





APPROPRIATION ACCOUNTS, 1949-50.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31st MARCH, 1950, 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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ACCOUNTS OF THE PUBLIC SERVICES, 1949-50.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1949-50, as shown by the summary on page xxxi, amounted to £78,066,604, and the gross expenditure to £76,759,201 15s. 9d. Appropriations in aid which were estimated at £3,459,140 realized £3,446,630 7s. 6d., and the actual amount applied in aid of expenditure was £3,372,900 17s. 6d., the balance falling to be surrendered.

The total amount to be surrendered is £1,294,892 11s. 9d., which is arrived at as follows:—

	£	s.	d.
Receipts realized £3,446,630 7s. 6d., of which £3,372,900 17s. 6d. was applied in aid of expenditure, leaving surplus receipts for surrender amounting to ...	73,729	10	0
Expenditure was £76,759,201 15s. 9d., falling short of the estimate by £1,307,402 4s. 3d.; the latter figure is reduced by deficiencies of appropriations in aid on certain votes, amounting to £86,239 2s. 6d., leaving a net saving of ...	1,221,163	1	9
Total amount to be surrendered ...	£1,294,892	11	9

The amount to be surrendered, £1,294,892 11s. 9d., represents approximately 1.7 per cent. of the supply grants.

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

Stock and Store Accounts.

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

Surrender of Balances on 1948-49 Votes.

3. The balances to be surrendered out of votes for the public services for 1948-49 amounted to £7,074,421 0s. 11d. I hereby certify that these balances have been duly surrendered to the Exchequer.

Foreign Exchange Account.

4. The Foreign Exchange Account established under the provisions of section 49 of the Finance Act, 1941, has been examined for the year ended 31st March, 1950. I certify that, in my opinion, the operations and transactions coming within the purview of such examination have been conducted and effected in accordance with the statutory provisions.

VOTE 6.—OFFICE OF THE REVENUE COMMISSIONERS.

Revenue Account.

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

Extra-statutory Repayments of Customs and Excise Duties.

6. Extra-statutory repayments of Customs duties and of Excise duties amounting to £6,327 5s. 5d. and £1,369 11s. 5d., respectively, were made during the year.

Remissions and Amounts Irrecoverable.

7. I have been furnished with schedules of the cases involving a loss of £50 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31st March, 1950. I have made a test examination of the items included in the schedules with satisfactory results.

The schedules show that the total amount remitted or passed as irrecoverable in the year was £170,797 5s. 4d., made up as follows :—

			£	s.	d.
Customs Duty	...	...	129,298	6	10
Income Tax	...	...	29,616	16	2
Sur Tax	...	...	8,311	11	0
Excess Profits Duty	...	...	3,340	0	0
Estate, etc., Duties—Interest	...	...	230	11	4
			£170,797	5	4

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

			£	s.	d.
	Remissions.				
On compassionate grounds	...	...	230	11	4
Special—see below	...	...	129,298	6	10
	Amounts Irrecoverable.				
Composition settlements	...	...	24,644	6	7
Miscellaneous : Liability not enforceable, etc.			16,624	0	7
			£170,797	5	4

The remission of Customs duty, amounting to £129,298 6s. 10d., related to certain consignments of kerosene (vaporising oil) totalling 2,216,543 gallons imported for use in agricultural tractors. This oil would ordinarily be eligible for rebate of the full amount of the duty, but it was found, on test, to come technically within the statutory specification of mineral hydrocarbon light oil in respect of which there is no rebate provision. In view of the unsuitability of the oil for use as motor spirit and of the vital necessity of maintaining a supply of oil for use in agricultural tractors, the Revenue Commissioners decided, with the concurrence of the Department of Finance, to allow rebate of the full amount of the duty. The Department of Finance sanction also covers future cases of the same kind where the Revenue Commissioners are satisfied that the oil is required for use in agricultural tractors and is necessary for agricultural operations.

VOTE 9.—OFFICE OF PUBLIC WORKS.

Insurance of Workmen.

8. Reference was made in previous reports to the Commissioners' claim against the Liquidator of the Irish Employers' Mutual Insurance Association, Limited, in respect of payments of compensation, etc., arising out of accident risks which had been covered by policies of insurance with that Association. The Liquidator has submitted for determination by the High Court the question whether the claim is a debt due to the State and entitled to priority. I understand that the hearing of the case had not concluded at the date of my report.

VOTE 10.—PUBLIC WORKS AND BUILDINGS.

Subhead B.—New Works, Alterations and Additions.

9. The charge to this subhead includes expenditure of £11,286 1s. 10d. on the erection of temporary buildings for use

as a central engineering workshop and store to meet the expanding volume of repair work arising from arterial drainage schemes. In addition, a sum of £2,640 was paid for the site and charged in the accounts of previous years. As noted in the statement appended to the account, further expenditure on this work has been deferred, and I understand that negotiations have been entered into for the acquisition of permanent premises.

Subhead J.2.—Arterial Drainage—Construction Works.

10. The expenditure during the year on works on the Brosna and the Glyde and Dee schemes amounted to £151,765 4s. 11d. In addition, the assessed value of the services rendered by the use of plant and machinery amounted to £78,715 2s. 6d.

Including the direct expenditure and the assessed charge for the use of plant and machinery in the previous year the total cost of schemes under the Arterial Drainage Act, 1945, up to 31st March, 1950, was £329,086 3s. 10d. of which £328,078 16s. 1d. relates to the Brosna scheme and £1,007 7s. 9d. to the Glyde and Dee scheme, work on which was begun during the year under review.

Subhead K.1.—Purchase of Engineering Plant and Machinery.

11. Dredging plant was purchased from a local authority in 1948 for £6,000 and expenditure, amounting to £4,306 on 31st March, 1950, was incurred on towage, dry-docking and watching charges, but the plant has not so far been put into service. The sanction of the Department of Finance for the purchase was accorded subject to the condition that a scale of charges which would ensure recovery of the capital cost would be fixed for the use of the plant. I am informed that the plant requires an extensive overhaul, that the purchase of auxiliary plant is necessary to make it an effective working unit, and that the question of its future use has had to be deferred pending satisfactory arrangements for the overhaul and for the purchase of the auxiliary plant.

Extra Receipts payable to Exchequer.

12. These receipts include a sum of £6,516 received from the Department of Posts and Telegraphs out of telephone capital funds in recoupment of expenditure incurred in prior years on part of a building which has been taken over for telephone development purposes. The receipts also include a sum of £500, received in settlement of a High Court action by which it was sought to enforce the specific performance of a contract for the sale of a State property.

VOTE 11.—EMPLOYMENT AND EMERGENCY SCHEMES.

13. 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 are examined by Local Government Auditors whose certificates are furnished to me in support of the charge to the vote.

