This Account includes expenditure of approximately £122 for remuneration of staff temporarily lent, without repayment, to other Departments.

2. An *ex-gratia* payment of £10 plus £3 3s. 0d. legal costs was made in settlement of a claim for compensation for loss of crops and damage to pasture caused by flooding attributed to work carried out under a bog development scheme (Department of Finance minute F. 88/19/37).

3. Excess expenditure of £9 9s. 4d. was incurred by the payment of wages at a rate higher than the appropriate rate to unskilled workers employed on minor schemes in Counties Cavan and Meath (Department of Finance minute F. 88/10/38).

4. Sums totalling £1 19s. 9d. were paid in the financial year 1946-47 to contractors for sacks lost in connection with the 1945 Seed Distribution Scheme administered by the Department of Agriculture (Department of Finance minute F. 90/18/44).

5. Seed potatoes and seed oats found short during the operation of the 1947 Seed Distribution Scheme were written off at cost price—£6 9s. 3d. (Department of Finance minute S. 90/36/47).

6. A ganger on a Rural Improvements Scheme, by making false entries in the pay-sheets, procured the issue of wages payments to the amount of £77 10s. 8d. in respect of persons who did not work on the scheme. On being prosecuted he pleaded guilty and was sentenced to six months imprisonment. Restitution sufficient to cover the amount of the fraud was paid by the ganger in Court, and this sum will be brought to credit as an Exchequer Extra Receipt in the Account of the Vote for 1948-49. The total expenditure on the scheme, including the payments obtained by fraud, was £164 approximately, of which £53 10s. 0d. was met by local contribution.

7. A ganger on a minor employment scheme procured the issue of wages payments to the amount of £1 16s. 0d. in favour of his son, by falsely returning him as having worked as a carter on certain dates. On being prosecuted, the ganger was found guilty and was given a suspensory sentence of one month's imprisonment and ordered to pay £20 costs.

E. J. MACLAUGHLIN,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
30th November, 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.

STATE LABORATORY.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	11,835	10,685 11 9	1,149 8 3	—
B.—Travelling and Incidental Expenses ...	110	119 10 10	—	9 10 10
C.—Apparatus and Chemical Equipment ...	625	544 7 6	80 12 6	—
TOTAL ...£	12,570	11,349 10 1	1,230 0 9	9 10 10

Surplus to be surrendered ... £1,220 9 11

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees for analyses, etc. ...	200	260 7 0
Recovery from Road Fund ...	300	373 3 8
Recovery from Bord na Móna ...	75	34 10 11
Miscellaneous ...	—	8 9 0
	<u>£575</u>	<u>£676 10 7</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies and the fact that the provision for extra assistance was not fully required.

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

EXTRA REMUNERATION (exceeding £30).

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

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,
26th October, 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.

CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	28,900	26,564 5 0	2,335 15 0	—
A.2.—Examiners, etc. ...	5,600	5,169 1 0	430 19 0	—
B.—Travelling Expenses ...	1,370	1,138 16 1	231 3 11	—
C.—Examinations ...	4,105	3,756 4 1	348 15 11	—
D.—Incidental Expenses ...	825	674 6 9	150 13 3	—
GROSS TOTAL ...£	40,800	37,302 12 11	3,497 7 1	—
			Surplus of Gross Estimate over Expenditure. £3,497 7 1	
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid ...	7,500	10,036 8 5		Surplus of Appropriations in Aid realized. £2,536 8 5
NET TOTAL ...£	33,300	27,266 4 6		Total Surplus to be surrendered. £6,033 15 6

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Charge made for examination conducted on behalf of a harbour authority ...	—	138 13 6
Miscellaneous ...	—	5 3 9
		£143 17 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to vacancies and changes in personnel. The provision for clerical assistance was not fully required.

A.2., B., C. and D.—Savings mainly due to the number of requests from local authorities for recommendations for appointment being less than anticipated ; Civil Service examinations and candidates therefor were also fewer than was expected.

E.—Receipts fluctuate from year to year and cannot be closely estimated.

EXTRA REMUNERATION (exceeding £30).

From this Vote the Chief Medical Officer (whose salary is borne on Vote 61) and a Superintending Officer received gratuities of £235 and £100, respectively, for special services. From Vote 63 an Executive Officer received £111 14s. 0d. as a member of the Reserve of Officers and from Vote 62 a Minor Staff Officer received £57 10s. 0d. for services rendered.

NOTE.

The Accounts of other Departments include expenditure of approximately £862 in respect of remuneration of staff temporarily lent, without repayment, to the Civil Service Commission.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
20th November, 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.

IRISH TOURIST BOARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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)	45,000	34,985	10,015	—
TOTAL ...	...£ 45,000	34,985		—
Surplus to be surrendered ...£			10,015	

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.

AN ROINN AIRGEADAIS,
26th July, 1948.

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

J. MAHER,
Comptroller and Auditor-General.

COMMISSIONS AND SPECIAL INQUIRIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of Commissions, Committees and Special Inquiries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
IRISH MANUSCRIPTS COMMISSION.				
A.1.—Salaries, etc. ...	1,170	1,168 5 8	1 14 4	—
A.2.—Fees and expenses in connection with Inspection of Manuscripts and Editing of Publications ...	820	717 6 8	102 13 4	—
A.3.—Travelling Expenses	160	70 19 10	89 0 2	—
A.4.—Incidental Expenses ...	20	14 17 9	5 2 3	—
£	2,170	1,971 9 11	198 10 1	—
COMMISSION ON IRISH IN THE CIVIL SERVICE.				
B.1.—Salaries, etc. ...	5	—	5 0 0	—
B.2.—Travelling and Incidental Expenses ...	5	—	5 0 0	—
£	10	—	10 0 0	—
COMMISSION ON YOUTH UNEMPLOYMENT.				
C.1.—Salaries, etc. ...	105	—	105 0 0	—
C.2.—Travelling and Incidental Expenses ...	50	44 9 1	5 10 11	—
£	155	44 9 1	110 10 11	—
COMMISSION ON PLACE NAMES.				
D.1.—Salaries, etc. ...	3,365	2,227 3 6	1,137 16 6	—
D.2.—Travelling Expenses ...	750	15 19 11	734 0 1	—
D.3.—Incidental Expenses ...	50	29 6 11	20 13 1	—
£	4,165	2,272 10 4	1,892 9 8	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
E.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	£ 1,200	2,070 15 6	—	870 15 6
TOTAL	£ 7,700	6,359 4 10	2,211 10 8	870 15 6

Surplus to be surrendered ... £1,340 15 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

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

A.3.—Saving due to attendances by members from the provinces at meetings of the Commission being fewer than was expected.

C.1.—Special reporters were not employed during the year.

D.1.—The provision for additional staff was not required, the saving being offset by a deficiency in the estimate for messenger and cleaning services.

D.2.—The provision made for travelling of Place Names Officers was not required as no such officers had been appointed. There was a further saving owing to meetings of the Commission being fewer than was expected.

A.4., B., C.2. and D.3.—See general explanation above.

E.—This Subhead provides a general margin for new Commissions and Committees appointed during the year and for remanets of expenditure on Commissions and Committees of previous years. The amount required cannot be reliably determined in advance.

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD E.—EXPENDITURE, 1947-48.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.		Travelling and Incidental Expenses.		Total.	
	£	s. d.	£	s. d.	£	s. d.
Inter-Departmental Committee on State-Aided Employment Schemes	100	0 0	—		100	0 0
Committee on Extension of Piped Water Supplies	—		92	1 2	92	1 2
Inquiry into proposed sale of Locke's Distillery	1,680	16 10	1	14 6	1,682	11 4
Committee on Medical Education	—		42	13 8	42	13 8
Committee on Disposal of Sewage Sludge	—		77	19 10	77	19 10
Committee on Post-Graduate Medical School at St. Kevin's Hospital, Dublin	—		75	9 6	75	9 6
	£ 1,780	16 10	289	18 8	2,070	15 6

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1947-48 on account of which payments were made in the year 1947-48.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1948.
		£ s. d.
Irish Manuscripts Commission	1928-29	30,772 15 4
Commission on Youth Unemployment	1943-44	551 18 5
Commission on Place Names	1946-47	3,143 4 6

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead E.) a Higher Executive Officer whose salary is borne on Vote 11, received £75 as Secretary to the Inter-Departmental Committee on State-Aided Employment Schemes.

NOTE.

The Accounts of other Departments and Offices include expenditure of approximately £2,610 in respect of remuneration of staff temporarily lent, without repayment, to the Commission on Youth Unemployment (£2,158) and the Commission on Place Names (£452).

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
9th November, 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.

SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for Pensions, Superannuation. Compensation (including Workmen's Compensation), and Additional and other Allowances and Gratuities under the Superannuation Acts, 1834 to 1947 and sundry other Statutes; Extra-Statutory Pensions, Allowances, and Gratuities awarded by the Minister for Finance; fees to Medical Referees and occasional fees to Doctors; etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Superannuation Allowances, Compensation Allowances and certain Children's Allowances ...	257,000	253,165 5 2	3,834 14 10	—		
B.—Additional Allowances and Gratuities in respect of Established Officers :— Original £182,000 Supplementary 125,000	307,000	273,346 2 10	33,653 17 2	—		
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	160,000	147,346 8 0	12,653 12 0	—		
D.—Agency Payments in respect of Compensation Allowances ...	22,000	23,020 6 7	—	1,020 6 7		
E.—Gratuities in respect of Unestablished Officers : Original ... £12,000 Supplementary 1,500	13,500	11,995 13 7	1,504 6 5	—		
F.—Extra-Statutory Grants ...	5	—	5 0 0	—		
G.—Injury Grants ...	8,000	7,552 6 7	447 13 5	—		
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	200	176 16 7	23 3 5	—		
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	51,000	50,470 5 2	529 14 10	—		

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 :— <i>Original</i> £81,000 <i>Supplementary</i> 20,000	101,000	97,884 10 5	3,115	9 7	—	
L.—Compensation for Death or Personal Injuries sustained by Members of Air-Raid Precautions Services and medical and other Expenses in connection therewith ...	350	257 0 6	92	19 6	—	
GROSS TOTAL :— <i>Original</i> £773,555 <i>Supplementary</i> 146,500	£ 920,055	865,214 15 5	55,860	11 2	1,020	6 7
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £54,840 4 7			
Deduct :—			Deficiency of Appropriations in Aid realized. £9 3 2			
M.—Appropriations in Aid ...	22,025	22,015 16 10	Net Surplus to be surrendered. £54,831 1 5			
NET TOTAL :— <i>Original</i> £751,530 <i>Supplementary</i> 146,500	£ 898,030	843,198 18 7				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Pension liability in respect of officers on loan, etc. ...	6,742	4,903 3 9
Payments and refunds of teachers' contributions ...	186	221 5 9
Refund of overpayment ...	—	1 2 11
	<u>£6,928</u>	<u>£5,125 12 5</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B. and E.—Expenditure is affected by short term variations in the number of deaths or retirements among serving officers. The supplementary provision made was based on the expenditure during the first seven months of the year.

C.—Saving due to a greater number of deaths.

G., H. and L.—Savings due to variations in incidence and cost of accidents, medical examinations, etc., which cannot be closely estimated.

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	22,000	21,998 14 10
(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 ...	20	17 2 0
(3) Miscellaneous	5	—
	<u>£22,025</u>	<u>£22,015 16 10</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)	297	11 1

From the Vote for Army Pensions (No. 64), in respect of military service pensions, to 13 ex-Civil Servants, 20 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 £264 5s. 4d. for services rendered ...	3,026	14 7
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Further, as remuneration for services rendered, 57 pensioners received from public funds sums ranging from £40 to £600.

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,
9th November, 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.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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.:— <i>Original</i> ... £178,275 <i>Supplementary</i> 12,600	190,875	190,367 18 1	507 1 11	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	990	599 8 9	390 11 3	—
GROSS TOTAL :— <i>Original</i> ... £179,265 <i>Supplementary</i> 12,600	£ 191,865	190,967 6 10	897 13 2	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £897 13 2	
	—	—	Surplus of Appropriations in Aid realized. £61 10 0	
Deduct :— C.—Appropriations in Aid ...	965	1,026 10 0	Total Surplus to be surrendered. £959 3 2	
NET TOTAL :— <i>Original</i> ... £178,300 <i>Supplementary</i> 12,600	£ 190,900	189,940 16 10		

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Refund of overpayment	—	19 2 10
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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.

AN ROINN AIRGEADAIS,
7th October, 1948.

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, 1948,
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	2,956 10 0	12,043 10 0	—
TOTAL ...£	15,000	2,956 10 0		—
Surplus to be surrendered ... £			12,043 10 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	6 0 4

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The Estimate is necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
30th August, 1948.

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, 1948, compared with the sum granted, for Expenses under the Electoral Act, 1923, and the Juries Act, 1927 (No. 12 of 1923 and No. 23 of 1927).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	16,250	15,586 16 0	663 4 0	—
TOTAL ... £	16,250	15,586 16 0		—
Surplus to be surrendered		... £	663 4 0	

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
26th July, 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.

MISCELLANEOUS EXPENSES.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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) ...	3,000	3,000 0 0	—		—	
CC.—Contribution towards cost of structural alterations in Abbey Theatre, Dublin ...	5	—	5 0 0		—	
D.—Cultural Institutions (Grants-in-Aid) ...	10,500	8,801 10 8	1,698 9 4		—	
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	1,521 18 0	—		121 18 0	
G.—Travelling and Incidental Expenses ...	150	103 0 0	47 0 0		—	
COMPENSATION.						
H.—Compensation for Death or Personal Injuries ...	290	246 10 6	43 9 6		—	
TOTAL ...	£ 16,280	14,407 19 2	1,993 18 10		121 18 0	
Surplus to be surrendered ...			£1,872 0 10			

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.—Fewer temporary professors were appointed by the Royal Irish Academy than was anticipated, and the amount required towards publication of contributions to lexicography of early Irish was less than expected.

F.—Excess consequent on general review of Civil Service remuneration, offset by the saving of the £150 provided for temporary arbitrators.

G.—Expenditure cannot be accurately estimated.

H.—Saving due to the fact that no claim arose against the provision made for the re-issue of uncashed payable orders of previous years.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
26th July, 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.

STATIONERY AND PRINTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 :— Original ... £43,183 Supplementary 600	43,783	43,269 2 10	513 17 2	—
B.—Travelling Expenses ...	45	36 8 6	8 11 6	—
C.—Carriage and Transport ...	1,100	1,030 8 3	69 11 9	—
D.—Incidental Expenses ...	530	452 12 2	77 7 10	—
E.—Telegrams and Telephones	295	284 2 8	10 17 4	—
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas :— Original ... £9,500 Supplementary 1,500	11,000	9,861 11 10	1,138 8 2	—
F.2.—Oireachtas Debates :— Original ... £9,800 Supplementary 1,200	11,000	13,509 17 11	—	2,509 17 11
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	5,150	4,002 6 0	1,147 14 0	—
F.4.—Printing, etc., for Registration Officers under Electoral and Juries Acts :— Original ... £30,000 Supplementary 2,000	32,000	29,544 12 8	2,455 7 4	—
F.5.—Publication of Irish Translation of the New Testament ...	200	—	200 0 0	—
F.6.—Preparation and Publication of Oireachtas Handbook ...	5	1 9	4 18 3	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
G.—Grants to Periodicals published in Irish and to Newspapers publishing Current News in Irish :— Original ... £3,000 Supplementary 250	3,250	3,071 0 0	179 0 0	—
FOR PUBLIC DEPARTMENTS.				
H.—Printing :— Original ... £45,000 Supplementary 47,000	92,000	71,924 7 10	20,075 12 2	—
I.—Paper :— Original ... £75,000 Supplementary 53,500	128,500	128,338 2 1	161 17 11	—
J.—Miscellaneous Office Supplies :— Original ... £17,500 Supplementary 9,250	26,750	26,140 15 2	609 4 10	—
K.—Binding :— Original ... £11,000 Supplementary 2,300	13,300	14,367 5 11	—	1,067 5 11
L.—Books and Maps :— Original ... £5,000 Supplementary 1,000	6,000	7,276 1 9	—	1,276 1 9
GROSS TOTAL :— Original ... £256,308 Supplementary 118,600	£ 374,908	353,108 17 4	26,652 8 3	4,853 5 7
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £21,799 2 8	
Deduct :— M.—Appropriations in Aid :— Original ... £52,528 Supplementary 1,000	53,528	60,353 12 1	Surplus of Appropriations in Aid realized. £6,825 12 1	
NET TOTAL :— Original ... £203,780 Supplementary 117,600	£ 321,380	292,755 5 3	Total Surplus to be surrendered. £28,624 14 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to unavoidable delay in the filling of vacant posts and postponement of certain operations in connection with the supply of the Ration Books.
- B.—Expenditure, mainly, is not of a recurring nature and cannot be precisely estimated.
- C.—Casual variation.
- D.—The saving is due to a decrease in advertising.
- E.—Casual variation.
- F.1.—Accounts expected to come in the course of payment during the year were not furnished.
- F.2.—Prompt presentation of accounts caused the provision to be exceeded.
- F.3. and F.4.—Contrary to expectations the presentation of accounts was in arrear at the close of the year.
- F.5.—Owing to printing difficulties no progress was made during the year towards the publication of the Irish translation of the New Testament.
- F.6.—Only a nominal sum was provided. The expenditure represents an extra charge for work completed in a previous year.
- G.—The publication of one of the periodicals which had been in receipt of a grant was suspended during the year, and in the case of another periodical, formalities pertaining to qualification for payment had not been completed.
- H.—The saving shown is due chiefly to the fact that the printing of a new issue of the general Ration Book, for which provision was made in the Supplementary Estimate, was not completed within the financial year.
- I.—Casual variation.
- J.—Deliveries were somewhat short of expectations.
- K.—The excess is due to better service resulting from an improvement in the supply position.
- L.—The excess is due to (a) the volume of accounts presented for payment before the close of the financial year being greater than anticipated, (b) increased Departmental requirements, and (c) increased purchases of Ordnance Survey maps for re-sale (See Appropriations in Aid).
- M.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
1. Sale of Ordnance Survey Maps	...	...	...	1,800	2,026	18	10
2. Sale of Stationery Office publications and Oireachtas Papers (including Debates)	...	...	...	6,750	7,521	1	10
3. Sales of reprinted Irish Texts	...	...	...	25	28	5	1
4. Advertisements in official publications :—							
	Original	£4,850					
	Supplementary	1,000					
				5,850	5,417	19	7
5. Sales of waste	...	...	...	2,000	2,294	5	4
6. Sales of parchments and other Revenue forms	...	...	...	3,200	4,420	14	6
7. Miscellaneous sales (old typewriters, duplicators and other old stores)	...	...	...	400	149	15	7

					Estimated.	Realized.		
					£	£	s.	d.
8.	<i>Iris Oifigiúil</i>	advertisements and sales	...	...	1,300	1,736	17	4
9.	Supplies to repaying Departments, including com-	mission thereon	...	...	8,500	11,808	7	1
10.	Proportion recovered from local authorities of cost	of printing and paper required under the Electoral	and Juries Acts	...	23,700	24,881	3	8
11.	Miscellaneous	...	...	...	3	68	3	3
TOTAL :—								
Original					£52,528			
Supplementary					1,000			
					£53,528	£60,353	12	1

1. The public demand for Ordnance Survey maps was better than had been expected.
2. A closer estimate of the value of sales was not possible.
3. Casual variation.
4. The expected improvement in the value of advertisements was not fully realized before the close of the year.
5. The quantity of waste paper of which it was possible to dispose exceeded anticipations.
6. The increase in public demand for Customs and Excise forms was exceptional.
7. Because of the scarcity and high prices of new equipment certain old typewriters and duplicators which it had been proposed to replace were reconditioned for further use.
8. The surplus is due to increased receipts in respect of insertions in *Iris Oifigiúil*.
9. Unanticipated demands were made for services on repayment, and increased costs enhanced the value.
10. Receipts from local authorities in respect of electoral printing charges exceeded expectations.
11. The surplus includes a sum of £67 2s. 1d. overpaid on a previous year's account and credited to this Subhead on recovery by means of a deduction from a current account.

VALUE OF STOCK IN HAND ON 31st MARCH, 1948.

						£	s.	d.
Paper	...	...	...	...	...	91,813	9	2
Miscellaneous small stores (including books for use of the Public								
Service, typewriters and duplicators)	...	...	...	...	...	8,042	5	0
						£99,855	14	2

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).

One Clerical Officer received a gratuity of £35 in respect of special duties in connection with the disposal of waste paper and further sums totalling £117 13s. 9d. in respect of overtime consequent on depletion of staff and for stocktaking.

Twenty-nine other officers of several grades received sums varying from £30 12s. 0d. to £133 10s. 0d. in respect of overtime consequent on depletion of staff, stocktaking and

other additional and urgent work. These sums totalled £1,758 9s. 9d., of which £1,699 15s. 3d. was charged to the Vote. The balance, £58 14s. 6d. was expended in connection with the General Election, 1948, and the issue of 3 per cent. Exchequer Bonds 1965-1970, and, subsequently, recovered from the Central Fund.

NOTES.

The Accounts of other Departments and Offices include expenditure of £132 3s. 8d. in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Various Irish Manuscripts Commission publications to the value of £253 12s. 10d. were issued to the National Library of Ireland for presentation to libraries and educational institutions abroad (Department of Finance minute S. 101/1/47).

Copies of works of general literature in Irish to the value of £12 10s. 6d. were issued during the year to members of the panel of paid readers. The cost was borne on Subhead L. of the Vote (Department of Finance minute S. 18/11/34).

This Account includes payment, for work done under Printing and Binding contracts, at rates which were retrospectively increased to meet higher labour costs because of increased wages and longer holidays in the industries concerned. The Subheads concerned are F.1., F.2., F.3., F.4., H. and K. (Department of Finance minute S.92/1/35).

S. B. Ó FAOILLEACHÁIN,

Accounting Officer.

30th November, 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.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the General Valuation and Boundary Survey (15 & 16 Vict., c. 63; 17 Vict., c. 8 and c. 17; 20 & 21 Vict., c. 45; 22 & 23 Vict., c. 8; 23 Vict., c. 4; 27 & 28 Vict., c. 52; 37 & 38 Vict., c. 70; 61 & 62 Vict., c. 37; No. 19 of 1923; No. 3 of 1927; No. 27 of 1930; Nos. 27, 47 and 55 of 1931; No. 19 of 1932; No. 28 of 1937; No. 21 of 1939; and No. 8 of 1940; Local Government (Application and Adaptation of Enactments) Order, 1925); including Estate Duty Valuation (10 Edw. 7, c. 8), etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	47,950	44,963 2 1	2,986 17 11	—
B.—Travelling Expenses ...	4,500	5,179 14 6	—	679 14 6
C.—Incidental Expenses ...	100	162 15 9	—	62 15 9
D.—Telegrams and Telephones	145	135 11 3	9 8 9	—
GROSS TOTAL ...£	52,695	50,441 3 7	2,996 6 8	742 10 3
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,253 16 5	
Deduct :—			Surplus of Appropriations in Aid realized. £139 4 0	
E.—Appropriations in Aid ...	7,095	7,234 4 0	Total Surplus to be surrendered. £2,393 0 5	
NET TOTAL ...£	45,600	43,206 19 7		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Amount recovered in respect of pension liability ...	—	3 13 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings were due to deaths (£891), delay in filling vacancies (£764), resignations (£375), transfers (£259), retirements (£340), sick leave deductions (£40), and to less expenditure on overtime pay than was anticipated (£318).
- B.—Excess was due to increased rates of subsistence and mileage allowances paid to Valuers.
- C.—The excess was due to heavier carriage charges on documents sent to Valuers and to offices of rating authorities (£44), purchase of additional instruments (£16) and provision of extra uniforms (£3).
- D.—There were less telephone calls than expected.
- E.—Appropriations in Aid. All amounts payable by counties and cities during the year were duly received. Receipts from fees for certified documents were greater than anticipated.

	Estimated.	Realized.	
		£	£ s. d.
Proportion of cost of annual revision of valuations to be paid over by the several counties and cities under 37 & 38 Vict., c. 70, as adapted	6,295	6,295	0 0
Fees payable under 23 Vict., c. 4, sec. 9, and miscellaneous receipts	800	939	4 0
	<u>£7,095</u>	<u>£7,234</u>	<u>4 0</u>

NOTES.

This Account includes expenditure of approximately £354 in respect of remuneration of two officers temporarily lent, without repayment, to the Department of Justice.

The Account of the Department of Industry and Commerce (Vote 55) includes expenditure of approximately £192 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,
 6th November, 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.

ORDNANCE SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	43,180	40,960 3 0	2,219	17 0	—	—
B.—Travelling Expenses ...	2,115	2,400 16 2	—	—	285	16 2
C.—Stores, etc. ...	3,030	2,780 14 5	249	5 7	—	—
D.—Photographic and Printing Equipment ...	200	117 12 9	82	7 3	—	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	10	6 6 3	3	13 9	—	—
F.—Incidental Expenses ...	235	302 14 2	—	—	67	14 2
GROSS TOTAL ...£	48,770	46,568 6 9	2,555	3 7	353	10 4
			Surplus of Gross Estimate over Expenditure. £2,201 13 3			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2,817 8 4			
G.—Appropriations in Aid ...	3,750	6,567 8 4	Total Surplus to be surrendered. £5,019 1 7			
NET TOTAL ...£	45,020	40,000 18 5				

Estimated.

Realized.

£

£ s. d.

Extra Receipts payable to Exchequer :—

Sums recovered for instruments lost by staff ... — 1 1 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The savings were due to delay in filling vacancies (£666), one vacancy not filled (£458), resignations and retirements (£480), one death (£457), sick leave deductions (£146), and over-provision for medical fees (£12).

B.—The excess arose as a result of an increase in rates of Field Allowances.

C. and D.—The savings were due to failure to obtain stores ordered.

F.—Excess was due to the cost (not provided for in Estimate) of installation of fluorescent lighting in the Ordnance Survey stand at the Royal Dublin Society's premises at Ballsbridge, and to payment in 1947-48 of some 1946-47 telephone accounts.

G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Receipts from sales of maps	3,250	5,935 12 5
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts ...	500	631 15 11
	<u>£3,750</u>	<u>£6,567 8 4</u>

1. The demand for maps was considerably more than anticipated.

2. Repayment by Stationery Office of cost of work done on the reproduction of ancient manuscripts was more than anticipated due to salary increases.

NOTES.

This Account includes a sum of approximately £451 in respect of an officer temporarily on loan, without repayment, to the Commission on Place Names.

Air-raid precaution stores (18 3-gallon buckets £3 10s. 6d. and 8 electric torches £1 7s. 4d.), to the total value of £4 17s. 10d., held at the Ordnance Survey Office were transferred, without repayment, to that Office from the Department of Defence. (Department of Finance authority E. 6/1/36).

Special work done for other Departments cost £1,209, while the face value of maps supplied to other Departments was £3,591, 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 £83.

C. C. McELLIGOTT,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,
8th November, 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.

SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 £1,280,000 Supplementary 30,000	1,310,000	1,305,707 9 10	4,292 10 2	—
TOTAL :— Original £2,550,989 Supplementary 30,000	£ 2,580,989	2,576,696 9 10		—
Surplus to be surrendered ...	£	4,292 10 2		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refund of overpayments ...	—	22 10 0
J. J. McELLIGOTT, Accounting Officer.		

AN ROUNN AIRGEADAIS,
26th July, 1948.

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, 1948, 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	17,215	15,758 2 1	1,456 17 11	—
A.2.—State Solicitors ...	37,785	43,466 5 4	—	5,681 5 4
B.—Witnesses' Expenses, etc.	16,000	11,416 13 7	4,583 6 5	—
C.—Fees to Counsel ...	15,000	15,260 13 7	—	260 13 7
D.—General Law Expenses ...	12,000	4,612 3 7	7,387 16 5	—
E.—Defence of Public Officials	500	451 9 0	48 11 0	—
GROSS TOTAL ...£	98,500	90,965 7 2	13,476 11 9	5,941 18 11
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £7,534 12 10	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £965 19 11	
F.—Appropriations in Aid ...	3,900	4,865 19 11	Total Surplus to be surrendered. £8,500 12 9	
NET TOTAL ...£	94,600	86,099 7 3		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer :—				
Repayment from Vote 11 in respect of the salary of an officer seconded to the Special Employment Schemes Office			318	251 14 8
Miscellaneous			—	11 7 6
			£318	£263 2 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving mainly due to vacancies.

A.2.—Excess mainly due to increases in remuneration paid to State Solicitors as from 1st April, 1947.

B., D. and E.—The expenditure, which depends on the number and nature of the cases coming before the Courts, cannot be accurately estimated. Recoupments to local authorities of witnesses' expenses and payments to expert witnesses (Subhead B.) and costs awarded against the State and the expenses of juries and of 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.	...	...	...	...	2,000	3,399	4	5
2.	Local Loans Fund, expenses of management	...				1,900	1,466	15	6
						<u>£3,900</u>	<u>£4,865</u>	<u>19</u>	<u>11</u>

EXTRA REMUNERATION (exceeding £30).

The following officers in the Office of the Chief State Solicitor received additional remuneration as follows, viz. :—An Assistant Solicitor received a gratuity of £286 5s. 5d. for performing higher duties, another Assistant Solicitor received £42 6s. 8d. for special services and a Shorthand Typist received £30 12s. 0d. for overtime.

From Vote 61 an Assistant Solicitor in the Office of the Chief State Solicitor received £192 12s. 7d. for acting in a rank higher than his substantive one.

NOTES.

This Account includes expenditure of approximately £669 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments and Offices include expenditure of approximately £871 in respect of remuneration of staff temporarily lent, without repayment, to the Office of the Chief State Solicitor.

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,
27th November, 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.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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.—Grants under Section 7 (7) of the Irish Universities Act, 1908 :— <i>Original</i> ... £25,880 <i>Supplementary</i> 20,000	45,880	13,724 14 5	32,155	5 7	—	
BB.—Additional Grants under Section 7 (7) of the Irish Universities Act, 1908	90,644	90,644 0 0	—		—	
C.—Annual Grant under Section 1 (1) of the University College Dublin Act, 1934	3,000	2,534 7 6	465	12 6	—	
D.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923 ...	3,000	3,000 0 0	—		—	
E.—Trinity College, Dublin (Grants-in-Aid) ...	37,250	37,250 0 0	—		—	
F.—Royal College of Surgeons in Ireland (Grant-in-Aid)	1,500	1,500 0 0	—		—	
TOTAL :— <i>Original</i> £313,274 <i>Supplementary</i> 20,000	£ 333,274	300,653 1 11				
Surplus to be surrendered ...£			32,620	18 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Savings of £17,000 arose owing to the postponement of items 1 and 3 (b) in Part III of the Estimate: the balance of the saving was due to the fact that the equipment mentioned in item 4 could be procured only to a limited extent.

C.—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.

AN ROINN AIRGEADAIS,
26th July, 1948.

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, 1948, compared with the sum granted, for payment to the Pensions Investment Account (No. 29 of 1935), to the Widows' and Orphans' Pensions Fund (No. 22 of 1946); and for the provision of Allowances in Kind (No. 22 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Payment to Pensions Investment Account ...	450,000	450,000 0 0	—	—
B.—Payment to Widows' and Orphans' Pensions Fund	446,500	435,100 0 0	11,400 0 0	—
C.—Allowances in Kind ...	66,000	54,738 9 7	11,261 10 5	—
TOTAL£	962,500	939,838 9 7		—
Surplus to be surrendered£			22,661 10 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Recoveries in respect of food vouchers over-issued	—	18 12 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Expenditure estimated as closely as practicable.

C.—Claims in respect of food vouchers issued in prior years were less than anticipated.

NOTE.

Improper issues of food vouchers were made at Post Offices during the year to the classes covered by Subhead C. of this Vote to an extent equivalent to 143 single unit vouchers with a total value of £17 0s. 9d. (Department of Finance minute S. 41/1/42).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
30th November, 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.

DUBLIN INSTITUTE FOR ADVANCED STUDIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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	43,810	35,700	8,110	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ...	10,000	10,000	—	—
TOTAL£	53,810	45,700		—
Surplus to be surrendered		...	£ 8,110	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to unavoidable delay in (a) filling vacancies on the administrative staff and on the academic staffs of the Schools of Celtic Studies and Theoretical Physics, and (b) establishing the School of Historical Research.

M. BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
9 Samhain, 1948.

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

J. MAHER,
Comptroller and Auditor-General.

A G R I C U L T U R E .