14. 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. In some counties the schemes were carried out on its behalf by the county engineers who received imprests from the vote which were subsequently accounted for in detail.

15. The schemes for which provision was made under subheads K. (Farm Improvements Scheme), L. (Seed Distribution Scheme) and M. (Lime Distribution Scheme) were administered, as in previous years, by the Department of Agriculture acting on behalf of the Special Employment Schemes Office. Owing to the introduction of the Farm Buildings Scheme (subhead M. 11 Vote 29, Agriculture), and the Land Rehabilitation Project (subhead M. 13, Vote 29, Agriculture), the Farm Improvements Scheme was not operated as such in the 1949-50 season and the charge to subhead K. includes farm improvement grants authorized in prior years only, and expenditure on a field drainage scheme operated in counties Galway and Mayo. The grants paid amounted to £249,388 0s. 11d., made up as follows :—

	£	s.	d.
Land reclamation and field drainage ...	96,526	17	2
Improvement of farmyards, laying of concrete floors in out-offices, etc. ...	491	0	9
Construction or improvement of farm roads ...	53,739	2	3
Construction or improvement of water-courses ...	73,404	7	3
Construction, improvement or removal of fences ...	25,164	19	6
Construction of water and liquid manure tanks and silos, etc. ...	52	9	6
Construction of cattle enclosures ...	9	4	6
	<hr/> £249,388	0	11 <hr/>

Expenditure on the field drainage scheme in counties Galway and Mayo amounted to £16,641 18s. 6d., the work being carried out under a system of direct labour by men formerly employed on the production of hand-won turf. Farmers participating in the scheme were required to contribute towards the cost at the rate of £4 per statute acre, and a sum of £988 17s. 0d. is included in the exchequer extra receipts in respect of these contributions. Administrative expenses amounting to £46,665 0s. 3d., on the schemes provided for under subheads K., L. and M., account for the remainder of the charge to subhead K.

16. The scheme for which provision was made under subhead N. (Rural Improvements Scheme) was administered by the Special Employment Schemes Office, either directly or 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 grants of 75 per cent. of the estimated cost, excluding county engineers' fees, were paid, the balance being contributed by the beneficiaries. Contributions in cash were usually collected, but contributions of either materials or labour were also considered, and the contributors or members of their families were afforded the opportunity of employment on the works. The expenditure during the year on approved works amounted to £103,016 12s. 9d. but cash contributions amounting to £22,516 18s. 6d. reduced the charge to the vote to £80,499 14s. 3d.

17. 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 works were administered either by the Special Employment Schemes Office or by other Departments acting on its behalf.

VOTE 21.—STATIONERY AND PRINTING.

Subhead H.—Printing.

18. It was observed in the course of audit of the expenditure on printing that the normal procedure in connection with the placing of contracts was not always followed, and I am in communication with the Accounting Officer on the matter.

19. A sum of £448 7s. 5d. was expended on printing and binding 250 copies of a handbook. The sanction of the Department of Finance had been obtained for an estimated expenditure of £160 on this work and I have asked that covering sanction be sought for the additional expenditure incurred.

Stores.

20. I am in communication with the Accounting Officer on certain points arising out of an examination of the records of equipment issued on location to Government Departments.

VOTE 29.—AGRICULTURE.

Subhead F.1.—Agricultural Schools and Farms.

21. Provision was included in a supplementary estimate for the purchase of Grange Farm, Dunsany, Co. Meath, for use as a dairy cattle breeding farm and as a station at which live stock can be kept temporarily pending location under the Live Stock Improvement Schemes. The purchase was completed in December, 1949, and the charge to the subhead includes sums amounting to £41,403 13s. 8d. in connection therewith.

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

22. Apart from remuneration and travelling expenses of staff amounting to £26,574 4s. 1d., and expenditure of £11,944 15s. 9d. on equipment for poultry technicians, advertising, etc., the expenditure on this service consisted of grants towards the cost of providing accommodation and equipment for poultry-keeping and of subsidies on sales of day-old chicks. Grants paid directly amounted to £111,639 11s. 8d., comprising £19,454 17s. 5d. towards the establishment or extension of commercial hatcheries, £58,577 towards the establishment or extension of approved hatching-egg supply farms, poultry stations and pedigree poultry breeding farms, £33,151 16s. 6d. towards the cost incurred by ordinary poultry keepers in providing accommodation for adult birds, and £455 17s. 9d. in sundry grants. Also, £35,416 8s. 2d. was paid to certain County Committees of Agriculture in recoupment of grants made by them to ordinary poultry keepers towards the cost of chicken houses and equipment. Subsidies paid to licensed hatchery owners on sales of day-old chicks totalled £65,422 8s. 0d.

Fees amounting to £2,285 3s. 0d., in respect of poultry hatchery licences, etc., are brought to account as appropriations in aid.

Subhead H.—Grants to County Committees of Agriculture.

23. The charge to this subhead comprises normal grant amounting to £156,430 10s. 0d., payments amounting to £49,235 9s. 6d. for the purpose of supplementing committees' expenditure on the provision of lime for agricultural purposes, and recoupment of £1,397 12s. 7d. expended by eight committees on grants towards the cost of the erection of poultry-houses in Gaeltacht areas.

The normal grant of £156,430 10s. 0d. includes a sum of £73,611, approximately equivalent to the proceeds of the agricultural rate of 2d. in the £ levied under the Agriculture Act, 1931, and extra grants, amounting to £82,819 10s. 0d., equivalent to the amount of the income of committees from rates in excess of the statutory minimum.

Subhead I.3.—Scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas.

24. Reference was made in previous reports to the placing of contracts for the erection of central buildings and glasshouses in Counties Donegal and Galway. Further payments amounting to £6,469 19s. 0d. were made in the year under review bringing the total amount paid on foot of these contracts to £96,234 19s. 0d. on 31st March, 1950. The charge to the subhead also includes £214 4s. 11d. for the purchase of the site for the central buildings in County Galway and expenses in connection therewith, and £4,125 19s. 6d. for remuneration and travelling expenses of staff and general expenses.

Each grower for whom a glasshouse was erected entered into an agreement to repay £150 of the cost, with interest at $2\frac{1}{2}$ per cent. per annum, by annual instalments of £20 or 10 per cent. of the net proceeds of the crop, whichever was the less, and to bear a proportion of the running expenses of the scheme. In the 1949 season, tomato plants propagated in the central buildings were transferred to 195 glasshouses and approximately 184 tons of tomatoes were marketed, the net proceeds of sale being £12,053 9s. 1d., of which £8,040 4s. 5d. was paid to the growers and the balance of £4,013 4s. 8d. credited to appropriations in aid. Under the terms of the agreements the amount due by the growers for the 1949 season was £4,682 14s. 7d. but, as it was considered that it would be a hardship on growers with abnormally low returns to be required to meet their liabilities in full, it was decided to postpone the collection of sums amounting to £707 0s. 10d. The total liability of the growers in respect of the 1948 and 1949 seasons outstanding at 31st March, 1950, was £1,100 6s. 7d.

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

25. The charge to the subhead, £4,928 2s. 2d., represents sums paid to the Agricultural Credit Corporation, Limited, in respect of the cost of administering the special scheme of loans made 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 are free of interest and are repayable in four instalments spread over a period of four years. Sums amounting to £83,882 9s. 0d. received during the year in repayment of the loans are included under subhead P.—Appropriations in Aid. The amount outstanding at 31st March, 1950, in respect of these loans was £162,586 1s. 7d. as shown in the statement appended to the account.

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

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

Receipts arising from the disposal of creamery properties, which are brought to account as exchequer extra receipts, amounted to £10,654 18s. 4d. The total expenditure from voted moneys to 31st March, 1950, on the improvement of the creamery industry amounted to £1,197,869 5s. 6d. and receipts were £394,873 16s. 11d., leaving a net charge on public funds of £802,995 8s. 7d.

Subhead M.11.—Farm Buildings Scheme.

27. The expenditure charged to this subhead comprised £35,226 9s. 7d. for administrative expenses and £23,068 6s. 10d. for grants for the construction and improvement of farm buildings and for certain allied works. The grants made included £14,094 15s. 6d. paid to rated occupiers towards the cost of newly constructed farm buildings or extensions at rates varying according to the nature of the work undertaken; £2,384 13s. 3d. for improvement, repair or conversion of farm buildings on the basis of 50 per cent. of the approved estimated cost of the labour required, subject to a maximum grant for each building equal to three-fifths of the grant for a new building of the same class; and £6,588 18s. 1d. for other approved works on the basis of 50 per cent. of the approved estimated labour cost.

Subhead M.13.—Land Rehabilitation Project.

28. The Land Reclamation Act, 1949, authorized the Minister for Agriculture to carry out land reclamation, field drainage and other works and provided for the payment by the occupiers of a contribution towards the cost, the contribution being payable when the Minister certifies that the work has been completed or, if an occupier has so elected, by means of an annuity.

Under the project an occupier may arrange to have approved work carried out by the Department on agreeing to pay two-fifths of the estimated cost plus the cost of fertilisers supplied, subject to a maximum of £12 per acre, or alternatively, he may

carry out the work himself and receive a grant amounting to two-thirds of the estimated cost, subject to a maximum of £20 per acre less the cost of fertilisers supplied.

A considerable quantity of machinery was purchased for operation by the Department, and, in addition, arrangements were made to assist individuals, contractors and farmers' organizations to acquire machinery, to enable them to undertake work on the project, by the issue of free grants limited to one-third of the cost.

The expenditure charged to the subhead was made up as follows :—

	£	s.	d.
Salaries, wages and allowances ...	67,495	13	9
Travelling and subsistence ...	15,223	9	8
Purchase of machinery, implements, etc. ...	135,748	9	6
Grants towards purchase of machinery and equipment ...	2,039	4	4
Grants to farmers ...	2,868	6	8
District offices and stores—rents, etc. ...	2,484	18	3
Advertising and publicity ...	1,812	3	7
Miscellaneous expenses ...	474	6	5
	£228,146	12	2

Subhead M.14.—Prevention of contagious abortion and other diseases in cattle.

29. The charge to the subhead includes £4,779 12s. 11d. for vaccine and £624 12s. 4d. for advertising, publicity and miscellaneous expenses in connection with the scheme for the prevention of contagious abortion in cattle which was initiated in October, 1949. The Department made available, free of charge, the required supplies of vaccine in the first year of operation of the scheme, and by arrangement with the Veterinary Medical Association of Ireland reduced fees were charged to farmers by veterinary surgeons for carrying out the vaccinations.

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

30. Reference was made in previous reports to arrangements whereby growers who sold wheat of the 1943 and 1944 harvests were enabled to obtain, in exchange for dockets which they had received from authorized purchasers of the wheat, fertiliser credit vouchers for 2s. 6d. per barrel of wheat sold, and the fertiliser suppliers were recouped the amount of the allowances made by them on submission of monthly claims supported by

the relevant credit vouchers. These arrangements continued in operation during the year under review and were extended to growers of the 1945 crop. Including expenditure of £270,168 15s. 5d. charged to this subhead, the total paid to fertiliser suppliers in connection with the redemption of the 1943, 1944 and 1945 dockets amounted at 31st March, 1950, to £622,382 7s. 8d.

Subhead O.O.—Flour and Wheaten Meal Subsidies.

31. The expenditure charged to this subhead, totalling £7,765,704 3s. 5d., was made up as follows:—

	£	s.	d.
Flour	7,689,000	0	0
Wheaten Meal ...	76,704	3	5
	<hr/>		
	£7,765,704	3	5
	<hr/>		

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 expenditure comprised £7,597,517 11s. 3d. in respect of losses incurred in connection with the allocation of imported wheat and flour for periods up to the 28th January, 1950; £58,783 in respect of adjusting payments for the cereal year 1946-47 made by the company to the millers following examination of the millers' accounts by officers of the Department of Industry and Commerce; and £32,699 8s. 9d. for remuneration of importer-distributors for wheat handled on behalf of the company in the calendar years 1946 and 1947.

The subsidy on wheaten meal for the cereal year 1948-49 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.

Subhead Q.—Losses.

32. A sum of £160,000 was provided by supplementary estimate to recoup Grain Importers (Éire), Limited, the loss incurred on the disposal of 8,835 tons of oatmeal imported in 1948 at a cost of £442,899 12s. 4d. to meet a probable shortage following the poor harvest of 1947. 3,350 tons was sold to oatmeal millers for home consumption, but owing to the good harvest in 1948 and to deterioration in the condition of the oatmeal the company was unable to dispose of the remaining 5,485 tons to the millers, and 406 tons was ultimately sold for

animal feeding and the balance disposed of to continental buyers. The receipts totalled £282,952 3s. 9d., resulting in a loss of £159,947 8s. 7d., which is charged to the subhead.

Subhead P.—Appropriations in Aid.

Levy on the slaughter of cattle and sheep.

33. 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 on the date mentioned was £221 0s. 10d. and the amount of levy outstanding at 31st March, 1950, was £1,055 2s. 1d. As noted in the account, sums totalling £191 4s. 8d. were written off with the sanction of the Minister for Finance.

VOTE 30.—AGRICULTURAL PRODUCE SUBSIDIES.

Subsidies, Allowances, etc., for Dairy Produce.