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	300,250	291,220 1 8	9,029 18 4		—	
B.—Travelling Expenses ...	11,000	13,203 15 6	—		2,203 15 6	
C.—Incidental Expenses ...	250	370 1 6	—		120 1 6	
D.—Telegrams and Telephones	2,900	3,243 3 10	—		343 3 10	
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	9,967	9,785 15 4	181 4 8		—	
E.2.—Veterinary Research	17,388	18,197 1 9	—		809 1 9	
E.3.—Subscriptions, etc., to International and other Research Organisations	23,825	24,604 11 1	—		779 11 1	
E.4.—Research Grant to University College, Dublin	500	238 3 8	261 16 4		—	
E.5.—Miscellaneous Investigations, Inquiries and Reports ...	300	574 6 5	—		274 6 5	
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms ...	64,327	66,262 15 5	—		1,935 15 5	
F.2.—Grants to Private Agricultural Schools, etc.	21,827	22,390 3 0	—		563 3 0	
F.3.—Veterinary College ...	23,358	23,393 19 6	—		35 19 6	
F.4.—Scholarships in Agriculture, etc. ...	1,580	1,814 5 7	—		234 5 7	
F.5.—University College, Dublin: Faculty of General Agriculture ...	24,984	24,984 0 0	—		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
F.6.—University College, Cork: Faculty of Dairy Science ...	13,000	13,000 0 0	—		—	
F.7.—Additional Grants to University Colleges ...	18,992	18,992 0 0	—		—	
F.8.—Educational Tours for Instructors in Agriculture, etc. ...	750	—	750	0 0	—	
F.9.—Training of Instructors in Horticulture ...	140	258 16 7	—		118	16 7
G.1.—Improvement of Milk Production ...	36,723	40,067 0 7	—		3,344	0 7
G.2.—Improvement of Live Stock ...	13,355	6,669 11 1	6,685	8 11	—	
G.3.—Fertilisers Subsidies ...	198,750	19,057 12 7	179,692	7 5	—	
G.4.—Improvement of Poultry and Egg Production : <i>Original Nil</i> <i>Supplementary £300</i>	300	96 8 6	203	11 6	—	
H.—Grants to County Committees of Agriculture : <i>Original £209,470</i> <i>Supplementary 1,000</i>	210,470	182,380 0 5	28,089	19 7	—	
I.1.—Special Agricultural, etc., Schemes in Congested Districts ...	55,403	55,061 6 3	341	13 9	—	
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ...	250	86 11 3	163	8 9	—	
I.3.—Instruction in connection with Special Land Settlement Schemes ...	172	165 7 10	6	12 2	—	
I.4.—Scheme to encourage the Commercial Production of Glasshouse Crops in Gaeltacht Areas :— <i>Original ... Nil</i> <i>Supplementary £33,430</i>	33,430	47,768 16 10	—		14,338	16 10
J.—National Stud ...	868	867 5 2	14	10	—	
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	2,551	2,900 10 7	—		349	10 7

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)	11,000	10,963 3 0	36 17 0		—	
K.3.—Grant in respect of the Development of the Manufacture of Milk Powder	5	—	5 0 0		—	
L.—Botanic Gardens, Glasnevin	15,250	14,616 3 7	633 16 5		—	
M.1.—Miscellaneous Work ...	16,977	18,750 17 6	—		1,773 17 6	
M.2.—Fees for Reports on Agricultural Conditions	1,060	1,171 12 6	—		111 12 6	
M.3.—Printing of Special Departmental Publications	1,780	1,526 19 9	253 0 3		—	
M.4.—Loans and Grants for Agricultural Purposes, etc.	39,030	23,971 14 9	15,058 5 3		—	
M.5.—Loans for the Purchase of Heifers and Agricultural Implements ...	10	24 17 4	—		14 17 4	
M.M.5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep :— Original ... Nil Supplementary £302,100 Do. 13,300	315,400	303,519 15 11	11,880 4 1		—	
M.6.—Improvement of the Creamery Industry ...	5	—	5 0 0		—	
M.7.—Agricultural Production—Consultative Council	140	—	140 0 0		—	
M.8.—Travelling Expenses of Trade Representatives	5	—	5 0 0		—	
M.9.—Temporary Scheme in connection with Farm Improvements ...	73,815	79,479 13 5	—		5,664 13 5	
M.10.—Potato Reserve Scheme	50,000	39,132 0 6	10,867 19 6		—	
M.11.—Farm Buildings Scheme :— Original Nil Supplementary £750	750	203 8 7	546 11 5		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.						
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1945	12,137	11,357 19 2	779 0 10		—	
N.2.—Bovine Tuberculosis Order, 1926	3,100	2,808 1 7	291 18 5		—	
N.3.—Horse Breeding Act, 1934	1,301	1,307 4 0	—		6 4 0	
N.4.—Live Stock Breeding Act, 1925	4,770	4,747 1 4	22 18 8		—	
O.1.—Agricultural Produce (Eggs) Act, 1939, etc.	20,461	20,665 5 1	—		204 5 1	
O.2.—Dairy Produce Acts, 1924 to 1941, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc.	22,184	22,052 15 0	131 5 0		—	
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc.	20,241	21,721 13 11	—		1,480 13 11	
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	38,598	35,873 9 4	2,724 10 8		—	
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc. :— <i>Original</i> £304,075 <i>Supplementary</i> 3,110	307,185	118,742 0 1	188,442 19 11		—	
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934	50,140	45,071 8 2	5,068 11 10		—	
O.7.—Flax Act, 1936	4,331	4,513 16 2	—		182 16 2	
O.8.—Agricultural Wages Acts, 1936 and 1945	10,807	11,675 7 8	—		868 7 8	
O.9.—Sundry Statutes :— <i>Original</i> £272 <i>Supplementary</i> 30	302	123 5 3	178 14 9		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.10.—Emergency Powers (Tillage) Orders :— Original ... £88,704 Supplementary 27,000	115,704	116,639 18 0	—	935 18 0
	2,224,098	1,798,313 3 6	462,478 10 3	36,693 13 9
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	75,600	—	75,600 0 0	—
GROSS TOTAL :— Original £1,843,078 Supplementary 302,100 Do. 3,320	£ 2,148,498	1,798,313 3 6	386,878 10 3	36,693 13 9
			Surplus of Gross Estimate over Expenditure. £350,184 16 6	
Deduct :— P.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £4,592 12 4	
Original ... £317,136 Supplementary 3,310	320,446	325,038 12 4		
NET TOTAL :— Original £1,525,942 Supplementary 302,100 Do. 10	£ 1,828,052	1,473,274 11 2	Total Surplus to be surrendered. £354,777 8 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sales of creameries, etc.	3,500	10,535 0 0
Repayments of loans advanced to agricultural credit societies	300	249 9 4
Fees for licences granted under Emergency Powers Orders (No. 22 of 1946)	390	310 0 0
Miscellaneous	—	505 11 3
	£4,190	£11,600 0 7

Details of the miscellaneous receipts are as follows :—

	£	s.	d.
Contributions paid towards salaries of loaned officers ...	424	18	10
Compensation for loss of services of an officer injured in accident ...	15	5	7

	£	s.	d.
Refunds of overpayments	5	2	3
Sale of old stores and allowances in respect of sacks, containers, etc., returned	51	10	7
Bank interest allowed on sub-accountants' balances	8	11	6
Miscellaneous	2	6	
	£505	11	3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in personnel caused by retirements, resignations, etc., and to vacancies in the staff for the whole or part of the year. The saving was modified by additional expenditure on overtime.
- B.—The excess was due to the increased volume of travelling found necessary and to the grant of increased travelling and subsistence allowances during the year.
- C.—Excess mainly due to unforeseen expenditure in connection with International Conferences.
- D.—Expenditure on telegrams and telephones cannot be forecasted accurately and the provision made proved inadequate.
- E.2.—The requirements of Brownsbarn Farm, which was acquired in December, 1946, could not be accurately gauged when the estimate was being framed and additional expenditure amounting to £2,157 was incurred on the purchase of live stock and farm requisites. The excess was partly offset by savings on other items.
- E.3.—Excess mainly due to payment this year of a subscription to the International Institute of Agriculture for which provision had been made in the estimate for 1946-47.
- E.4.—The research work for which this grant was provided could not be carried out during the early portion of the year.
- E.5.—Trials and experiments had to be made on a more extensive scale than expected.
- F.1.—Excess mainly due to the increased cost of seeds, manures, feeding stuffs and farm requisites generally; to the grant of increases during the year in the wages of farm labourers, etc., and to the necessity for employing additional labour more extensively than was anticipated.
- F.2.—The grant during the year of increased salaries and maintenance allowances in respect of teachers caused additional expenditure amounting to £2,362. The excess was modified by savings on other items of the subhead, mainly due to vacancies in students' places.
- F.3.—Casual excess.
- F.4.—Excess due to the grant during the year of an increase in the maintenance allowance for scholarship holders.
- F.8.—The provision made for Educational Tours for Instructors in Agriculture, etc., could not be utilised.
- F.9.—The provision made proved inadequate.
- G.1.—The principal excesses were £803 on travelling due mainly to the grant of increased travelling and subsistence allowances during the year; £2,774 on the purchase of additional dairy bulls and £215 on bonuses to non-pedigree dairy bulls due to an increase in the anticipated number of animals eligible for bonus. Savings on other items reduced the total excess to £3,344.
- G.2.—The number of stallions and colts obtainable was less than expected. Most of the provision made for the purchase of stock bulls was saved and stock pigs could not be imported.

- G.3.—Freight charges on imports of raw materials and the quantity of compound fertiliser which it was found possible to manufacture were less than expected and the subsidy needed was smaller than estimated. A reduction in the profit allowed on all fertilisers manufactured and sold in the 1946-47 season contributed to the saving.
- G.4.—The course of training in the management of poultry hatcheries commenced later in the year than was anticipated.
- H.—Deliveries of lime were adversely affected by unfavourable weather conditions in the early part of the year and by restricted supplies of fuel for lime burning. No grants were earned under the scheme of grants towards the erection of poultry houses. Normal grants and special temporary grants totalled more than estimated.
- I.2.—Three bulls and two rams allowed for in the estimate were not placed.
- I.4.—The progress made in the erection of the glasshouses was more rapid than was anticipated when the estimate was framed.
- K.1.—A trophy value £301 was purchased with the approval of Department of Finance for presentation to the Royal Dublin Society for competition at the International Jumping Championship Contests (Department of Finance minute S.90/24/34).
- L.—No expenditure was incurred in connection with the arboretum at Kilmacurra as the project was abandoned, and there were small savings on other items. Additional expenditure on salaries and wages modified the saving.
- M.1.—Excess mainly due to payment this year of an account for advertising in connection with food production propaganda for which provision had been made in the estimate for 1946-47. Travelling expenses amounted to £747 more than the estimate due mainly to the grant of increased travelling and subsistence allowances during the year. Savings on other items reduced the total excess to £1,774.
- M.2.—Excess due to the grant of increased fees to the reporters during the year.
- M.3.—An account in respect of bound volumes of leaflets did not come in course of payment before the close of the year. Expenditure in connection with the Department's Journal was lower than expected.
- M.4.—A saving of £13,238 on the provision for loans for the purchase of agricultural implements was due to shortage of supplies. Few loans were advanced for the purchase of stallions and the scarcity of equipment and building materials affected adversely the demand for loans for the purchase of poultry-keeping equipment and for the erection of poultry houses and corn mills. Additional advances were made for the purchase of bulls and hand sprayers.
- M.5.—Recoupments made to the Agricultural Credit Corporation in respect of administrative expenses and irrecoverable sums outstanding on loans advanced by the Corporation under the 1933-34 scheme of loans for the purchase of heifers amounted to more than expected. The following sums were written off with the approval of the Department of Finance, viz. :—

Reference.	Amount.
	£ s. d.
S.91/6/32	8 13 9
S.91/6/32	9 15 9

- M.M.5.—A number of applicants for loans for the purchase of cattle and sheep did not proceed with their applications and the full sum provided for advances to the Agricultural Credit Corporation for these loans was not required. The payment to the Corporation for administrative expenses was smaller than expected.
- M.7.—The Agricultural Production Consultative Council did not meet during the year.

- M.9.—Excess due to the payment this year of arrears of increased wages in respect of portion of the previous year and to the grant of increased travelling and subsistence allowances during the year.
- M.10.—A smaller quantity of potatoes was purchased than was anticipated when the estimate was framed.
- M.11.—The services of the architect and photographer employed to prepare plans and specifications and to take photographs of the lay-out of suitable farm buildings were not required to the extent anticipated and claims for their fees and for the travelling expenses incurred by some of the outdoor staff in attending lectures by the architect did not come in course of payment until after the close of the year.
- N.1.—Five vacancies for Ship Inspectors at the smaller ports remained unfilled and temporary assistance and renewals of uniforms were not required to the extent anticipated. Additional expenditure on travelling and on repairs to disinfection huts modified the saving.
- N.2.—The number of animals slaughtered under the Bovine Tuberculosis Order was lower than expected.
- O.3.—The excess expenditure was mainly on travelling and incidentals and was caused by the grant of increased travelling and subsistence allowances during the year and by the expansion in the acreage under seed potatoes and in exports of potatoes as compared with the previous year.
- O.4.—Two posts of Veterinary Examiner were vacant for the whole year and the services of part-time Veterinary Examiners and Temporary Lay Inspectors were not required to the full extent anticipated.
- O.5.—A saving of approximately £190,000 on the provision made for the Fertiliser Credits (Wheat) Scheme was mainly due to the fact that many wheat growers did not utilise their credit vouchers in time to enable merchants to claim recoupment of the value of the vouchers before the close of the year. Additional expenditure on salaries and travelling due to the employment of temporary Cereals Inspectors on barley inspection duties modified the saving.
- O.6.—It was not found necessary to employ Temporary Allotment Instructors to the full extent provided for and some accounts for the supply of free seeds, manures, etc., to unemployed allotment holders did not come in course of payment until after the close of the year.
- O.7.—Casual excess.
- O.8.—The cost of advertising the Wages Order made this year was higher than usual and additional expenditure was incurred on travelling due to the grant of increased travelling and subsistence allowances during the year.
- O.9.—Saving mainly due to the fact that the provision made for expenses in connection with the administration of the Sale of Food and Drugs Acts could not be utilised. The cost of equipment required for the purposes of the Agricultural Seeds Act was less than expected. Additional expenditure was incurred in connection with a meeting of the Tobacco Consultative Council and the cost of labour for the ear-punching of cattle exported from Greenore exceeded the estimate owing to the grant of increased wages during the year.
- O.10.—The estimate was as close as was practicable.

The expenditure under this subhead includes sums of £4 10s. 0d. and £4, respectively, paid to two contractors in respect of their estimated earnings for a day wasted in an abortive attempt to cultivate a holding entered on under the Emergency Powers (Tillage) Order, 1946 (Department of Finance authority S.90/34/47).

P.—APPROPRIATIONS IN AID.

	Corres- ponding Debit Subhead.	Estimated. £	Realized. £ s. d.
1. Receipts from seed testing fees, sale of pure line seed, etc.	E.1.	3,040	4,007 7 1
2. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and farm at Brownsbarn ...	E.2.	6,747	7,803 10 6
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 ...		6,704	9,256 0 5
Ballyhaise Agricultural Station ...		4,670	5,456 15 9
Chantilly Stud Farm ...		600	593 13 9
Clonakilty Agricultural Station ...		4,615	4,902 4 6
Johnstown Castle Agricultural College ...		3,850	6,167 13 9
Munster Institute ...		4,155	5,604 18 5
4. Receipts from students' and other fees: Veterinary College	F.3.	6,650	6,399 5 0
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls, and registration fees	G.1.	1,900	1,174 16 6
6. Receipts from sale of colts, sale and leasing of bulls, etc.	G.2.	1,640	1,347 10 0
7. Receipts from sale of seeds; manure, live stock, etc.	I.1.	4,900	4,380 4 1
8. Receipts from sale of fencing materials, including fencing loans	I.1.	200	250 6 10
9. Refund of portion of the cost of certain schemes in North-West Cavan	I.2.	140	85 11 7
10. Repayment by Cólucht Groighe Náisiúnta na h-Eireann, Teo., in respect of rents and annuity on lands and premises at the National Stud	J.	864	867 5 2
11. Receipts from sale of agricultural products at exhibitions and fairs	M.1.	5	—
12. Sums recoverable in respect of the salaries of officers seconded to the Dairy Disposal Co., Ltd., the Dublin District Milk Board, the Pigs and Bacon Commission, etc. ...	A. & M.1.	7,090	7,377 5 4
13. Repayments of agricultural loans (excluding fencing loans)	M.4.	28,200	28,864 10 11
14. Repayments from Vote 11 in respect of the cost of administration of the temporary scheme in connection with farm improvements	A. & M.9.	90,650	95,365 0 5
15. Repayments of loans advanced to co-operative creamery societies	—	70	50 0 0

	Corres- ponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
16. Receipts from disposal of reserve stocks of potatoes	M.10.	34,000	34,313 7 5
17. Horse Breeding Act, 1934: Receipts from licences, etc.	N.3.	1,400	1,134 14 6
18. Live Stock Breeding Act, 1925: Receipts from licences, etc.	N.4.	4,400	3,276 16 0
19. Agricultural Produce (Eggs) Act: Receipts from fees, etc.	O.1.	13,650	12,703 19 11
20. Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc.	O.2.	5,150	4,759 19 1
21. Receipts from fees for inspection of potatoes, etc.	O.3.	1,100	2,145 11 6
22. 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		7,000	3,730 6 7
(2) Pigs and Bacon Acts		9,200	6,247 16 8
(3) Slaughter of Cattle and Sheep Acts		3,890	2,738 9 4
(b) Levy on the slaughter of cattle and sheep		250	387 6 1
23. Agricultural Produce (Cereals) Acts and Emergency Powers (Cereals) Orders:—	O.5.		
(a) Receipts from registration fees, etc.		5	1 0 0
(b) Repayments of sums advanced to seed merchants		5	—
(c) Receipts from grain dealers' licences		1,350	1,395 3 0
(d) Receipts from threshing mill licences		1,050	993 0 6
24. Emergency Powers (Tillage) Orders: Sums recoverable in respect of expenses incidental to entry on holdings and the making of lettings in conacre or the cultivation of such holdings:—	O.10.		
Original £2,100			
Supplementary 3,300			
		5,400	5,209 10 4
25. Miscellaneous receipts		500	297 14 3
26. Local Taxation (Customs and Excise Duties) Grant		40,650	40,650 0 0
27. Receipts from Church Temporalities Fund ...		10,000	10,000 0 0
28. Estate Duty Grant		4,000	4,000 0 0

		Corres- ponding Debit Subhead.	Estimated.	Realized.
			£	£ s. d.
29. Fees for licences under the Milk and Dairies Act, 1935 :—		O.9.		
	<i>Original</i>	Nil		
	<i>Supplementary</i>	£10		
			10	23 5 0
— Repayments of loans for the purchase of cattle and sheep ...	...	M.M.5.	—	331 0 0
TOTAL :—				
	<i>Original</i>	£317,136		
	<i>Supplementary</i>	3,310		
			£320,446	£325,038 12 4

1. The number of seed samples received for testing increased and sales of pure line seed realised more than expected.

2. Additional expenditure on the purchase of live stock for Brownsbarn Farm resulted in additional receipts from the sale thereof.

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

5. The estimate of receipts from fees for the registration of dairy cows was not fully realised owing to a decrease in the number of animals presented for inspection. Some of the dairy bulls purchased for leasing or resale were not disposed of until after the close of the year.

6. Fewer colts were disposed of within the year than was anticipated and stock pigs for leasing or resale could not be imported.

7. The quantity of seeds and the number of live stock available for disposal were not as great as estimated.

8. Sales of fencing materials were better than expected.

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

13. Repayments of agricultural loans were made more readily than was anticipated.

14. Surplus due to additional expenditure.

17. Deficiency due to a decrease in the number of applications for licences for stallions as compared with the previous year.

18. The anticipated increase in receipts from licences, etc., under the Live Stock Breeding Act, 1925, did not materialise.

19. Deficiency mainly due to registered wholesalers acquiring a smaller quantity of eggs than was expected.

20. The quantity of creamery butter produced during the year was lower than estimated and receipts from production fees decreased accordingly.

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

22. (a) (1) Fees received in respect of the examination of cattle for canning were lower than estimated owing to a reduction in exports of canned meat as compared with the previous year.

- (2) The anticipated increase in receipts from licences, etc., under the Pigs and Bacon Acts did not materialise.
- (3) Exports of canned meat were lower than anticipated and receipts from inspection fees decreased accordingly.

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

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

29. Surplus due to the receipt of more fees for licences under the Milk and Dairies Act, 1935, than was allowed for in the estimate.

— Prepayments on foot of loans advanced for the purchase of cattle and sheep could not be foreseen (Subhead M.M.5.).

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.

An Executive Officer on loan to the Dublin District Milk Board received an allowance of £50 from the Board for acting as Secretary and received £27 10s. 0d. in respect of military service pension.

Two Clerical Officers received £74 8s. 2d. and £73 13s. 5d., respectively, for acting as Clerks in Waiting at their residences; 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 13s. 7d. for overtime and £38 17s. 10d. in respect of military service pension; two Clerical Officers received £35 5s. 7d. and £25 8s. 2d. for overtime and £45 and £14 16s. 9d., respectively, in respect of military service pensions; eight Clerical Officers and four Writing Assistants received sums varying from £30 15s. 7d. to £42 15s. 5d. in respect of overtime.

Three Messengers received £27 15s. 4d., £13 14s. 8d., and £3 18s. 9d. for overtime, and £21 8s. 6d., £46 13s. 4d. and £27 10s. 0d., respectively, in respect of military service pensions.

The Director of Veterinary Services received an allowance at the rate of £100 per annum from the Pigs and Bacon Commission for acting as a member of the Commission.

The Chief 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 Senior Inspector received an allowance of £98 17s. 2d. for acting as a member of the Departmental Agricultural Advisory Committee during part of the year.

Six Assistant Agricultural Overseers received gratuities of £60 each for supervisory duties.

The Literary Teacher at Clonakilty Agricultural Station received £49 16s. 5d. for clerical work and £11 15s. 0d. for teaching Irish.

A Seed Analyst at the Seed Testing Station received £30 6s. 11d. in respect of overtime.

Three Foremen, three Assistant Foremen, three Firemen, three Gardeners, a Messenger and two Garden Labourers at the Botanic Gardens received sums varying from £30 6s. 11d. to £121 17s. 10d. in respect of overtime, Sunday duty, etc.

Seven farm hands at Athenry Agricultural Station, six at Ballyhaise Agricultural Station and two at Clonakilty Agricultural Station received sums varying from £30 13s. 10d. to £78 4s. 6d. in respect of overtime, Sunday duty, etc.

NOTES.

This Account includes expenditure of approximately £6,752 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments and Offices include expenditure of approximately £13,072 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Stores and equipment of the estimated value of £394 16s. 7d., surplus to the requirements of another Department, were taken over by this Department, without repayment (Department of Finance minute S.8/16/45).

A contractor who was unable to complete the harvesting of crops on two holdings entered on and cultivated under the Emergency Powers (Tillage) Order, 1946, was relieved of his contract, and recovery from him of the cost of completing the work, viz., £23, was waived (Department of Finance authority S.9/3/44).

An agreement for the purchase of a crop on a holding entered on and cultivated under the Emergency Powers (Tillage) Order, 1946, was modified with the consent of the Minister for Finance as follows :—

Reference.	Amount Due.	Amount Accepted.
	£	£
S.9/3/44 ...	250	200

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

Reference.	Amount.	
	£ s. d.	
S.90/4/44 ...	1 10 0 ...	Amount due in respect of the examination of six uterine swabs by the Veterinary Research Laboratory.
S.90/54/36 ...	12 0 0 ...	Four special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S.90/9/45 ...	7 0 ...	Sum due in respect of the keep of an animal at the Veterinary College.
S.91/3/30 ...	66 0 0 ...	Sums varying from £2 to £12 due by eight persons in respect of bulls sold on special terms in congested districts, and balances of £13 each due for two boars sold.
S.90/26/47		
S.90/28/47		

Fines amounting to £1,735,407 15s. 4d. 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 83 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., £83 and £2 2s. 2d., respectively, were written off (Department of Finance authority S.90/14/41).

SEÁN Ó BROIN,
Accounting Officer.

27th November, 1948.

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, 1948 (Capital amounts only).

	£	s.	d.
For the purchase of agricultural implements, etc.	33,350	1	11
For the purchase of bulls	24,096	0	4
For the purchase of stallions	1,574	8	0
For the purchase of poultry equipment	43	14	9
For the purchase or erection of poultry houses	25	0	2
For the erection of fencing in congested districts	79	6	0
For the erection of glasshouses for growing tomatoes in the Gaeltacht	16	0	0
Loans to co-operative creamery societies	125	0	7
For the erection and equipment of corn mills	337	13	0
For the improvement of flax scutch mills	48	0	0
Loans to agricultural credit societies (a)	7,464	9	11
Transferred milk supplies and sales of creamery properties (a)	12,500	0	0
Loan to a co-operative creamery society for special buildings and equipment, etc. (b)	600	0	0
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of cattle and sheep	302,163	14	6
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)	17,200	10	0
Miscellaneous	25	0	0
	<u>£399,686</u>	<u>5</u>	<u>11</u>

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

(b) Employment Schemes Vote.

(c) Reducible, if certain conditions are complied with, to £5,830 10s. 0d.

SEÁN Ó BROIN,
Accounting Officer.

27th November, 1948.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the year ended
31st March, 1948.

RECEIPTS.	AMOUNT.		PAYMENTS.	AMOUNT.	
	£	s. d.		£	s. d.
Balance on 1st April, 1947 ...	...	...	
	8,901	3 7			
Assessments on local authorities (57 & 58 Vict., c. 57, s. 71) ...	26,062	7 10	Recoupments to local authorities (57 & 58 Vict., c. 57, s. 72) ...	14,013	7 3
			Miscellaneous expenses ...	...	...
Fines ...	...	...	
	95	14 6	Balance on 31st March, 1948 ...	...	21,988 17 1
Transfer from Oireachtas Vote 29, Subhead N.2., in respect of part compensation for slaughter of tuberculous cattle ...	...	...	
	945	0 5			
TOTAL ...	...	...	TOTAL ...	...	...
	£36,004	6 4		£36,004	6 4

27th November, 1948.

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, 1948, 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 :—				
Original £975,000				
Supplementary 1,090,000				
	2,065,000	2,064,991 17 2	8 2 10	—
TOTAL£	2,065,000	2,064,991 17 2		—
Surplus to be surrendered	...	...£	8 2 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refunds of allowances on butter, overpaid in		
1946-47	—	266 17 11

SEÁN Ó BROIN,
Accounting Officer.

19th November, 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.

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, 1948.

RECEIPTS.		PAYMENTS.	
	£ s. d.		£ s. d.
Balance on 1st April, 1947 ...	... 19,841 5 10	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) ...	14,994 11 7
Levies ...	... 49,582 6 2	Balance at 31st March, 1948 ...	54,429 0 5
TOTAL ...	£69,423 12 0	TOTAL ...	£69,423 12 0

19th November, 1948.

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, 1948, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION.						
A.—Salaries, Wages and Allowances ...	16,982	16,316 13 10	665	6 2	—	—
B.—Travelling Expenses ...	1,050	1,032 4 6	17	15 6	—	—
C.—Incidental Expenses ...	165	139 8 10	25	11 2	—	—
D.—Telegrams and Telephones	165	163 9 0	1	11 0	—	—
SEA FISHERIES.						
E.1.—Scientific Investigations, etc. ...	175	144 13 0	30	7 0	—	—
E.2.—International Council for the Study of the Sea ...	1,090	1,100 7 9	—	—	10	7 9
E.3.—Sea Fisheries Protection	30	167 11 10	—	—	137	11 10
E.4.—Whale Fisheries Act, 1937 ...	5	—	5	0 0	—	—
E.5.—Miscellaneous ...	10	1 10 0	8	10 0	—	—
INLAND FISHERIES.						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	9,775	12,044 16 9	—	—	2,269	16 9
F.2.—Fish Hatcheries ...	1,585	1,516 15 0	68	5 0	—	—
F.3.—State Fisheries ...	1,350	1,299 18 3	50	1 9	—	—
F.4.—Scientific Investigations, etc. ...	50	48 12 0	1	8 0	—	—
F.5.—Miscellaneous ...	50	4 1 0	45	19 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
			£	s. d.	£	s. d.
SEA FISHERIES ASSOCIATION.	£	£ s. d.	£	s. d.	£	s. d.
G.1.—Grant-in-Aid of Administration and Development of the Sea Fisheries Association ...	16,300	16,300 0 0	—		—	
G.2.—Advances for Boats and Gear ...	20,000	16,750 0 0	3,250	0 0	—	
G.3.—Advances for General Development ...	9,900	9,900 0 0	—		—	
GROSS TOTAL ...£	78,682	76,930 1 9	4,169	14 7	2,417	16 4
			Surplus of Gross Estimate over Expenditure. £1,751 18 3			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2,079 1 3			
H.—Appropriations in Aid ...	23,772	25,851 1 3	Total Surplus to be surrendered. £3,830 19 6			
NET TOTAL ...£	54,910	51,079 0 6				

Estimated.	Realized.
£	£

Extra Receipts payable to Exchequer :—

Sale of Fishery Cruiser " Muirchu " ...	—	1,440
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies remaining unfilled.
- C.—Advertising of fishery inquiries and bye-laws was less extensive than anticipated.
- E.1.—Expenditure on scientific investigations was lower than expected. Two posts of collector of fishery statistics were vacant for part of the year.
- E.2.—The provision made for the travelling expenses of the delegate to the annual meeting of the International Council for the Study of the Sea at Copenhagen proved insufficient.
- E.3.—Excess due to the issue of pay to an officer of the Sea Fisheries Protection Service for the period between the date of termination of his service in the Defence Forces and the effective date of his discharge from the Civil Service.
- F.1.—The claims of local authorities under Section 13 of the Fisheries Act, 1925, are difficult to forecast and payments under this head exceeded the estimate by £2,318 5s. 6d. This excess was partly offset by a saving on the provision made for the improvement of fish passes due to difficulty in procuring certain materials required for construction work.
- F.2.—The provision made for payment of an increased subsidy in respect of Lismore Hatchery was not required. Brown trout ova could not be imported. The saving was modified by additional expenditure on certain works at Glenties Hatchery which could not be completed in the previous year owing to unfavourable weather conditions.

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

G.2.—The full provision was not needed to finance the purchases of boats and gear found possible by the Sea Fisheries Association during the year.

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	157	0	0
(3) Sales of boats	5	—		
(4) Lettings of sporting rights, sales of fish (Subhead F.3.)	950	962	2	6
(5) Repayment of advances by the Sea Fisheries Association (Subheads G.2. and G.3.)	10,000	11,652	19	9
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	780	1,000	0	0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)	5	—		
(8) Receipts from salmon export licences	420	420	0	0
(9) Miscellaneous receipts	957	1,008	19	0
	<u>£23,772</u>	<u>£25,851</u>	<u>1</u>	<u>3</u>

(2) Sums outstanding on these old fishery loans are difficult to collect and only a token estimate could be made. Two unexpected receipts of £140 and £15 during the year caused the surplus.

(5) Repayments by the Sea Fisheries Association are based on the repayments made to the Association by its members and are incapable of close estimation.

(6) The demand for special local licences exceeded expectations.

EXTRA REMUNERATION (exceeding £30).

A Principal Officer and an Inspector of Fisheries received allowances of £120 and £176 10s. 0d., respectively, for the performance of additional duties during the year.

A Higher Executive Officer on loan to the Sea Fisheries Association, Limited, received an allowance of £200 from the Association for acting as Manager.

NOTE.

This Account includes expenditure of approximately £760 in respect of remuneration of an officer temporarily lent, without repayment, to another Department.

SEÁN Ó BROIN,

Accounting Officer.

19th November, 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.

OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Justice.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
SALARIES, WAGES AND ALLOWANCES.				
A.1.—Headquarters Staff ...	59,457	56,708 12 8	2,748 7 4	—
A.2.—Film Censorship ...	2,105	2,573 14 5	—	468 14 5
A.3.—Censorship of Publications	1,146	1,295 9 0	—	149 9 0
A.4.—Legal and Technical Assistance ...	600	300 0 0	300 0 0	—
A.5.—Irish Legal Terms Advisory Committee ...	350	320 10 4	29 9 8	—
B.—Travelling Expenses ...	630	1,023 18 3	—	393 18 3
C.—Incidental Expenses ...	217	248 8 0	—	31 8 0
D.—Telegrams and Telephones	475	529 6 5	—	54 6 5
E.—Expenses in connection with Awards for Acts of Bravery ...	250	84 10 6	165 9 6	—
F.—Film Censorship Equipment	—	1,495 11 3	—	1,495 11 3
TOTAL ...	£ 65,230	64,580 0 10	3,243 6 6	2,593 7 4

Surplus to be surrendered ... £649 19 2

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ...	220	213 15 0
Fees for certificates under Irish Nationality and Citizenship Act, 1935 ...		857 0 0
Fees for documents of identity ...	—	94 5 0
Fines, etc., under Offences against the State Act, 1939 ...	—	1,325 13 2
Miscellaneous ...	—	4 7 6
	<u>£220</u>	<u>£2,495 0 8</u>

The receipts are variable and uncertain.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Due to changes in staff personnel and to vacancies not being filled on occurrence.
- A.2. and A.3.—Due to increased salaries.
- A.4.—No claim was received during the year in respect of technical assistance for either the Superior Courts Rules Committee or the Circuit Court Rules Committee.
- A.5.—The remuneration of the part-time Secretary to the Committee is related to the work done and time engaged.
- B.—Due mainly to officers using their private motor cars on official business.
- C.—Due to increased expenditure on advertisements and the payment of a membership subscription to the International Penal and Penitentiary Commission.
- D.—Due to extension of telephone facilities.
- E.—Estimate is somewhat conjectural.
- F.—Due to payment for new film projection equipment for the Film Censor's Office for which provision had been made in the Estimate for the preceding year (Department of Finance letter S. 13/59/46).

EXTRA REMUNERATION (exceeding £30).

From the Department of Industry and Commerce two Executive Officers on loan received £59 5s. 3d. and £53 18s. 7d., respectively, as Higher Executive Officers.

NOTES.

This Account includes expenditure of approximately £2,155 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 £263 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

4th August, 1948.

S. A. ROCHE,
Oifigeach Cúntasaíochta.

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

J. MAHER,
Comptroller and Auditor-General.

GÁRDA SÍOCHÁNA.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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.
A.—Salaries, Wages and Pay ...	2,479,618	2,472,916 5 4	6,701	14 8	—	
B.—Allowances :—						
<i>Original</i> £231,464						
<i>Supplementary</i> 22,000						
	253,464	248,793 8 4	4,670	11 8	—	
C.—Subsistence Allowances :—						
<i>Original</i> ... £10,000						
<i>Supplementary</i> 5,500						
	15,500	16,100 11 2	—		600	11 2
D.—Locomotion Expenses ...	55,320	57,880 7 8	—		2,560	7 8
E.—Clothing and Equipment :—						
<i>Original</i> ... £18,587						
<i>Supplementary</i> 33,330						
	51,917	49,995 10 11	1,921	9 1	—	
F.—Furniture, Barrack Bedding and Bedsteads ...	5,107	2,694 9 5	2,412	10 7	—	
G.—Barrack Maintenance ...	10,500	10,369 19 6	130	0 6	—	
H.—Transport and Carriage	52,550	41,531 11 11	11,018	8 1	—	
I.—Fuel, Light and Water ...	19,500	20,574 0 5	—		1,074	0 5
J.—Medical Expenses ...	8,455	8,419 15 4	35	4 8	—	
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	975	735 6 8	239	13 4	—	
L.—Telegrams and Telephones	27,000	23,510 3 3	3,489	16 9	—	
M.—Compensation ...	4,400	1,677 10 4	2,722	9 8	—	
N.—Incidental Expenses ...	7,507	8,449 13 4	—		942	13 4

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and other Expenses in connection therewith :— Original ... £410 Supplementary 800	1,210	1,377 2 7	—		167	2 7
	2,993,023	2,965,025 16 2	33,341	19 0	5,344	15 2
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	15,620	—	15,620	0 0	—	
GROSS TOTAL :— Original £2,931,393 Supplementary 46,010	£ 2,977,403	2,965,025 16 2	17,721	19 0	5,344	15 2
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £12,377 3 10			
Deduct :—	—	—				
P.—Appropriations in Aid :— Original ... £42,073 Supplementary 6,610	48,683	51,103 16 4	Surplus of Appropriations in Aid realized. £2,420 16 4			
NET TOTAL :— Original £2,889,320 Supplementary 39,400	£ 2,928,720	2,913,921 19 10	Total Surplus to be surrendered. £14,798 0 2			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,900	3,315 19 10

Details of the above receipts are as follows :—

Fees for stamping of bottles ...	3,133	16 10
Centage charge to insurance companies for collection of insurance premiums ...	182	3 0
	£3,315	19 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Expenditure is variable and cannot be accurately forecast.

C.—Excess due to the payment of claims of Gardaí engaged as enumerators for the 1947 Register of Population and on duty at the General Election, 1948.

D.—Excess due mainly to expenses incurred in the removal of patients to district mental hospitals and to duty at the General Election, 1948.

E. and F.—Articles for which provision was made were not delivered within the year.

H.—There were savings on the provision for maintenance and running expenses of motor transport owing to early delivery of new cars, and repayable advances for officers for the purchase of cars were not availed of to the extent anticipated.

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

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

L.—The estimate provision was based on the average expenditure for the preceding four years.

M.—The estimate was necessarily conjectural.

N.—Expenditure is variable. Payments for advertising, expenses of civilian witnesses at Courts of Inquiry and miscellaneous equipment were greater than anticipated and were offset in part by savings on other items.

O.—Due to payment of arrears of compensation.

P.—Appropriations in Aid :—

		Estimated.	Realized.	
		£	£	s. d.
1. Repayments of sums advanced to Officers under Subhead H. :—				
<i>Original</i> ...	£2,200			
<i>Less Supplementary</i> ...	500			
		1,700	1,626	1 8
2. Payments for services rendered by the Garda Síochána :—				
<i>Original</i> ...	£4,000			
<i>Less Supplementary</i> ...	900			
		3,100	3,499	5 8
3. Repayments in respect of loss of property or damage to stores, etc. ...		113	78	9 9
4. Proceeds of sale of old stores and cast uniforms :—				
<i>Original</i> ...	£12,000			
<i>Less Supplementary</i> ...	600			
		11,400	12,613	19 9
5. Hackney car and carriage, etc. licences (Dublin Metropolitan Area) ...		800	788	13 6
6. Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates ...		200	299	6 11
7. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933 :—				
<i>Original</i> ...	£22,000			
<i>Supplementary</i> ...	7,011			
		29,011	29,011	9 11
8. Proceeds of sale of forfeited and unclaimed property, etc. :—				
<i>Original</i> ...	£260			
<i>Supplementary</i> ...	150			
		410	404	12 3

				Estimated.	Realized.		
				£	£	s.	d.
9. Fees for accident reports :—							
	<i>Original</i>	...	£450				
	<i>Supplementary</i>	...	199				
				649	970	13	0
10. Miscellaneous receipts :—							
	<i>Original</i>	...	£50				
	<i>Supplementary</i>	...	400				
				450	1,000	5	7
11. Receipts from Public Assistance Authorities for Gárda Síochána expenses under the Mental Treatment Act, 1945 :—							
	<i>Original</i>	...	Nil				
	<i>Supplementary</i>	...	£850				
				850	810	18	4
TOTAL :—							
	<i>Original</i>	...	£42,073				
	<i>Supplementary</i>	...	6,610				
				£48,683	£51,103	16	4

2., 3., 4., 6., 9. and 11. Receipts are variable.

10. Includes receipts for loss of services of members of the Force injured on duty.

STATEMENT OF LOSSES (Stores, etc.).

(1) Claims in respect of damage arising out of collisions in which Gárda vehicles were involved were abandoned, seven on a mutual forbearance basis, £106 7s. 7d., and three under halving agreements, £59 15s. 9d. (Department of Finance authorities S. 16/1/47 and S. 16/3/48).

(2) In one case of damage, amounting to £32 5s. 0d., to a Gárda vehicle the driver was fined £1 as a result of disciplinary proceedings (Department of Finance authority S. 16/1/47).

(3) In fifteen cases in which Gárda vehicles were involved in accidents the damage, amounting to £159 13s. 3d., was not attributable to Gárda personnel (Department of Finance authorities S. 16/1/47, S. 13/56/47, S. 16/1/48 and S. 16/4/48). £2 was recovered from the owner of a motor car which damaged a Gárda car.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions one hundred and nine members of the Force received sums varying from £30 2s. 1d. to £119, and amounting to £5,970 18s. 3d. 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 £53, as a gratuity for performing the duties of District Court Clerk.

NOTES.

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

Blankets, Air-raid precautions rubber boots and a motor truck spring, surplus to Army requirements, and valued at £3,775, £1 17s. 6d. and £29 14s. 0d., respectively, were taken over, without repayment, from the Department of Defence (Department of Finance authorities S. 8/16/45 and S. 13/23/38).