34. 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 1s. 2d. per gallon for the period 1st May to 31st October and at 1s. 4d. per gallon for the period 1st November to 30th April. The sums disbursed on allowances on creamery butter produced on and after 1st April, 1949, amounted to £2,532,011 15s. 0d. of which £2,472,868 6s. 6d. was paid from this vote and £59,143 8s. 6d. from the Dairy Produce (Price Stabilisation) Fund. In addition to expenditure of £2,184,843 15s. 8d. in the year 1948–49 on allowances on creamery butter produced in that year, payments amounting to £117,999 0s. 1d. were made from the vote during the year under review, bringing the total cost of these allowances for the production of the year 1948–49 to £2,302,842 15s. 9d., as compared with £1,946,171 6s. 2d. for the year 1947–48. The Butter Marketing Committee's trading account for the year ended 31st March, 1949, disclosed a deficiency of £80,128 3s. 8d. in respect of which £40,000 was paid and charged in the account of the previous year, the balance, £40,128 3s. 8d. being included in the charge to this vote. The remainder of the expenditure charged to the vote, £43,999 3s. 9d., related to payments to creameries in connection with the Department's scheme for the cold storage of creamery butter.

Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, Emergency Powers (No. 270) Order, 1943, and Creamery Butter (Prices for Catering Establishments) Orders, 1948.

Dairy Produce (Price Stabilisation) Fund.

35. The income of the Fund was made up of £18,907 3s. 8d. from levies, mainly on home sales of creamery butter and raw

cheese, and £37,333 6s. 7d. from catering establishments in accordance with the Creamery Butter (Prices for Catering Establishments) Orders, 1948 (Statutory Instruments Nos. 247 and 355 of 1948) in respect of creamery butter purchased under permit. The orders referred to prescribed prices for creamery butter sold to catering establishments by virtue of permits issued under Article 9 of the Emergency Powers (Distribution of Butter) Order, 1944 (Statutory Rules and Orders No. 121 of 1944) and provided that payment, on account, should be made to the Minister for Agriculture at the rate of 6d. per lb. and 9d. per lb., respectively, on the issue of permits for the period 31st July to 29th October, 1948, and the period commencing on 30th October, 1948.

The payments out of the Fund include the sum of £59,143 8s. 6d. mentioned in paragraph 34 for allowances on creamery butter produced in 1949-50 and £6,229 paid to the Butter Marketing Committee to meet administrative expenses.

VOTE 31.—FISHERIES.

Subhead F.5.—Compensation, etc.

36. The sum of £100,000 was provided under this subhead for compensation payable under sections 35 and 67 of the Fisheries Act, 1939, and for miscellaneous expenses. Compensation amounting to £1,333 4s. 3d. was paid to thirteen employees during the year under section 35 of the Act which provides for the restriction of the use of nets in freshwater and for the payment of compensation to the owners of nets and, under certain conditions, to their employees. No payments of compensation were made to owners of nets, or, under section 67 of the Act, in respect of transferable fisheries, the balance of the charge to the subhead, £46 18s. 0d., being for miscellaneous expenses.

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

37. Including the advances of £60,000 charged in this account, the total advances for boats and gear to 31st March, 1950, amounted to £238,500. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1950, amounted to £155,546 12s. 6d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £136,698 16s. 4d., including £9,067 1s. 9d. repaid in the year under review and credited to appropriations in aid. The repayments were, therefore, in arrear on 31st March, 1950, to the extent of £18,847 16s. 2d. as compared with £12,990 11s. 8d. on 31st March, 1949.

Subhead G.3.—Repayable Advances for General Development.

38. The total advances for general development in course of redemption by the Sea Fisheries Association, including a sum of £8,350 charged in this account, amounted at 31st March, 1950, to £20,450. These advances are repayable over a period of twenty years by half-yearly instalments covering principal and interest, and sums totalling £725 2s. 1d. were repaid during the year under review and are included in the appropriations in aid.

Fishery Loans.

39. Repayments of fishery loans, which are accounted for as appropriations in aid, amounted to £10 12s. 3d., and the balance outstanding on these loans at 31st March, 1950, was £20,434 18s. 7d. including arrears of £20,397 8s. 3d. There were no remissions during the year under the Fisheries (Revision of Loans) Act, 1931.

VOTE 34.—PRISONS.

40. 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 37.—SUPREME COURT AND HIGH COURT OF JUSTICE.

Extra Receipts payable to Exchequer.

41. A sum of £2,500 was provided by supplementary estimate in the financial year 1940–41 for an advance to make good certain deficiencies in estates of minors, the expenditure against the provision being £2,252 4s. 0d. The deficiencies were caused by defalcations of a General Solicitor for minors, who died in February, 1938, and it was stated in a note to the supplementary estimate that an Order of Court would be sought for recovery of portion of the advance from the estate of the deceased, and that legislation would be introduced to provide for the recoupment of the balance to the Exchequer from other sources. The estate has now been administered and a sum of £482 4s. 6d., received by way of dividend, is brought to account as exchequer extra receipts. I have inquired as to the position regarding the recoupment of the balance of £1,769 19s. 6d. to the Exchequer.

VOTE 41.—LOCAL GOVERNMENT.

Subhead I.1.—Contributions towards Housing Loan Charges.

42. A supplementary estimate provided £16,000 for the payment of non-statutory contributions towards loan charges on certain loans advanced from the Local Loans Fund to local authorities. The charge to the subhead includes payments amounting to £13,950 in respect of these contributions, being the amount required to recoup local authorities the additional loan charges incurred on subsidy housing schemes by reason of the increase from $2\frac{1}{2}$ per cent. to $3\frac{1}{4}$ per cent. per annum in the rate of interest on advances from the Local Loans Fund prescribed by the Local Loans Fund (Rate of Interest) Direction, 1948 (Statutory Instrument No. 158 of 1948). Contributions towards loan charges of local authorities under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1949 account for the remainder of the charge to the subhead, £690,163 11s. 2d. In addition, grants totalling £1,848,770 in connection with housing schemes were made to sixty-five local authorities out of moneys provided from the Transition Development Fund.

Subhead I.3.—Grants under the Housing (Amendment) Acts, 1948 and 1949.

43. I am in communication with the Accounting Officer regarding the grants paid under section 16 and the Second Schedule of the Housing (Amendment) Act, 1948, to certain persons towards the cost of reconstructing houses in their own occupation.

Subhead JJ.—Grants to Local Authorities for the execution of works under the Local Authorities (Works) Act, 1949.

44. The Local Authorities (Works) Act, 1949, which became law on 20th July, 1949, enables certain local authorities to execute works affording relief or protection from flooding, landslide, subsidence and similar occurrences, and a supplementary estimate for £1,250,000 was taken to provide for grants to the local authorities concerned towards the cost of works undertaken under the Act. The expenditure of £1,227,200 charged to the subhead represents payments on account in respect of work done on schemes approved by the Minister for Local Government.