The expenditure under Subheads C., D., H. and N. includes sums of £3,496 6s. 0d., £44 11s. 0d., 12s. 5d. and £4 1s. 6d., respectively, in respect of expenses of the Gárdaí acting as enumerators for the purpose of the 1947 Register of Population.

The expenditure under Subhead H. includes £348 15s. 0d. for the purchase of a horse-drawn landau, harness and three uniforms for ceremonial use (Department of Finance authority S. 109/9/45) and £44 Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

GÁRDA SÍOCHÁNA REWARD FUND, 1947-48.

The appended Statement shows the total receipts proper to the Fund in the year 1947-48; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1948.

	£	s.	d.		£	s.	d.
Balance from previous year	7,861	1	7	Payments during the year ended 31st March, 1948	5,212	14	4
Total amount credited in the year 1st April, 1947, to the 31st March, 1948 ...	7,544	13	11	Balance on the 31st March, 1948 ...	*10,193	1	2
	<u>£15,405</u>	<u>15</u>	<u>6</u>		<u>£15,405</u>	<u>15</u>	<u>6</u>

* In addition there were, on the 31st March, 1948, sums held in suspense accounts payable to the Reward Fund amounting to £4,857 5s. 7d.

20th October, 1948.

S. A. ROCHE,
Accounting Officer.

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

J. MAHER,
Comptroller and Auditor-General.

PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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.	£ s. d.	£ s. d.
A.—Pay and Allowances of Officers, including Uniform	90,662	85,197 13 9	5,464 6 3	—	—	—
B.—Vittualling	15,770	15,873 19 2	—	—	103 19 2	—
C.—Clothing, Bedding, Furniture, etc.	5,875	4,574 8 11	1,300 11 1	—	—	—
D.—Medicines, Surgical Instruments, etc.	400	517 3 7	—	—	117 3 7	—
E.—Fuel, Light, Water, Cleaning Articles, etc.	17,040	19,829 6 7	—	—	2,789 6 7	—
F.—Rent, etc.	198	197 1 10	18 2	—	—	—
G.—Escort and Conveyance	6,500	6,659 1 7	—	—	159 1 7	—
H.—Maintenance of Buildings and Equipment	8,050	6,261 17 9	1,788 2 3	—	—	—
I.—Fine Fund	10	—	10 0 0	—	—	—
J.—Travelling Expenses	350	529 1 3	—	—	179 1 3	—
K.—Incidental Expenses	1,296	1,241 19 1	54 0 11	—	—	—
L.—Telegrams and Telephones	330	362 19 6	—	—	32 19 6	—
M.—Maintenance of Criminal Lunatics in District Mental Hospitals	10,800	11,216 12 6	—	—	416 12 6	—
N.—Gratuities to Prisoners	700	423 16 9	276 3 3	—	—	—
O.—Contributions to Discharged Prisoners' Aid Societies	125	115 0 0	10 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 ...	16,550	16,410 8 11	139	11 1	—	
GROSS TOTAL ...£	174,656	169,410 11 2	9,043	13 0	3,798	4 2
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £5,245 8 10			
Q.—Appropriations in Aid ...	Estimated. 19,806	Realized. 17,137 1 3	Deficiency of Appropriations in Aid realized. £2,668 18 9			
NET TOTAL ...	£ 154,850	152,273 9 11	Net Surplus to be surrendered. £2,576 10 1			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners ... 675

Actual daily average number of prisoners ... 591

A.—Due to vacancies unfilled in the establishment.

B.—Due to increase in prices of some foodstuffs.

C.—The number of prisoners in custody was below that for which provision was made.

D.—Due to the provision of medicines and surgical appliances for the Borstal Institution at Clonmel.

E.—Due to the purchase of American coal and of part of the requirements for the following year.

G.—Expenditure is variable.

H.—Due to delay in building work.

I.—No payment was made within the year.

J.—Mainly due to staff transfers consequent upon the re-opening of Cork Prison.

K.—Savings on the provision for photographic requisites and execution expenses were offset in part by increased expenditure on other items.

L.—Expenditure has an upward tendency.

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

N.—Due to reduction in the number of prisoners and to the fact that the increased gratuities were not payable for the whole year.

Q.—Appropriations in Aid :—

	Estimated.		Realized.		
	£		£	s.	d.
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons)	18,454		15,558	16	1
2. Receipts from farms and gardens (including value of produce used in the prisons)	1,102		959	15	0
3. Rents	59		179	3	0
4. Sales of old stores and miscellaneous receipts	191		439	7	2
	<u>£19,806</u>		<u>£17,137</u>	<u>1</u>	<u>3</u>

1. Due to reduced receipts from bakery, tailoring and weaving industries.

2. Due to a reduction in the number of pigs sold.

3. Due to receipt of rents from prison officers who were permitted to remain in occupation of prison quarters for some time following retirement and from lease of part of the grounds of Cork Prison.

4. There were more articles for disposal and better prices were realized than anticipated.

NOTE.

Various articles valued at £2,837 8s. 11d., 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.

20th October, 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.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and ST. PATRICK'S CLONMEL, during the
Year ended 31st March, 1948.

Dr.

Cr.

—	Agriculture.	Other Industries.	TOTAL.	—	Agriculture.	Other Industries.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
Stock in hand, 1st April, 1947	762 5 3	9,917 0 2	10,679 5 5	Sales, 1947-48	962 13 6	15,595 4 4	16,557 17 10
Purchases, 1947-48	451 0 3	15,792 3 4	16,243 3 7	*Stock in hand, 31st March, 1948	926 7 9	11,936 5 5	12,862 13 2
Profit ...	675 15 9	1,822 6 3	2,498 2 0		1,889 1 3	27,531 9 9	29,420 11 0
	£ 1,889 1 3	27,531 9 9	29,420 11 0				

*Viz.—Manufacture materials, £9,541 17s. 1d.; manufactured goods, £1,288 10s. 8d.; tools, etc., £2,032 5s. 5d.

RECONCILIATION WITH CASH ACCOUNT.

	£ s. d.	£ s. d.	By Profit ...	£ s. d.
To Decrease of outstanding debts due by the manufacturing department:—			...	2,498 2 0
From ...	858 7 1			
*To ...	691 2 11	167 4 2		
		2,183 7 9		
„ Increase of stock ...				
„ Increase of outstanding debts due to the manufacturing department:—				
From ...	3,016 11 4			
†To ...	3,055 19 3	39 7 11		
		108 2 2		
„ Excess of receipts over expenditure ...		£2,498 2 0		£2,498 2 0

*Viz.—Public Departments, £178 18s. 8d.; other persons, £512 4s. 3d.

†Viz.—Public Departments, £2,976 19s. 7d.; other persons, £78 19s. 8d.

S. A. ROCHE, Accounting Officer.

DISTRICT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for such of the Salaries and Expenses of the District Court as are not charged on the Central Fund (7 Edw. 7, c. 17, sec. 3; No. 27 of 1926, secs. 49, 50 and 66; No. 15 of 1928, sec. 13; and No. 48 of 1936, secs. 51 and 77; and No. 21 of 1946) 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> £52,425				
<i>Supplementary</i> 1,500				
	53,925	53,125 13 11	799 6 1	—
B.—Travelling Expenses :—				
<i>Original</i> ... £6,395				
<i>Supplementary</i> 1,500				
	7,895	7,523 10 7	371 9 5	—
C.—Incidental Expenses ...	250	301 14 0	—	51 14 0
D.—Our Lady's Home, Henrietta Street, Dublin ...	680	527 12 9	152 7 3	—
TOTAL :—				
<i>Original</i> ... £59,750				
<i>Supplementary</i> 3,000				
£	62,750	61,478 11 3	1,323 2 9	51 14 0

Surplus to be surrendered ... £1,271 8 9

Estimated. Realized.

£ £ s. d.

Extra Receipts payable to Exchequer :—

District Court Fines	...	...	20,000	26,280 0 0
Miscellaneous	...	...	—	2 4 2
			<u>£20,000</u>	<u>£26,282 4 2</u>

These receipts are variable and uncertain.

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.—Mainly due to the non-payment, within the year, of the increased commuted travelling, etc., allowances to Justices, for which provision had been made.

- C.—Increase due to the change from quarterly to monthly payments in settling District Court Clerks' postage and poundage expenses.
- D.—Expenditure is dependent upon the number of persons required to reside in the Home and the duration of stay there.

EXTRA REMUNERATION (exceeding £30).

The sum of £53 was paid to a member of An Garda Síochána for acting as District Court Clerk.

NOTE.

The Accounts of other Departments and Offices include the sum of approximately £2,216 in respect of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,

Accounting Officer.

24th September, 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.

CIRCUIT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	104,550	98,403 4 7	6,146 15 5		—	
B.—Travelling Expenses ...	5,940	6,080 8 0	—		140 8 0	
C.—Incidental Expenses ...	1,360	1,012 5 1	347 14 11		—	
D.—Telegrams and Telephones	650	652 16 0	—		2 16 0	
E.—Sheriff and Under Sheriffs	1,200	1,200 0 0	—		—	
GROSS TOTAL ...£	113,700	107,348 13 8	6,494 10 4		143 4 0	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,351 6 4			
Deduct :—			Surplus of Appropriations in Aid realized. £57 2 8			
F.—Appropriations in Aid ...	28,220	28,277 2 8				
NET TOTAL ...£	85,480	79,071 11 0	Total Surplus to be surrendered. £6,408 9 0			

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Interest on Public Accounts	...	—	3 5 3
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The provision for a staff re-organisation was not utilised owing to the postponement of the scheme. There were savings on the provision for Deputy Judges and by reason of staff changes.

B.—There was an increase in travelling expenses of Circuit Judges.

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

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	2,550	14 0
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923, sec. 12, and No. 27 of 1926, sec. 39	9,600	9,616	12 1
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	50	9	2 5
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	14,500	14,580	14 2
6. Miscellaneous	10	—	
	<u>£28,220</u>	<u>£28,277</u>	<u>2 8</u>

EXTRA REMUNERATION (exceeding £30).

From the Vote for the Supreme Court and High Court of Justice Stenographers received £550 as Stenographers to the Central Criminal Court.

NOTES.

This Account includes expenditure of approximately £134 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 £328 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

S. A. ROCHE,

Oifigeach Cúntasaitochta.

4th August, 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.

SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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.
A.—Salaries, Wages and Allowances ...	67,300	65,505 16 9	1,794 3 3	—
B.—Travelling and Incidental Expenses ...	100	123 13 0	—	23 13 0
C.—Telegrams and Telephones	525	610 14 6	—	85 14 6
D.—Stenography (Central Criminal Court) ...	550	550 0 0	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	300	379 12 7	—	79 12 7
F.—Expenses of High Court ...	2,275	2,271 12 2	3 7 10	—
GROSS TOTAL ...£	71,050	69,441 9 0	1,797 11 1	189 0 1
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,608 11 0	
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £729 14 7	
G.—Appropriations in Aid ...	260	989 14 7	Total Surplus to be surrendered. £2,338 5 7	
NET TOTAL ...£	70,790	68,451 14 5		

				Estimated.	Realized.
				£	£ s. d.
Extra Receipts payable to Exchequer :—					
Lunacy percentages ...	...	...	...	2,800	2,664 7 7
Miscellaneous ...	...	...	...	—	4 5 11
				£2,800	£2,668 13 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes in staff personnel and to vacancies not being filled on occurrence.

B.—The provision for uniforms and overalls was inadequate.

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

E.—Expenditure included accounts outstanding at the close of the previous financial year.

G.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
Bankruptcy percentages	...	...	...	250	989	14	7
Land Judge's Office : Duty on estates	...			10	—		
				<u>£260</u>	<u>£989</u>	<u>14</u>	<u>7</u>

These receipts vary from causes which cannot be foreseen.

EXTRA REMUNERATION (exceeding £30).

Two Stenographers to the Central Criminal Court received approximately £295 each from the Vote for the Circuit Court.

NOTE.

The account of another Office includes expenditure of approximately £223 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

S. A. ROCHE,
Oifigeach Cúntasaíochta.

16 Lúnasa, 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.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Land Registry (40 & 41 Vict., c. 57; 54 & 55 Vict., c. 66; No. 10 of 1924, sec. 102; and No. 26 of 1942, sec. 22); and of the Registry of Deeds (2 & 3 Will. 4, c. 87; 27 & 28 Vict., c. 76; 38 & 39 Vict., c. 5; and 46 & 47 Vict., c. 20).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
LAND REGISTRY.						
A.—Salaries, Wages and Allowances	38,606	37,120 9 9	1,485	10 3	—	—
B.—Travelling and Incidental Expenses	68	67 1 11	18	1	—	—
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ...	5	13 14 6	—	—	8	14 6
REGISTRY OF DEEDS.						
D.—Salaries, Wages and Allowances	25,395	23,339 13 0	2,055	7 0	—	—
E.—Travelling and Incidental Expenses	66	65 8 5	11	7	—	—
TOTAL	£ 64,140	60,606 7 7	3,542	6 11	8	14 6

Surplus to be surrendered ... £3,533 12 5

Estimated. Realized.

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

£ s. d.

— 6 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and D.—Saving due to staff changes and to vacancies not being filled on occurrence.
C.—Cannot be accurately forecast.

NOTE.

This Account includes expenditure of approximately £875 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

S. A. ROCHE,

Oifigeach Cúntasáíochta.

12th August, 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.

PUBLIC RECORD OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Public Record Office, and of the Keeper of State Papers, Dublin (30 & 31 Vict., c. 70 ; 38 & 39 Vict., c. 59 ; and 39 & 40 Vict., c. 58), and for the purchase of Historical Documents, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	6,820	6,461 4 6	358 15 6	—
B.—Incidental Expenses ...	170	115 12 1	54 7 11	—
TOTAL ...£	6,990	6,576 16 7		—
Surplus to be surrendered ...£			413 3 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancy in post of copyist not filled during the year and saving of £80 on sum provided for additional assistance offset by increases due to consolidation.
- B.—Savings on purchase of documents offset by excess on transfer of documents and office expenses. Excess on transfer due to accumulation of records in local repositories during the Emergency, and on office expenses due to increased expenditure on messenger's clothing and sundries.

DIARMID COFFEY,
Accounting Officer.

26th August, 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.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Charitable Donations and Bequests Office (7 & 8 Vict., c. 97, secs. 7 & 8; 30 & 31 Vict., c. 54, sec. 24; and 34 & 35 Vict., c. 102).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	4,473	4,135 9 0	337 11 0	—
B.—Law Costs ...	20	26 2 3	—	6 2 3
C.—Travelling and Incidental Expenses ...	35	32 2 1	2 17 11	—
GROSS TOTAL ...£	4,528	4,193 13 4	340 8 11	6 2 3
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £334 6 8	
Deduct :—	—	—	Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8	Net Surplus to be surrendered. £334 1 4	
NET TOTAL ...£	4,480	4,145 18 8		

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

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in staff personnel and vacancy not filled on occurrence.
B.—Expenditure is of a variable nature.

J. S. MARTIN,

Accounting Officer.

20th November, 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.

LOCAL GOVERNMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Local Government, including Grants to Local Authorities and other Expenses in connection with Housing, Miscellaneous Grants and 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, Wages and Allowances ...	142,332	131,805 9 6	10,526 10 6	—	—	—
B.—Travelling Expenses ...	8,600	11,376 6 5	—	—	2,776 6 5	—
C.—Incidental Expenses ...	500	581 16 6	—	—	81 16 6	—
D.—Telegrams and Telephones	1,000	1,350 5 11	—	—	350 5 11	—
E.—Expenses in connection with International and other Congresses ...	5	86 19 9	—	—	81 19 9	—
F.—Statutory Inquiries ...	600	764 7 8	—	—	164 7 8	—
F.F.—Expenses of Committee on road-surfacing in relation to horse-drawn traffic ...	—	37 12 0	—	—	37 12 0	—
G.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant-in-Aid) ...	24,640	24,639 6 0	14 0	—	—	—
H.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,680	1,679 1 1	18 11	—	—	—
I.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932 ...	597,000	596,951 17 3	48 2 9	—	—	—
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1946 as amended by any Act passed in the year ending 31st March, 1948 :—						
Original ...	£25,000					
Supplementary	50,000					
	75,000	60,346 0 0	14,654 0 0	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946	30,000	—	30,000 0 0	—
I.4.—Competitions for Designs for Housing Schemes ...	4,000	—	4,000 0 0	—
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	11,650	11,647 11 1	2 8 11	—
K.—Development Works in Bogs acquired by Local Authorities ...	12,500	6,991 6 1	5,508 13 11	—
	909,507	848,257 19 3	64,741 9 0	3,492 8 3
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate)	31,155	—	31,155 0 0	—
GROSS TOTAL :— <i>Original</i> ... £859,507 <i>Supplementary</i> 18,845 —£	878,352	848,257 19 3	33,586 9 0	3,492 8 3
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £30,094 0 9	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £2,746 15 5	
L.—Appropriations in Aid ...	31,327	34,073 15 5		
NET TOTAL :— <i>Original</i> ... £828,180 <i>Supplementary</i> 18,845 —£	847,025	814,184 3 10	Total Surplus to be surrendered. £32,840 16 2	

Estimated. Realized.

Extra Receipts payable to Exchequer :—

	£	£ s. d.
Proceeds of sale of equipment purchased in previous years from Vote Local Government and Public Health for Emergency Cooked Food Centres ...	—	173 8 0

	£	£ s. d.
Refunds by local authorities of overpayments of grants made in previous years from Vote Local Government and Public Health ...	—	552 4 1

	£	£ s. d.
Recoupment from Central Fund of amount paid from Vote Local Government and Public Health, 1946-47, to Inspector of Anatomy as salary for year ended 31st March, 1947 ...	—	100 0 0

£825 12 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due principally to vacancies remaining unfilled for all or part of the year (£6,750), retirements and resignations (£855), and deaths (£986).
- B.—Excess due to increases in rates of travelling and subsistence allowances and to a greater volume of travelling by officers generally.
- C.—Excess due to underestimation of cost of uniform clothing for Messengers, partly offset by savings on advertisements.
- D.—The cost of telephones was higher than anticipated.
- E.—The excess was due to travelling expenses incurred by officers attending International Conferences which had not been foreseen at time of framing the estimate.
- F.—Accurate estimating is difficult in the case of this Subhead as it is impossible to forecast the number of Inquiries to be held in year.
- F.F.—Special Subhead opened under Department of Finance authority S. 101/7/46.
- G., H. and I.I.—Casual variations.
- I.2.—The original grant was exhausted within the first half of the year, but the increased rate of expenditure anticipated for the remainder of the year was not maintained, particularly in the last quarter.
- I.3.—No schemes qualified for payment of grants within the year. The provision made for expenditure under this Subhead was based on the anticipation of greater demand for grants materializing as a result of greater progress in carrying out building works under schemes made by local authorities. Difficulties in obtaining labour and materials may have hampered building activities.
- I.4.—Savings due to delays arising out of difficulties experienced by the committee charged with the preliminary arrangements for the holding of competitions.
- J.—Casual variation.
- K.—The number of applications for grants tended to decrease according as it became clear that turf production would not be continued by County Councils.
- L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Fees payable by local authorities, etc., for audit of their accounts	4,500	7,900 4 6
2. Costs payable by local authorities in relation to Inquiries	600	521 7 6
3. Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	16,022	14,276 6 9
3(a). Recoupment from Road Fund of expenses of Committee on road-surfacing in relation to horse-drawn traffic (Subhead F.F.)	—	37 12 0
4. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 10 of 1925)	7,735	8,099 18 0
5. Salaries of officers acting temporarily as Local Government Commissioners	2,180	2,920 8 1
6. Salary of officer acting as Secretary to the Civil Service Clerical Association	246	313 15 1
7. Miscellaneous	44	4 3 6
	<u>£31,327</u>	<u>£34,073 15 5</u>

1. Surplus due to scales of fees being now revised to relate to work done and time engaged on audits.

3. Deficiency mainly due to vacancies in technical staff.

EXTRA REMUNERATION (exceeding £30).

The Secretary to the Department received from the Vote for Civil Service Commission a sum of £149 4s. 7d., being a temporary non-pensionable allowance in respect of his services as a Local Appointments Commissioner.

Two Messengers received £45 11s. 7d. and £42 11s. 6d., respectively, for overtime.

NOTES.

An honorarium of £250 was paid to a Senior Counsel in respect of services rendered by him to the Department in the preparation of a Local Government (Repeal of Enactments) Bill (Department of Finance minute S. 46/7/43).

This Account includes expenditure of approximately £2,857 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £4,476 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. GARVIN,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
30th November, 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.

GENERAL REGISTER OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Office of the Registrar General of Births, etc. (7 & 8 Vict., c. 81, sec. 54; 26 Vict., c. 11, sec. 9, and c. 27; 26 & 27 Vict., c. 52, sec. 11, and c. 90, sec. 20; 42 & 43 Vict., c. 70; and 43 & 44 Vict., c. 13).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £19,660				
<i>Supplementary</i> 1,200				
	20,860	19,882 15 3	977 4 9	—
B.—Travelling Expenses ...	380	305 15 1	74 4 11	—
C.—Superintendent and District Registrars ...	4,160	4,150 10 7	9 9 5	—
D.—Incidental Expenses ...	110	112 15 8	—	2 15 8
GROSS TOTAL :—				
<i>Original</i> ... £24,310				
<i>Supplementary</i> 1,200				
£	25,510	24,451 16 7	1,060 19 1	2 15 8
			Surplus of Gross Estimate over Expenditure. £1,058 3 5	
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid :—				
<i>Original</i> ... £8,000				
<i>Supplementary</i> 1,190				
	9,190	10,755 13 0		
			Surplus of Appropriations in Aid realized. £1,565 13 0	
NET TOTAL :—				
<i>Original</i> ... £16,310				
<i>Supplementary</i> 10				
£	16,320	13,696 3 7		
			Total Surplus to be surrendered. £2,623 16 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—There was unavoidable delay in filling vacancies for clerical staff.
- B.—More time than usual was spent in inspection in Dublin and the neighbouring areas. Inspection in these areas is carried out from headquarters with little cost in travelling and subsistence.
- 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 :—								
Original					£7,985			
Supplementary					1,190			
					9,175	10,749	5	0
2. Fees for the registration of separate buildings for the solemnization of marriages; and miscellaneous receipts					5		1	0
3. Refund of Registrars' fees in connection with the Widows' and Orphans' Pensions Acts, 1935 to 1940					10		5	8
TOTAL :—								
Original					£8,000			
Supplementary					1,190			
					£9,190	£10,755	13	0

1. The increase in the number of applications for birth, death and marriage certificates was greater than could have been reasonably anticipated. The certificates were required for a wide variety of purposes.

2. There was only one application for registration of a separate building for marriage purposes.

3. Casual variation.

EXTRA REMUNERATION (exceeding £30).

Fifteen Clerical Officers received from this Vote extra remuneration in respect of overtime amounting to £124, £114, £91, £91, £91, £91, £83, £80, £74, £71, £60, £53, £52, £38 and £31, respectively, and six Writing Assistants amounts of £67, £58, £45, £42, £41 and £37, respectively.

NOTE.

The Accounts of other Departments include expenditure of approximately £158 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

P. Ó CINNÉIDE,

Registrar-General, Accounting Officer.

1st November, 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.

DUNDRUM ASYLUM.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Expenses of the Maintenance of Criminal Lunatics in the Dundrum Asylum (8 & 9 Vict., c. 107).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	19,312	19,269 8 9	42 11 3	—
B.—Victualling Patients and Rations for Attendants: Original ... £3,621 Supplementary 620	4,241	4,250 9 0	—	9 9 0
C.—Uniforms, Clothing for Patients, etc. ...	685	776 6 8	—	91 6 8
D.—Travelling and Incidental Expenses	300	198 9 1	101 10 11	—
E.—Telegrams and Telephones	115	111 11 0	3 9 0	—
F.—Farm and Garden :— Original £550 Supplementary 140	690	657 10 10	32 9 2	—
GROSS TOTAL :— Original ... £24,583 Supplementary 760	£ 25,343	25,263 15 4	180 0 4	100 15 8
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £79 4 8	
G.—Appropriations in Aid :— Original ... £1,303 Supplementary 330	1,633	1,634 11 6	Surplus of Appropriations in Aid realized. £1 11 6	
NET TOTAL :— Original ... £23,280 Supplementary 430	£ 23,710	23,629 3 10	Total Surplus to be surrendered. £80 16 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of old stores	15	14 11 3
Number of criminal lunatics estimated for ...	110	
Daily average number of criminal lunatics maintained	109	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies remaining unfilled and to retirement during the year of an officer who had almost reached the maximum of her salary scale.
- B.—Estimated as closely as possible.
- C.—Excess due chiefly to underestimation of the cost of clothing materials and footwear for patients and uniform for attendants.
- D.—Saving due to reduction in the quantity of tobacco and cigarettes purchased from the contractor; and to increase in quantity of free tobacco and cigarettes received from the State Warehouse.
- E. and F.—Estimated as closely as possible.
- G.—Appropriations in Aid:—

				Estimated.	Realized.
				£	£ s. d.
Receipts from Attendants for rations:—					
Original	...	...	£483		
Supplementary	...	...	115		
				598	566 18 2
Receipts from farm and garden (including value of produce used in the Asylum):—					
Original	...	...	£820		
Supplementary	...	...	215		
				1,035	1,067 13 4
TOTAL:—					
Original	...	...	£1,303		
Supplementary	...	...	330		
				£1,633	£1,634 11 6

These receipts cannot be accurately estimated.

G. W. SCROOPE,

Accounting Officer.

22nd November, 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.

NATIONAL HEALTH INSURANCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for certain Grants-in-Aid of the National Health Insurance Fund and for other payments under the National Health Insurance Acts, 1911 to 1947, and the Supplies and Services (Temporary Provisions) Act, 1946 (No. 22 of 1946), and for certain other Grants.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Medical Benefits (Grants-in-Aid)	47,000	47,000 0 0	—	—
B.—Benefits, Expenses of Administration and Supplements (Grants-in-Aid)	748,000	622,991 19 9	125,008 0 3	—
C.—District Medical Referee Service	1,700	1,576 18 10	123 1 2	—
D.—Allowances in Kind ...	4,000	2,290 9 11	1,709 10 1	—
E.—Grants towards the provision of Additional Cash Allowances	3,300	365 0 4	2,934 19 8	—
F.—Substitutive Allowances :— Original ... Nil Supplementary £90,010	90,010	53,415 0 3	36,594 19 9	—
G.—Sums Irrecoverable ...	—	16 0 5	—	16 0 5
	894,010	727,655 9 6	166,370 10 11	16 0 5
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate)	90,000	—	90,000 0 0	—
TOTAL :— Original £804,000 Supplementary 10 —————£	804,010	727,655 9 6	76,370 10 11	16 0 5
Surplus to be surrendered ...			<u>£76,354 10 6</u>	

	Estimated.	Realized.	
	£	£	s. d.
Extra Receipts payable to Exchequer :—			
Recoveries of overpayments of supplementary allowances to beneficiaries under the Widows' and Orphans' Pensions Acts	—	10	16 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Expenditure on benefits and cash supplements was less than anticipated and was further reduced owing to a strike by members of the staff of Cumann an Árachais Náisiúnta ar Shláinte in the latter part of the year.
- C.—Owing to the strike referred to above expenditure was less than estimated.
- D.—Claims in respect of food vouchers issued in prior years were less than anticipated.
- E.—Issues to public assistance authorities in respect of allowances paid in prior years were less than anticipated. The expenditure includes a sum of £239 0s. 9d. which is the proportion estimated to be proper to this Vote of certain final payments on foot of allowances paid in prior years by public assistance authorities to the classes covered by this Subhead and by Subhead C. of the Vote for Old Age Pensions. Exact apportionment of these final payments between the two Votes was not feasible.
- F.—The amounts claimed by public assistance authorities in recoupment of expenditure on allowances were less than expected.
- G.—To this Subhead are charged supplementary allowances paid in error and subsequently treated as irrecoverable. In one case supplementary allowance was paid to a beneficiary under the Widows' and Orphans' Pensions Acts who should have received food allowance instead and in another case the overpayment arose as a result of concealment of means by a recipient of a widow's pension. 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).

NOTE.

Supplementary payments amounting to £2 17s. 0d. made in 1945-46 under Subhead I. to two beneficiaries under the Widows' and Orphans' Pensions Acts, which were subsequently found to have been paid irregularly, have been written off as irrecoverable with the sanction of the Department of Finance. In one case the recipient should have received food allowance instead of supplementary allowance and in the other case the overpayment arose because the supplementary allowance was continued after title to widow's pension had ceased on the recipient attaining the age of 70 years. In both cases there was a saving otherwise of public funds (Department of Finance minutes F. 64/1/45).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
6 Nollaig, 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.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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.
ADMINISTRATION.	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages and Allowances ...	136,860	132,959 19 8	3,900 0 4	—
A.2.—Travelling Expenses ...	160	251 10 10	—	91 10 10
A.3.—Incidental Expenses ...	800	1,639 3 3	—	839 3 3
A.4.—Telegrams and Telephones ...	1,350	1,447 18 0	—	97 18 0
INSPECTION, ORGANISATION, Etc.				
B.1.—Salaries, etc. ...	98,704	88,082 16 11	10,621 3 1	—
B.2.—Travelling and Incidental Expenses ...	23,000	21,790 11 2	1,209 8 10	—
C.—Preparation of Irish Vocabularies ...	150	42 11 9	107 8 3	—
GROSS TOTAL ...£	261,024	246,214 11 7	15,838 0 6	1,028 12 1
			Surplus of Gross Estimate over Expenditure. £14,809 8 5	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £38 11 10	
D.—Appropriations in Aid ...	74	112 11 10	Total Surplus to be surrendered. £14,848 0 3	
NET TOTAL ...£	260,950	246,101 19 9		

Extra Receipts payable to Exchequer :—

Recovery in respect of loss of services of a Writing Assistant injured in an accident ...

Estimated.	Realized.
£	£ s. d.

—	8 17 1
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to vacancies in staff.

A.2.—Travelling by officers of the Department was greater than expected.

A.3.—Excess due to increase in the number and cost of advertisements and to the purchase of a film projector for the use of the Department.

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

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

C.—Meetings of the Advisory Committee were not held as frequently as had been anticipated.

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	9	47 11 10
	<u>£74</u>	<u>£112 11 10</u>

Miscellaneous receipts were greater than anticipated.

EXTRA REMUNERATION (exceeding £30).

An Assistant Editor received £91, and a Clerical Officer £78, from the Vote for Wireless Broadcasting.

One Minor Staff Officer, thirty-eight Clerical Officers, four Writing Assistants and one Writing Clerk received sums varying from £30 8s. 0d. to £77 5s. 8d. and amounting to £2,009 18s. 8d. in respect of overtime.

An Executive Officer received £50 in respect of Reserve pay from the Vote for Defence.

From the Vote for Army Pensions a Clerical Officer and two Night Watchmen received £42, £119 and £35, respectively.

NOTES.

This Account includes expenditure of approximately £1,402 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments include expenditure of approximately £525 in respect of staff temporarily lent, without repayment, to this Department.

This Account includes *ex-gratia* payments amounting to £10 15s. 0d. to three Officers whose coats were stolen from the Office (Finance minute E.109/41/41).

A part payment of £184 7s. 9d. was made in respect of the purchase of a film projector for the use of the Department (Finance minute S.18/4/34).

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
16 Samhain, 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.

PRIMARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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.
TRAINING OF TEACHERS.						
A.1.—Training Colleges	45,694	46,456 5 9	—		762	5 9
A.2.—Repayable Advances of Training College Fees to Students	5,500	4,027 10 0	1,472	10 0	—	
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund	48,507	50,890 13 5	—		2,383	13 5
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers	860	354 11 0	505	9 0	—	
B.—Examinations	4,180	3,869 2 1	310	17 11	—	
SCHOOLS.						
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	4,588,110	4,569,607 11 4	18,502	8 8	—	
C.2.—Model Schools—Miscellaneous Expenses	3,100	3,165 9 6	—		65	9 6
C.3.—Van and Boat Services	5,750	5,674 3 1	75	16 11	—	
C.4.—Incidental Expenses	150	89 1 11	60	18 1	—	
C.5.—Free Grants of School Requisites	200	—	200	0 0	—	
C.6.—Grants towards the cost of heating, etc., of Schools and cleansing of Out-Offices	65,000	57,974 4 8	7,025	15 4	—	
C.7.—Teachers' Residences	430	361 15 7	68	4 5	—	

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	57,000	56,951 0 0	49	0 0	—	
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	2,500	2,075 13 0	424	7 0	—	
C.10.—Grants towards the cost of Free School Books for Necessitous Children	5,800	5,416 12 3	383	7 9	—	
C.11.—Special Evening Classes in Dublin City ...	5,000	672 12 8	4,327	7 4	—	
D.—Superannuation, etc., of Teachers	419,300	414,007 8 3	5,292	11 9	—	
GROSS TOTAL ...£	5,257,081	5,221,593 14 6	38,698	14 2	3,211	8 8
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £35,487 5 6			
Deduct :—			Deficiency of Appropriations in Aid realized. £1,551 11 2			
E.—Appropriations in Aid ...	97,681	96,129 8 10	Net Surplus to be surrendered. £33,935 14 4			
NET TOTAL ...£	5,159,400	5,125,464 5 8				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Excess due to increase in number of students in one training college for women.
- A.2.—Accurate estimating is difficult as these advances are subject to a means test.
- A.3.—Excess due to increase in (a) salaries, wages and allowances and (b) cost of board.
- A.4.—The number of teachers who attended Irish Colleges was less than expected.
- B.—The number of students who attended the Primary Certificate Examination was less than anticipated.
- C.1., C.2., C.3., C.8. and D.—Casual variations.
- C.4.—Saving due to (a) cost of maintenance of certain island pupils living away from home in order to attend school, and (b) miscellaneous expenses, being less than anticipated.
- C.5.—Saving due to scarcity of school requisites.
- C.6.—Saving due to expenditure by local parties, on which grants are computed, not being as great as expected.

C.7.—The prescribed conditions for the payment by the Department of the moiety of the annuity were not fulfilled in some cases.

C.9.—The amounts collected by the various committees were insufficient to warrant payment of the full grant which is payable on a pound for pound basis.

C.10.—There was an unexpected falling off in the number of applications for these grants.

C.11.—The scheme was not availed of to the extent anticipated.

E.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
TRAINING OF TEACHERS :—				
(1) Training college entrance examination fees ...	70	84	0	0
(2) Refund of cost of training	1,200	926	14	7
(3) Recovery of training college fees advanced to necessitous students	4,500	4,542	18	0
PREPARATORY COLLEGES :—				
(4) Fees from students	7,000	6,758	3	5
(5) Book fees from students	301	275	12	6
(6) Payment from Vote 47 (Subhead D.) in respect of Fior-Ghaeltacht Secondary Scholarship holders who are accommodated, as a temporary arrangement, in preparatory colleges	150	150	0	0
(7) Sale of live-stock, farm produce, etc. ...	420	518	10	4
(8) Miscellaneous	50	19	13	8
SUPERANNUATION, ETC., OF TEACHERS :—				
(9) Income from securities formerly part of the National School Teachers' Pension Fund ...	56,092	55,095	3	10
(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	106	18	7
MISCELLANEOUS :—				
(12) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	1,200	1,053	13	11
	£97,681	£96,129	8	10

(2) and (7). These receipts are variable.

(4) and (5). The fees collected in the financial year were less than anticipated.

NOTES.

Surplus stores, valued at £183 9s. 9d. were acquired from the Department of Defence for use in the Preparatory Colleges, without inter-departmental payment (Department of Finance minute S. 8/16/45).

A sum of £155 is included under Subhead E. being a refund of moneys paid to contractors in respect of accounts for the supply of food-stuffs to a preparatory college which, on examination, were found to include items not properly chargeable to this Department (Department of Finance minute S. 25/4/46).

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.
3	...	...	...	67	3	4

- (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.

M. BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
24 Samhain, 1948.

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, 1948.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1947 :—				Balance on 31st March, 1948 :—			
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, 1947 ...	165	14	8	Payment of prizes ...	117	12	0
Dividends on 4½ per cent.				Balance on 31st March, 1948	164	4	8
Third National Loan,							
1950/70 ...	116	2	0				
	£281	16	8		£281	16	8

KILLURY OR NELAN FUND.

Donation left in trust by the late Reverend Nicholas Nelan, and administered by the Department of Education.