Motor Tax Account.

45. 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 five cases this audit had not been completed at the date of my test examination.

The gross proceeds of motor vehicles, etc., duties in 1949-50, including £36,372 19s. 6d. attributable to fines collected by the Department of Justice, amounted to £2,644,197 15s. 8d. as compared with a total of £2,390,203 9s. 9d. in the previous year. Fees amounting to £6,313 17s. 0d. received on behalf of the Commissioner of the *Gárda Síochána* under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937 (Statutory Rules and Orders, No. 92 of 1937) are also included in the receipts. A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on pages 6 and 7 of the Finance Accounts, 1949-50.

VOTE 44.—NATIONAL HEALTH INSURANCE.

Subhead B.—Benefits, Expenses of Administration and Supplements (Grants-in-Aid).

46. In previous reports reference was made to provisional payments to public assistance authorities in respect of their disbursements under the Social Welfare (Substitutive Allowances) Order, 1948 (Statutory Instrument No. 8 of 1948) during the period of suspension by *Cumann an Árachais Náisiúnta ar Shláinte* of payment of benefits under the National Health Insurance Acts. A sum of £3 4s. 6d. charged to this subhead in the year under review brings the total amount recouped to the public assistance authorities to £57,991 7s. 9d. The Minister for Social Welfare has certified, in accordance with Article 3 (5) of the Order, the expenditure incurred by twenty-six public assistance authorities, and I am informed that the examination of the expenditure of the remaining six authorities has not yet been completed.

VOTE 46.—PRIMARY EDUCATION.

Subhead A.3.—Preparatory Colleges, etc.

47. The average boarding cost per student in the school year 1949-50 ranged from 14s. 2d. to 18s. 8d. per week as compared with 14s. 2d. to 19s. 6d. per week for the previous year. The average fee paid by the students was £18 19s. 1d. as compared with £17 13s. 2d. for the previous year.

Accounts have been furnished to me showing the receipts and expenditure for the school year 1949-50 in connection with the farms and gardens attached to the colleges. Five of the accounts

disclose deficits and one shows an excess of receipts over expenditure. Periodical inspections of the farms are carried out by officers of the Department of Agriculture, and their reports are available to me.

VOTE 49.—SCIENCE AND ART.

Subhead A.7.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid).

48. As will be seen from the Statement of Expenditure, etc., out of Grants-in-Aid appended to the account the receipts exceeded the amount transferred from the subhead by £296 8s. 7d. The additional receipt represents the proceeds of the sale of certain equipment which had been purchased out of the Grant-in-Aid account in a prior year.

Subhead B.15.—Special Purchases of Books and Manuscripts.

49. This special subhead was opened with the sanction of the Department of Finance to bring to account unanticipated expenditure, which could not be met from the grant-in-aid provided for the National Library under subhead A.6., on the purchase of manuscripts and on periodicals, etc., the delivery of which had been in arrear for some years owing to disturbed conditions abroad.

VOTE 52.—LANDS.

Subhead I.—Improvement of Estates, etc.

50. The expenditure during the year on the provision of necessary improvements in connection with the scheme for the transfer of allottees from the Gaeltacht to lands in Co. Meath, available for the relief of congestion, amounted to £439 5s. 2d. The total expenditure on the scheme since its inception in 1934-35 to 31st March, 1950, amounts to £104,071 4s. 9d.

Under the scheme for the provision of holdings in certain counties in Leinster for migrants from districts where there is acute congestion, the expenditure charged to the vote amounts to £10,035 11s. 2d., including £2,974 11s. 4d. expended on an extension of the scheme providing for intra-county migration introduced during the year with the approval of the Department of Finance. The total charges in respect of this migration scheme since 1937-38 amount to £150,786 7s. 4d.

VOTE 54.—GAELTACHT SERVICES.

Subhead H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1949.

51. The aggregate amount of the grants and loans which may be made under the Housing (Gaeltacht) Acts 1929 to 1949 is not to exceed £900,000.

At 31st March, 1950, the position regarding such grants and loans was as follows :—

	£
(i) Total amount of grants sanctioned	547,924
Total amount of actual payments ...	482,835
(ii) Total amount of loans sanctioned ...	187,812
Total amount of loans for which certificates have been issued to the Commissioners of Public Works ...	175,531

Industrial Loans.

52. 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, 1950. Arrears, including interest accrued, due at that date, amounted to £10,998 9s. 2d., as compared with £10,878 5s. 9d. on 31st March, 1949. Included in the arrears is a sum of £10,943 10s. 2d., 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 J.—Food Subsidies.

53. The expenditure charged to this subhead, totalling £2,139,276 7s. 0d., was made up as follows :—

	£	s.	d.
Bread	10,497	5	3
Oatmeal ...	1,276	11	11
Tea ...	1,893,520	0	0
Sugar	233,982	9	10
	£2,139,276	7	0

As stated in paragraph 50 of my previous report, subsidy on batch bread ceased to be payable after 1st November, 1947, and the payment of balances due to bakers for periods prior to that date accounts for the charge of £10,497 5s. 3d.

The amount of £1,276 11s. 11d., which was paid during the year as subsidy on oatmeal manufactured from native oats of the 1947 crop and sold by millers in the period 1st September, 1947, to 15th April, 1948, related to two claims the examination of which was not sufficiently advanced for payment to be made in the previous year.

The subsidy on tea was paid to Tea Importers (Éire), Limited, and represented the difference between the cost price of tea plus overhead expenses and the selling price. The audited accounts of the company for the year ended 31st March, 1950, showed a net trading loss of £1,843,045 which, with a balance of £21,320 due from the previous account, made a total deficit of £1,864,365. Amounts paid as subsidy totalled £1,893,520, leaving a balance of £29,155 due by the company at 31st March, 1950.

Subsidy at the rate of 2d. per lb. continued to be payable on sugar sold for domestic consumption. The sum of £233,982 9s. 10d. charged to the subhead was paid to Comhlucht Siúicre Éireann, Teoranta, on the basis of statements certified by the auditors of the company. I understand that, consequent on certain adjustments in respect of the years 1948-49 and 1949-50, a refund of subsidy falls to be made by the company and I have asked for further information on the matter.

Subhead K.—Fuel Subsidy.

54. Only a token sum of £5 was provided under this subhead for fuel subsidy, and no payment in respect of subsidy was made in the year under review.

Subhead L.—Miscellaneous Turf Production Schemes.

55. The amount of £23,560 4s. 5d. charged to this subhead was paid to local authorities in recoupment of losses incurred on the sale of turf otherwise than to Fuel Importers (Éire), Limited, government departments or local institutions. The total amount recouped to 31st March, 1950, including £174,444 8s. 9d. paid in previous years, was £198,004 13s. 2d.