The income is applied towards the maintenance of Killury National School, Co. Kerry.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1948.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1947 :—				Balance on 31st March,			
4½ per cent. Third				1948 :—			
National Loan, 1950/				4½ per cent. Third			
70 ...	760	0	0	National Loan,			
3½ per cent. National				1950/70 ...	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, 1947 ...	205	18	7	Balance on 31st March, 1948	256	7	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				
	£256	7	7		£256	7	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, 1948.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1947 :—			Balance on 31st March, 1948 :—		
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, 1947 ...	7	18 0	Payment to Principal Teacher of Liss National School for year 1947 ...	7	11 2
Dividends on 5 per cent. Second National Loan, 1950/60 ...	7	11 2	Balance on 31st March, 1948	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, 1948.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1947 :—			Balance on 31st March, 1948 :—		
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, 1947 ...	61	13 0	Balance on 31st March, 1948 ...	184	19 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	123	6 0			
	£184	19 0		£184	19 0

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1948.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1947 :—			Balance on 31st March, 1948 :—		
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, 1947	326	6 6	Prizes awarded to candidates admitted to training colleges	160	0 0
Dividends on 4½ per cent. Third National Loan, 1950/70	...	148 10 0	Balance on 31st March, 1948	314	16 6
	£474	16 6		£474	16 6

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1948.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1947 :—			Balance on 31st March, 1948 :—		
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, 1947 ...	207	16 5	Payment of exhibitions to 6 university students	140	0 0
Dividends on 4½ per cent. Third National Loan, 1950/70	...	197 6 6	Balance on 31st March, 1948	265	2 11
	£405	2 11		£405	2 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, 1948.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£	s.	d.				£	s.	d.
Balance on 1st April, 1947 :—						Balance on 31st March, 1948 :—					
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	Balance on 31st March, 1948			13	13	4

THE MICHAEL JOSEPH MCENERY MEMORIAL SCHOLARSHIP FUND.

A fund, derived from the investment of a sum of money donated to the Minister for Education by Mrs. Geraldine McEnery, the annual income from which is to be used for the purpose of awarding a scholarship in memory of her husband, the late Michael Joseph McEnery, Esquire, formerly Deputy Keeper of Public Records and Keeper of State Papers, who was born at Ballintubber, Newcastle West, County Limerick, and attended school at Castlemahon, County Limerick.

The object of the scholarship is to enable deserving boys, who are pupils of Mahoonagh National School or Raheenagh National School, Co. Limerick, in whose cases certain prescribed conditions are fulfilled, to attend a secondary school, vocational school, or other school, approved by the Minister for Education.

The Fund is administered under the conditions of a scheme made, with the consent of the donor, by the Minister for Education.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1948.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
£	s. d.	£	s. d.
Balance on 1st April, 1947 :—		Balance on 31st March, 1948 :—	
4 per cent. Conversion Loan, 1950/70	1,371 5 8	4 per cent. Conversion Loan, 1950/70	1,371 5 8
....
INCOME ACCOUNT.			
<i>Securities.</i>		<i>Securities.</i>	
£	s. d.	£	s. d.
Balance on 1st April, 1947	77 2 6	Payment of scholarships	40 0 0
Dividends on 4 per cent. Conversion Loan, 1950/70	54 17 0	Balance on 31st March, 1948	91 19 6
	£131 19 6		£131 19 6

AN ROINN OIDEACHAIS,
24 Samhain, 1948.

MICHEÁL BREATHNACH,
Accounting Officer.

SECONDARY EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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) ...	295,900	295,277 0 0	623	0 0	—	
A.2.—Laboratory Grants ...	22,800	22,818 15 0	—		18	15 0
A.3.—Grant for Irish and Bilingual Schools ...	25,390	25,619 11 4	—		229	11 4
A.4.—Special Grants for Excellence in Oral Irish	4,600	4,550 0 0	50	0 0	—	
A.5.—Bonus for Choirs and Orchestras ...	1,900	1,890 5 0	9	15 0	—	
B.1.—Incremental Salary Grant	474,800	469,874 17 2	4,925	2 10	—	
B.2.—Allowances in Aid of Rent ...	8,000	7,587 15 5	412	4 7	—	
C.—Examinations ...	19,190	21,111 18 4	—		1,921	18 4
D.—Scholarships and Prizes ...	11,515	10,552 2 6	962	17 6	—	
E.—Grant towards Publication of Irish Text Books ...	3,300	1,187 13 8	2,112	6 4	—	
F.—Courses in Irish ...	400	51 14 3	348	5 9	—	
G.—Payment to the Secondary Teachers' Pension Fund	10	—	10	0 0	—	
GROSS TOTAL ...£	867,805	860,521 12 8	9,453	12 0	2,170	4 8
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £7,283 7 4			
Deduct :—			Deficiency of Appropriations in Aid realized. £799 16 7			
H.—Appropriations in Aid ...	39,925	39,125 3 5	Net Surplus to be surrendered. £6,483 10 9			
NET TOTAL ...£	827,880	821,396 9 3				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1., A.2., A.3., A.4. and A.5.—Casual variations.

B.1.—The number of newly registered teachers who were included in the quota of their schools for payment of incremental salary was not as large as expected.

B.2.—The number of married teachers who ultimately qualified for payment of rent allowance was not as great as anticipated.

C.—Excess due to an increase in the rates of remuneration for Examiners sanctioned after the Estimate had been prepared.

D.—Saving due to the non-renewal or relinquishing of a number of scholarships.

E.—Owing to shortage of machinery and materials in the printing trade, the contractors were unable to make as much progress with the books in hand as had been anticipated.

F.—No summer courses in Irish for Secondary Teachers were held in 1947.

H.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Examination fees of students	3,155	3,339	9	0
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,390	14	10
(3) Sale of Irish text books	1,300	366	17	9
(4) Miscellaneous receipts	20	28	1	10
(5) Fees payable by teachers attending summer courses in Irish	60	—		
	<u>£39,925</u>	<u>£39,125</u>	<u>3</u>	<u>5</u>

(1) The number of students was greater than expected.

(3) Owing to difficulties in the printing trade, the contractors were unable to bring to publication as many books as had been anticipated.

(5) No summer courses in Irish were held.

MICHEÁL BREATHNACH,

Accounting Officer.

AN ROINN OIDEACHAIS,
15 Samhain, 1948.

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, 1948.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1947 :—			Balance on 31st March, 1948 :—		
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 1947 ...	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, 1948.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1947 :—			Balance on 31st March, 1948 :—		
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, 1947 ...	18	2 0	Payments to secondary schools in Charleville, Co. Cork, for year 1947	36	4 0
Dividends on Guaranteed 2½ per cent. Stock ...	36	4 0	Balance on 31st March, 1948	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, 1948.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£ s. d.						£ s. d.		
Balance on 1st April, 1947 :—						Balance on 31st March, 1948 :—					
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, 1947 ...			5	6	1	Payment of prizes for year 1947 ...			21	4	4
Dividends on 2½ per cent. Consolidated Stock ...			21	4	4	Balance on 31st March, 1948...			5	6	1
			<u>£26 10 5</u>						<u>£26 10 5</u>		

ERASMUS SMITH ENDOWMENT.
Administered by the Department of Education under a Scheme, known as the Erasmus Smith Schools Act Scheme, 1941, made by the High Court of Justice on the 2nd July, 1942 (1940. No. 569P).

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1948.

CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Securities.</i>		
	£	s.	d.	£	s.	d.
Balance on 1st April, 1947 :—						
4 per cent. Conversion Loan, 1950/70	22,087	1	5	Balance on 31st March, 1948 :—	22,087	1 5
4½ per cent. Third National Loan, 1950/70	25,500	0	0	4 per cent. Conversion Loan, 1950/70	25,500	0 0
3¼ per cent. Financial Agreement Loan, 1953/58	12,922	12	6	4½ per cent. Third National Loan, 1950/70	12,922	12 6
3¼ per cent. National Security Loan, 1956/61	14,603	11	8	3¼ per cent. Financial Agreement Loan, 1953/58	14,603	11 8
War Loan 3½ per cent. Stock	4,038	14	8	3¼ per cent. National Security Loan, 1956/61	4,038	14 8
				War Loan 3½ per cent. Stock		
	£79,152	0	3			

INCOME ACCOUNT.

	<i>Securities.</i>			<i>Securities.</i>		
	£	s.	d.	£	s.	d.
Balance on 1st April, 1947	460	5	9	Annual subsidy towards special agricultural teaching at Abbey School, Tipperary	580	0 0
Dividends on 4 per cent. Conversion Loan, 1950/70	883	9	8	Scholarships awarded to pupils	1,285	0 0
Dividends on 4½ per cent. Third National Loan, 1950/70	1,147	10	0	Refund of fee received for statement of marks at Erasmus Smith Scholarship Examination, 1947		1 0
Dividends on 3¼ per cent. Financial Agreement Loan, 1953/58	484	12	0	Cost of examination of candidates and marking of papers—Scholarship Examination, 1947	11	7 0
Dividends on 3¼ per cent. National Security Loan, 1956/61	474	12	4	Balance on 31st March, 1948	1,716	1 11
Dividends on War Loan 3½ per cent. Stock	141	7	2			
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1947	12	0				
Rent for year 28th August, 1947, to 27th August, 1948, out of Abbey School, Tipperary	1	0				
	£3,592	9	11			

REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE
REGISTRATION COUNCIL ON 31ST MARCH, 1948.

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.

AN ROINN OIDEACHAIS,
15 Samhain, 1948.

TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for Payments under the Vocational Education Acts, 1930 to 1947, and for other purposes connected with Technical Instruction and Continuation Education.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Scholarships	1,800	1,420 0 0	380 0 0		—	
B.—Annual Grants to Vocational Education Committees	547,245	543,456 18 2	3,788 1 10		—	
C.—Training of Teachers	13,951	12,872 14 3	1,078 5 9		—	
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	7,490	7,392 16 0	97 4 0		—	
D.2.—Miscellaneous Technical Instruction and Vocational Education Services	2,934	2,895 13 4	38 6 8		—	
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	100	70 6 1	29 13 11		—	
F.—Examinations	3,870	3,306 15 2	563 4 10		—	
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930, and Section 5 (8) of the Local Government Act, 1936	14,200	9,260 6 7	4,939 13 5		—	
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	14,030	13,759 6 2	270 13 10		—	
GROSS TOTAL£	605,620	594,434 15 9	11,185 4 3		—	
			Surplus of Gross Estimate over Expenditure. £11,185 4 3			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £398 4 10			
Deduct :—	—	—				
I.—Appropriations in Aid	32,850	32,451 15 2				
NET TOTAL£	572,770	561,983 0 7	Net Surplus to be surrendered. £10,786 19 5			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Accurate estimating is difficult as the scholarships are subject to a means test.
- B., D.1., D.2. and H.—Casual variations.
- C.—The number of trainees accepted for the Metalwork Course was less than anticipated and some of the Short Summer Courses fell through for lack of applicants.
- E.—Close estimating is difficult.
- F.—Some of the advanced examinations fell through for lack of applicants.
- G.—A number of Chief Executive Officers who were due to retire at the age of 65 were retained pending the appointment of successors.
- I.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Fees of candidates for examinations (technical school examinations, £2,000; other examinations, £150)	2,150	2,029	10	2
(2) Fees for Short Summer Courses	690	386	0	0
(3) Receipts from Church Temporalities Fund	30,000	30,000	0	0
(4) Miscellaneous receipts	10	36	5	0
	<u>£32,850</u>	<u>£32,451</u>	<u>15</u>	<u>2</u>

(2) Some of the Short Summer Courses fell through for lack of applicants.

NOTE.

Surplus stores, valued at £9 5s. 7d., were acquired from the Department of Defence without inter-departmental payment (Department of Finance authority S. 8/16/45).

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
15 Samhain, 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.

SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	43,958	41,925 4 10	2,032	15 2	—	—
A.2.—Travelling and Incidental Expenses ...	350	518 12 0	—	—	168	12 0
A.3.—Telegrams and Telephones	230	220 7 6	9	12 6	—	—
NATIONAL MUSEUM.						
A.4.—Purchase of Specimens (Grant-in-Aid) ...	1,500	1,500 0 0	—	—	—	—
A.5.—Fittings, Materials, etc. : Original £350 Supplementary 1,400	1,750	1,808 17 7	—	—	58	17 7
NATIONAL LIBRARY.						
A.6.—Purchase of Books, etc. (Grant-in-Aid) :— Original ... £3,500 Supplementary 20,000	23,500	23,500 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 ...	1,012	1,009 11 2	2	8 10	—	—
A.10.—Scholarships and Prizes	410	372 16 4	37	3 8	—	—
B.1.—Publications in Irish ...	9,500	6,713 3 7	2,786	16 5	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	5,245	4,875 0 0	370	0 0	—	—
B.3.—The Irish Folklore Commission (Grant-in-Aid)	6,250	6,250 0 0	—	—	—	—
B.4.—University Scholarships : Original ... £2,300 Supplementary 5,300	7,600	7,414 0 0	186	0 0	—	—
B.5.—Preparation of revised Edition of "Handbuch des Alt Irischen" ...	5	—	5	0 0	—	—
B.6.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	1,100	100 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):— Original ... £1,000 Supplementary 1,500	2,500	2,500 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 ...	2,500	890 0 0	1,610	0 0	—	—
B.11.—Grants to Colleges providing Courses in Irish for Persons other than Teachers :— Original ... £1,500 Supplementary 3,000	4,500	3,665 9 6	834	10 6	—	—
B.12.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement :— Original ... £1,000 Supplementary 200	1,200	1,210 10 0	—	—	10	10 0
B.13.—Purchase of Works of Art ...	5	—	5	0 0	—	—
B.14.—Summer Courses in Music ...	1,500	1,163 14 9	336	5 3	—	—
B.15.—Research Grants to Students ...	420	434 0 0	—	—	14	0 0
C.—Aids to Arts and Crafts Exhibitions ...	5	—	5	0 0	—	—
	127,090	118,121 7 3	9,220	12 4	251	19 7

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 Estimates)	5,100	—	5,100 0 0	—
GROSS TOTAL :— Original ... £95,690 Supplementary 1,500 Do. ... 21,650 Do. ... 3,150	£ 121,990	118,121 7 3	4,120 12 4	251 19 7
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,868 12 9	
<i>Deduct :—</i> D.—Appropriations in Aid :— Original ... £6,250 Less Supplementary 1,850	4,400	4,412 19 8	Surplus of Appropriations in Aid realized. £12 19 8	
NET TOTAL :— Original ... £89,440 Supplementary 1,500 Do. ... 21,650 Do. ... 5,000	£ 117,590	113,708 7 7	Total Surplus to be surrendered. £3,881 12 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

— 305 7 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to vacancies in staff.

A.2.—Excess due to increase in travelling by officers of the Department.

A.3., A.9., B.4., B.12. and B. 15.—Casual variations.

A.5.—Excess due to increased cost of materials.

A.10.—Saving due to the non-payment of one scholarship allowance owing to illness.

B.1.—Owing to difficulties in the printing trade, the contractors were unable to make as much progress with the books in hand as anticipated.

B.2.—No plays were produced by Cumann Dramuiochta na Sgol during the year.

B.6.—The arrangements for the publication of the History of the Famine were not completed during the year.

B.10.—The proposal to make a film of Potato Culture for the Department of Agriculture was dropped.

B.11.—The claims from the Colleges were less than anticipated and no payment was made in the case of one College.

B.14.—Saving due to (a) no charge being made for the use of premises for the course, (b) services of an accompanist not being required and (c) number of claims by students from outside Dublin for travelling expenses being less than expected.

D.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Fees for tuition in National College of Art :—				
<i>Original</i> £2,000				
<i>Less Supplementary</i> 650				
	1,350	1,249	6	0
(2) Fees for genealogical researches, etc.	600	891	0	2
(3) Sale of publications in Irish :—				
<i>Original</i> £3,500				
<i>Less Supplementary</i> 1,200				
	2,300	1,962	18	5
(4) Miscellaneous receipts	150	309	15	1
TOTAL :—				
<i>Original</i> ... £6,250				
<i>Less Supplementary</i> 1,850				
	£4,400	£4,412	19	8

(1) Accurate estimating is difficult.

(2) and (4) Fees for genealogical researches and miscellaneous receipts were greater than anticipated.

(3) The contractors were unable to bring to publication as many books as expected, owing to difficulties in the printing trade.

EXTRA REMUNERATION (exceeding £30).

An Assistant Librarian received £105 12s. 0d. from the Vote for Wireless Broadcasting.

The Assistant Teacher of Drawing received £45 from the Vote for Secondary Education and £14 10s. 0d. from the Vote for Technical Instruction for acting as Examiner.

From the Vote for Army Pensions, five Attendants received sums varying from £33 3s. 7d. to £105 and amounting to £260 8s. 8d., in respect of Military Service Pensions.

Nine Attendants received sums varying from £32 19s. 0d. to £45 4s. 3d. and amounting to £370 19s. 8d., in respect of Sunday and night duty.

NOTES.

This Account includes expenditure of approximately £427 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

Surplus stores, valued at £3 5s. 0d. were acquired from the Department of Defence, for use in the National Museum without inter-departmental payment (Department of Finance minute S. 8/16/45).

MICHEÁL BREATHNACH,

Accounting Officer.

AN ROINN OIDEACHAIS,
22 Samhain, 1948.

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,
1947-48.

	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, 1947	1,059 15 7	—	2,366 13 1	115 19 0
Grants-in-Aid, 1947-48	1,500 0 0	23,500 0 0	2,000 0 0	50 0 0
	2,559 15 7	23,500 0 0	4,366 13 1	165 19 0
Expenditure, 1947-48	827 3 3	23,320 4 6	1,740 9 4	15 16 0
Balances on 31st March, 1948£	1,732 12 4	179 15 6	2,626 3 9	150 3 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, 1948.

CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Securities.</i>	
	£	s. d.		£	s. d.
Balance on 1st April, 1947 :—			Balance on 31st March, 1948 :—		
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.

<i>Receipts.</i>	<i>Amount.</i>		<i>Payments.</i>	<i>Amount.</i>	
	£	s. d.		£	s. d.
Balance on 1st April, 1947	1,008	13 7	Field work of an archaeological nature ...	62	12 7
Dividends on 4 per cent. Funding Loan, 1960/90	26	0 0	Work in connection with completion of Leabhar na h-Aiseirghe ...	250	3 11
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335	5 0	Purchase of books for Library of Irish Antiquities Division ...	60	7 10
			Balance on 31st March, 1948 ...	996	14 3
£	1,369	18 7	£	1,369	18 7

DUAIS-CHISTE AN UÁCHTARÁIN DE HIDE.

A fund derived from the investment of a sum of money 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 annually for the best work of the kind produced during the year.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1948.

CAPITAL ACCOUNT.

	<i>Securities.</i>		<i>Securities.</i>	
	£	s. d.	£	s. d.
Balance on 1st April, 1947:—				
3½ per cent. National Security Loan, 1956/61	...	274 5 4	Balance on 31st March, 1948:—	
			3½ per cent. National Security Loan, 1956/61	... 274 5 4

INCOME ACCOUNT.

	Receipts.		Payments.	
	Amount.		Amount.	
	£	s. d.	£	s. d.
Balance on 1st April, 1947	...	4 9 2		
Dividends on 3½ per cent. National Security Loan, 1956/61	...	8 18 4	Balance on 31st March, 1948	... 13 7 6
		£13 7 6		£13 7 6

AN ROINN OIDEACHAIS,
22 Samhain, 1948.

MICHEÁL BREATHNACH,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for Expenses in connection with Reformatory and Industrial Schools, including Places of Detention (8 Edw. 7, c. 67 ; No. 17 of 1926 ; No. 12 of 1941, etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Reformatory Schools ...	7,450	5,870 17 7	1,579 2 5	—
B.—Industrial Schools ...	119,700	116,361 6 4	3,338 13 8	—
C.—Places of Detention ...	1,662	1,479 19 4	182 0 8	—
D.—Conveyance Expenses ...	500	409 2 7	90 17 5	—
E.—Parental Moneys—Collection Expenses ...	555	615 15 8	—	60 15 8
F.—Building and Equipment Grants ...	48,076	18,529 16 11	29,546 3 1	—
GROSS TOTAL ...£	177,943	143,266 18 5	34,736 17 3	60 15 8
			Surplus of Gross Estimate over Expenditure. £34,676 1 7	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £1,936 17 9	
G.—Appropriations in Aid ...	8,753	10,689 17 9		
NET TOTAL ...£	169,190	132,577 0 8	Total Surplus to be surrendered. £36,612 19 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. and B.—Saving due to the numbers under detention being less than anticipated.
- C.—Saving due to the numbers sent on remand and committed to Places of Detention being less than expected and to delay in filling vacancies caused by resignations of Attendants.
- D.—Expenditure cannot be accurately estimated as it depends on the distances youthful offenders have to be conveyed to the reformatories after committal.
- E.—Excess due to collections from parents and other persons liable to contribute towards the support of children and youthful offenders in certified schools being greater than anticipated.

F.—Owing to delay in the preparation of plans and in securing a building licence a sum of £1,500 only was expended out of the balance of a special grant of £30,226 towards the cost of a new industrial school for senior boys.

G.—The amount realised was greater than expected.

NOTE.

The average number under detention during the year 1947-48 at St. Anne's Reformatory for Girls, Kilmacud, was 11, 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.

AN ROINN OIDEACHAIS,
15 Samhain, 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.

NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	4,510	4,362 7 1	147 12 11		—	
B.—Purchase and Repair of Pictures (Grant-in-Aid)	3,000	3,000 0 0	—		—	
C.—Travelling Expenses ...	150	133 19 0	16 1 0		—	
D.—Incidental Expenses ...	350	113 15 10	236 4 2		—	
TOTAL ...	£ 8,010	7,610 1 11			—	
Surplus to be surrendered ... £			399 18 1			
				Estimated.	Realized.	
				£	£	s. d.
Extra Receipts payable to Exchequer ...			3		3	7 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancy on staff for part of year and sick absences of Attendants.
 C.—Director's journeys fewer.
 D.—Carriage and insurance costs less owing to fewer repairs of pictures undertaken.

GEORGE J. FURLONG,

Director and Accounting Officer.

NATIONAL GALLERY,
 14th October, 1948.

GRANT-IN-AID ACCOUNT.

			£	s.	d.
Balance from 1946-47 ...	...	...	1,395	2	11
Grant-in-Aid, 1947-48 ...	...	...	3,000	0	0
			4,395	2	11
Expended, 1947-48 ...	...	...	1,826	4	10
Balance to 1948-49 ...	...	...	£2,568	18	1

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

J. MAHER,

Comptroller and Auditor-General.

LANDS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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; No. 26 of 1939; and No. 12 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	477,429	437,243 1 1	40,185	18 11	—	—
B.—Travelling Expenses ...	27,000	24,652 4 5	2,347	15 7	—	—
C.—Incidental Expenses ...	1,770	1,251 18 10	518	1 2	—	—
D.—Office of Public Trustee	1,546	1,543 4 11	2	15 1	—	—
E.—Solicitor's Branch—Incidental Expenses ...	2,000	2,910 10 3	—	—	910	10 3
F.—Telegrams and Telephones ...	2,800	3,487 5 9	—	—	687	5 9
G.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933 ...	9,000	8,397 10 6	602	9 6	—	—
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	114,700	114,630 1 2	69	18 10	—	—
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,250	17,203 16 10	46	3 2	—	—
H.3.—Payments under Section 27 (2) of the Land Act, 1933 ...	639,000	636,489 8 10	2,510	11 2	—	—
H.4.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 of the Land Act, 1933...	75	45 11 4	29	8 8	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.—Improvement of Estates, etc. ...	254,800	222,566 13 5	32,233 6 7	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-46 ...	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	586 10 10	—	581 10 10
L.2.—Advances under Section 43 of the Land Act, 1939 ...	500	88 0 0	412 0 0	—
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	500	249 9 10	250 10 2	—
N.—Advances to provide Funds for the Maintenance of Embankments or other Works	4,000	3,770 7 4	229 12 8	—
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	50	—	50 0 0	—
Q.1.—Payments under Section 14 (4) of the Land Act, 1933 ...	60	—	60 0 0	—
Q.2.—Payments under Section 20 of the Land Act, 1923, and Section 15 of the Land Act, 1933 ...	100	—	100 0 0	—
R.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ...	250	39 17 11	210 2 1	—
Losses ...	—	281 10 3	—	281 10 3
GROSS TOTAL ...£	1,552,850	1,475,437 3 6*	79,873 13 7	2,460 17 1

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.		
	Estimated.	Realized.		
<i>Deduct :—</i>				
S.—Appropriations in Aid	132,700	138,824 15 2	Surplus of Gross Estimate over Expenditure. £77,412 16 6	
			Surplus of Appropriations in Aid realized. £6,124 15 2	
NET TOTAL	...£ 1,420,150	1,336,612 8 4	Total Surplus to be surrendered. £83,537 11 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Excess of receipts over expenditure in Rent and Interest Account No. 3 in the year 1946-47 ...	—	8,012 0 0
Proceeds of sale of lands held by the late Congested Districts Board and payable to the Exchequer under Section 5, Land Act, 1931	—	4,222 19 1
Deposit interest earned on balances in the Land Purchase Account No. 3 in the year 1947-48	—	418 12 5
Payment in respect of surplus cash at 31st March, 1947, in the State Claims Accounts Nos. 1, 3 and 4	—	381 0 0
Repayment by a vendor of an over-advance made under the Land Act, 1903, and interest ...	—	37 19 6
Compensation received for the loss of the services of an officer as the result of a motor accident ...	—	4 11 7
		£13,077 2 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to delay in filling vacancies, deaths and retirements.

B.—Saving due to vacancies remaining unfilled and to the fact that a number of officers seconded to other Departments did not return as anticipated, partly offset by increases in subsistence rates and mileage allowances.

C.—Saving due to amount spent on advertisements being less than anticipated.

An *ex-gratia* payment of £1 was made to a Writing Assistant in respect of the cost of repairing her skirt which was torn by a defective filing cabinet (Department of Finance minute E.109/41/41).

E.—Excess due to high costs incurred in two Court cases in connection with the resumption of holdings and to an increase in the total compensation paid under Section 16, Land Act, 1939.

An *ex-gratia* payment of £4 4s. 0d. was made to a tenant in Co. Cavan in respect of costs in a claim for a refund of an overpayment of his annuity owing to incorrect particulars supplied to the Department as between two tenants of the same name (Department of Finance minute F.63/1/48).

F.—Five quarterly payments in the year for telephone accounts caused the excess.

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 under the Land Acts, 1923-46.

I.—The saving was due to the difficulties of carrying out building contracts and improvement works owing to continued shortage of labour and materials.

Ex-gratia payments amounting to £155 8s. 2d. were made to contractors to meet increased wages paid (Department of Finance minute S.9/6/40).

An *ex-gratia* payment of £25 was made to a contractor in respect of extra work necessarily carried out by him on the foundations of a dwellinghouse erected under Contract B. 1350 (Department of Finance minute F.63/25/43).

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 24th July, 1948, in accordance with Department of Finance minute F.63/11/26.

				£	s.	d.
Receipts	...	...	...	58,728	0	4
Payments	...	...	...	48,923	6	3
Surplus	...	...	...	£9,804	14	1

K.—Token Vote.

L.1.—The amounts charged to this Subhead were sanctioned by Department of Finance minutes F.63/74/37 and F.63/12/33.

L.2.—It is difficult to make an accurate estimate of the advances to be made. The amounts charged to the Subhead were sanctioned by Department of Finance minutes F.63/48/37, F.63/52/38, 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, 1947	...	23,482	0	0
Amount paid from the Subhead in the year to 31st March, 1948		249	9	10
		£23,731	9	10
		£	s.	d.
Amount recovered in the year to 31st March, 1948	...	1,310	0	9
Amount written off in the year under sanction of Department of Finance minute F.63/52/46	...	523	13	8
		1,833	14	5
Balance outstanding at 31st March, 1948	...	£21,897	15	5

N.—Estimated as closely as possible.

O.—Token Vote.

P., Q.1. and Q.2.—No sums were required to meet expenditure under 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 Department of Finance as follows:—

£13 3s. 0d.—£13 3s. 0d. was paid to the owner of a holding on the Estate of Collins, Record No. S.8100, Co. Roscommon, in full settlement of his claim with costs for alleged inconvenience caused to him through the failure of the Land Commission to erect gates at four points on a right-of-way acquired over his lands (Department of Finance minute F.63/43/47).

£113 0s. 11d.—£113 0s. 11d. was paid to redeem the funding annuity and meet arrears of funding annuity and annual sum found to be due in respect of a holding on the Estate of Gaisford St. Lawrence, Record No. S.1702, Co. Meath, resumed under the provisions of Section 29, Land Act, 1923, on 11th January, 1938. Legal advice has been taken and it is not possible to recover this sum (Department of Finance minute F.63/60/46).

£135 6s. 4d.—£135 6s. 4d. was paid to redeem the funding annuity found to be due in respect of a holding on the Estate of Frederick B. Cairnes and others, Record No. S.4838, Co. Meath, resumed under the provisions of Section 29, Land Act, 1923, on 12th February, 1937. Legal advice has been taken and it is not considered possible to recover this sum (Department of Finance minute F.63/31/47).

£20 0s. 0d.—£20 was paid to a contractor as compensation for the loss of profits arising out of the exclusion of a dwellinghouse from the contract entered into with him for the erection of 3 dwellinghouses and 3 outoffices in Co. Westmeath (Department of Finance minute F.63/15/46).

S.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Contribution for cost of management of Church Property Branch	3,550	3,550	0	0
(2) Interest on Church Surplus Grant (Section 9 (3) of the Land Law (Commission) Act, 1923, and Section 50 of Finance Act, 1941) ...	27,000	28,600	0	0
(3) Fees, and costs recovered from purchase annuity defaulters	800	1,188	0	8
(4) Surplus income of Rent and Interest Accounts	23,000	23,733	18	7
(5) Repayment of (late) Congested Districts Board's loans	850	493	18	7
(6) Excess annuities (Section 7 (2) and (3), Land Bond Act, 1925) and redemptions ...	61,000	63,624	9	7
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933 ...	9,000	8,027	8	1
(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	1,310	0	9
(9) Local Loans Fund—expenses of management	2,000	2,000	0	0
(10) Miscellaneous	5,000	6,296	18	11
	£132,700	£138,824	15	2

(2) The sum received was the amount available as determined by the Minister for Finance under Section 50 of the Finance Act, 1941 (Department of Finance minute F.56/2/41).

(3) The excess in receipts was due to an increase in the number of purchase annuity defaulters during the year.

(5) Arrears which it was anticipated would be paid within the year were not received,

(6) The increase in the amounts received from profits from resale of Estates and in the annuities on advances for improvements was greater than anticipated.

(7) Estimated as closely as possible.

(8) It is difficult to make an accurate estimate for this item.

(10) The increase in this item was due to a large sum not anticipated in respect of contributions to improvements.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT.

				£	s.	d.
Advance outstanding at 31st March, 1947	...	...	...	1,328	13	3
Add arrears previously funded—						
Holding since excluded	...	...	...		4	7
Advance outstanding at 31st March, 1948	...	...		£1,328	17	10

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received military service pensions:—Two Temporary Inspectors, Grade II, £68 13s. 10d. and £49, respectively; one Temporary Inspector, Grade III, £32 18s. 0d.; one Senior Staff Officer, £63; two Minor Staff Officers, £80 10s. 0d. and £35, respectively; four Clerical Officers £216 6s. 8d. in sums varying between £42 11s. 8d. and £65; one Stationery and Accommodation Clerk £56 5s. 0d.; one Male Cleaner £36 18s. 8d.; one Night Watchman £61 18s. 4d.

Officers of this Department received payment for service on the Army Reserve:—Four Temporary Inspectors, Grade III, £301 7s. 5d. in sums varying between £52 and £95 11s. 0d.; six Executive Officers £355 11s. 0d. in sums varying between £37 17s. 0d. and £120.

Twenty-two Temporary Inspectors, Grade III, received an allowance of £100 each, and three received allowances of £83 6s. 8d., £69 and £56 15s. 1d., respectively, for special duties.

Two Surveyors, Grade I, received an allowance of £100 each, and three received allowances of £79 2s. 5d., £61 19s. 2d. and £45, respectively, for special services.

A Temporary Law Clerk received a special allowance of £78 10s. 1d. for higher duties.

A Writing Clerk earned £34 5s. 8d. in overtime.

From Vote 55 three Executive Officers received £218 7s. 1d., £87 12s. 6d., and £58 3s. 4d., respectively, as acting Higher Executive Officers; from Vote 63 two Executive Officers received £183 0s. 11d. and £165 4s. 10d., respectively, as acting Higher Executive Officers; a Surveyor, Grade I, received an allowance of £59 10s. 3d. for special duties; from Vote 41 an Executive Officer received an allowance of £73 15s. 10d. for duties as a Temporary Auditor; from Vote 61 a Writing Assistant received £10 8s. 1d. as acting Clerical Officer and £53 2s. 2d. in overtime; an Executive Officer received £56 5s. 0d. in fees from Vote 62.

A Senior Inspector received an allowance of £230 3s. 1d. from Bórd na Móna for special duties performed.

NOTES.

Apportioned annuities amounting to £11 8s. 0d. on two holdings submerged owing to coast erosion were written off as irrecoverable as follows:—

					£	s.	d.
Estate of Butler, E.C. 19, Co. Waterford (Department of Finance							
minute F.63/1/47)	...	...	...	...	11	5	0
Estate of Mahoney, E.C. 8207, Co. Kerry (Department of Finance							
minute F.63/1/47)	...	...	...	...		3	0

£11 8 0

Arrears of annuities and annual sums amounting to £1,156 8s. 7d. were written off under Section 20 of the Land Act, 1939, as irrecoverable, as follows:—

	£	s.	d.
Estate of Proby, E.C. 10290, Co. Wicklow (Department of Finance minute F.63/9/47)	27	17	1
Estate of Usher, E.C. 7382, Co. Waterford (Department of Finance minute F.63/74/37)	574	16	2
Estate of Proby, E.C. 10290, Co. Wicklow (Department of Finance minute F.63/38/46)	87	19	6
Estate of Smyth and Tighe, S.406, Co. Kilkenny (Department of Finance minute F.63/28/45)	77	12	9
Estate of Little, E.C. 626, Co. Cork (Department of Finance minute F.63/14/47)	140	5	2
Estate of Doyne, E.C. 9020, Co. Laoighis (Department of Finance minute F.63/17/47)	22	12	8
Estate of Edgeworth, E.C. 8358, Co. Longford (Department of Finance minute F.63/34/47)	4	2	1
Estate of Warden, E.C. 720, Co. Kerry (Department of Finance minute F.63/32/47)	39	17	2
Estate of Parker, E.C. 318, Co. Waterford (Department of Finance minute F.63/12/33)	181	6	0
	<u>£1,156</u>	<u>8</u>	<u>7</u>

In addition to arrears of annuities and annual sums in above cases there were also written off in respect of costs and expenses of possession proceedings in:—

	£	s.	d.
Doyne Estate, E.C. 9020	1	11	
Edgeworth Estate, E.C. 8358	8	19	9

The Commissioners made Orders declaring sums amounting to £8 15s. 7d. due by three allottees of untenanted lands 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 Head, S.3732, Co. Tipperary (Department of Finance minute F.63/61/46)	160	16	5
Estate of Gamble, S.1212, Co. Offaly (Department of Finance minute F.63/36/47)	2	3	2
Estate of Charteris, S.1534, Co. Tipperary (Department of Finance minute F.63/142/38)	7	16	6
Estate of Mackey-Wilson, S.3475, Co. Longford (Department of Finance minute F.63/59/46)	73	13	8

In addition to the losses in above cases from date of possession to date of re-allotment, there were also written off:—

	s.	d.
Head Estate, S.3732, Co. Tipperary, costs of <i>Nulla Bona</i> Warrants ...	14	0
Gamble Estate, S.1212, Co. Offaly, costs of <i>Nulla Bona</i> Warrant ...	2	6

In the case of the parcel on the Mackey-Wilson Estate, owing to special circumstances, the parcel was re-allotted to the original allottee at a reduced resale price.

A mare was supplied on loan in 1946 to a migrant to the Bruton Estate, S.7637, Co. Meath, as part of the special assistance granted to him. He was unable to manage the animal owing to lack of experience and it was sold by the Department at a loss of £10 4s. 3d. This amount has been written off as irrecoverable (Department of Finance minute F.63/28/47).

Costs were awarded to the Land Commission on foot of a decree given in November, 1946, for the possession of a cottage on the Estate of the Earl of Kingston, S.5480, Co. Roscommon. As the costs could not be recovered from the defendants, the outlay costs of the State Solicitor amounting to £3 9s. 0d. were paid to him by the Department in February, 1947. This sum has been written off as irrecoverable (Department of Finance minute F.63/10/47).

Tools and equipment valued at £145 11s. 0d. were acquired from the Department of Defence from surplus Army stores (Department of Finance minute S.8/16/45).

This Account includes expenditure of approximately £20,388 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 £1,208 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. DEEGAN,
Accounting Officer.

6 Nollaig, 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.

FORESTRY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for Salaries and Expenses in connection with Forestry (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 ...	80,844	73,618 0 4	7,225 19 8	—
B.—Travelling Expenses ...	8,000	9,301 11 8	—	1,301 11 8
C.1.—Acquisition of Land (Grant-in-Aid) ...	25,000	25,000 0 0	—	—
C.2.—Cultural Operations, Maintenance, etc. :— Original ... £246,215 Supplementary 66,000	312,215	318,242 1 0	—	6,027 1 0
C.3.—Timber Conversion ...	4,382	3,540 14 6	841 5 6	—
D.—Grants for Afforestation Purposes ...	2,000	804 15 0	1,195 5 0	—
E.1.—Forestry Education ...	1,457	1,417 3 0	39 17 0	—
E.2.—Exhibits at Shows ...	75	52 19 6	22 0 6	—
F.1.—Agency, Advisory and Special Services ...	5	—	5 0 0	—
F.2.—Membership Contribution to the Imperial Forestry Bureau ...	149	228 11 0	—	79 11 0
F.3.—University College, Dublin (Grant-in-Aid) ...	300	100 0 0	200 0 0	—
G.—Incidental Expenses ...	735	1,076 18 10	—	341 18 10
Losses ...	—	369 4 8	—	369 4 8
	435,162	433,751 19 6	9,529 7 8	8,119 7 2

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) ...	3,500	—	3,500 0 0	—
<i>GROSS TOTAL :—</i>				
Original ... £369,162				
Supplementary 62,500	£ 431,662	433,751 19 6	6,029 7 8	8,119 7 2
			Excess of Expenditure over Gross Estimate. £2,089 19 6	
<i>Deduct :—</i>	Estimated.	Realized.		
H.—Appropriations in Aid :—				
Original ... £56,642				
Supplementary 43,500	100,142	99,709 18 0		Deficiency of Appropriations in Aid realized. £432 2 0
<i>NET TOTAL :—</i>				
Original ... £312,520				
Supplementary 19,000	£ 331,520	334,042 1 6		Total Deficit. £2,522 1 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving caused by deaths, retirements, resignations, transfers and delay in filling vacancies.
- B.—Excess due to increase in the amount of travelling and in the rates of travelling and subsistence.
- C.2.—Apart from materials, considerable savings were made, especially in maintenance labour and the costs of portable cross-cut saws. The amount of these savings was exceeded by over-expenditure on materials, particularly for fencing. These had been virtually unobtainable for several years, but it was found possible to make large contracts, supplies under which were unexpectedly received during the last weeks of the financial year, and under the terms of contract had to be paid for on delivery.
- C.3.—Saving due to temporary breakdown at one sawmill.
- D.—There was a falling off in the number of applications for grants and failure to complete planting in accordance with the regulations.
- F.1.—Token provision.
- F.2.—Excess due to increase in contribution required by the Commonwealth Forestry Bureau (Department of Finance minute S. 75/3/37).
- F.3.—Estimate provided for third instalment of a three year grant for research work payable to University College, Dublin, who later advised that only £100 would be required as the final instalment.

G.—Excess mainly in costs of advertising, owing to unexpected volume of sales of thinnings.

Losses.—The charges under this subhead were sanctioned by minutes of the Department of Finance as follows:—

£265 10s. 2d. Subsequent to the purchase for forestry purposes of 1,360 acres in Co. Waterford in 1937, a neighbouring farmer's claim to grazing rights over 255 acres, on which certain work of draining and fencing had already been carried out, was upheld by the Court, the 255 acres having to be handed back and the drains filled in to the satisfaction of the Assistant County Surveyor. The total losses sustained amounted to £836 19s. 4d., and these were written off as irrecoverable. Of this amount a sum of £265 10s. 2d., which had been charged to a suspense account, was charged to this subhead (Department of Finance minute S. 86/5/47).

£61 12s. 6d. *Ex-gratia* payment in respect of the funeral expenses of a forestry labourer who was accidentally killed by the action of two fellow-employees during luncheon interval at Rathnew State Forest (Department of Finance minute P. 7/12/47).

£32 2s. 0d. *Ex-gratia* payment in respect of the loss of a bullock which died as a result of eating branches of yew trees on State Forest lands near Ballinasloe (Department of Finance minute S. 86/2/47).

£10 0s. 0d. *Ex-gratia* payment in respect of loss of a cow injured in a trench cut across a neighbouring farmer's land at Carrick-on-Suir during the haulage of timber (Department of Finance minute S. 86/3/47).

H.—Appropriations in Aid:—

			Estimated.	Realized.
			£	£ s. d.
(1) Large sales of timber:—				
Original	...	... £10,000		
Supplementary	...	... 13,000		
			23,000	34,134 7 7
(2) Small sales of timber and thinnings:—				
Original	...	... £28,000		
Supplementary	...	... 26,000		
			54,000	43,672 14 0
(3) Receipts from sawmills	...	...	7,000	6,739 0 0
(4) Receipts from portable cross-cut saws:—				
Original	...	... £5,000		
Supplementary	...	... 4,500		
			9,500	5,703 18 0
(5) Grazing, shooting and cottage rents	...	...	5,000	5,617 10 0
(6) Payments by trainees	...	...	142	138 19 0
(7) Miscellaneous, including compensation for malicious injury to forest properties	...	...	1,500	3,703 9 5
TOTAL:—				
Original	...	... £56,642		
Supplementary	...	... 43,500		
			£100,142	£99,709 18 0

(1), (2) and (3) Total sales of timber, large and small, were approximately as anticipated, but it was found possible to sell thinnings in larger numbers than had been anticipated.

(4) Reduction due to sudden drop in demand for firewood.

(7) Surplus due to sales by auction of materials from demolished houses on lands acquired for forestry purposes.

EXTRA REMUNERATION (exceeding £30).

A Paper-Keeper received £110 approximately for part-time duty as night telephonist at the Dublin Telephone Exchange, paid out of the Vote for Posts and Telegraphs (No. 61).

A Forester Grade II received £90 approximately as military service allowances for training, etc.

A Temporary Messenger received £55 as military service pension.

NOTES.

Subhead E.1. includes a charge of £4 11s. 4d. to complete expenditure of £6 16s. 11d. incurred in 1942/43 in connection with the establishment of a Parnell Museum at Avondale House (Department of Finance minute S. 86/5/42).

The following lots of equipment were supplied without repayment to this Division by Department of Defence (Department of Finance minutes S. 8/16/45 and S. 86/1/47) :—

	£	s.	d.
6 pairs of rubber boots valued at	...	...	...
1 Portable Electric Lighting Set	...	...	...
4 Hand Winches	...	...	...
4 Pully Blocks and Rope Wire	...	...	...
1 Mobile Crane	...	...	...
Augers, Axes, Hammers, etc.	...	...	...
3 Shotguns	...	...	...
Axes, Crowbars, Ladders, etc.	...	...	...
Asbestos Cord, Corrugated Iron, etc.	...	...	...
Axes, Crowbars, etc.	...	...	...
75 Shovels	...	...	...
	6	11	6
	80	0	0
	35	10	0
	75	4	4
	350	0	0
	583	18	5
	30	0	0
	75	10	6
	234	12	8
	338	11	6
	14	1	3

A sum of £85 9s. 9d., being the net amount of losses of materials by theft during the year, was written off as irrecoverable (Department of Finance minute S. 90/72/34).

A sum of £2,834 8s. 10d. 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 £17 10s. 7d. net were lost at Forestry Centres during the year ended 30th September, 1947, and this amount was written off (Department of Finance minute S. 86/6/42).

Sums amounting to £19 12s. 2d. (including £17 2s. 2d. to the Department of Defence) were paid as compensation for damage to clothing and equipment incurred in fighting forest fires (Department of Finance minute E.35/4/40).

This Account includes expenditure of approximately £508 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 £692 in respect of remuneration of staff temporarily lent, without repayment, to this Division.

M. DEEGAN,

Accounting Officer.

13th December, 1948.

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

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, 1948.

	£	s.	d.
Balance on 1st April, 1947	...	...	...
Grant-in-Aid, 1947-48	...	...	...
Amounts received from various persons for purchase of land, etc.	...	...	...
	35,612	4	9
	25,000	0	0
	593	19	0
	61,206	3	9
Expenditure, 1947-48	...	...	...
	15,484	4	5
Balance on 31st March, 1948	...	...	...
	£45,721	19	4

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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.
HEADQUARTERS.						
A.—Salaries, Wages and Allowances ...	15,742	14,968 12 5	773	7 7	—	
B.—Travelling Expenses ...	210	251 15 4	—		41	15 4
C.—Incidental Expenses ...	160	174 17 0	—		14	17 0
RURAL INDUSTRIES.						
D.1.—Salaries, Wages and Allowances ...	13,428	12,729 4 7	698	15 5	—	
D.2.—Assistance to Convent Classes—Salaries, etc. ...	157	196 18 8	—		39	18 8
D.3.—Domestic Instruction—Salaries, etc. ...	387	361 11 1	25	8 11	—	
D.4.—Travelling Expenses ...	1,250	3,170 11 3	—		1,920	11 3
D.5.—Machines and Plant ...	19,750	18,863 15 4	886	4 8	—	
D.6.—Materials ...	84,420	92,705 10 10	—		8,285	10 10
D.7.—General Expenses ...	4,295	6,375 6 4	—		2,080	6 4
D.8.—Toy Industry ...	32,710	32,028 12 8	681	7 4	—	
D.9.—Spinning ...	20,950	23,983 13 8	—		3,033	13 8
D.10.—Homespuns ...	69,155	36,996 13 11	32,158	6 1	—	
D.11.—Dyeing and Finishing	4,045	1,696 5 6	2,348	14 6	—	
D.12.—Leaden Models Industry	19,675	17,569 2 1	2,105	17 11	—	
MARINE PRODUCTS INDUSTRIES.						
E.1.—Salaries, Wages and Allowances ...	1,022	1,031 11 9	—		9	11 9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
E.2.—Travelling Expenses ...	640	920 17 6	—		280 17 6	
E.3.—Kelp and Seaweeds ...	51,575	26,110 0 2	25,464 19 10		—	
E.4.—Carrageen ...	620	7 10 9	612 9 3		—	
CENTRAL MARKETING DEPÔT.						
F.1.—Salaries, Wages and Allowances ...	20,633	20,329 14 9	303 5 3		—	
F.2.—Advertising and Publicity	1,350	618 11 9	731 8 3		—	
F.3.—General Expenses ...	5,555	9,107 5 11	—		3,552 5 11	
G.—Miscellaneous Services ...	60	50 0 0	10 0 0		—	
GAELTACHT HOUSING.						
H.1.—Salaries, Wages and Allowances ...	1,263	1,238 18 0	24 2 0		—	
H.2.—Travelling and Miscellaneous Expenses ...	1,090	1,251 11 9	—		161 11 9	
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939 ...	6,000	2,711 18 0	3,288 2 0		—	
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	250	11 15 0	238 5 0		—	
	376,392	325,462 6 0	70,350 14 0		19,421 0 0	
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	42,162	—	42,162 0 0		—	
GROSS TOTAL :— <i>Original</i> £376,392 <i>Less Supplementary</i> 42,162	£ 334,230	325,462 6 0	28,188 14 0		19,421 0 0	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £8,767 14 0			
<i>Deduct :—</i> I.—Appropriations in Aid :— <i>Original</i> £360,032 <i>Less Supplementary</i> 157,162	202,870	199,327 16 11	Deficiency of Appropriations in Aid realized. £3,542 3 1			
NET TOTAL :— <i>Original</i> £16,360 <i>Supplementary</i> 80,000 <i>Do.</i> 35,000	£ 131,360	126,134 9 1	Net Surplus to be surrendered. £5,225 10 11			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to vacancies, which occurred consequent on retirements, being filled by officers on lower salaries.
- B.—Excess due to increased travelling and subsistence rates; these were increased in July, 1947: subsistence allowance with effect from 1st April, 1947, and travelling allowance with effect from 1st July, 1947.
- C.—Casual variation.
- D.1.—Saving mainly due to vacancies (4) remaining unfilled.
- D.2.—Excess due to extra allowance granted to one Manageress.
- D.3.—Saving due to withholding (temporarily over end of financial year) of payment of salary of one Manageress about to retire in March, 1948, but whose service was extended on later verification of age.
- D.4.—A much greater amount of travelling was necessary due to re-organisation and post-war development of the rural industries. *See* explanation above under Sub-head B. re increase in rates of allowances.
- D.5.—Saving due to the delay in the delivery of textile machinery for the Spinning Mill.
- D.6.—Consequent on the delay in delivery of textile machinery for the Spinning Mill, extra requirements of materials (woollen yarn) had to be purchased.
- D.7.—The expenditure on freight, fuel and packing materials was greater than anticipated due to a general increase in prices.
- D.8.—Casual variation.
- D.9.—Consequent on arrears of work arising from the shortage of fuel during the previous winter, increased supplies of fuel had to be purchased.
- D.10.—The purchase of homespuns was discontinued due to failure of market.
- D.11.—Dyeing materials were not available in the quantities required and estimated for.
- D.12.—The Subhead refers to a new industry for which an exact estimate of expenditure could not be made. The expenditure includes a payment of £91 8s. 0d. made in respect of an accident which occurred in April, 1947, in which the Leaden Models Industry van was involved. The case was dealt with in the District Court in Spiddal on the 5th May, 1947, and subsequently the Department had to pay the sum mentioned by way of compensation to the owner of the lorry which was damaged in the collision with the van (Department of Finance minute S. 48/11/47).
- E.1.—Casual variation.
- E.2.—Excess due to increase in travelling and subsistence rates. *See* explanation above under Subhead B.
- E.3.—Saving due to the discontinuance during portion of the year of the purchase of seaweed fronds and kelp owing to the absence of a market therefor and the unavailability of sea-rods to the extent required.
- E.4.—Saving due to decision not to purchase carrageen in view of the state of the market.
- F.1.—Saving mainly due to vacancies consequent on transfers and retirements being filled by officers on lower salaries or not filled until the succeeding year.
- F.2.—Advertising in newspapers and periodicals was undertaken only to a limited extent.
- F.3.—Excess due to general increases in freight charges and in the cost of packing and other materials. A much greater amount of travelling was necessary and the expenditure includes the cost of an unforeseen visit to the United States of the Manager and the Assistant Manager in connection with the development of export markets.

G.—Saving is made up of the token sums provided for loans under the various subdivisions of the Subhead offset by an increase in the amount expended on a ferry service.

H.1.—Casual variation.

H.2.—Excess due to increase in travelling and subsistence rates. See explanation above under Subhead B.

H.3.—The number of applications for housing grants was less than anticipated.

H.4.—Saving due to contracts not falling due for payment until succeeding year.

I.—Appropriations in Aid :—

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
(1) Receipts from sales of products of Rural Industries (including Home-spuns) after deducting amounts estimated as follows :—			
(a) Workers' wages (£100,490)			
(b) Agents' commission (£9,970)	D.1. to D.12.		
Original		£304,030	
Less Supplementary		157,162	
		146,868	174,346 16 8
(2) Receipts from sales of kelp and seaweeds	E.3.	54,852	24,685 12 6
(3) Receipts from net sales of carrageen	E.4.	850	—
(4) Repayment of industrial, etc., loans	G.	80	44 0 0
(5) Receipts from rentals	H.4.	120	109 5 0
(6) Miscellaneous receipts, including receipts in respect of sale of old stores	—	100	142 2 9
TOTAL :—			
Original		£360,032	
Less Supplementary		157,162	
		£202,870	£199,327 16 11

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £81,513 7s. 3d. in respect of wages and State insurance of the workers, and (b) £8,595 19s. 11d. in respect of agents' commission.

(2) Deficiency due to a reduction in quantity of kelp, etc., purchased. Receipts under this Subhead are normally in direct relation to expenditure under Subhead E.3., which see.

(3) See note to Subhead E.4.

(4) Looms were not issued during the year and repayments in respect thereof did not accrue as estimated.

EXTRA REMUNERATION (exceeding £30).

A Minor Staff Officer received £73 15s. 0d. 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 Depot.

NOTES.

This Account includes expenditure of approximately £1,253 in respect of the remuneration of staff temporarily seconded, without repayment, to other Departments.

The Accounts of other Departments and Offices include expenditure of approximately £2,123 in respect of staff temporarily lent, without repayment, to this Department.

Stores valued at £71 18s. 0d. were transferred from the Department of Defence to this Department, without repayment (Department of Finance minute S. 8/16/45).

M. DEEGAN,
Oifigeach Cuntasaíochta.

ROINN TAILTE,
(SEIRBHÍ NA GAELTACHTA),
30 Samhain, 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.

INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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.
ADMINISTRATION, ETC.						
A.—Salaries, Wages and Allowances	462,018	456,594 13 8	5,423	6 4	—	
B.—Travelling Expenses ...	14,500	20,167 8 9	—		5,667	8 9
C.1.—Incidental Expenses ...	850	1,615 3 3	—		765	3 3
C.2.—Census of Population, 1946	100	85 12 5	14	7 7	—	
D.—Telegrams and Telephones	6,650	6,845 12 0	—		195	12 0
E.—Advertising and Publicity	13,000	21,881 9 8	—		8,881	9 8
F.—Fees to Certifying Surgeons, etc.	5	3 2 0	1	18 0	—	
G.—Fees and Expenses of Medical Referees ...	150	—	150	0 0	—	
H.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931	75	135 0 0	—		60	0 0
I.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc.	120	164 11 11	—		44	11 11
INTERNATIONAL LABOUR OFFICE.						
J.1.—Contribution towards the Expenses of the International Labour Organisation	13,365	13,333 9 8	31	10 4	—	
J.2.—Travelling and Incidental Expenses	950	2,160 18 6	—		1,210	18 6
K.—Health Embarkation Certificates	12,000	12,143 5 9	—		143	5 9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
SUPPLIES BRANCH.						
L.—Food Subsidies :—						
<i>Original</i> £2,211,000						
<i>Supplementary</i> 5,265,000						
<i>Do.</i> 1,455,000						
	8,931,000	8,644,659 19 3	286,340	0 9	—	
M.—Fuel Subsidy :—						
<i>Original</i> £1,500,000						
<i>Supplementary</i> 5						
	1,500,005	1,075,000 0 0	425,005	0 0	—	
N.—Miscellaneous Turf Production Schemes ...	50,000	3,333 10 2	46,666	9 10	—	
O.—Acquisition of Lands ...	3,400	2,917 0 10	482	19 2	—	
MINERALS DEVELOPMENT.						
P.1.—Advances to Mianrai, Teo.:—						
<i>Original</i> £31,000						
<i>Supplementary</i> 5,000						
	36,000	33,976 5 0	2,023	15 0	—	
P.2.—Payments to Mianrai, Teo., for prospecting :—						
<i>Original</i> ... £5						
<i>Supplementary</i> 84,995						
	85,000	7,726 3 7	77,273	16 5	—	
P.3.—Compensation for Mineral Rights Acquired ...	2,090	117 6 4	1,972	13 8	—	
P.4.—Minerals Exploration ...	34,000	9,021 15 3	24,978	4 9	—	
OPERATIONS OF BORD NA MÓNA.						
Q.1.—Production of Turf for use in non-turf areas (Grant-in-Aid) ...	470,000	328,425 0 0	141,575	0 0	—	
Q.2.—Cost of Administration (Grant-in-Aid) ...	10,000	9,959 0 0	41	0 0	—	
Q.3.—General Development (Grant-in-Aid) ...	3,500	3,500 0 0	—		—	
Q.4.—Experiment and Research (Grant-in-Aid) ...	49,300	49,300 0 0	—		—	
Q.5.—Cost of Turf Production Scheme hitherto undertaken by County Councils (Grant-in-Aid) :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £824,370						
	824,370	450,000 0 0	374,370	0 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
LABOUR COURT.				
R.1.—Salaries, Wages and Allowances ...	19,232	21,099 14 5	—	1,867 14 5
R.2.—Travelling Expenses ...	500	1,139 13 10	—	639 13 10
R.3.—Incidental Expenses ...	1,450	2,402 11 2	—	952 11 2
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS.				
S.1.—Annual Grant towards the Expenses of Administration ...	15,000	15,000 0 0	—	—
S.2.—Grant towards Expenses of Special Investigations	5	—	5 0 0	—
S.3.—Grant towards the cost of Land, Buildings and Equipment :—				
Original ... £5				
Supplementary 10,745				
	10,750	7,249 18 10	3,500 1 2	—
	12,569,385	11,199,958 6 3	1,389,855 3 0	20,428 9 3
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate) ...	165,000	—	165,000 0 0	—
GROSS TOTAL :—				
Original £4,924,270				
Supplementary 6,089,375				
Do. 1,390,740				
	£ 12,404,385	11,199,958 6 3	1,224,855 3 0	20,428 9 3
			Surplus of Gross Estimate over Expenditure. £1,204,426 13 9	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £1,200 4 4	
T.—Appropriations in Aid ...	2,600	3,800 4 4		
NET TOTAL :—				
Original £4,921,670				
Supplementary 6,089,375				
Do. 1,390,740				
	£ 12,401,785	11,196,158 1 11	Total Surplus to be surrendered. £1,205,626 18 1	
			Estimated.	Realized.
			£	£ s. d.

Extra Receipts payable to Exchequer :—

(1) Fees under the Minerals Development Act, 1940 1,800 2,384 18 3

	Estimated.	Realized.	
	£	£	s. d.
(2) Fees under the Road Transport Acts, 1932 and 1933	1,480	1,652	18 0
(3) Fees under the Air Navigation (General) Regulations, 1930	450	573	13 6
(4) Fees under the Control of Manufactures Act, 1934	1	1	0
(5) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939	130	202	17 11
(6) Fees under the Insurance Act, 1936 ...	10	35	8 6
(7) Fees under the Cement (Amendment) Act, 1938	200	632	5 11
(8) Fees under the Trade Union Act, 1941 ...	10	3	0 0
(9) Fees under the Sugar (Control of Import) Act, 1936	100	3,131	6 4
(10) Licence and other fees payable under the Supplies and Services (Temporary Provisions) Act, 1946	3,500	8,129	19 1
(11) Proceeds of sales of turf produced under the Government Turf Camps scheme (Subhead Q.1.)	277,570	189,687	0 7
(12) Fees under the Harbours Act, 1946	10	40	0 0
(13) Miscellaneous	500	38,345	6 5
	<u>£285,761</u>	<u>£244,818</u>	<u>15 6</u>

Details of the miscellaneous receipts are as follows :—

	£	s.	d.
Repayment by Bord na Móna of advances made for the development of certain bogs for the production of turf and payment of interest on advances	37,382	8	3
Fees paid for turf cutting on land taken into possession under the Emergency Powers Order, 1939	912	14	8
Other miscellaneous receipts	50	3	6
	<u>£38,345</u>	<u>6</u>	<u>5</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies remaining unfilled.

B.—Excess mainly due to the expenses incurred by delegates to Trade Conferences abroad which could not have been foreseen when this estimate was prepared. In addition subsistence rates were increased as from 1st April, 1947.

C.1.—Excess mainly due to the expenditure of (1) approximately £280 on the purchase of certain of the transcripts of evidence of the Locke's Distillery Tribunal of Inquiry, (2) approximately £146 on office expenses at a Trade Conference abroad, and (3) approximately £124 in connection with the hold up of normal milk supplies in Galway Borough (*see* Subhead T(5)).

C.2.—Saving due to the charge for telephone services being less than was anticipated.

- D.—Excess due to increase in the cost of telephonists' services.
- E.—Excess due to the abnormal number of press insertions necessary in consequence of (1) alterations in the supplies position, and (2) revisions of the prices of certain commodities mainly arising out of the Supplementary Budget of 1947.
- G.—In consequence of the transfer to the Minister for Social Welfare on 6th May, 1947, of functions under Section 10 (3) of the Workmen's Compensation Act, 1934 (S. R. and O. No. 161 of 1947), fees and expenses of Medical Referees after that date were charged to Subhead A.1. Vote 66, no expenses having been incurred prior to the transfer.
- H.—Excess due to outstanding claims from the Vocational Education Committees for 1946-47 coming in course of payment within the year of this Account.
- I.—Excess caused by the payment of £40 for which provision had not been made, to the Imperial Shipping Committee and by an increase in the contribution payable to the Bureau International des Poids et Mesures.
- J.1.—Saving due to fluctuation in the rate of exchange between the date of preparation of the estimate and the date of payment.
- J.2.—Excess due to the payment in 1947-48 of claims from certain delegates to the 1946 International Labour Organisation Conference at Montreal which were under examination at the close of the 1946-47 Account.
- K.—Excess due to increases in salaries and wages of staff employed on the Health Embarkation Certificates scheme, modified by reductions effected in the number of staff serving.
- L.—Mainly composed of savings on flour subsidy (approximately £192,000), batch bread subsidy (approximately £43,000), tea subsidy (approximately £31,000), oatmeal subsidy (approximately £15,000) and sugar subsidy (approximately £5,000). In regard to flour, closer estimation was not practicable owing to fluctuations in the wheat price position, whilst the saving on batch bread was due to certain accounts being either not received or under examination at the close of the financial year. The amount charged as tea subsidy represented a payment on account as the actual losses incurred, although greater, could not be ascertained by 31st March, 1948. No payment of subsidy was made on oatmeal, the rate proposed not being accepted by the millers and, consequently, was under further consideration on 31st March, 1948. The saving on sugar was due to the quantity of sugar required being less than was anticipated.
- M.—Saving due to decline in sales of subsidised fuel consequent on the improvement of the coal supply position.
- N.—The accounts from local authorities were still under examination at the close of the financial year.
- O.—Owing to reduced production of turf the amount of compensation payable to owners of lands acquired was less than was anticipated.
- P.1.—Expenditure in connection with Slieveardagh coalfield was less than was anticipated. Closer estimation was not practicable.
- P.2.—A sum of £84,995 was provided by way of Supplementary Estimate to meet the payment to Mianrai, Teo., under Section 5 (2) of the Minerals Company Act, 1947, which became law on 10th December, 1947. It was subsequently decided that the minerals exploration and development programme of Mianrai, Teo., should be postponed and payment of the sum of £7,726 3s. 7d. to meet commitments up to 31st March, 1948, was made to the Company.
- P.3.—Certain compensation claims were under consideration at the close of this Account.
- P.4.—It was not found possible to make the anticipated progress in drilling owing to difficulties in obtaining suitable equipment.

Q.1.—Saving due to reduced production during the 1947 season owing to unfavourable weather conditions and due also to the decision to discontinue the scheme, taken in February, 1948.

Q.2.—Closer estimation was not practicable.

Q.5.—Saving due to reduced expenditure on the purchase of equipment and on development works in connection with turf production in the 1948 season. The improved fuel supply position did not warrant turf production under this scheme on the scale originally intended.

R.1.—Owing to the large number of cases referred to the Labour Court it was found necessary for the Second Division thereof to sit over protracted periods with consequent greater payment of fees than was anticipated.

R.2. and R.3.—Excess due to increased travelling and advertising expenses in consequence of the number of sittings of the Court being much greater than was anticipated.

S.2.—No special investigations were undertaken in the course of the year.

S.3.—As it was not found possible to start on the erection of a new laboratory the provision made for the preliminary expenses thereon was not utilised.

T.—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	2,250	2,284	3	7
(2) Repayment on account of salaries, etc., of officers serving on Commissions (Subhead A.) and recovery under Section 10 (1) of the Road Traffic Act, 1933	120	863	7	6
(3) Fees paid to the Registrar of Friendly Societies ...	50	92	18	7
(4) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939	10	206	0	0
(5) Miscellaneous receipts	170	353	14	8
	<u>£2,600</u>	<u>£3,800</u>	<u>4</u>	<u>4</u>

(1) Closer estimation was not practicable.

(2) The number of officers on loan was greater than was estimated with a consequent increase in the amount repayable.

(3) This estimate is necessarily of a conjectural nature.

(4) Surplus due to fees paid on guarantees given during the year which could not have been foreseen when the estimate was being prepared.

(5) Surplus mainly due to (1) recovery of overpayments in prior years (approximately £40), (2) refund of cost of certain services rendered to an outside body (£58), and (3) £55 approximately received from the sale of milk during a hold up of normal milk supplies in Galway Borough (*see* Subhead C.1.).

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 £150 per annum for acting as a Director, and an allowance at the rate of £250 per annum for the period 23rd June, 1947, to 31st March, 1948, from Irish Steel Holdings, Ltd., for acting as Chairman.

An Assistant Secretary received from Aer Rianta, Teoranta, an allowance at the rate of £300 per annum for acting as a Director.

An Executive Officer received a gratuity of £100 for special duties.

A Minor Staff Officer received a gratuity of £60 for performance of duties of a higher grade.

A Senior Industrial Inspector received £39 2s. 3d. for services as Examiner at the Technical Schools examinations, 1947 (Vote 48) and an Assistant Principal, a Senior Staff Officer and a Clerical Officer £39, £36 10s. and £33 10s., respectively, in respect of broadcasting fees (Vote 62).

From Vote 63 an Executive Officer received £303 19s. 1d. as acting Higher Executive Officer and from Vote 62 an Executive Officer received £71 13s. 4d. as acting Programme Assistant.

Twenty Clerical Officers, fifteen Writing Assistants, three Temporary Male Clerks and five Paper Keepers received sums varying from £30 6s. 8d. to £83 14s. 7d. in respect of overtime.

NOTES.

This Account includes expenditure of approximately £6,068 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 £39,478 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

An *ex-gratia* payment of £1 5s. 0d. was made to an officer in respect of medical expenses incurred in consequence of an accident in the course of her official duties (Department of Finance minute E.109/3/43).

An *ex-gratia* payment of £75 12s. 0d. was made to the Deputy Chairman of the Labour Court in respect of eight days attendance at the Offices of the Labour Court when the Court was not in session (Department of Finance minute E. 68/9/46).

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 £7 10s. 0d. paid as compensation to the owners of the lands (Department of Finance minute S. 4/113/41).

Included in the charges to Subhead C.1. are amounts of £20 13s. 0d. and £7 5s. 4d. in respect of balances of expenditure incurred by the Industrial Research Council on peat-waxes and seaweed research, respectively (Department of Finance minute S. 99/8/36).

Claims totalling £48 1s. 1d. representing the amounts due by two firms of millers in respect of the milling of wheat in excess of the quota during the cereal year 1946-47 were waived with the approval of the Minister for Finance (Department of Finance minute S. 99/42/46).

Sums of £6 5s. 11d. and £2 15s. 0d. in respect of payment for rooms, booked but not occupied by the Secretary and a Deputy Secretary in connection with a visit to London for discussions on economic and financial matters were charged to Subhead B. (Department of Finance minute S. 05/62/47).

A quantity of sugar valued at £3 3s. 9d. was declared forfeited to the State following the owner's conviction for offences against Rationing and Price Control Regulations. Owing to deterioration in its condition the sugar was certified as unfit for human consumption and was destroyed (Department of Finance minute S. 56/4/43).

Two attache cases valued at £1 3s. 0d., surplus to the requirements of the Department of Defence were transferred to this Department without payment (Department of Finance minute S. 8/16/45).

Amounts totalling £3,548 10s. 11d. in respect of expenditure incurred by the Garda Síochána in connection with the Register of Population, 1947, have been charged to Vote 33 (Department of Finance minute S. 200/18/40).

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

1st December, 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.

AVIATION AND METEOROLOGICAL SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for Aviation and Meteorological Services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
AVIATION SERVICES.						
A.1.—Salaries, Wages and Allowances ...	145,508	139,991 9 6	5,516	10 6	—	
A.2.—Travelling Expenses :— Original ... £3,500 Supplementary 2,350	5,850	6,045 9 4	—		195	9 4
A.3.—Telegrams and Telephones :— Original ... £1,600 Supplementary 7,025	8,625	7,354 14 0	1,270	6 0	—	
A.4.—Incidental Expenses ...	2,500	2,455 10 11	44	9 1	—	
A.5.—Acquisition of Land, Buildings, etc. ...	75,000	29,391 13 9	45,608	6 3	—	
A.6.—Rent and Rates on Land, etc. :— Original ... £4,800 Supplementary 2,000	6,800	4,081 15 9	2,718	4 3	—	
A.7.—Constructional Works including furnishing of Buildings—Shannon Airport ...	480,225	270,223 13 11	210,001	6 1	—	
A.8.—Constructional Works including furnishing of Buildings—Dublin Airport ...	516,700	235,722 18 0	280,977	2 0	—	
A.9.—Constructional Works including furnishing of Buildings—Other Airports ...	10	4 19 8	5	0 4	—	
A.10.—Maintenance Works including supplies, renewal of furniture and fittings Shannon Airport, etc. :— Original ... £15,900 Supplementary 8,500	24,400	30,636 10 6	—		6,236	10 6

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.11.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.:— Original ... £6,260 Supplementary 3,740	10,000	10,766 11 1	—	766 11 1
A.12.—Road Services—Shannon Airport:— Original ... £16,300 Supplementary 5,200	21,500	22,940 14 8	—	1,440 14 8
B.—Management of Dublin Airport	24,200	412 14 7	23,787 5 5	—
C.—Subsidy in respect of Air Services:— Original ... £160,000 Supplementary 708,000	868,000	458,650 0 0	409,350 0 0	—
METEOROLOGICAL SERVICES.				
D.1.—Salaries, Wages and Allowances	109,888	81,819 13 7	28,068 6 5	—
D.2.—Travelling Expenses:— Original ... £2,000 Supplementary 1,641	3,641	3,955 0 4	—	314 0 4
D.3.—Incidental Expenses ...	3,000	634 14 0	2,365 6 0	—
D.4.—Telegrams and Telephones	13,000	7,019 9 1	5,980 10 11	—
D.5.—Equipment	15,000	5,627 5 11	9,372 14 1	—
E.—Expenses in connection with International Organizations	20,684	18,259 5 0	2,424 15 0	—
	2,354,531	1,335,994 3 7	1,027,490 2 4	8,953 5 11
Deduct:— Anticipated Savings on various Subheads (See Supplementary Estimate)	495,834	—	495,834 0 0	—
GROSS TOTAL:— Original £1,616,075 Supplementary 242,622	£ 1,858,697	1,335,994 3 7	531,656 2 4	8,953 5 11
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £522,702 16 5	
Deduct:— F.—Appropriations in Aid:— Original ... £180,595 Less Supplementary 17,378	£ 163,217	160,291 12 0	Deficiency of Appropriations in Aid realized. £2,925 8 0	
NET TOTAL:— Original £1,435,480 Supplementary 260,000	£ 1,695,480	1,175,702 11 7	Net Surplus to be surrendered. £519,777 8 5	

						Estimated.	Realized.		
						£	£	s.	d.
Extra Receipts payable to Exchequer:—									
(1)	Receipts from sale of motor cars replaced by more economic units	...	...	...	...	—	422	10	0
(2)	Sale of obsolete and surplus plant, furniture and equipment	...	...	...	...	—	65	12	0
(3)	Hire of Plant	...	...	...	...	—	175	16	8
(4)	Compensation received for loss of services of two members of the staff of Shannon Airport as a result of motor accidents	...	...	...	...	—	76	13	4
(5)	Miscellaneous	...	...	...	...	—	1	0	5
							£741	12	5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to staff vacancies.

A.2.—A casual variation.

A.3.—Certain claims did not come in course of payment during the year.

A.4.—A casual variation.

A.5.—The saving was due mainly to a decision not to proceed with the purchase of certain lands, delay on the part of landowners in producing evidence of title and failure to reach agreement with landowners.

A.6.—The saving was due to delay on the part of the Clare County Council in demanding arrears of rates consequent on the raising of the valuation of the buildings at Shannon Airport with retrospective effect to the 1st March, 1947.

A.7.—Certain works for which provision was made were not carried out and progress on other works was slower than was anticipated.

A.8.—Certain works for which provision was made were not carried out and progress on other works was slower than was anticipated.

A.9.—A token provision.

A.10.—The excess was due mainly to underestimation of the amount of maintenance work and increases in the cost of materials and labour.

A.11.—The consumption of electric current was greater than was anticipated.

A.12.—The excess expenditure arose mainly from the extra cost of transport during road transport strike in September-October, 1947.

B.—The provision for loss on the operation of the airport by Aer Rianta was not required as the year's working resulted in a surplus of £10,787 15s. 3d., instead of a loss as anticipated. The expenditure of £412 14s. 7d. related to the recoupment to the Company of certain small items of a capital nature.

C.—The saving arose mainly from the fact that the full payments due to Aer Rianta in respect of subsidy could not be made pending the enactment of legislation to extend the subsidy limit contained in the Air Navigation and Transport Acts.

D.1.—Savings due to vacancies remaining unfilled owing to suitable personnel not being available.

D.2.—Casual variation.

D.3.—The saving was due mainly to (a) the postponement of the introduction of uniforms for meteorological staff at Shannon Airport, and (b) the cost of the carriage of hydrogen cylinders being less than estimated as the suppliers were unable to meet demands in full.