Subhead N.1.—Advances to Mianrai, Teoranta.

56. The charge of £34,955 7s. 11d. to this subhead represents advances made during the year to Mianrai, Teoranta, under section 3 of the Minerals Company Act, 1947, as amended by section 2 of the Minerals Company (Amendment) Act, 1950. The total liability of the company for advances and for interest thereon, amounted at 31st March, 1950, to £134,445 18s. 3d.

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

1950, of the payment by the company of interest on advances and of the repayment of instalments of advances which fell due on 1st April and 1st October, 1949.

Operations of Bord na Móna.

Subheads O.1., O.2., etc.

57. The issues from the Grants-in-Aid during the year comprised £18,500 for experiment and research (subhead O.1.) and £366,500 to meet the cost of the turf production scheme hitherto undertaken by County Councils (subhead O.2.). Production under the scheme was confined to machine-won turf and receipts from Bord na Móna in respect of sales amounted to £130,000 which is credited to subhead S.—Appropriations in Aid.

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 total issues under this head, including £18,500 in the year under review, amounted at 31st March, 1950, to £118,800.

A sum of £1,500, which is included in the appropriations in aid, was realized from the sale to Bord na Móna of the residue of turf produced under the turf camps scheme, which was terminated in 1948. I understand that agreement has been reached on the terms of transfer to Bord na Móna of the turf camps and equipment, and that it is hoped to have the sale completed at an early date.

The exchequer extra receipts include a sum of £9,141 6s. 8d. received from Bord na Móna in respect of interest on advances made for the development of Clonsast bog. At 31st March, 1950, the amounts outstanding, including interest, for advances made from voted moneys for the development of bogs were :—

		£	s.	d.
Clonsast	...	188,373	12	2
Glenties	...	8,950	0	0
Kilberry	...	5,785	10	9
Derryounce	...	11,917	10	0
Other Bogs	...	58,795	0	0
		<hr/>		
		£273,821	12	11
		<hr/>		

Subhead R.—Repayment of Advances for Rural Electrification.

58. Section 41 (3) of the Electricity (Supply) (Amendment) Act, 1945, provides that one moiety of the total amount of the

moneys advanced for rural electrification to the Electricity Supply Board out of the Central Fund shall be repaid to the Fund out of moneys provided by the Oireachtas. The sum of £325,000 charged to this subhead relates to the repayment to the Central Fund of one-half of the amount of £650,000 advanced during the calendar year 1948 for rural electrification.

Industrial Development Authority.

Subhead R.R.—Grant towards the Expenses of Administration.

59. A provision of £10,000 was made by supplementary estimate for a grant to defray the remuneration and expenses of the members of the Industrial Development Authority and the amount issued in respect of the grant was £8,000. Expenditure amounting to £2,268 1s. 9d., which is charged to subhead B. Vote 10.—Public Works and Buildings, was incurred on the adaptation of premises and the provision of furniture for the Authority, and furniture to the value of £104 19s. 6d. was supplied from stock. The Authority was established and the first members appointed by warrants dated 26th May, 1949, made by the Minister for Industry and Commerce, with the approval of the Minister for Finance. The establishment of the Authority was confirmed by the Industrial Development Authority Act, 1950, which became law in December, 1950.

VOTE 56.—AVIATION AND METEOROLOGICAL SERVICES.

Subhead G.—Constructional Works, including furnishing of Buildings—Shannon Airport.

Subhead H.—Constructional Works, including furnishing of Buildings—Dublin Airport.

60. Expenditure during the year on constructional works, including furnishing of buildings, at Dublin, Shannon (Rineanna), and Shannon (Foynes) Airports amounted to £216,607 12s. 7d., £152,531 6s. 7d. and £3,528 14s. 5d., respectively, bringing the total expenditure, as at 31st March, 1950, to £1,078,910 10s. 8d. for Dublin Airport, £1,738,583 5s. 3d. for Shannon Airport (Rineanna), and £166,791 12s. 10d. for Shannon Airport (Foynes), exclusive of expenditure on the acquisition of land.

Subhead M.—Catering Service—Shannon Airport.

61. Reference was made in paragraph 63 of the report for the year 1947-48, to the position regarding completion of agreed inventories of furniture and equipment supplied to the

catering service. Copies of inventories of these articles, compiled from departmental records, have been furnished to me and I am in communication with the Accounting Officer regarding them.

Subhead N.—Management of Dublin Airport.

62. The agreement between the Minister for Industry and Commerce and Aer Rianta, Teoranta, provides, *inter alia*, that the Minister, with the approval of the Minister for Finance, shall determine the actual loss arising out of the management of Dublin Airport by the company. The loss so determined for the year ended 31st March, 1950, was £10,593, of which £10,000 has been made good from this subhead. The balance of £593 due to the company will be charged in the next account.

Subhead O.—Subsidy in respect of Air Services.

63. It was stated in paragraph 58 of my previous report that as subsidy up to the limit of £750,000 prescribed by section 19 of the Air Navigation and Transport Act, 1946, had been paid to Aer Rianta, Teoranta, no further payments could be made pending the enactment of legislation. The Air Navigation and Transport Act, 1950, became law on 15th March, 1950, and section 25 provides that the Minister for Finance may from time to time by order authorize the payment of subsidies to Aer Rianta, Teoranta, on such terms and conditions as may be specified in the order, but that no such order may be made after the expiration of five years from the passing of the Act.

Under the terms of the Subsidy (Aer Rianta, Teoranta) Order, 1950, made on 28th March, 1950, the sum of £473,162 charged to this subhead was paid to the company. This amount is the aggregate of the balances of subsidy, £163,595, due in respect of losses incurred by the company and its subsidiaries in the years 1946-47 and 1947-48, £205,067, being the amount determined to be the losses incurred in the year 1948-49, and £104,500 in respect of estimated losses for the year 1949-50.

Including the charge in this account, the total subsidy paid to the company amounted to £1,223,162 up to 31st March, 1950.

Subhead W.—Appropriations in Aid.

64. This subhead includes a receipt of £931 2s. 7d. for rent derived from the letting of buildings and a concrete parking

apron which had been constructed at Shannon Airport, at a cost of £20,859, for the purpose of being leased as an aircraft repair depot. The letting conditions provided for a minimum tenancy of two years subject thereafter to yearly renewal, and for an annual rent of £2,650, being the economic charge calculated on a twenty year period of amortisation of the capital cost. The premises were vacated on 7th May, 1949, on the expiry of the first term of two years, the amount of rent received from the tenant for that period being £5,212 5s. 11d. Portion of the site and buildings were subsequently leased to an operating company at an annual rent of £1,375.

VOTE 58.—TRANSPORT AND MARINE SERVICES.

Subhead AA.—Payments to Córas Iompair Éireann.