D.4.—The saving resulted from delays in installing additional teleprinter channels at Shannon and Dublin Airports and telephones at certain weather stations.

D.5.—The saving resulted from delays in the supply of equipment on order.

E.—The saving was due mainly to the fact that £5,000 provided for a contribution to the International Civil Aviation Organisation in respect of the Ocean Weather Stations in the North Atlantic did not come in course of payment during the year. The contribution to the working expenses of the International Civil Aviation Organisation was £2,384 15s. 6d. greater than was anticipated.

F.—Appropriations in Aid :—

		Estimated.	Realized.
		£	£ s. d.
(1) Receipts in respect of landing fees, etc., at Airports :—			
	<i>Original</i> ... £150,000		
	<i>Less Supplementary</i> 35,000		
		115,000	114,276 8 9
(2) Receipts from sale of crops, hire of plant, and from lettings of lands and other property, including rooms at Airports :—			
	<i>Original</i> ... £18,000		
	<i>Supplementary</i> 13,300		
		31,300	26,633 0 4
(3) Receipts from road services—Shannon Airport :—			
	<i>Original</i> ... £8,500		
	<i>Supplementary</i> 4,600		
		13,100	15,335 16 6
(4) Receipts from admission charges to Shannon Airport :—			
	<i>Original</i> ... £3,500		
	<i>Less Supplementary</i> 50		
		3,450	3,290 6 6
(5) Receipts from use of ambulance at Shannon Airport :—			
	<i>Original</i> ... £15		
	<i>Less Supplementary</i> 10		
		5	7 0 6
(6) Receipts in respect of supply of meteorological information		50	24 4 8
(7) Receipts from Catering Service, Shannon Airport :—			
	<i>Original</i> ... £500		
	<i>Less Supplementary</i> 500		
		—	—
(8) Income from Ross Fund		12	13 7 6
(9) Miscellaneous receipts, including agency fees :—			
	<i>Original</i> ... £18		
	<i>Supplementary</i> 282		
		300	711 7 3
TOTAL :—			
	<i>Original</i> ... £180,595		
	<i>Less Supplementary</i> 17,378		
		£163,217	160,291 12 0

(1) A casual variation.

(2) No payments were received from the Catering Comptroller at Shannon Airport in respect of rents pending decision on financial questions affecting the catering accounts.

(3) The number of staff using the service was greater than was anticipated.

(4), (5), (6) and (8) Casual variations.

(9) The estimate is largely conjectural.

EXTRA REMUNERATION (exceeding £30).

From this Vote forty-seven Aviation Radio Operators, seven Radio Supervisors, one Air Traffic Control Officer, eight Temporary Air Traffic Control Officers, twenty-six Clerical Officers, forty-two Meteorological Assistants, five Senior Meteorological Assistants, four Superintendent Meteorological Officers, seventy-three Temporary Aviation Radio Operators, one Chief Coxswain, two Coxswains, eight Deckhands, four Drivers, three Electricians, one Painter and one Storekeeper were paid sums varying from £30 1s. 6d. to £178 17s. 4d. in respect of extra attendance and special duties.

NOTES.

The Accounts of another Department and Office include expenditure of £2,026 12s. 7d. in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Two dump tanks, forty tables and forms and surplus medical and other stores and equipment valued at £552 7s. 8d. were taken over, without repayment, from the Department of Defence for use at the Airports (Department of Finance minutes S. 99/1/41, S. 99/32/41, S. 8/16/45 and S. 103/20/47).

Property consisting of the remaining wing of the Garda Protection Post at Foynes, valued at £500 was transferred to this Department by the Office of Public Works (Department of Finance minute S. 14/5/46).

The interest of the Office of Public Works in certain property used for Airport purposes, valued at £2,065, was transferred to this Department (Department of Finance minutes S. 38/8/36 and S. 99/15/45).

Electric cable, the cost of which (£882) was borne on the Transport and Marine Vote (No. 58) was taken over, without repayment, for the use of the Meteorological Service (Department of Finance minute S. 99/25/40).

Surplus stores valued at £207 19s. 0d. were transferred, without repayment, to the Office of Public Works (Department of Finance minutes S. 103/34/47 and S. 102/6/48).

A sum of £2 9s. 9d. in respect of overpayment of wages, unrecovered, was written off (Department of Finance minute E. 75/1/48).

Subhead A.4. includes payments amounting to £60 1s. 0d., being compensation for damage to personal property arising out of accidents at or near Shannon Airport (Department of Finance minutes S. 103/26/47, S. 48/8/47 and S. 103/5/47).

Subhead A.4. includes expenditure of £1 to a member of the public in respect of his personal supervision of the removal of a hayrick from his land near Dublin Airport (Department of Finance minute S. 99/10/42).

Subhead A.7. includes a payment of £14 by way of compensation paid to a member of the public in lieu of the removal of a concrete slab on her land at Shannon Airport and the restoration of the ground underneath (Department of Finance minute S. 103/6/47).

Subhead A.7. includes expenditure amounting to £19 19s. 5d. in respect of dredging, etc., of the Shannon at Rineanna to provide an anchorage for the crash launch. The work which was carried out in 1945-46 proved ineffective owing to silting of the river. Expenditure in previous years in connection with this work amounted to £1,414 15s. 7d. and further expenditure will be included in the Account for 1948/49 (Department of Finance minute S. 99/1/44).

Subhead A.10. includes expenditure amounting to £79 4s. 10d. in respect of equipment for Dublin Airport (Department of Finance minutes S. 99/27/46 and S. 99/32/41).

Subhead A.12. of this Account includes £131 6s. 0d., £334 15s. 0d. and £693 14s. 0d. in respect of subsidised transport of Immigration, Customs and Excise and Post Office staffs respectively (Department of Finance minute S. 99/63/42).

Subhead E. includes expenditure of £23 16s. 1d. for rooms booked but not occupied at New York and Montreal for the accommodation of Delegates to the International Civil Aviation Organisation Conference at Montreal in May, 1947 (Department of Finance minute S. 75/2/47).

An *ex-gratia* payment of £13 3s. 4d. over and above the contract price was made to a contractor out of Subhead A.7. to meet increased cost of raw materials (Department of Finance minute S. 9/9/47).

An *ex-gratia* payment of £8 19s. 6d. was made to a contractor out of Subhead A.7. in addition to the contract price, due to increase in the cost of materials (Department of Finance minute S. 9/13/39).

A constructive loss of £650 was incurred arising out of the alteration of plans of staff hostels at Shannon Airport, Rineanna (Department of Finance minute S. 102/17/42).

A constructive loss of £15 was incurred in connection with the erection of a Customs Hall in the Temporary Terminal Building at Shannon Airport, which was charged to Subhead B.6. in the 1946/47 Account (Department of Finance minute S. 102/10/39).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th November, 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 a 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.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for Children's Allowances (No. 2 of 1944 and No. 8 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Children's Allowances : Allowances under the Children's Allowances Acts, 1944 and 1946 ...	2,197,700	2,185,093 5 3	12,606 14 9	—
TOTAL ...	...£ 2,197,700	2,185,093 5 3		—
Surplus to be surrendered ...£			12,606 14 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Recoveries of children's allowances overpaid ...	100	50 19 0
Miscellaneous	—	16 18 0
	£100	£67 17 0

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The increase in the number of claimants was smaller than anticipated.

NOTES.

Children's allowances were found to have been overpaid during 1947-48 to the extent of £144 12s. 6d. Of this amount £51 5s. 0d. was recovered by deduction from allowances to which the persons concerned subsequently became entitled, whilst £8 17s. 6d. has been recovered in cash and treated as Exchequer Extra Receipts.

During the currency of the present Account it was discovered that allowances to the extent of £91 5s. 0d. had been overpaid in previous years. Of this amount £16 5s. 0d. has been recovered by deduction and is reflected as a short-issue in the present Account whilst £3 19s. 0d. has been recovered in cash and treated as Exchequer Extra Receipts.

Of the amounts shown in previous Appropriation Accounts to have been overpaid, the sum of £81 has been recovered by deduction and is reflected as a short-issue in the present Account, whilst £38 2s. 6d. has been recovered in cash and treated as Exchequer Extra Receipts.

D. J. O'DONOVAN,

Accounting Officer.

AN ROINN LEASA SH'ISIALAIGH,
8 Nollaig, 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.

TRANSPORT AND MARINE SERVICES.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for certain Transport Services and 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 the cost of medical treatment (No. 19 of 1946); and for payments in connection with the provision of certain Protective Equipment for Ships.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
TRANSPORT SERVICES.				
A.1.—Payments in respect of Steamer Services:—				
<i>Original</i> ... £500				
<i>Supplementary</i> 14,470				
	14,970	14,946 9 4	23 10 8	—
A.2.—Maintenance of Canal Barges ...	5	—	5 0 0	—
A.3.—Grants for Harbours:—				
<i>Original</i> ... £106,130				
<i>Less Supplementary</i> 12,740				
	93,390	23,870 16 4	69,519 3 8	—
MARINE SERVICES.				
B.—Salaries, Wages and Allowances ...	10,309	8,396 10 1	1,912 9 11	—
C.—Travelling Expenses ...	250	92 11 0	157 9 0	—
D.—Incidental Expenses ...	40	196 12 7	—	156 12 7
E.—Inquiries into Shipping Casualties ...	5	789 14 1	—	784 14 1
F.—Telegrams and Telephones	120	117 13 8	2 6 4	—
G.—Services in connection with Wreck and Salvage ...	3,000	505 11 6	2,494 8 6	—
H.—Relief of Distressed Seamen	5	13 0 11	—	8 0 11
I.—Acquisition of Foreshores, etc. ...	5	—	5 0 0	—
COMPENSATION TO CREWS OF IRISH REGISTERED SHIPS OR TO THEIR DEPENDANTS IN RESPECT OF LOSS OR INJURY ARISING OUT OF THE WAR, 1939-45, INCLUDING REFUNDS TO SHIPOWNERS.				
J.1.—Compensation for Loss of Effects ...	50	—	50 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.2.—Pensions and Allowances in respect of Disablement or Death	15,000	13,628 2 7	1,371 17 5	—
J.3.—Medical Expenses, including the cost of Hospital Treatment and other Miscellaneous Items ...	50	27 4 3	22 15 9	—
J.4.—Recoupment to Shipowners of Awards (including costs) under the Workmen's Compensation Act, 1934	320	—	320 0 0	—
K.—Grants in respect of the provision or removal of Protective Equipment against Magnetic Mines	6,000	39 5 3	5,960 14 9	—
COAST LIFE SAVING SERVICE.				
L.1.—Salaries, etc.	3,344	3,404 14 3	—	60 14 3
L.2.—Travelling Expenses ...	500	660 0 6	—	160 0 6
L.3.—Coast Communication Telephone Service ...	1,200	1,121 16 0	78 4 0	—
L.4.—Incidental Expenses ...	175	207 9 11	—	32 9 11
GROSS TOTAL :— Original ... £147,008 Supplementary 1,730 —————£	148,738	68,017 12 3	81,923 0 0	1,202 12 3
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £80,720 7 9	
Deduct :— M.—Appropriations in Aid :— Original ... £9,608 Supplementary 1,720 —————	11,328	10,640 4 6	Deficiency of Appropriations in Aid realized. £687 15 6	
NET TOTAL :— Original ... £137,400 Supplementary 10 —————£	137,410	57,377 7 9	Net Surplus to be surrendered. £80,032 12 3	

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer:—		
Recovery of moneys misappropriated	... —	29

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—No closer estimate was practicable.
- A.2.—No expenditure was necessary.
- A.3.—The saving is mainly due to the fact that lack of equipment and difficulty in securing materials caused postponement of dredging operations and improvement works at certain harbours. In addition, it was not found possible to have the preliminary work in relation to some of the works carried out as early as was anticipated.
- B.—Saving was due to vacancies in staff and to the fact that the provision for additional staff was not used.
- C.—Travelling was less than anticipated, due mainly to delay in the appointment of an Engineer Surveyor.
- D.—The excess is mainly attributable to expenditure in connection with presentations to the Captain and Crew of a French vessel which rescued the captain and part of the crew of the Irish vessel s.s. "LUIMNEACH" after it was sunk by belligerent action in 1940 (Department of Finance minute S. 99/46/46). Expenditure on other miscellaneous items was somewhat greater than anticipated.
- E.—The estimate was a token figure only, no inquiries being then in view. The expenditure relates to an inquiry into the stranding of s.s. "IRISH PLANE."
- G.—The estimate is normally of a conjectural nature, and since the cessation of hostilities it has been even more difficult to form an accurate estimate under this heading. The quantity of wreck dealt with in the year to which this account relates was abnormally low by comparison with the war years. The costs incurred were less than the relevant receipts under Subhead M. (Appropriations in Aid).
- H.—The estimate was a token figure only.
- I.—No acquisitions were made.
- J.1.—No claims to compensation were received.
- J.2.—The provision made for contingencies was in excess of requirements. The expenditure includes an item of £2 4s. 3d. in respect of an irrecoverable overpayment of pension (Department of Finance minute P. 8/45/41).
- J.3.—Cases arising were fewer and less expensive than anticipated.
- J.4.—No claim was received.
- K.—The saving is due to delay on the part of shipowners in having the protective equipment removed and in rendering their claims. In addition, experience has shown that the amount necessary in connection with this service will not be as great as was anticipated.
- L.1.—The excess is due to increased expenditure on exercise allowances consequent on improved attendances.
- L.2.—The excess is due to an increase in the rates of subsistence and to the fact that the expenditure includes items relating to the previous year.
- L.3.—The rentals were in course of revision when the estimate was prepared.
- L.4.—The excess is due to increased charges for transport and to expenditure on miscellaneous items being greater than anticipated.

M.—Appropriations in Aid :—

		Estimated.	Realized.		
			£	£	s. d.
1.	Fees for survey and inspection of ships ...	500	360	3	9
2.	Fees for examinations of Masters, Mates and Engineers, etc.	80	98	6	6
3.	Payments by the Commissioners of Irish Lights :—				
(a)	In respect of the services of Surveyors (Subhead B.)	600	600	0	0
(b)	In respect of the cost of Lighthouse telephones (Subhead L.3.)	160	—		
4.	Mercantile Marine Office fees (including overtime charges in respect of Surveyors)	550	391	6	5
5.	Foreshore rents and Licence fees	220	299	7	2
6.	Sales of wreck :—				
	Original £4,000				
	Less Supplementary 3,230				
		770	653	11	6
7.	Commission on Wreck	200	34	14	11
8.	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
9.	Net annual rental payable by Córas Iompair Éireann under agreement for absorption of certain colliery railways	2	2	0	6
10.	Sale of protective equipment removed from Irish ships	100	35	0	0
11.	Miscellaneous	18	37	12	9
12.	Payments by the Galway Bay Steamboat Co., Ltd., of sums recovered by way of insurance or otherwise arising out of the casualty to s.s. "DUN AENGUS" (See Subhead A.1.) :—				
	Original Nil				
	Supplementary £4,950				
		4,950	4,950	0	0
TOTAL :—					
	Original £9,608				
	Supplementary 1,720				
		£11,328	£10,640	4	6

1. The number of surveys was less than anticipated.

2. The fees depend on the number of candidates, and this was somewhat larger than anticipated.

3. (b) Protracted correspondence following revision of the apportionment of the telephone rentals delayed receipt until the following year.

4. It is not possible to forecast accurately the extent to which the services provided will be utilised.

5. The surplus is due to the grant of new leases and to an increase in the receipts from licences for the removal of beach material.
- 6 and 7. *See* under Subhead G.
10. Owing to delay in the removal of equipment the quantity of material available for disposal was less than anticipated—*See* Subhead K.
11. These items consist almost entirely of fines and forfeitures on seamen and are liable to casual variation.

NOTES.

A fee of 10s. payable for a copy of a load line certificate was waived with the consent of the Department of Finance (S. 99/24/47).

Electric cable purchased in a previous year at a cost of £883 was transferred for the use of the Meteorological Office (Vote 56) without repayment (Department of Finance minute S. 99/25/40).

A sum of £56 13s. 6d. relating to the accounts of previous years was misappropriated by an official of the Revenue Commissioners' Office. The loss to public funds was reduced by £29 recovered from the official and by a further £9 0s. 6d. salary withheld. The offender was prosecuted and dismissed. (Department of Finance minute E. 2/1/47).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
27th November, 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.

UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for Expenses in connection with Unemployment Insurance (including Contributions to the Unemployment Fund and the cost of Supplements), Unemployment Assistance (including the cost of supplements and allowances), the Special Register of Agricultural and Turf Workers, Insurance against Intermittent Unemployment, and 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; No. 22 of 1946 and No. 37 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Payments to the Unemployment Fund ...	600,000	589,452 18 5	10,547	1 7	—	—
B.—Payments to Associations	100	52 4 2	47	15 10	—	—
C.—Advances to Workpeople for Fares ...	50	21 19 10	28	0 2	—	—
D.—Unemployment Assistance and Supplements	1,456,000	1,317,963 7 4	138,036	12 8	—	—
E.—Allowances in Kind ...	40,000	24,078 13 1	15,921	6 11	—	—
F.—Special Register of Agricultural and Turf Workers ...	1,700	186 19 0	1,513	1 0	—	—
G.—Transfer of Harvest Workers ...	10,000	9,580 0 6	419	19 6	—	—
G.G.—Losses and Compensation ...	—	8 12 3	—	—	8	12 3
GROSS TOTAL ...£	2,107,850	1,941,344 14 7	166,513	17 8	8	12 3
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £166,505 5 5			
Deduct :—			Surplus of Appropriations in Aid realized. £13,177 10 10			
H.—Appropriations in Aid	735,010	748,187 10 10	Total Surplus to be surrendered. £179,682 16 3			
NET TOTAL ...£	1,372,840	1,193,157 3 9				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to expenditure on cash supplements to unemployment benefit being less than anticipated.
- B.—Payments of unemployment benefit through associations were less than was anticipated.
- C.—Fewer advances were made than was anticipated.
- D.—Saving due to the decrease in the number of persons entitled to unemployment assistance.
- E.—Claims in respect of food vouchers issued in previous years were less than was anticipated.
- F.—The number of workers applying for enrolment fell below anticipations.
- G.—The number of workers transferred from the scheduled areas was less than was anticipated.
- G.G.—(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.
8 1 9
- (2) Amount paid in error to an unknown person who impersonated an applicant for unemployment assistance (Department of Finance minute S. 70/1/47) 10 6
£8 12 3

H.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Contribution from the Unemployment Fund under Section 12 (3) of the Unemployment Insurance Act, 1920, as amended by Section 3 of the Unemployment Insurance Act, 1933 ...	202,500	220,284	6	1
(2) Repayment of sums advanced to workpeople ...	50	26	3	11
(3) Contribution from the Unemployment Fund under Section 5 of the Unemployment Assistance (Amendment) Act, 1938 ...	300,000	300,000	0	0
(4) Contributions from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940 ...	232,200	227,630	16	10
(5) Recoveries of unemployment assistance overpaid	250	231	12	4
(6) Recoveries of Special Register grant overpaid ...	5	1	12	6
(7) Miscellaneous	5	12	19	2
	<u>£735,010</u>	<u>£748,187</u>	<u>10</u>	<u>10</u>

- (1) This item varies with the contribution income of the Unemployment Fund.
- (2) Deficiency follows variation in the amount of advances made (*see* Subhead C.).
- (4) Anticipated instalments were not received till after the close of the financial year.
- (5) No closer estimate was practicable.
- (6) and (7). These items cannot be forecast with any degree of certainty.

NOTES.

In addition to cash recoveries accounted for under Subhead H., further recoveries totalling £654 2s. 5d. have been made by deduction from unemployment assistance (£653 10s. 9d.) and special register grant (11s. 8d.) in respect of overpayments, included in the accounts of previous years, which came to light up to the close of this Account.

In addition to those recorded in previous Appropriation Accounts, issues of food vouchers in excess of title to an equivalent of 956 single unit vouchers to the value of £115 3s. 11d. have been recorded up to the close of this Account as having been made at local offices. Of these issues 15 occurred in 1941-42, 52 in 1942-43, 46 in 1943-44, 115 in 1944-45, 166 in 1945-46 and 562 in 1946-47 (Department of Finance minute S. 99/16/42).

D. J. O'DONOVAN,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
15 Nollaig, 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.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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	16,905	14,141 1 2	2,763	18 10	—	—
B.—Travelling and Incidental Expenses	100	162 12 7	—	—	62	12 7
C.—Expenses in connection with International Organizations	325	356 4 5	—	—	31	4 5
TOTAL£	17,330	14,659 18 2	2,763	18 10	93	17 0

Surplus to be surrendered ... £2,670 1 10

				Estimated.	Realized.
Extra Receipts payable to Exchequer :—				£	£ s. d.
Fees	Patents ... ..	...	...	11,830	12,837 2 6
	Trade Marks and Designs ... ..	...	...	5,820	5,541 8 0
	Miscellaneous ... ..	...	...	550	475 11 7
Recovery of an amount incorrectly charged to Subhead A. in a prior year				—	10 0
				<u>£18,200</u>	<u>£18,854 12 1</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to staff vacancies remaining unfilled.

B.—Expenditure incurred in sending the Controller, Patents Office, to a Congress at the Hague, convened by the International Association for the Protection of Industrial Property, was not foreseen when the estimate was being prepared.

C.—The Expenses of the International Organisations on which the subscriptions are based were greater than was anticipated.

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer received a gratuity of £70 for special duties.

NOTES.

This Account includes expenditure of approximately £320 in respect of remuneration of an officer temporarily lent, without repayment, to another Department.

The Account of another Department includes expenditure of approximately £680 in respect of remuneration of an officer temporarily lent, without repayment, to this Office.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
27th November, 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.

POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	326,080	325,362 7 3	717 12 9		—	
A.2.—Metropolitan Offices ...	731,035	736,578 13 8	—		5,543 13 8	
A.3.—Provincial Offices ...	1,701,500	1,756,221 4 5	—		54,721 4 5	
A.4.—Stores Branch ...	97,485	104,891 15 1	—		7,406 15 1	
AA.—Payment to other Administrations in respect of Services rendered by Agency	2,400	3,351 0 6	—		951 0 6	
B.—Travelling Expenses ...	14,875	17,709 11 2	—		2,834 11 2	
BB.—International and other Conferences and Conventions :—						
<i>Original</i> ...	£1,820					
<i>Supplementary</i> ...	1,900					
	3,720	4,259 3 3	—		539 3 3	
C.—Rent, Office Fittings, etc. ...	35,105	40,311 13 5	—		5,206 13 5	
D.—Purchase of Sites, etc. (Postal and Telegraph Services only)	12,650	7,996 6 3	4,653 13 9		—	
CONVEYANCE OF MAILS.						
E.1.—Conveyance of Mails by Rail	256,200	256,857 1 10	—		657 1 10	
E.2.—Conveyance of Mails by Road ...	66,000	86,477 10 5	—		20,477 10 5	
E.3.—Packet Services at Home ...	1,430	1,419 19 5	10 0 7		—	
E.4.—Packet Services — British and Foreign ...	26,500	20,000 2 4	6,499 17 8		—	
E.5.—Conveyance of Mails by Air	44,350	72,411 12 5	—		28,061 12 5	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
F.—Railway Companies, etc., for Services in connection with Telegrams	70	102 19 1	—		32 19 1	
STORES OTHER THAN ENGINEERING MATERIALS.						
G.1.—Stores	105,955	108,138 14 10	—		2,183 14 10	
G.2.—Uniform Clothing ...	27,010	19,963 8 6	7,046 11 6		—	
G.3.—Manufacture of Stamps, etc.	14,920	5,457 16 3	9,462 3 9		—	
INCIDENTAL EXPENSES, LAW CHARGES, ETC.						
H.1.—Law Charges	250	516 3 10	—		266 3 10	
H.2.—Losses by Default, Accident, etc. :—						
<i>Original</i> ... £2,600						
<i>Supplementary</i> 3,500						
	6,100	5,493 19 6	606 0 6		—	
H.3.—Incidental Expenses ...	1,985	2,766 2 0	—		781 2 0	
ENGINEERING ESTABLISHMENT.						
I.1.—Salaries, Wages and Allowances :—						
<i>Original</i> ... £326,085						
<i>Supplementary</i> 26,340						
	352,425	286,001 7 3	66,423 12 9		—	
I.2.—Travelling Expenses ...	25,250	28,896 5 9	—		3,646 5 9	
K.—Engineering Materials :—						
<i>Original</i> ... £61,020						
<i>Supplementary</i> 70,535						
	131,555	172,449 18 7	—		40,894 18 7	
ENGINEERING WORK, ETC.						
L.1.—Cross-Channel Cable Maintenance	2,500	—	2,500 0 0		—	
L.2.—Wayleaves	200	159 8 9	40 11 3		—	
L.3.—Contract Work	20,195	7,037 18 6	13,157 1 6		—	
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	12,780	14,646 0 10	—		1,866 0 10	
L.5.—Incidental Expenses ...	455	795 6 3	—		340 6 3	
M.—Telephone Capital Repayments						
	175,731	175,730 5 0	15 0		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
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> ... £230,880						
<i>Supplementary</i> 61,000						
	291,880	275,056 18 4	16,823	1 8	—	—
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	54,000	53,558 8 2	441	11 10	—	—
N.3.—Agency Payments in respect of Compensation Allowances ...	22,500	25,228 15 0	—	—	2,728	15 0
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.						
Q.1.—Salaries, Wages and Allowances ...	15,100	8,225 18 9	6,874	1 3	—	—
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	162,110	22,460 3 4	139,649	16 8	—	—
Q.3.—Travelling and Miscellaneous Expenses ...	1,475	738 10 10	736	9 2	—	—
	4,743,776	4,647,272 10 9	275,643	1 7	179,139	12 4
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	30,075	—	30,075	0 0	—	—
GROSS TOTAL :—						
<i>Original</i> £4,580,501						
<i>Supplementary</i> 133,200						
	£ 4,713,701	4,647,272 10 9	245,568	1 7	179,139	12 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £66,428 9 3			
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. £619 10 11			
T.—Appropriations in Aid ...	225,001	224,381 9 1				
NET TOTAL :—						
<i>Original</i> £4,355,500						
<i>Supplementary</i> 133,200						
	£ 4,488,700	4,422,891 1 8			Net Surplus to be surrendered. £65,808 18 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—A closer estimate was not possible.

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 excess was due to unforeseen expenditure in connection with the General Election (£2,000) and to increases in parcel post traffic (foreign (£5,000), inland (£3,000)); offset by savings on Sunday duty and overtime requirements due to improved arrangements for Cross-Channel telegraph services (£4,500).

A.3.—The excess was due to unforeseen expenditure in connection with the General Election (£7,000), to honoraria to Postmasters for additional work performed during Emergency period (£5,000), to wages rate adjustments arising from consolidation and arrears from previous year (£26,000), to increased staff due to telephone development (£8,000) and to the gradual resumption of normal services.

A.4.—The relief to this subhead in respect of the amount chargeable to telephone capital funds for handling of stores was lower than anticipated (£5,520), and wages rates for labour were increased.

AA.—The excess was due to the number of money orders and postal orders issued for payment in Great Britain being greater than anticipated.

B.—The excess was due to the headquarters staff travelling more than was anticipated and to higher rates of subsistence and conveyance.

BB.—The excess was due to the expenses in connection with a telecommunications conference in Atlantic City being greater than anticipated.

C.—The excess was due to increased charges for fuel and gas and to expenditure on electricity being greater than anticipated.

D.—The saving was due to expenditure on certain sites not materializing.

E.1.—The excess was due to payments for increased parcel post traffic; offset by a reduction in the subsidy payable to Córas Iompair Éireann for the conveyance of letter mails (Department of Finance letter S. 39/1/43).

E.2.—The excess was due to the increased cost of mail car contracts and to the introduction of new road services (£6,950), to increased payments to Córas Iompair Éireann for Dublin City mail car services (£11,650) (Department of Finance letter S. 39/3/39) and to increased parcel post traffic.

E.3.—A casual variation.

E.4.—The saving was mainly due to anticipated increased frequency of the Cross-Channel packet services not having materialized.

E.5.—The excess was due to an unanticipated increase in the volume of air mail traffic.

F.—The excess was due to increased telegraphic traffic.

G.1.—The excess was due to unanticipated additional expenditure in the provision and maintenance of bicycles. The expenditure includes an *ex-gratia* payment of £30 13s. 9d. in respect of increased prices of goods supplied (Department of Finance letter S. 9/13/39), and a payment of 19s. 2d., being half the cost of twenty bicycle freewheels lost in transit (Department of Finance letter S. 33/3/28).

G.2.—The saving was due to delay in delivery by contractors of goods ordered and to claims not materializing.

G.3.—The saving was due to inability to obtain supplies.

H.1.—The excess was due to the number and expense of prosecutions being greater than anticipated.

- H.2.—Expenditure under this subhead cannot be accurately estimated. A classified schedule of losses is shewn on page 220. The loss to public funds is reduced by £57 ls. 2d. on account of unpaid wages, etc., due to dismissed, etc., officers.
- H.3.—Expenditure under this subhead, which cannot be accurately estimated, includes costs, witnesses' expenses, etc., in workmen's compensation, etc., cases (Department of Finance letters P. 7/20/47, S. 48/2/48 and S. 48/5/48); cost of brochures for sets of postage stamps for presentation to delegates at the International Postal Union Congress, Paris, etc. (£13) (Department of Finance letter S. 41/18/32); cost of two hundred and fifty official Christmas greetings cards for distribution to members of the Universal Postal Union (£5 10s. 0d.) (Department of Finance letter S. 41/2/25); photographing two designs for stamps and supplying assorted prints (12s.) (Department of Finance letter S. 41/16/34); recoupment to Postman, Grade B, in respect of legal expenses incurred by him in defending a charge of dangerous driving of an official motor van involved in an accident (£3 3s. 0d.) (Department of Finance letter S. 41/19/47); doctor's fee in an accident on duty case (£3 3s. 0d.) (Department of Finance letter P. 7/23/47), and payments amounting to £3 3s. 0d. in respect of special medical fees and examinations (Department of Finance letters E. 104/16/37 and P. 7/36/47). In addition, an *ex-gratia* payment of £2 was made to a member of the public for his services in furnishing evidence which led to the detection and conviction of a person responsible for the larceny of £9 from a counter clerk at the General Post Office, Dublin.
- I.1.—The saving was due to inability to recruit suitable labour force (£15,800) and to the relief in respect of telephone capital and repayment works being greater than anticipated (£50,600).
- I.2.—The excess was due to increased cost of travelling and to higher rates of subsistence (£5,400); offset by the relief in respect of telephone capital being greater than anticipated (£1,800).
- K.—The excess was due to the relief from telephone capital funds being less than anticipated (£30,000) and to the payment for stores delivered earlier than was anticipated (£10,000). The expenditure includes a payment of £2,700, on account, and without prejudice towards the Department's ultimate contribution in respect of the salvage of Post Office engineering equipment which was part of the cargo carried by the S.S. Ayrshire Coast when the ship was disabled in heavy seas (Department of Finance letter S. 41/1/47). The expenditure also includes an *ex-gratia* payment of £1 15s. 1d. in respect of increased prices of goods supplied (Department of Finance letter S. 9/3/40). The value of stores used in making good malicious damage was £4 15s. 6d.
- L.1.—This subhead provides for this Government's share of the cost of repairs to Anglo-Irish submarine cables, the extent of which cannot be accurately foreseen.
- L.2.—A casual variation.
- L.3.—The saving was due to contract work on common service construction (£3,300) and on telegraph construction (£1,100) being less than anticipated, and to accounts which did not come in course of payment in the year (£7,000).
- L.4.—The excess was due to increased consumption of light and power (£1,440) and to increased rates on wires (£420).
- L.5.—The excess was due to payments in respect of accidents and damage to property by Post Office plant being greater than anticipated. Expenditure under this head includes *ex-gratia* payments of £75 (Department of Finance letter S. 41/8/47), £17 6s. 9d., £6 5s. 0d., £5, £5, £5, £4 10s. 0d. and 10s. 6d. made to members of the public as compensation for injuries, etc., resulting from accidents arising out of engineering works; and £57 18s. 0d. in respect of damages and costs awarded to the owner of a motor lorry which was in collision with an official motor truck (Department of Finance letter S. 48/1/48).
- N.1.—The saving was due to additional allowances and death, etc., gratuities being less than anticipated.
- N.2.—A casual variation.

N.3.—The excess was due to higher pension payments made to certain retired officials consequent upon an unanticipated increase in the cost of living.

Q.1.—The saving was due to labour requirements falling short of anticipations because of inability to secure additional equipment.

Q.2.—The saving was due to the purchase of equipment not having been completed.

Q.3.—The saving was due to the expenditure on travelling being less than anticipated.

T.—Appropriations in Aid :—

	Estimated.				Realized.			
	£				£	s.	d.	
(1) Void money orders	1,850	2,272	16	11	
(2) Void postal orders	2,215	2,215	0	0	
(3) Works for railway companies and others	3,000	3,133	5	4	
(4) Sale of engineering stores	3,020	8,353	6	11	
(5) Receipts from Savings Bank funds	90,800	93,158	18	1		
(6) Rent of Post Office premises sublet	7,340	7,036	9	8		
(7) Repayment of sums advanced to officers under Subhead G.I.	10	—				
(8) Receipts from Widows' and Orphans' Pensions Fund for administration expenses	23,800	25,392	12	5		
(9) Receipts for agency services performed on behalf of other Governments	36,000	33,583	11	9		
(10) Receipts from British Government for excess parcels traffic	10	5,388	0	0		
(11) Receipts from British Government for staffing of wireless stations	14,680	—				
(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	22,500	24,433	9	7		
(13) Repayment by Post Office Workers' Union of salary, plus a contribution towards superannuation liability, of officer acting as Assistant Secretary to that Union	470	399	2	7		
(14) Miscellaneous receipts	19,306	19,014	15	10		
				£225,001	£224,381	9	1	

(1) The amount of void money orders was greater than anticipated.

(3) A casual variation.

(4) The receipts from sales were greater than anticipated.

(5) The excess was mainly due to Savings Bank losses and to the charge for handling of Savings Bank stores which are credited to this heading being greater than anticipated.

- (6) The deficit was due to the residential portion of certain official premises being taken over for official purposes and to certain official residences being unoccupied for portions of the year.
- (7) No advances made.
- (8) The excess was due to the number of pension orders paid and of health and pension stamps sold being greater than anticipated.
- (9) The deficit was due to the number of postal orders and allowance forms paid for other Governments being less than anticipated.
- (10) The excess was due to an unanticipated increase in the number of parcels received from Great Britain coupled with an unanticipated decrease in the number of parcels sent from Ireland thereto.
- (11) The amount has not been realized.
- (12) The excess was due to receipts being greater than anticipated.
- (13) An anticipated receipt did not materialize until 1948-49.
- (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	8,364	14	10
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	503	14	4
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc.	214	4	1
(d) Receipts in respect of commission on repurchase of stamps ...	188	4	11
(e) Receipts for services rendered in respect of meteorological services, engineering work, etc., for broadcasting service, etc.	2,808	6	2
(f) Profits on exchange—money order services	20	0	0
(g) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc.	2,317	7	2
(h) Receipts in respect of services of officers loaned	33	6	8
(i) Advertisement receipts	95	14	0
(j) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus	917	10	6
(k) Refund of overpayment of widows' and orphans' contributions ...	228	14	0
(l) Sum received for surrender of lease of Drogheda Post Office ...	3,000	0	0
(m) Other miscellaneous receipts	322	19	2

H.2.—LOSSES BY DEFAULT, ACCIDENT, ETC. CLASSIFIED SCHEDULE.

	£	s.	d.
Deficiency in Accounts—Due to the irregular payment of old age pension orders at Artane Sub-Office, Dublin (Department of Finance letter S. 41/3/46) ...	7	0	0
“ “ Due to shortage in the accounts at Arva Sub-Office, Cavan. The Sub-Postmistress was dismissed. A balance of salary due, £15 0s. 6d., was withheld	19	5	11
“ “ Due to the irregular payment of a 20s. postal order at College Green Branch Office, Dublin. The loss to public funds was reduced by 5s. made good by the officer held to be responsible	15	0	
“ “ Due to theft from a Counter Clerk at General Post Office, Dublin. The offender was prosecuted	7	0	0
“ “ Due to theft of registered letters by a Postman, Grade A, at Dublin Head Office. The offender was prosecuted and dismissed. A balance of wages due, £9 15s. 11d., was withheld (Department of Finance letter E. 82/19/47) ...	41	8	1

		£	s.	d.
Deficiency in Accounts—	Due to irregular delivery and loss of registered letters containing £10 by postmen at Dublin Head Office. The loss to public funds was reduced by £1 10s. 0d. made good by the officers held to be responsible	8	10	0
"	"			
	Due to misappropriation of various Savings Bank deposits amounting to £37 14s. 0d. by a Post Office Clerk, Grade A, acting, at Ennis Head Office. The offender was prosecuted and dismissed. The loss to public funds was reduced by £32 made good by the offender. A balance of wages due, 15s. 6d., was withheld (Department of Finance letter E. 82/1/47) ...	5	14	0
"	"			
	Due to misappropriation of various Savings Bank deposits amounting to £198 8s. 0d. by the Sub-Postmistress of Hospital Sub-Office, Kilmallock. The offender was prosecuted and dismissed. The loss to public funds was reduced by £12 made good by the offender and was offset by the appropriation of 11s. 4½d. due to her. A balance of salary due, £15 5s. 1d., was withheld (Department of Finance letter S. 41/16/46)	185	16	7½
"	"			
	Due to burglary at James's Street Branch Office, Dublin. The loss to public funds was reduced by 10s. made good by the officer who was negligent in safeguarding of official cash ...	2	6	1
"	"			
	Due to fraudulent negotiation of widows' pension orders at James's Street Branch Office, Dublin ...	3	10	0
"	"			
	Due to misappropriation of various Savings Bank deposits and to fraudulent withdrawals amounting to £1,771 19s. 2d. by the Sub-Postmistress of Newtown Gore Sub-Office, Carrick-on-Shannon. The offender was prosecuted and dismissed. The loss to public funds was reduced by £260 12s. 11d., liability for which was accepted by the British Post Office Savings Bank, and by the appropriation of credits amounting to £54 12s. 0d. due to the offender. A balance of salary due, £1 4s. 2d., was withheld (Department of Finance letter S. 41/5/45) ...	1,456	14	3
"	"			
	Due to theft of a postal packet by a Postman, Grade B, at Phibsborough Branch Office, Dublin. The offender was prosecuted and dismissed (Department of Finance letter E. 82/4/47)	1	1	3
"	"			
	Due to misappropriation of an unreported Savings Bank deposit and of monies received for insurance stamps by the Sub-Postmistress of Rosscarbery Sub-Office, Bandon, and to shortage in the accounts, amounting in all to £172 15s. 1d. The offender died before the irregularities were discovered. The loss to public funds was reduced by £25 refunded to the depositor during the lifetime of the Sub-Postmistress. A balance of salary due, £15 8s. 0d., was withheld (Department of Finance letter S. 41/18/47)	147	15	1

	£	s.	d.
Deficiency in Accounts—Due to a Savings Bank deposit reported as £150 which the depositor asserted was £200. The Registrar of Friendly Societies adjudicated on the case and awarded in favour of the depositor. The loss to public funds was reduced by £10 made good by the officer held to be responsible (Department of Finance letter E. 82/22/47) ...	40	0	0
“ “ Due to fraudulent withdrawals amounting to £119 from various Savings Bank accounts by members of the public who were prosecuted and sentenced. The loss to public funds was reduced by £2 made good by the offender in one case and by £46 10s. 0d. made good by officers held to be responsible (Department of Finance letter S. 41/23/47) ...	70	10	0
Commemoration, etc., stamps presented to the International Postal Union Congress, Paris, 1947, the Universal Postal Union, Berne, and others (Department of Finance letter S. 41/18/32) ...	389	14	8½

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants:—

	£	s.	d.
Counter losses	273	3	4
Irrecoverable amounts of Customs duties uncollected	42	18	0
Money orders	63	7	6
Postal orders	14	6	5
Postal drafts	8	0	0
Savings bank	9	3	2
Miscellaneous	15	16	1½
	426	14	6½

Compensation for loss of or damage to parcels and insured letters:—

<i>Loss</i> :—Registered and insured parcels	330	19	5½
Unregistered and uninsured parcels	1,707	3	8½
Total (Parcels)	2,038	3	2
Registered and insured letters	351	7	0½
Total (Loss)	2,389	10	2½
<i>Damage</i> :—Registered and insured parcels	78	6	3½
Unregistered and uninsured parcels	212	7	5½
Total (Parcels)	290	13	9
Registered and insured letters	—		
Total (Damage)	290	13	9
TOTAL LOSS AND DAMAGE	2,680	3	11½
TOTAL	£5,493	19	6

The total number of money orders and postal orders issued during the year was 7,042,000 amounting to a sum of £11,018,000. The total number of parcels dealt with was approximately 10,051,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £42,405,000. The total number of Savings Bank deposits and withdrawals during the year was 1,474,000 and the total amount involved was approximately £15,384,000.

The following cases of loss involved no charge on public funds, as the amounts were made good in each instance :—

An Auxiliary Postman at Ballinahowen Sub-Office, Athlone, inflated porterage charges on telegrams and converted 2s. 6d., the excess monies, to his own use. He was dismissed.

An Auxiliary Postman at Belturbet Sub-Office, Cavan, misappropriated £2 10s. 0d. from postal packets. He was prosecuted and dismissed.

A Postman, Grade B, at Cappoquin Sub-Office, Mallow, misappropriated £10 10s. 0d. from postal packets. £10 was recovered from the offender, who undertook to recoup 10s. 0d. to the owner. The offender was prosecuted and dismissed (Department of Finance letter E. 82/34/47).

A Postman, Grade B, at Carlingford Sub-Office, Dundalk, stole a test letter containing £2. He was prosecuted and dismissed (Department of Finance letter E. 82/29/47).

An unestablished Postman at Claremorris Head Office affixed used stamps to charge slips and misused official cash, totalling in all 10s. 0½d. The offender was suspended from service for a period without pay and his rate of wages was reduced.

The Sub-Postmaster of Crookstown Sub-Office, Cork, misappropriated £70 Savings Bank monies. He was prosecuted and dismissed.

A temporary Auxiliary Postman at Doohamlet Sub-Office, Dundalk, who failed to account for a registered letter containing postal orders valued £2 was dismissed.

A temporary Post Office Clerk at Dublin Head Office abstracted £116 12s. 9d. from registered postal packets. He was prosecuted and dismissed.

A Post Office Clerk, Grade A, at Dublin Head Office misappropriated £273 11s. 3d. in respect of customs charges collected on parcels delivered. He was prosecuted and dismissed (Department of Finance letter E. 82/27/47).

A temporary Postman, Grade B, at Dublin Head Office misappropriated £2 13s. 11d. in respect of customs charges collected on parcels delivered. He was prosecuted and dismissed.

A Postman, Grade B, at Dublin Head Office abstracted £3 18s. 9d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/5/48).

A temporary Postman, Grade B, at Dublin Head Office misappropriated £3 in respect of customs charges collected on parcels delivered. He was prosecuted and dismissed.

A Postman, Grade B, at Dublin Head Office misappropriated a registered letter containing £2 0s. 5d. He was prosecuted and dismissed (Department of Finance letter E. 82/26/47).

A Postman, Grade B, at Dún Laoghaire Head Office affixed used stamps to charge slips to a total of £2 18s. 2d. He was dismissed (Department of Finance letter E. 82/32/47).

The Sub-Postmistress of Dunmore Sub-Office, Tuam, overstated claims for telegraph delivery payments by £174. She was dismissed.

An Auxiliary Postman at Kincasslagh Sub-Office, Letterkenny, misappropriated £5 10s. 0d. and Sweep tickets from postal packets. He was prosecuted and dismissed.

An Allowance Deliverer at Leighlinbridge Sub-Office, Carlow, misappropriated £1 17s. 0d. from postal packets. He was prosecuted and dismissed.

A temporary Auxiliary Postman at Mallow Head Office misappropriated a money order, postal orders and a bank draft, valued in all at £8, from postal packets. He was prosecuted and dismissed.

The Sub-Postmistress of Maurice's Mills Sub-Office, Ennis, misused £4 4s. 6d. official cash. She was dismissed.

A Post Office Clerk, Grade B, at Midleton Sub-Office, Cork, embezzled £110 10s. 0d. Savings Bank monies. She was prosecuted and dismissed (Department of Finance letter E. 82/21/48).

A casual Telegraph Messenger at Mountrath Sub-Office, Port Laoighise, misappropriated £1 2s. 6d. from postal packets. He was prosecuted.

A temporary Auxiliary Postman at Newcastle West Sub-Office, Limerick, misappropriated 8s. 0d. from postal packets. He was prosecuted and dismissed.

The Sub-Postmistress of Rathmoylan Sub-Office, Mullingar, irregularly issued and negotiated a bogus telegraph money order for £12. She was dismissed.

A Postman, Grade B, at Sligo Head Office misappropriated £1 from postal packets. He was dismissed (Department of Finance letter E. 82/11/48).

An Assistant at Taylor's Hill Sub-Office, Galway, misappropriated £7 6s. 0d. Savings Bank monies. She was dismissed.

A Post Office Clerk, Grade B, at Tipperary Head Office misappropriated £22 10s. 0d. Savings Bank deposits. A balance of wages due, £1 16s. 8d., was withheld. He was prosecuted and dismissed (Department of Finance letter E. 82/6/48).

A temporary Post Office Clerk at Tullamore Head Office misappropriated £3 7s. 6d. collected on delivery of a parcel. He was prosecuted and dismissed.

A Postman, Grade B, at Wexford Head Office stole a parcel containing butter. The parcel was subsequently delivered to the addressee. The offender was dismissed (Department of Finance letter E. 82/12/48).

Five members of the public fraudulently withdrew £10 11s. 3d. from Savings Bank accounts. In two cases the offenders were prosecuted.

LOSSES BY DEFAULT, Etc. (STORES).

	£	s.	d.
Losses of postal stores from stock during transit, etc. ...	14	6	9
Losses of engineering stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (95 cases) ...	145	19	6

The total value of engineering stores handled during the year was £655,000.

The sale value of all materials of postcards, wrappers, envelopes and telegraph books issued to Postmasters in the year was £3,639.

REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for railway companies and others ...	6,175	5,969

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 six claims for repayment services amounting to £11 4s. 0d. were abandoned under the Secretary's authority.

EXTRA REMUNERATION (exceeding £30).

The Chief Medical Officer received a gratuity of £235 inclusive from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E. 109/33/46).

An Executive Officer received a gratuity of £75 in respect of special duties performed (Department of Finance letter E. 80/2/45).

An Investigation Officer received a temporary non-pensionable allowance of £40 in respect of special duties performed (Department of Finance letter E. 79/7/42).

Three hundred and eighteen Clerical Officers, one hundred and eighty-six Writing Assistants, two Writing Clerks, one Law Clerk, one Shorthand Typist, eighteen Typists, five Overseers of Sorting Assistants, thirty-eight Sorting Assistants, eighteen Telephone Officers, four Registry Officers, one Head Messenger, two Paper Keepers, one Adult Messenger, three temporary Post Office Clerks and one Doorkeeper received extra remuneration varying between £30 ls. 6d. and £166 19s. 7d. in respect of extra attendance on weekdays.

Fifty-five Postmasters, one Superintendent, six Assistant Superintendents, eighty-one Overseers, twelve Inspectors, three Assistant Inspectors, two Superintendent Warehousemen, two Assistant Supervisors, one Male Night Supervisor, one Assistant Foreman, three hundred and thirty-five Post Office Clerks, Grade A, three hundred and fifty-one Post Office Clerks, Grade B, two hundred and forty-three Postmen, Grade A, three hundred and twenty-nine Postmen, Grade B, six Auxiliary Postmen, twenty-seven Male Night Telephonists, one Night and Sunday Telephone Attendant, fifty Telephonists, two hundred and seventy Skilled Workmen, nine Draughtsmen, fifty-three Labourers, seven Skilled Motor Mechanics, three Warehousemen, four Storemen, twelve Packers and Porters, forty-four Doorkeepers and twelve Cleaners received extra remuneration varying between £30 ls. 8d. and £468 0s. 4d. in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, Army gratuities, etc.

The Solicitor received £204 3s. 4d. from Vote 52 as Solicitor to the Department of Lands.

From Vote 55 two Clerical Officers received £38 18s. 0d. and £102 10s. 2d. as acting Executive Officer and Minor Staff Officer, respectively.

From Vote 62 a Postman, Grade B, received fees amounting to £74.

NOTES.

1. This Account includes expenditure of approximately £11,384 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

2. The Accounts of other Departments and Offices include expenditure of approximately £1,114 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)	3	18	4
	£3	18	4

(b) on a mutual forbearance basis :—			
Motor vans (8 cases)	27	8	8
Motor trucks (2 cases)	53	12	6
Motor cycles (7 cases)	175	1	0
Pedal cycles (16 cases)	36	10	7

(Department of Finance letters S. 41/2/37).	£292	12	9
---	------	----	---

(c) on a halving basis :—			
Motor vans (2 cases)	63	19	4
Motor truck (1 case)	1	9	2
Motor cycle (1 case)	16	11	1
Pedal cycles (2 cases)	29	4	5

(Department of Finance letters S. 41/2/37).	£111	4	0
---	------	---	---

4. In seventeen 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 £92 ls. 6d. but £2 5s. 0d. was recovered from the officers concerned in three cases.

5. 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 £3 5s. 10d.

6. Improper issues of food vouchers were made at Post Offices during the year to an extent equivalent to 233 one-unit vouchers with a total value of £28 16s. 4d. An amount of £22 9s. 1d. was recovered in respect of these issues (Department of Finance letter S. 41/1/42).

7. Three amounts of £1 19s. 8d., £2 0s. 11d. and £4 10s. 0d. in respect of the value of excess annual leave were abandoned as irrecoverable. Wages of £1 17s. 1d. were withheld. In one case the officer was dismissed (Department of Finance letter E. 82/15/47).

8. The recovery of an amount of £2 14s. 5d. in respect of the value of excess annual leave, offset by 15s. 9d. underpaid, was waived (Department of Finance letter E. 82/7/48).

9. Stores, valued £7,640 16s. 5d., surplus to the requirements of the Department of Defence, were taken over by this Department (Department of Finance letter S. 8/16/45).

10. Solder, valued £604 19s. 3d., a gift from the Government of the Netherlands, was taken over by this Department. The solder was supplied for the canning (which it was ultimately not possible to proceed with) of an allocation of meat made to Holland. (See Vote No. 72) (Department of Finance letter S. 90/15/47).

11. An amount of 14s. 6d. due in respect of legal costs from a telephone subscriber was abandoned.

12. Stores, valued £43 4s. 8d., were stolen from telephone kiosks (168 cases). Three offenders were prosecuted and 7s. 6d. compensation recovered.

13. An amount of £7 in respect of legal costs in connection with a claim for compensation under the Workmen's Compensation Act was waived.

14. Temporary accommodation, free of rent, was provided by the Army for periods of six months and two months, respectively, at the military barracks at Limerick and Waterford for motor trucks, the property of the Department (Department of Finance letter S. 4/23/47).

15. An amount of £95 16s. 10d. in respect of a claim against a contractor for faulty watermarked paper supplied was waived (Department of Finance letter S. 41/7/47).

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 28th January, 1949.

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.

J. MAHER,
Comptroller and Auditor-General.

APPENDIX No. I.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED

31ST MARCH, 1948.

SUMMARY.

Estimated Expenditure.				Actual Expenditure.			
Lines and Apparatus.		Electric Light and Power.		Lines and Apparatus.		Electric Light and Power.	
Telegraph Services.	Telephone Services.	Common Services.		Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	£	£
21,400	*	18,570	...	15,690	*	2,739	
15,320	111,080	2,625	Construction	13,527	61,628	749	
70,330	244,950	16,405	Renewals and Rearrangements of Plant ...	71,185	239,073	15,070	
			Maintenance				
			Repair of Stores in Post Office Factory ...	661	13,822	91	
		£514,165				£434,235	

* Telephone construction is provided for by loans raised under the Telephone Capital Acts, 1924 to 1946.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1948.

	Estimate. £	Construction (Telegraphs) :—	Construction (Telegraphs) :—	Expenditure. £
		Shore Wireless Stations	Shore Wireless Stations ... ..	.. .. 90
		Sundry Works (including fast Telegraph Apparatus) ...	Sundry Works (including fast Telegraph Apparatus)	15,600
		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
		Cash	Cash	£7,590
		Materials	Materials	8,100
		21,400		15,690 (a)
		Construction (Common Services) :—	Construction (Common Services) :—	
		Electric Light, Electric Power, Heating :—	Electric Light, Electric Power, Heating :—	
		New Works :—	New Works :—	
		Cash	Cash	£2,162
		Materials	Materials	577
		18,570		2,739
		TOTAL COST OF COMMON SERVICES CONSTRUCTION	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£2,739 (a)

(a) The saving was due to sundry construction works provided for not being carried out or completed within the financial year.

APPENDIX NO. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1948—continued.

Estimate.				Expenditure.			
Lines and Apparatus.		Electric Light and Power.		TOTAL.	Lines and Apparatus.		Electric Light and Power.
Telegraph Services.	Telephone Services.	Common Services.	TOTAL.		Telegraph Services.	Telephone Services.	
£	£	£	£	£	£	£	£
9,505	81,290	2,435	93,230	59,198	10,406	47,878	914
5,685	25,960	150	31,795	11,676	2,857	9,041	222(cr.)
30	470	—	500	—	—	—	—
£15,220	107,720	2,585	125,525	70,874	13,263	56,919	692
100	3,360	40	3,500	5,030	264	4,709	57
£15,320	111,080	2,625	129,025	75,904	13,527	61,628	749
58,285	202,005	13,225	273,515	287,488	63,433	212,208	11,847
11,900	40,890	3,180	55,970	37,680	7,736	26,721	3,223
20	180	—	200	160	16	144	—
125	1,875	—	2,000	—	—	—	—
£70,330	244,950	16,405	331,685	325,328	71,185	239,073	15,070
REPAIR OF STORES IN POST OFFICE FACTORY.							
Direct Expenditure :—							
715	12,655	115	{ 11,460	12,052	587	11,423	42
			2,025	2,522	74	2,399	49
£715	12,655	115	13,485	14,574	661	13,822	91

(a) The saving on Renewals was due to diversion of labour force to Telephone Capital and Maintenance Works.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1948.

RECEIPTS.	£	£	ISSUES.	£
Value of Stores in hand, 1st April, 1947 :—				
Stock at Rate Book Prices on 31st March, 1947 ...	371,845*		Works and Maintenance ...	166,410
Stores in transit on 31st March, 1947 ...	3,958		Repayment Services ...	1,582
		375,803		
Engineering Materials purchased ...	349,486		Sales ...	4,257
Add Stores taken into Stock in 1947-48, but not paid for on 31st March, 1948 ...	16,588		Factory, for use in manufacture, Plant, etc. ...	12,024
		366,074		184,273
Deduct Stores taken into Stock prior to 1st April, 1947, and paid for in 1947-48 ...	9,399		Value of Stores in transit on 31st March, 1948 ...	3,373
		356,675	Value of Stores in hand on 31st March, 1948 ...	584,497†
Manufactured articles received from the Factory at cost ...		11,898	(Including stores £56,718 awaiting repair or condemnation ; for sale £6,908 ; held for storm emergency purposes, and poles and scantlings seasoning for creosoting £6,259).	587,870
Stocktaking adjustment ...		328		
Profit on Rate Book Prices ..		27,439		
				£772,143

* Includes stores valued £76,000 charged to suspense head of the Telephone Capital Account.

† Includes stores valued £150,000 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 1947-48.

Subhead N.1.

RECURRENT CHARGES.

	£	s.	d.
Superannuation Allowances granted under the Superannuation Act, 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1) ...	149,773	10	4

GRATUITIES AND OTHER NON-RECURRENT CHARGES.

A.—Statutory.

Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...	93,815	0	5
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)) ...	15,826	5	8
Gratuities granted to Established Officers under the Superannuation Act, 1859 (Section 6) ...	119	6	8
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4) ...	1,049	13	5
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act, 1887 (Section 4), as amended by the Act of 1914 (Section 3) ...	308	10	10

B.—Non-Statutory.

Marriage Gratuities ...	8,421	11	8
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 ...	1,811	4	4

INJURY GRANTS.

Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ...	—		
Grants under the Workmen's Compensation Acts, 1906 and 1934 ...	3,931	15	0
	£275,056	18	4

Subhead N.2.

£ s. d.

Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	53,558	8	2
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Subhead N.3.

£ s. d.

Agency Payments in respect of Compensation Allowances ...	25,228	15	0
TOTAL ...	£353,844	1	6

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, 1948.			Total for the previously expired period.			Total to 31st March, 1948.		
	£	s.	d.	£	s.	d.	£	s.	d.
To Balance on 31st March, 1947	...	...	—	4,279	2	9	—	—	—
Advances from the Exchequer	335,000	0	0	3,741,858	0	0	4,076,858	0	0
Balance on 31st March, 1948	108,829	3	3	—	—	—	108,829	3	3
TOTAL	443,829	3	3	3,746,137	2	9	4,185,687	3	3
							Total		
							443,829	3	3
							By Balance on 31st March, 1947		
							4,279	2	9
							Expenditure on Works		
							365,550	0	6
							Expenditure on Stores not yet allocated (Suspense Head)		
							74,000	0	0
							Total		
							3,746,137	2	9
							Total		
							4,185,687	3	3

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,

28th January, 1949.

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.

L. Ó BROIN,
Accounting Officer.

J. MAHER,
Comptroller and Auditor-General.

WIRELESS BROADCASTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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	97,205	67,147 3 8	30,057	16 4	—	—
B.—Cost of Daily Programmes, including Public Concerts	46,300	48,956 16 7	—	—	2,656	16 7
C.—Musical Instruments, Music, etc.	550	1,367 0 7	—	—	817	0 7
D.—Travelling Expenses ...	1,700	1,391 7 10	308	12 2	—	—
E.—Light, Power, etc. ...	11,425	8,173 19 4	3,251	0 8	—	—
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	168,895	105,405 19 7	63,489	0 5	—	—
G.—International and other Conferences and Conventions	290	161 19 3	128	0 9	—	—
H.—Telegrams and Telephones	620	801 4 6	—	—	181	4 6
I.—Incidental Expenses ...	100	463 16 1	—	—	363	16 1
TOTAL£	327,085	233,869 7 5	97,234	10 4	4,018	17 9

Surplus to be surrendered ... £93,215 12 7

	Estimated.		Realized.	
	£		£ s. d.	
Extra Receipts payable to Exchequer :—				
Licence fees	115,500		122,031	10 0
Advertisements, etc. ...	40,000		63,943	16 10
	<u>£155,500</u>		<u>£185,975</u>	<u>6 10</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was due to posts for actors (£4,460), members of orchestra (£14,440), conductor, etc. (£5,390) remaining unfilled and to non-recruitment of engineering staff for the shortwave station (£5,620).
- B.—The excess was due to an increase in the general level of artistes' fees.
- C.—The excess was due to larger and more expensive music requirements for enlarged orchestras and to the unanticipated purchase of a piano.
- D.—The saving was due to travelling in connection with the shortwave station being less than anticipated.
- E.—The saving was due to the shortwave station not being operated and to a curtailment of the daily programme.
- F.—The saving was due to non-delivery of equipment for the shortwave station and for maintenance and renewals.
- G.—The saving was due to anticipated expenditure at a broadcasting conference at Lausanne not being incurred.
- H.—The excess was due to unanticipated expenditure in recruiting members of orchestras and to increased contacts with foreign conductors and artistes.
- I.—The excess was due to advertising, etc., expenses in connection with recruitment of additional programme staff being greater than anticipated.

EXTRA REMUNERATION (exceeding £30).

Two Clerical Officers, one Shorthand Typist, two Writing Assistants, twenty-three Skilled Workmen and six Doorkeepers received extra remuneration varying between £30 3s. 1d. and £89 11s. 4d. in respect of extra attendance.

One Clerical Officer and one Actor received £32 15s. 0d. and £35, respectively, for professional services rendered.

NOTES.

1. This Account includes expenditure of approximately £87 in respect of remuneration of an officer temporarily lent, without repayment, to another Department.

2. The Accounts of other Departments and Offices include expenditure of approximately £1,484 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

LEÓN Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 20th December, 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.

DEFENCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Defence Forces (including certain Grants-in-Aid) under the Defence Forces (Temporary Provisions) Acts, and for certain administrative Expenses in connection therewith ; for certain Expenses under the Offences against the State Acts, 1939 and 1940 (No. 13 of 1939 and No. 2 of 1940) and the Air-raid Precautions Acts, 1939 and 1946 (No. 21 of 1939 and No. 28 of 1946) ; for Expenses in connection with the issue of Medals, etc. ; and for 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 ...	1,242,603	1,185,417 11 8	57,185	8 4	—	
A.1.—Military Educational Courses abroad ...	5,000	12,374 18 3	—		7,374	18 3
A.2.—Resignation, Retirement, and Discharge Gratuities	100	312 0 0	—		212	0 0
A.3.—Expenses of Equitation Teams at Horse Shows ...	5,000	3,731 6 0	1,268	14 0	—	
A.4.—Emergency Gratuities and Re-enlistment Bounties ...	50,010	7,938 1 0	42,071	19 0	—	
B.—Marriage Allowance ...	264,500	250,130 14 6	14,369	5 6	—	
C.—Pay of Civilians attached to Units ...	297,882	459,244 19 0	—		161,362	19 0
D.—Pay of Chaplains and Officiating Clergymen ...	10,495	8,710 14 2	1,784	5 10	—	
E.—Pay of Officers of Medical Corps, etc. ...	57,747	51,867 18 0	5,879	2 0	—	
F.—Medicines and Instruments	11,393	7,749 11 4	3,643	8 8	—	
G.—Lodging, Subsistence and Other Allowances ...	121,046	118,472 3 5	2,573	16 7	—	
H.—Transport of Troops ...	46,675	30,444 17 4	16,230	2 8	—	
I.—Conveyance of Stores, etc. ...	3,655	2,960 15 7	694	4 5	—	
J.—Mechanical Transport ...	70,410	112,254 12 2	—		41,844	12 2
K.—Provisions and Allowances in lieu ...	500,662	476,298 7 5	24,363	12 7	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
L.—Petrol and Oils	38,190	32,981 17 2	5,208	2 10	—	
M.—Clothing and Equipment ...	111,963	87,771 5 6	24,191	14 6	—	
N.—Animals and Forage	10,168	8,840 0 10	1,327	19 2	—	
O.—General Stores	73,851	83,228 7 5	—		9,377	7 5
O.1.—Assistance to Civil Aviation	500	306 2 7	193	17 5	—	
P.—Warlike Stores	95,400	4,086 14 9	91,313	5 3	—	
P.1.—Air-raid Precautions	15,940	33,166 12 2	—		17,226	12 2
P.2.—Naval Service	338,469	102,446 15 7	236,022	4 5	—	
Q.—Engineer Stores	13,657	16,194 2 8	—		2,537	2 8
R.—Fuel, Light and Water in kind and Fuel Oils	61,969	159,721 10 6	—		97,752	10 6
S.—Barrack Maintenance and Minor Works	130,740	80,848 12 11	49,891	7 1	—	
S.1.—Marine Transport Service (Vessels)	10,818	11,612 12 2	—		794	12 2
S.2.—Construction Corps	90,615	61,043 14 8	29,571	5 4	—	
T.—Military Lands	3,667	31,720 19 0	—		28,053	19 0
U.—Compensation	6,150	23,277 16 4	—		17,127	16 4
V.—Barrack Services	92,800	37,020 15 10	55,779	4 2	—	
V.1.—Contributions to Welfare Funds (Grants-in-Aid)	5,000	930 16 2	4,069	3 10	—	
W.—Insurance	24,665	22,750 9 4	1,914	10 8	—	
X.—Incidental Expenses	2,160	10,694 19 10	—		8,534	19 10
X.1.—Telegrams and Telephones	29,150	30,794 12 3	—		1,644	12 3
X.2.—Hospital Treatment of Soldiers' Dependants	4,500	2,640 7 9	1,859	12 3	—	
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances	224,911	213,202 2 10	11,708	17 2	—	
Y.1.—Travelling Expenses of Office Staff	1,500	4,205 18 7	—		2,705	18 7
Y.2.—The Reserve	478,790	219,508 13 1	259,281	6 11	—	
Y.3.—The Reserve—Second Line (Grants-in-Aid)	60,000	25,895 15 9	34,104	4 3	—	

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	2,414	2,398 16 3	15 3 9	—
B.B.—Medals, etc.	15,000	1,245 16 0	13,754 4 0	—
Balances Irrecoverable	—	362 14 2	—	362 14 2
GROSS TOTAL ...£	4,630,165	4,036,807 11 11	990,270 2 7	396,912 14 6
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £593,357 8 1	
	—	—	Surplus of Appropriations in Aid realized. £40,780 16 4	
Z.—Appropriations in Aid	210,775	251,555 16 4	Total Surplus to be surrendered. £634,138 4 5	
NET TOTAL ...£	4,419,390	3,785,251 15 7		

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer	—	4,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The average strength was below that provided for.
- A.1.—The number of Officers sent on Courses was greater than anticipated.
- A.2.—The number of gratuities maturing for payment was greater than anticipated.
- A.3.—The number of Horse Shows attended was less than anticipated.
- A.4.—A large number of gratuities for which provision was made was not claimed.
- B.—The average strength of the Married Establishment was below that provided for.
- C.—The number of civilians employed was greater than anticipated owing to the reduced strength of the Army, particularly as affecting soldier-tradesmen and storemen and wages were increased.
- D.—Mainly due to a reduction in the number of Chaplains.
- E.—The strength of the Medical Corps (Officers) and Army Nursing Service was less than that provided for.
- F.—Dental requisites and equipment, and X-ray films and equipment were not purchased to the extent anticipated.
- G.—A casual variation.

- H.—Consequent on the reduced strength of the Army the number of personnel travelling on duty, leave and discharge was less than that provided for, and movement of units did not take place to the extent anticipated.
- I.—Stores were not conveyed to the extent anticipated.
- J.—The number of vehicles delivered during the year was greater than anticipated and prices were increased; the cost of maintenance was also greater than anticipated.
- K.—Saving due to the strength of the Army being less than that provided for; partly offset by increased purchases of provisions for issue on repayment and increases in ration allowances.
- L.—Aviation spirit and lubricating oils were not required to the extent anticipated; partly offset by increased purchases and increased cost of petrol for vehicles.
- M.—Uniform clothing was not required to the extent anticipated, due mainly to the strength of the Army being less than that provided for.
- N.—The number of horses maintained was less than anticipated.
- O.—Deliveries of aircraft and associated stores were greater than anticipated; partly offset by reduced purchases of camp equipment, workshop equipment and miscellaneous stores.
- O.1.—Expenditure was less than anticipated.
- P.—Stores to the extent provided for were not procurable.
- P.1.—Mainly due to the fact that the amount of the grants payable to Local Authorities, Essential Undertakers, etc., the claims for which mature for payment at irregular intervals, was greater than anticipated.
- P.2.—Mainly due to the non-purchase of vessels for which provision had been made, and consequent saving on cost of maintenance.
- Q.—Purchases of technical and instructional stores and firefighting equipment were in excess of the amounts anticipated; partly offset by a saving on renewals and maintenance of plant, etc., and equipment for the Construction Corps.
- R.—Owing to the critical fuel position in the early part of the year it was necessary to make special arrangements for the provision of supplies. These arrangements involved greatly increased costs.
- S.—Mainly due to the fact that new works were not executed to the extent anticipated; maintenance costs were reduced by the evacuation of certain barracks and posts.
- S.1.—Due to the increased pay of crews.
- S.2.—The strength of the corps was below that provided for.
- T.—Mainly due to the purchase of premises for married officers' quarters for which no provision had been made.
- U.—Mainly due to the fact that compensation paid in respect of damage to premises occupied by military during the Emergency was greater than anticipated; compensation for damage or injury in cases of accidents in which Army vehicles were involved was also greater than anticipated; partly offset by a saving on provision for personnel killed or injured during training.
- V.—Barrack service equipment was not purchased to the extent provided for and the cost of laundry was lower than anticipated.
- V.1.—Claims maturing for payment were less than anticipated.
- W.—The strength of the Army was less than that provided for; partly offset by insurance for a greater number of civilian employees.

X.—Mainly due to increased advertising in connection with recruiting drives.

X.1.—A casual variation.

X.2.—Treatment was not availed of to the extent anticipated.

Y.—Due to a reduction in staff.

Y.1.—Inspections were carried out to a greater extent than anticipated, and travelling expenses and subsistence allowances were increased.

Y.2.—Mainly due to the fact that members of the Reserve—Second Line did not attend for annual training to the extent anticipated and the strength of the Force did not reach the figure provided for; there was also a saving for similar reasons on the Reserve of Men—First Line; partly offset by payment of a special uniform allowance to certain members of the Reserve of Officers—First Line.

Y.3.—The grant-in-aid was reduced to 10s. per effective member (boots being at the same time made a free issue) and the number of members in respect of whom grants were payable was less than anticipated.

A.A.—A casual variation.

B.B.—Due to non-delivery of Emergency Service Medals.

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	8,575	9,886 18 6
(2) Rents for canteen lettings	1,000	2 9 0
(3) Sale of surplus stores and unserviceable clothing 100,000		104,183 0 8
(4) Receipts from dental workshops	350	234 18 3
(5) Receipts from clothing issued on repayment ... 55,000		16,491 12 6
(6) Sale of manure, etc.	100	76 18 5
(7) Sale of cast horses	500	689 12 9
(8) Sale of hides and offals	4,000	6,185 14 7
(9) Sale of supplies on repayment	20,000	55,175 4 7
(10) Revenue from Bands	750	1,446 1 11
(11) Receipts on discharge by purchase	50	4,290 0 0
(12) Refunds from Army Pensions Vote—Treatment of civilian patients in military hospitals ... 1,500		3,298 13 11
(13) Receipts in respect of barrack damages	750	991 18 7
(14) Receipts for fuel, light and water and barrack services and damages	5,000	5,259 15 7
(15) Mechanical or horse transport on repayment ... 1,000		3,976 19 2
(16) Refunds for warrants issued on repayment ... 4,500		5,167 19 0
(17) Receipts from stores issued on repayment ... 2,500		4,149 11 6
(18) Engineer services rendered on repayment ... 50		366 10 0
(19) Receipts from services rendered by the Construction Corps	50	—
(20) Show prizes	250	969 3 3
(21) Receipts in respect of services of seconded Officers 2,000		1,522 8 9
(22) Receipts for X-ray and aerial photographs ... 500		1,111 9 6
(23) Receipts for use of power for private wireless sets 50		15 10 0
(24) Refunds in respect of telephones	300	595 15 8
(25) Receipts in respect of stores destroyed by a fire ... —		20,039 2 7
(26) Miscellaneous receipts	2,000	5,428 7 8
	£210,775	£251,555 16 4

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 1947-48 Vote.	Cash Losses charged to Balances Irrecoverable, 1947-48.
	£ s. d.	£ s. d.
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUS- PECTED.		
1. A Marriage Allowance Warrant for £3 14s. issued to a wife of a member of the Defence Forces was altered by her to read £4 14s. 0d., and thereby she received £1 under false pretences. Legal proceedings were taken against her and she was found guilty. The amount involved has been recovered Department of Finance authority S. 4/73/47.	—	—
2. Nineteen cases of theft involving a loss of £69 9s. 11d., of which the sum of £36 7s. 1d. was recovered. Recovery of the balance was not practicable. Department of Finance authorities S. 8/25/41, S. 8/17/47, S. 8/6/46, S. 8/8/48, S. 8/7/48, S. 8/6/48, S. 8/18/45 and S. 8/10/48.	33 2 10	—
3. Loss of or damage to stores due to negligence proved or suspected. The gross loss was £1,020 19s. 4d., of which sums amounting to £379 8s. 5d. were recovered Department of Finance authorities S. 6/2/44, S. 8/16/45, S. 8/3/47, S. 6/1/46, S. 8/19/47, S. 8/3/46, S. 8/4/47, S. 8/25/39, S. 8/1/46, S. 8/7/48, S. 8/9/48, and S. 8/4/48.	641 10 11	—
4. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amount- ing to £86 18s. 5d. were recovered against a loss of £1,215 19s. 11d. Department of Finance authorities S. 6/2/44, S. 6/1/46, S. 4/87/34, S. 6/1/48, S. 6/7/47, S. 6/3/48 and S. 6/4/48.	1,129 1 6	—
II.—OTHER LOSSES.		
5. 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 in- volved was £308 6s. 2d., of which sums amounting to £12 9s. 10d. were recovered Department of Finance authorities S. 6/1/46, S. 6/1/48, S. 4/67/37 and S. 6/4/48.	295 16 4	—

LOSSES STATEMENT—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1947-48 Vote.	Cash Losses charged to Balances Irrecoverable, 1947-48.
	£ s. d.	£ s. d.
<p>6. Loss of, or damage to, stores for which negligence could not be attributed to any person resulted in a loss of £71,221 2s. 1d. Stores valued at £13 17s. 6d. were salvaged ...</p> <p>Department of Finance authorities S.8/14/41, S.4/57/37, S.4/59/47, S.4/26/40, S.8/10/47, S.6/2/44, S.8/17/47, S.8/18/47, S.8/51/30, S.8/4/47, S.15/1/41, S.8/14/46, S.8/19/47, S.8/3/46, S.8/4/48, S.8/15/46, S.8/32/40, S.6/1/48, S.8/25/39, S.8/8/48, S.200/36/40, S.8/7/48, S.8/6/48, S.8/9/48, S.4/12/46, S.6/3/48, S.8/19/45, S.8/7/47, S.8/15/41, S.4/109/43, S.8/10/48, S.8/12/48, S.8/11/48 and S.8/5/46.</p>	71,114 14 5	92 10 2
<p>7. Damage caused by fires in which negligence could not be attributed to any person resulted in a loss of £2,029 4s. 7d. Stores valued at £179 14s. 0d. were salvaged ...</p> <p>Department of Finance authorities S.6/2/44, S.8/4/48, S.8/9/48, S.4/3/48, S.4/69/40, S.8/10/48 and S.8/11/48.</p>	1,849 10 7	—
<p>8. Waiver of :—Amounts in respect of the sale of fire engines and hose to Local Authorities ; claims in respect of the loss of services of military personnel due to vehicular accidents, and sundry small amounts. ...</p> <p>Department of Finance authorities S.9/12/40, S.4/66/31, S.6/1/48, S.4/46/42, S.4/77/43, S.8/9/46 and S.55/43/28.</p>	261 3 11	168 7 4
<p>9. Four cases of damage to aircraft in which Courts of Enquiry found that no person was responsible through negligence or want of care. The total loss was £4,521 12s. 1d., of which parts valued at £500 were salvaged ...</p> <p>Department of Finance authority S.8/29/39.</p>	4,021 12 1	—
<p>10. Damage caused to a motor torpedo boat as a result of a collision which was not due to negligence ...</p> <p>Department of Finance authority S.8/18/47.</p>	50 16 11	—
<p>11. Debtor balances on non-effective soldiers' accounts ...</p> <p>Department of Finance authorities S.5/14/30 and S.4/14/42.</p>	452 1 2	25 4 2
<p>12. Value of articles of clothing found to be deficient on the desertion of members of the Defence Forces ...</p> <p>Department of Finance authority S.5/14/30.</p>	604 4 11	—

LOSSES STATEMENT—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1947-48 Vote.	Cash Losses charged to Balances Irrecoverable, 1947-48.
	£ s. d.	£ s. d.
13. Due to a misinterpretation of a Regulation by a Records Officer an ex-N.C.O. of the Defence Forces was paid an emergency gratuity at the higher rate instead of the lower rate, which resulted in an overpayment of £17 1s. 0d. A balance of £4 8s. 0d. in respect of a Service Pension due to the N.C.O. was set off against the overpayment. Recovery of the balance was not practicable as the N.C.O. had died Department of Finance authority S.4/49/45.	—	12 13 0
14. Due to an administrative error portions of emergency gratuities calculated by reference to marriage allowance were paid to the wives of two N.C.O.'s, who were debarred from receiving such gratuities and resulted in an overpayment of £66 10s. 0d. Credit balances totalling £2 10s. 6d. due to the N.C.O.'s were offset, leaving a net overpayment of £63 19s. 6d. Department of Finance authority S.4/49/45.	—	63 19 6
TOTAL	80,453 15 7	362 14 2

EXTRA REMUNERATION (exceeding £30).