65. Payments totalling £4,091,000 for capital purposes and to meet operating losses were made to the company, which was incorporated on 1st January, 1945, by section 9 of the Transport Act, 1944. £2,462,369 was advanced in respect of capital expenditure, and will be repayable on such terms and conditions as the Minister for Finance may determine by the Board established by section 5 of the Transport Act, 1950. The Minister has agreed to defer a decision on the conditions of repayment until May, 1952. The balance of £1,628,631 represented a non-repayable grant to cover operating losses up to 31st March, 1950, and included £561,347, being the amount required to enable the company to repay to the Central Fund sums previously advanced under section 18 of the Transport Act, 1944, on foot of interest under the State guarantee of debentures, and £209,000 in respect of interest payable on guaranteed debentures.

Section 18 of the Transport Act, 1944, provides that all moneys required from time to time by the Minister for Finance to meet payments under the State guarantee of debenture stock shall be advanced from the Central Fund, and that sums so advanced shall be repaid to the Central Fund by the company within twelve months from the date of the advance. The section also provides that where repayment has not been made as prescribed any amount remaining outstanding shall be repaid to the Central Fund out of moneys provided by the Oireachtas and, further, that such repayment from voted moneys shall not exempt the company from the liability to repay to the Central Fund, with interest, the full amount of any advance made from the Fund. In view of these provisions, I have communicated with the Accounting Officer regarding the payment from the vote of the non-repayable grants of £561,347 and £209,000.

VOTE 61.—POSTS AND TELEGRAPHS.

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

66. The losses borne on the vote for the year ended 31st March, 1950, amounted to £8,751 10s. 7d. A classified schedule of these losses is set out at page 218. At page 221 particulars are given of 43 cases in which cash shortages or misappropriations of sums amounting to £5,693 16s. 0½d. and \$300 were discovered; the amounts in question were made good and no charge to public funds was necessary.

Stores.

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

In addition to the engineering stores shown in Appendix II as valued at £1,025,693 on the 31st March, 1950, engineering stores to the value of £2,274 were held on behalf of other Government Departments. Stores other than engineering stores were valued at £304,762, including £53,818 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 £273 1s. 10d. 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, 1949, were submitted to a test examination with satisfactory results. In the reports on the accounts for the year 1945-46 and subsequent years it was stated that the total interest credited to depositors had, for various reasons, been estimated, subject to any necessary adjustment in subsequent years. For the year ended 31st December, 1949, however, the exact amount of the interest to be credited has been computed. The interest accrued during the year on securities standing to the credit of the Post Office Savings Bank Fund amounted to £1,583,359 12s. 10d. Of this sum, £1,175,195 18s. 8d. was paid and credited to depositors in respect of interest, management expenses amounted to £126,966 7s. 4d. and £281,197 6s. 10d. was set aside towards provision against depreciation in the value of securities.

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, 1950, the expenditure on manufacturing jobs during the year amounted to £53,795, expenditure on repair work (other than repairs to mechanical transport) amounted to £25,690, and expenditure on mechanical transport repairs to £5,040.

VOTE 63.—DEFENCE.

Subhead C.—Pay of Civilians attached to Units.

Subhead S.—Barrack Maintenance and Minor Works.

71. In 1945 the Department of Finance approved of the expenditure of £8,095 on the construction of a new building and slipway, and the provision of a supply line for electric current, in the naval dockyard at Haulbowline, and the work was completed in May, 1946, at a cost of £6,959. The building was regarded as essential for the effective control of work undertaken in the dockyard, and it was anticipated that a saving of wages of approximately £1,500 per annum would be effected. As it appeared that only a restricted use has been made of the new building I have asked for further information on the matter.

Subhead K.—Provisions and Allowances in lieu.

72. 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.	1949-50.	1948-49.
Cost of production ...	2.8 pence per lb.	2.7 pence per lb.
Cost delivered Dublin ...	3.2 „ „ „	3.1 „ „ „

MEAT.		
Dublin ...	20.4 „ „ „	20.1 „ „ „
Curragh ...	22.0 „ „ „	21.6 „ „ „

The average price of cattle purchased for the Dublin and Curragh areas was £55 6s. 11d. and £54 16s. 9d. per head, respectively, as compared with £53 6s. 1d. and £51 11s. 6d. in the previous year, while the average production of beef per head was 690 lbs. and 679 lbs., respectively, as compared with 664 lbs. and 617 lbs.

Subhead P.2.—Naval Service.

73. It was observed that approximately 22,000 gallons of high grade petrol for use in motor torpedo boats was held in stock and appeared to be surplus to requirements as the boats had been sold. In reply to an inquiry I was informed that efforts to dispose of this stock of petrol had not so far been successful, and that its suitability for use by the Air Corps was being tested.

Subhead Y.2.—The Reserve.

74. Regulations relating to army mechanical transport allotted to units of An Fórsa Cosanta Áitiúil provide that where it is established that loss of or damage to a vehicle is due to negligence on the part of a member of An Fórsa, the cost involved shall be borne on unit funds. It was noted that a number of accidents to vehicles allotted to An Fórsa Cosanta Áitiúil were attributed to negligence on the part of the drivers, and that the sanction of the Minister for Finance had been sought to reduce the charge against unit funds in such cases to a maximum of 25 per cent. of the cost of repairs. I have asked to be informed of the total cost of repairs and the position regarding recovery from unit funds.

As from 1st July, 1946, the Department of Defence assumed responsibility for the provision of accommodation for An Fórsa Cosanta Áitiúil and for payment of the rents. It appeared in a number of cases that formal agreements governing the occupation of premises taken over from the former Local Defence Force or acquired by An Fórsa had not been entered into with the owners, and I am in communication with the Accounting Officer on the matter.

In September, 1948, premises for the accommodation of a local unit of An Fórsa Cosanta Áitiúil were purchased for £886 15s. 10d., including £36 15s. 10d. legal costs. The premises were not occupied, and in October, 1950, the sanction of the Minister for Finance was obtained for their sale. I am informed that the sale has been deferred pending a decision on the suitability of the property for use by another Government Department.

Suspense Account.

75. Reference was made in the reports for the years 1946-47 and 1947-48 to payments in respect of pay, etc., of reservists

which were charged to a suspense account pending the investigation of certain irregularities. Following the investigation, three members of the staff of the Department were prosecuted on charges relating to the fraudulent issue and negotiation of a number of payable orders; they were sentenced to terms of imprisonment and dismissed from the public service. The total amount involved, £1,051 8s. 0d., was recovered, and therefore no loss fell on public funds.

Statement of Losses.

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

	£	s.	d.
Cash Losses charged to "Balances Irrecoverable"	371	4	7
Deficiencies of stores and other losses not affecting the 1949-50 vote ...	12,225	4	1

The corresponding figures of losses in the previous year were £731 6s. 3d. and £10,306 13s. 3d.