From the Army Pensions Vote the Lands Officer received £47 8s. 7d.; three Minor Staff Officers received £60 9s. 0d., £54 and £33 7s. 3d., respectively; one Clerical Officer received £41 5s. 3d.; one Translator received £213 6s. 0d.; One Administration Clerk received £470 5s. 9d.; one Temporary Clerk received £111 6s. 7d.; two Firelighters received £45 8s. 1d. and £36 10s. 0d., respectively; two Messengers received £50 and £34 8s. 11d., respectively; one Army Officer received £54 3s. 4d.; two N.C.O.'s received £55 5s. 0d. and £48 15s. 0d., respectively; sixty-two civilian employees received amounts varying from £168 to £30 9s. 2d. and the Judge Advocate General received £69 14s. 4d. in respect of pensions.

Two Army Officers received an allowance of £212 5s. 10d. each from Vote 1 for performing the duties of Aide-de-Camp to the President.

An Army Officer received an allowance of £130 6s. 7d. from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

An Army Officer received an allowance of £143 17s. 10d. from Vote 32 for technical services rendered in connection with the inspection of industrial explosives.

One Minor Staff Officer received a gratuity of £35 and one Clerical Officer received an allowance of £45 for the performance of special duties.

NOTES.

This Account includes the sum of £4,401 0s. 8d. in respect of pay and allowances of Army Officers on loan to other Departments.

The Accounts of other Departments include sums amounting to £9,610 16s. 2d. in respect of salaries, etc., of staff temporarily lent, without repayment to this Department.

This Account includes expenditure of £6,048 15s. 1d. in respect of salaries, etc., of staff temporarily lent, without repayment to other Departments.

7,970 pairs of boots were issued from Army stores to members of An Fórsa Cosanta Áitiúil, on a repayment basis of 10s. per pair.

Department of Finance authority S. 15/2/42.

Foodstuffs to the value of £28,878 14s. 8d. were issued to Bord na Móna on a repayment basis.

Department of Finance authority S. 4/81/41.

Overhead charges totalling £294 0s. 10d. were waived in respect of firefighting equipment sold to Local Authorities.

Department of Finance authority S. 4/46/42.

Additional expenditure amounting to £6,133 9s. 6d. was incurred in providing Army Transport for the conveyance of civilian passengers in Dublin during the transport strike in 1947.

A Tricolour flag valued at 14s. 2d. was presented to a British Military College.

Department of Finance authority S. 4/70/31.

Accommodation for motor trucks, the property of the Department of Posts and Telegraphs, was provided at Military Barracks.

Department of Finance authority S. 4/23/47.

Expenditure amounting to £315 1s. 6d. was incurred in the heating of portion of a Military Barracks used for Civil Service accommodation.

Department of Finance authority S. 4/25/28.

Materials and plant estimated at a value of approximately £100,000 were taken over from the Office of Public Works on the transfer to this Department as from the 1st July, 1947, of the administration of Haulbowline Island.

Department of Finance authority S. 4/56/47.

Stores valued at £1 surplus to requirements of the Office of Public Works were transferred to the Department of Defence.

Department of Finance authority S. 4/26/40.

Stores surplus to Army requirements were transferred to the following:—

	£	s.	d.
Posts and Telegraphs	7,640	16	5
Public Works and Buildings	4,377	0	6
Gárda Síochána	3,806	11	6
Prisons	2,837	8	11
Forestry	1,824	0	2
Aviation and Meteorological Services	552	7	8
Agriculture	394	16	7
Education	183	9	9
Lands	145	11	0
Gaeltacht Services	71	18	0
Transport and Marine Services	58	10	0
Technical Instruction	9	5	7
Ordnance Survey	4	17	10
Science and Art	3	5	0
Industry and Commerce	1	3	0

Department of Finance authorities S. 8/16/45 and S. 99/1/41.

Ex-gratia payments totalling £542 10s. 2d. were made to a contractor following an increase of wages of employees—Subhead V.

Department of Finance authority S. 9/8/43.

An *ex-gratia* payment of £50 was made to a member of the Defence Forces, in respect of the accidental death of his wife. Subhead U.

Department of Finance authority S.4/31/47.

An *ex-gratia* payment of £15 was made to a firm in respect of a clerical error made in their tender. Subhead S.

Department of Finance authority S.9/13/39.

An *ex-gratia* payment of £10 5s. 8d. was made to a firm in respect of a clerical error made in their tender. Subhead F.

Department of Finance authority S.9/13/39.

Expenditure of £20 5s. 1d. was incurred in respect of the installation of electric plugs for use with private wireless sets in three military barracks.

Department of Finance authority S.4/80/59.

Expenditure of £21 10s. 2d. was incurred in the removal and replacement of some of the conduit in a military barracks in order to effect repairs which should have been carried out before the conduit had been installed.

Department of Finance authority S.4/80/59.

The removal and replacement of a defective roof of a mess building which was condemned subsequent to the installation of electric wiring, entailed the dismantling of the electrical installations and the rewiring of the mess at a cost of £38 13s. 3d.

Department of Finance authority S.4/80/59.

This Account includes a payment of £5 12s. 6d. compensation in respect of parts deficient and damage to a wireless transmitting apparatus while in military custody. In addition, parts valued £1 8s. 0d. were handed over to the owner in replacement of those missing.

Department of Finance authority S.4/102/39.

This Account includes a payment of £49 4s. 3d. in respect of the delivery of a duplicate set of marine engine spares on foot of an order which was not cancelled owing to a misunderstanding. The spares were subsequently sold for £15.

Department of Finance authority S.8/9/46.

PEADAR MAC MATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

1st December, 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, 1948, 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. 19 of 1946); 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 ...	4,896	4,948	1 2	—		52	1 2
B.—Travelling Expenses ...	10	2	1 4	7	18 8	—	
—							
C.—Wound and Disability Pensions and Gratuities, etc. ...	157,200	143,220	0 9	13,979	19 3	—	
D.—Allowances and Gratuities to Dependants, etc. ...	25,130	23,325	6 4	1,804	13 8	—	
E.—Surgical and Medical Appliances :—							
Original ... £350							
Supplementary 150							
	500	455	12 0	44	8 0	—	
F.—Hospital Treatment ...	2,000	1,041	16 2	958	3 10	—	
G.—Military Service Pensions :—							
Original £421,000							
Supplementary 13,000							
	434,000	425,489	6 3	8,510	13 9	—	
H.—Defence Forces (Pensions) Schemes, 1937 to 1947 :—							
Original £112,600							
Supplementary 48,000							
	160,600	160,732	18 10	—		132	18 10

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
I.—Expenses of Applicants and of Witnesses attending for Examination, etc. :— Original £2,500 Supplementary 2,500	5,000	4,975 3 8	24	16 4	—	
J.—Incidental Expenses :— Original ... £400 Supplementary 900	1,300	1,224 10 6	75	9 6	—	
K.—Connaught Rangers (Pensions) Act, 1936 ...	1,074	1,004 11 2	69	8 10	—	
LOCAL DEFENCE FORCE.						
L.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith :— Original ... £2,200 Supplementary 1,300	3,500	3,696 8 6	—		196	8 6
M.—Special Allowances to Persons who served in Easter Week and to Persons awarded Medals :— Original ... £28,530 Supplementary 6,000	34,530	37,815 2 9	—		3,285	2 9
REFEREE AND ADVISORY COMMITTEE.						
N.—Salaries, Wages and Allowances :— Original ... Nil Supplementary £2,322	2,322	2,199 19 3	122	0 9	—	
O.—Travelling Expenses :— Original ... Nil Supplementary £73	73	134 11 2	—		61	11 2
	832,135	810,265 9 10	25,597	12 7	3,728	2 5
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	15,135	—	15,135	0 0	—	
GROSS TOTAL :— Original £757,890 Supplementary 59,110	£ 817,000	810,265 9 10	10,462	12 7	3,728	2 5
Surplus to be surrendered ...						
			£6,734 10 2			
			Estimated.		Realized.	
Extra Receipts payable to Exchequer ...			£		£	s. d.
			—		1,826	7 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to re-arrangement of staff.
- B.—Travelling was not necessary to the extent anticipated.
- C.—The number of pensions and arrears thereon falling for payment within the year was less than anticipated.
- D.—Allowances and gratuities, etc., falling for payment within the year were less than expected.
- E.—Surgical and medical appliances were not required to the extent anticipated.
- F.—The number of cases requiring hospital treatment was less than anticipated.
- G., H. and I.—Casual variations.
- J.—Medical fees and expenses in connection with the examination of pension applicants were not as great as anticipated.
- K.—The saving is due to the death of one pensioner and the average rate of pension was less than expected.
- L.—The number who received compensation and medical treatment was greater than anticipated.
- M.—The number of allowances paid was greater than expected.
- N.—Due to re-arrangement of staff.
- O.—Travelling was greater than anticipated.

NOTE.

The Account of another Department includes expenditure amounting to £91 8s. 0d. in respect of an officer temporarily lent, without repayment, to this Department.

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
12th November, 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.

EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for External Affairs, and of certain Services administered by that Office (No. 16 of 1924), including Sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
HEADQUARTERS.				
A.1.—Salaries, Wages and Allowances ...	31,551	32,663 1 11	—	1,112 1 11
A.2.—Travelling Expenses ...	750	1,639 0 7	—	889 0 7
A.3.—Incidental Expenses ...	500	854 11 1	—	354 11 1
A.4.—Telegrams and Telephones	2,000	2,582 6 7	—	582 6 7
A.5.—Official Entertainment ...	2,000	3,280 7 0	—	1,280 7 0
A.6.—Contribution towards the Administrative Expenses of the Inter-Governmental Committee on Refugees ...	1,490	745 0 0	745 0 0	—
A.7.—Repayable Advances to certain Irish Nationals who are Pensioners of Foreign Authorities ...	1,846	1,738 0 10	107 19 2	—
A.8.—Cultural Relations with Other Countries (Grant-in-Aid) :— Original Nil Supplementary £10,000 Less Do. 990	9,010	—	9,010 0 0	—
A.9.—Official Handbook of Ireland :— Original Nil Supplementary £500	500	—	500 0 0	—
A.10.—Celtic Congress (Grant-in-Aid) :— Original Nil Supplementary £1,000	1,000	1,000 0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages and Allowances :—						
<i>Original</i> £96,053						
<i>Supplementary</i> 2,110						
	98,163	87,637 17 0	10,525	3 0	—	
B.2.—Travelling Expenses :—						
<i>Original</i> £5,520						
<i>Supplementary</i> 400						
	5,920	13,544 9 6	—		7,624	9 6
B.3.—Postage, Stationery, Telegrams and Telephones :—						
<i>Original</i> ... £5,450						
<i>Supplementary</i> 180						
	5,630	6,903 2 9	—		1,273	2 9
B.4.—Incidental Expenses :—						
<i>Original</i> ... £870						
<i>Supplementary</i> 30						
	900	1,093 16 3	—		193	16 3
B.5.—Repatriation and Maintenance of destitute Irish persons abroad ...	500	50 16 2	449	3 10	—	
TOTAL :—						
<i>Original</i> £148,530						
<i>Supplementary</i> 13,220						
<i>Do.</i> ... 10						
—£	161,760	153,732 9 8	21,337	6 0	13,309	15 8

Surplus to be surrendered ... £8,027 10 4

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	5,000	2,701 16 11

Details of the above receipts are as follows :—

Passport, visa and consular fees—profit on exchange of proceeds of stamps used ...	251 10 3
Fees for consular services rendered in connection with estates of deceased persons ...	1,963 9 0
Profit on exchange on sundry payments ...	110 1 4
Recovery of expenditure on telegrams and telephones charged in prior year ...	58 6 11
Bank interest on sub-accountants' balances ...	11 16 5

	£	s.	d.
Fees for notarial services	1	18	2
Repayments on foot of repatriation expenditure	50	14	9
Fees received for consular services for which no stamps were used ...	71	6	5
Proceeds of sale of waste paper	10	2	5
Proceeds of sale of forms 120A (certificates of origin) and 132 (customs forms)	2	11	0
Recovery of expenditure on postage	17	17	9
Sale of "Constitution of the Irish Free State"	10		8
Refund of cost of financial reports on certain foreign firms	3	12	8
Sale of Irish Nationality and Citizenship Acts (1935-37)	1		1
Fee allowed to the Irish Consul, San Francisco, as executor in the estate of a person of Irish origin	138	7	3
Recovery of an overpayment of salary	8	19	6
Recovery of State's contribution towards National Health Insurance payment in respect of an official whose salary had exceeded the statutory compulsorily insurable limit		11	4
	£2,701	16	11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Excess due to the employment of extra staff.
- 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.
- A.4.—The expenditure on telegraphic and telephonic services was more 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.6.—The activities of the Inter-Governmental Committee on Refugees came to an end on 30th June, 1947, and only one-half the contribution for the year 1947 became payable.
- A.7.—Saving due to the demise of one of the pensioners.
- A.8.—As it was not possible to set up the Advisory Committee to administer the Grant during the year no expenditure fell to be met from this subhead.
- A.9.—No expenditure fell to be met during the year.
- B.1.—Savings due to vacancies in staff, to the fact that exchange compensation was not payable in the case of certain officers serving abroad, and to rates of exchange proving more favourable than anticipated.
- B.2.—Excess due to the number and cost of transfers of officers abroad being greater than anticipated. The expenditure under this subhead includes an item of £1 5s. 0d. which arose out of the cancellation of arrangements for car, train and boat reservations for an officer travelling to Brussels who was prevented by sudden illness from availing of them (Department of Finance minute E. 105/14/47).

B.3.—The expenditure on telegraphic and telephonic services was greater than anticipated.

B.4.—Incidental expenditure was greater than anticipated. Expenditure under this subhead includes the following items:—

- (a) £5 9s. 11d., the equivalent of a sum of \$22.13 which was stolen from the safe in the Irish Consulate General, New York, on the night of 30th December, 1947, and attempts to recover which proved unavailing (Department of Finance minute S. 71/4/48).
- (b) £2 6s. 10d. paid to an Irish national in England in respect of expenses incurred through a defalcation by an officer in the High Commissioner's Office, London. The officer was dismissed and a sum of £3 0s. 11d. in respect of salary due from Vote 55 has been withheld (Department of Finance minute E. 86/6/47).

B.5.—A considerable anticipated expenditure on the maintenance and repatriation of destitute Irish persons abroad did not materialise.

NOTES.

This Account includes a sum of approximately £1,498 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £4,434 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.
The Philippine Republic:—			
1 copy Constitution of Ireland			
1 copy of Act No. 12 of 1923			
1 copy of Act No. 38 of 1923	5	3	
Collection of Royal Cabinet of Coins in the National Museum of Antiquities of Sweden:—			
1 set of Irish Token Coinage	6	5	
British Overseas Airways Corporation:—			
Print of "The Deanery"			
Print of "Slab"			
Print of "House of Dean Swift"	11	7	
Constitutional Adviser to the Government of Burma:—			
4 photographs of inauguration of the President	11	0	
Michelo di Lorenzo:—			
Grant towards production of a book on Daniel O'Connell ...	12	6	10

For distribution abroad:—

400 copies of The Constitution of Ireland	5	0	0
200 copies of "Guide to the Social Services" (1945 edition) ...	1	13	4
3,000 copies of "The Partition of Ireland"	50	0	0
1,000 copies of the article "Ireland during War" by the Revue Générale Belge	17	1	8
158 copies of "Without Fanfares"	1	11	11
50 copies of "Peace and War"	2	15	0
140 copies of "Ireland's Stand"	7	14	0
125 copies of "Irish Review and Annual"	1	0	10
1,000 copies of the article by Cte. de Lalaing in the Bulletin Commercial Belge entitled "L'Industrialisation de l'Irlande" ...	10	2	7

	£	s.	d.
Copies of broadcast by An Taoiseach on St. Patrick's Day ...	3	15	5
100 copies of Parliamentary question and reply ...	2	5	4
Photographs	16	10	0
Gramophone records and music	13	17	7
Rent of 16mm. projector and operator in Ottawa for showing of an Irish film	2	9	8
Cost of screening in Washington of the films:—			
"The Rise of Ireland," by TWA Educational Films and			
"Thomas Davis," by the Irish Film Society		6	2
2 sets of Irish Token Coinage		12	9
	£150	17	4

F. H. BOLAND,

Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
29th December, 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.

OFFICE OF THE MINISTER FOR SOCIAL WELFARE.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	724,653	684,900 19 10	39,752	0 2	—	—
A.1.—Fees and Expenses of Medical Referees ...	—	35 9 0	—	—	35 9 0	—
B.—Travelling Expenses ...	26,735	24,419 12 1	2,315	7 11	—	—
C.—Incidental Expenses ...	1,000	651 6 7	348	13 5	—	—
D.—Telegrams, Telephones, Postage and Poundage	6,680	5,259 9 1	1,420	10 11	—	—
E.—Provision of Rooms for Official Purposes ...	730	682 4 1	47	15 11	—	—
F.—Manufacture of Insurance Stamps ...	250	250 0 0	—	—	—	—
G.—Advertising ...	750	838 16 1	—	—	88 16 1	—
H.—Blind Pensions Appeals Certificates ...	150	109 10 0	40	10 0	—	—
GROSS TOTAL ...£	760,948	717,147 6 9	43,924	18 4	124 5 1	—
	Estimated.	Realized.	Surplus of Gross Estimate over expenditure. £43,800 13 3			
Deduct :—	—	—	Surplus of Appropriations in Aid realized. £5,599 5 9			
I.—Appropriations in Aid ...	89,618	95,217 5 9	Total Surplus to be surrendered. £49,399 19 0			
NET TOTAL ...£	671,330	621,930 1 0				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to the closing down of the Food and Supplementary Allowances Branch consequent on the termination of the Food Voucher Scheme and to the retrenchment of posts resulting from the co-ordination of services on the setting up of the new Department.

A.1.—To this Subhead are charged fees and expenses payable as from 6th May, 1947, under Section 10 (3) of the Workmen's Compensation Act, 1934, to the medical practitioners appointed for the purposes of the Act. The Workmen's Compensation Act, 1934 (Transfer of Ministerial Functions) Order, 1947, transferred to the Minister for Social Welfare, as from the date mentioned, the functions which had been vested, by virtue of the Act, in the Minister for Industry and Commerce (Department of Finance minute P. 7/11/47).

B.—The expenses of the Investigation Staff were less than estimated.

C.—The provision for payments to Cumann an Árachais Náisiúnta ar Shláinte in connection with Food and Supplementary Allowances was not used owing to the termination of these services.

D.—Expenditure on telephones at local offices and on postal expenses was less than anticipated.

E.—Expenditure in connection with meetings of Old Age Pension Committees was less than expected.

G.—Excess due to unforeseen expenditure consequent on new legislation and statutory orders.

H.—Expenditure estimated as closely as practicable; the number of claimants for blind pensions varies from year to year.

I.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
1. 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	81,584	76,984	2 10
2. Payment to the Exchequer in pursuance of Section 7 (3) of the National Health Insurance Act, 1942	5,000	15,000	0 0
3. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions ...	1,839	1,839	13 9
4. 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
5. Repayment of cost of administration of Society's (Officers) Guarantee Fund (National Health Insurance)	30	32	18 7
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 ...	300	300	0 0
7. Miscellaneous	65	23	4 9
8. Repayment of cost of administration of Military Forces (International Arrangements) Insurance Fund	—	237	5 10
	<u>£89,618</u>	<u>£95,217</u>	<u>5 9</u>

1. The deficiency in the repayment under this head was due to the fact that payments in respect of salaries were less than anticipated owing to changes in personnel and vacancies unfilled.

2. The surplus is due to the fact that the amount of unclaimed sums in the Stamps Sales Account available for payment to the Exchequer was greater than anticipated.

8. This receipt represents repayment of the salary of an officer who was engaged for portion of the year on work in connection with the Military Forces (International Arrangements) Insurance Fund (Department of Finance minute F. 46/1/26).

EXTRA REMUNERATION (exceeding £30).

Thirty-two Clerical Officers, nineteen Employment Clerks, two Writing Clerks, twenty-four Writing Assistants, one Typist and seventeen Temporary Clerks received amounts varying from £30 4s. 8d. to £102 16s. 1d. from this Vote in respect of overtime.

Two Employment Clerks received £60 2s. 0d. and £76 12s. 9d., respectively, from the Vote for Aviation and Meteorological Services in respect of overtime while on loan.

Two Clerical Officers received fees amounting to £80 and £84, respectively, from the Vote for Wireless Broadcasting.

One Executive Officer, three Social Welfare Officers, one Minor Staff Officer, four Employment Staff Officers, four Employment Clerks, seven Temporary Clerical Assistants, one Paper Keeper, five Messengers and one Cleaner received amounts varying from £31 13s. 4d. to £377 in respect of military service pensions and/or Reserve pay and allowances.

NOTES.

1. This Account includes expenditure of approximately £13,666 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

2. The Accounts of other Departments and Offices include expenditure of approximately £4,499 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

3. The charge to Subhead C. includes the following *ex-gratia* payments:—

£5 6s. 0d. in respect of medical expenses incurred by an officer in consequence of an accident while he was on duty (Department of Finance minute E. 109/3/43).

£2 10s. 0d. in respect of the loss of an officer's raincoat from official premises (Department of Finance minute E. 109/41/41).

8s. 8d., 4s. 6d. and 4s. in respect of damage to officers' clothing caused by defective office furniture or resulting from accident while the officers were on duty (Department of Finance minute E. 109/41/41).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
23 Nollaig, 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.

MISCELLANEOUS SOCIAL WELFARE SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for sundry Miscellaneous Social Welfare Services, including Grants.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	64,000	57,599 5 6	6,400	14 6	—	
B.—Grants under the Schools Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	8,156 10 6	1,843	9 6	—	
C.—Welfare of the Blind ...	7,500	7,483 13 2	16	6 10	—	
D.—Grants towards the supply of Fuel for Necessitous Families ...	90,000	89,561 19 7	438	0 5	—	
E.—Grants towards the supply of Footwear for Necessitous Children ...	30,000	29,169 18 5	830	1 7	—	
F.—Grants towards the provision of Assistance in kind to Recipients of Home Assistance ...	170,000	144,904 12 2	25,095	7 10	—	
TOTAL£	371,500	336,875 19 4			—	
Surplus to be surrendered ...£			34,624	0 8		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Proceeds of sale of equipment purchased in previous years by the Department of Local Government and Public Health for Emergency Cooked Food Centres	—	2,160 0 5
Refund by a Public Assistance Authority of overpayment of grant towards the supply of footwear ...	—	84 13 0
		<u>£2,244 13 5</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Actual expenditure by local authorities, which determines the amounts issuable from grants, was less than anticipated.

D. and E.—Estimated as closely as practicable.

F.—Recoupable expenditure by certain public assistance authorities was less than expected.

NOTE.

Equipment purchased in previous years by the Department of Local Government and Public Health for Emergency Cooked Food Centres and subsequently found surplus to requirements was handed over without repayment to other Departments as follows (Department of Finance minute S. 72/9/41):—

Year in which disposed of.	Department.	Value of Equipment.		
		£	s.	d.
1946-47	Office of Public Works	17	1	2
1947-48	Office of Public Works	13	6	11
1947-48	Education	55	4	0

D. J. O'DONOVAN,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
30 Samhain, 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.

DAMAGE TO PROPERTY (NEUTRALITY) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	14,300	13,849 1 3	450 18 9	—
B.—Expenses in connection with the Investigation, Defence and Discharge of Claims ...	200	—	200 0 0	—
TOTAL ...£	14,500	13,849 1 3		—
Surplus to be surrendered ...			£ 650 18 9	

	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	—	1,923 18 4

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—No cases were taken to the Circuit Court during the year.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
26th October, 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.

PERSONAL INJURIES (CIVILIANS) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	2,400	1,640 5 6	759 14 6	—
B.—Treatment, etc. ...	100	68 2 5	31 17 7	—
TOTAL ...	£ 2,500	1,708 7 11		—
Surplus to be surrendered ...			£ 791 12 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Provision made for lump sum payments was not availed of.

B.—Expenditure was governed entirely by the extent of the treatment prescribed from time to time, the cost of which could not be reliably determined in advance.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
26th October, 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.

HEALTH.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Health, and certain Services administered by that Office, including Grants to Local Authorities, 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 ...	76,770	76,393 11 5	376 8 7	—
B.—Travelling Expenses ...	4,100	3,549 13 3	550 6 9	—
C.—Incidental Expenses ...	315	176 12 4	138 7 8	—
D.—Telegrams and Telephones	850	604 7 0	245 13 0	—
E.—Expenses in connection with International and other Congresses :—				
<i>Original</i> ... £5				
<i>Supplementary</i> ... 545				
	550	545 9 1	4 10 11	—
F.—Statutory Inquiries ...	800	20 6 8	779 13 4	—
G.I.—Vaccine Lymph Supply...	1,670	1,674 1 8	—	4 1 8
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	40	—	40 0 0	—
G.3.—Expenses in connection with the Milk and Dairies Act, 1935 ...	100	81 4 0	18 16 0	—
G.4.—Expenses in connection with a Survey of Human Nutrition ...	5,705	5,886 6 11	—	181 6 11
MISCELLANEOUS GRANTS.				
H.1.—Child Welfare, Schools for Mothers, etc. ...	55,500	58,748 6 11	—	3,248 6 11
H.2.—Grants for the Supply of Milk to Necessitous Children ...	105,000	99,025 17 10	5,974 2 2	—
I.—Medical Treatment, etc., of School Children ...	47,000	47,653 5 5	—	653 5 5

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.1.—Prevention and Treatment of Tuberculosis :— Original £299,250 Supplementary 27,750	327,000	325,505 14 7	1,494	5 5	—	—
J.2.—Research on the Chemotherapy of Tuberculosis (Grant-in-Aid) ...	3,000	2,250 0 0	750	0 0	—	—
J.3.—Expenses in connection with the National Health Council, etc. :— Original ... Nil Supplementary £100	100	33 1 1	66	18 11	—	—
J.4.—National Blood Transfusion Service :— Original ... Nil Supplementary £10	10	—	10	0 0	—	—
K.—Treatment of Venereal Diseases ...	15,500	13,245 11 0	2,254	9 0	—	—
L.—Hospital of St. Margaret of Cortona (Grant-in-Aid)	1,950	1,625 0 0	325	0 0	—	—
M.—Grants in respect of training of native Irish Speakers in Hospital Nursing, including training in Midwifery ...	350	—	350	0 0	—	—
	646,310	637,018 9 2	13,378	11 9	4,087	0 11
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	2,040	—	2,040	0 0	—	—
GROSS TOTAL :— Original ... £617,905 Supplementary 26,365	£ 644,270	637,018 9 2	11,338	11 9	4,087	0 11
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £7,251 10 10			
Deduct :— N.—Appropriations in Aid :— Original ... £1,555 Less Supplementary 635	920	933 12 1	Surplus of Appropriations in Aid realized. £13 12 1			
NET TOTAL :— Original ... £616,350 Supplementary 27,000	£ 643,350	636,084 17 1	Total Surplus to be surrendered. £7,265 2 11			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—The extent of the travelling in connection with inspection work was less than had been anticipated.
- C.—The provision for expenditure on newspapers and advertisements in the press proved to be greater than was required.
- D.—Provision was made for the cost of a full year's telephone service, but only three quarterly accounts came in course of payment.
- F.—The provision under this Subhead is necessarily conjectural. Only one Inquiry was found to be necessary in the year.
- G.2.—It was not found necessary either to incur travelling expenses or to purchase apparatus.
- G.3.—This service was transferred to the Department of Agriculture as from the 1st January, 1948.
- G.4.—Excess was due to unforeseen expenditure on the employment of a public health nurse in connection with a clinical survey.
- H.1.—The amounts of the grants payable from this Subhead are dependent on the expenses of local authorities and voluntary agencies. The excess was due to increases in rates of pay and in general administrative costs.
- H.2.—Some local authorities were unable to obtain full supplies of milk and others restricted their expenditure to a lower figure than would have enabled them to receive their full allocation from the grant.
- J.2.—Only three-quarters of this grant-in-aid was issued as the research work has been financed from another source since 1st January, 1948.
- J.3.—It was found possible to hold one meeting only of the National Health Council, and some of the claims were not presented until after the close of the year.
- J.4.—This token provision was intended to meet the possibility of charges arising in connection with the formation of a body to administer a blood-transfusion service, but no claim matured within the year.
- K.—The expenditure by local authorities on which the grants are based was less than had been estimated by them. Moreover, new schemes for which provision had been made were not put into operation in certain areas.
- L.—Issues from this grant-in-aid ceased during the year as the Hospital became eligible to receive fees as a treatment centre under Local Authority Venereal Diseases Schemes.
- M.—As a revision of the scheme had to be undertaken due to changes in the conditions of employment of probationers no candidates were recruited during the year. In addition, payment of accounts relating to girls already in training had to be delayed pending the settlement of questions arising from the changes in the terms of their employment.

N.—Appropriations in Aid :—

		Estimated.	Realized.		
		£	£	s.	d.
1. Costs payable by local authorities in relation to					
Inquiries :—					
	<i>Original</i> ...	£800			
	<i>Less Supplementary</i> ...	600			
		—	200	173	18 8
2. Fees for renewal of licences to private mental					
hospitals	... ..	275	286	0	0

	Estimated.		Realized.		
	£		£	s.	d.
3. Fees under the Therapeutic Substances Act, 1932	130		134	10	0
4. Fees for licences under the Milk and Dairies Act, 1935	140		119	10	0
5. Proportion of salary of Pharmacist	160		213	11	4
6. Miscellaneous :—					
<i>Original</i> ...	£50				
<i>Less Supplementary</i>	35				
	15		6	2	1
 TOTAL :—					
<i>Original</i> ...	£1,555				
<i>Less Supplementary</i>	635				
	£920		£933	12	1

1. The amount received represents costs in relation to Inquiries held prior to 1st April, 1947. As explained in connection with Subhead F., only one Inquiry had to be held within the year and the costs had not been received before 31st March, 1948.

4. The fees in respect of licences issued after 31st December, 1947, were collected by the Department of Agriculture.

5. The surplus was due to increases in (a) the rate of salary of the Pharmacist, and (b) the amount available for allocation out of the Local Taxation Account.

EXTRA REMUNERATION (exceeding £30).

An Assistant Principal received £125 as a gratuity in respect of his services as Secretary to the Dublin Milk Tribunal.

A Shorthand Typist received £40 5s. 6d. for overtime.

The Chief Architectural Adviser and the Principal Engineering Adviser each received a non-pensionable allowance of £250 from the Hospitals Trust Fund for special duties in connection with the construction of regional sanatoria.

NOTES.

This Account includes expenditure of approximately £455 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £2,954 in respect of staff temporarily lent, without repayment, to this Department.

P. Ó CINNÉIDE,

Accounting Officer.

AN ROINN SLÁINTE,
17 Samhain, 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.

ALLEVIATION OF DISTRESS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for the Alleviation of Distress in Europe due to War, including Grants to International and other Organisations in respect of relief activities.

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, and grants to relief organisations :— Original £1,500,000 Supplementary 10	1,500,010	232,290 7 11	1,267,719	12 1	—	
TOTAL ...£	1,500,010	232,290 7 11			—	
Surplus to be surrendered		... £	1,267,719	12 1		

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Proceeds of sale of bacon purchased for export to Europe subsequently sold on the home market. (See Note 3 below)	—	31,834 15 11
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Transport difficulties precluded the despatch of certain livestock allocated under the relief programme for the year and, owing to continued shortage of packing materials, it was found possible to ship only about one-sixth of the quantity of canned meat for which provision had been made. Payments to relief organisations were less than had been expected.

NOTES.

(1) By direction of the Minister for Finance an amount of £49 4s. 7d., being the cost (charged to this Account for the year 1946-47) of a quantity of tinned meat stolen from a transit shed at Waterford while awaiting shipment to the Iberian Peninsula, was written off as irrecoverable (S. 200/2/47).

(2) This Account includes expenditure of £1,701 3s. 8d., being the "dead" freight charge in respect of quantities of bacon and sugar arranged to be despatched to Italy, but subsequently withdrawn from shipment owing to the serious supply position at home in respect of those commodities (S. 200/4/46).

(3) The cost of the purchase and storage of a quantity of bacon acquired for export to Europe but subsequently sold on the home market to relieve the difficult supply position there exceeded the proceeds of sale (*See* above under Extra Receipts payable to Exchequer) by £3,269 19s. 3d. (S. 200/2/47).

(4) The Government of the Netherlands, having supplied a quantity of solder for the canning (which it was ultimately not possible to proceed with) of an allocation of meat made to them in 1945-46, requested that the solder be accepted as a gift. The solder was taken over by the Department of Posts and Telegraphs, its estimated value being about £605 (S. 90/15/47).

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
15th November, 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.

REPAYMENT OF TRADE LOANS ADVANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	5,943	5,942 13 6	6 6	—
TOTAL£	5,943	5,942 13 6		—
Surplus to be surrendered£			6 6	

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
17th November, 1948.

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

J. MAHER,

Comptroller and Auditor-General.

ATHLETICS.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, compared with the sum granted, for a Grant towards the cost of providing athletic grounds in the vicinity of Dublin.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Athletics	10	—	10	—
TOTAL	10	—		—
Surplus to be surrendered ...£			10	

M. DEEGAN,
Accounting Officer.

6 Nollaig, 1948.

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

J. MAHER,
Comptroller and Auditor-General.

REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the sum expended, in the year ended 31st March, 1948, 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 ...	889	888 18 7	1 5	—
TOTAL ...£	889	888 18 7		—
Surplus to be surrendered ...		£	1 5	

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
26th July, 1948.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

J. MAHER,
Comptroller and Auditor-General.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1947-1948,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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