VOTE 65.—EXTERNAL AFFAIRS.

Subhead A.7.—Irish News Agency.

77. The Irish News Agency Act, 1949, provided for the promotion by the Minister for External Affairs of a limited company for the collection, dissemination and publication of news and information inside and outside the State, and the Irish News Agency, a limited company conforming to the conditions laid down in the Act, was formed and registered under the Companies Acts in March, 1950.

A repayable advance of £5,000 charged to this subhead was made for the purposes of the business of the Agency, pursuant to section 11 of the Act.

VOTE 68.—HEALTH.

Subhead H.—Grants to Health Authorities.

78. As indicated in a note to the Estimate, issues in respect of grants under section 4 of the Health Services (Financial Provisions) Act, 1947, are made from time to time on the basis of a percentage of estimated expenditure in advance of the audit of accounts and the amounts so issued are not liable to surrender, any necessary adjustments being made on subsequent grants.

Section 4 of the Act provides that there shall, in respect of the year 1948-49 and each subsequent year, be paid out of moneys provided by the Oireachtas to each health authority a grant equal to the amount by which the health expenditure exceeds the standard expenditure. If, however, in any year the health expenditure of a health authority exceeds twice the standard expenditure the grant otherwise payable in respect of that year shall be reduced by a sum equal to one-half of the excess. The manner in which the standard expenditure of a health authority is to be determined is prescribed by section 3 of the Act.

I recently inquired regarding the number of health authorities for which the standard expenditure had been determined and was informed that determination could not be made until the audited accounts of the authorities for the years 1947-48 and subsequent years had been received and examined, and that it is only in recent months that accounts became available for the first group of authorities. Until the standard expenditure for each of the years 1948-49 and 1949-50 has been determined final adjustment of the grants payable for these years cannot be effected.

VOTE 73.—EUROPEAN CO-OPERATION.

Council of Europe.

Subhead A.1.—Contribution towards the Expenses of the Council.

79. The charge of £4,381 12s. 3d. to this subhead includes contributions towards the expenses of the Council for the year ended 31st December, 1949, and to the working capital fund. The contribution towards the expenses was assessed at 1.9 per cent. of the total budget which for this year covered only the six months period 1st July to 31st December, 1949, and the contribution towards the working capital fund was fixed at 60 per cent. of the budget contribution.

W. E. WANN,

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

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 3rd March, 1951.

APPROPRIATION ACCOUNTS, 1949-50.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.	
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
2	1	PRESIDENT'S ESTABLISHMENT ...	5,430	—	5,430	5,289 19 6	—	5,289 19 6	140 0 6	—	—	—	140 0 6	—	—	1
3	2	HOUSES OF THE OIREACHTAS ...	183,630	—	183,630	180,806 19 0	—	180,806 19 0	2,823 1 0	—	—	—	2,823 1 0	—	—	2
5	3	DEPARTMENT OF THE TAOISEACH ...	21,650	—	21,650	21,446 12 11	—	21,446 12 11	203 7 1	—	—	—	203 7 1	—	1 13 8	3
6	4	COMPTROLLER AND AUDITOR GENERAL ...	35,930	6,100	29,830	32,181 11 1	6,060 0 0	26,121 11 1	3,748 8 11	—	—	40 0 0	3,708 8 11	—	—	4
8	5	OFFICE OF THE MINISTER FOR FINANCE ...	147,455	3,005	144,450	136,871 0 10	3,747 13 9	133,123 7 1	10,583 19 2	—	742 13 9	—	11,326 12 11	—	—	5
10	6	OFFICE OF THE REVENUE COMMISSIONERS ...	1,425,890	70,200	1,355,690	1,408,312 8 5	63,225 8 6	1,345,086 19 11	17,577 11 7	—	—	6,974 11 6	10,603 0 1	—	432 11 11	6
14	7	OLD AGE PENSIONS ...	7,153,000	2,000	7,151,000	7,082,165 7 2	2,928 2 2	7,079,237 5 0	70,834 12 10	—	928 2 2	—	71,762 15 0	—	109 16 11	7
16	8	MANAGEMENT OF GOVERNMENT STOCKS...	22,100	—	22,100	22,049 9 6	—	22,049 9 6	50 10 6	—	—	—	50 10 6	—	—	8
17	9	OFFICE OF PUBLIC WORKS ...	239,397	38,297	201,100	228,475 11 10	47,400 18 0	181,074 13 10	10,921 8 2	—	9,103 18 0	—	20,025 6 2	—	573 18 7	9
21	10	PUBLIC WORKS AND BUILDINGS ...	1,954,387	86,317	1,868,070	1,904,861 8 10	97,955 8 2	1,806,906 0 8	49,525 11 2	—	11,638 8 2	—	61,163 19 4	—	7,709 0 0	10
56	11	EMPLOYMENT AND EMERGENCY SCHEMES ...	1,250,000	—	1,250,000	1,240,636 3 9	—	1,240,636 3 9	9,363 16 3	—	—	—	9,363 16 3	36,000	45,625 7 2	11
59	12	STATE LABORATORY ...	13,320	—	13,320	12,926 7 5	—	12,926 7 5	393 12 7	—	—	—	393 12 7	748	1,716 2 11	12
60	13	CIVIL SERVICE COMMISSION ...	45,355	10,655	34,700	38,645 10 8	10,629 16 7	28,015 14 1	6,709 9 4	—	—	25 3 5	6,684 5 11	—	1 6 2	13
62	14	IRISH TOURIST BOARD ...	34,600	—	34,600	34,600 0 0	—	34,600 0 0	—	—	—	—	—	—	—	14
63	15	COMMISSIONS AND SPECIAL INQUIRIES ...	7,000	—	7,000	6,148 9 11	—	6,148 9 11	851 10 1	—	—	—	851 10 1	—	—	15
66	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	920,165	21,025	899,140	873,050 2 7	21,677 18 6	851,372 4 1	47,114 17 5	—	652 18 6	—	47,767 15 11	3,904	5,403 16 4	16
69	17	RATES ON GOVERNMENT PROPERTY ...	231,785	885	230,900	227,123 13 3	1,005 7 10	226,118 5 5	4,661 6 9	—	120 7 10	—	4,781 14 7	—	—	17
70	18	SECRET SERVICE ...	5,000	—	5,000	1,872 2 10	—	1,872 2 10	3,127 17 2	—	—	—	3,127 17 2	—	5 0 0	18
71	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	18,000	—	18,000	17,368 6 11	—	17,368 6 11	631 13 1	—	—	—	631 13 1	—	—	19
72	20	MISCELLANEOUS EXPENSES ...	15,340	—	15,340	14,877 5 3	—	14,877 5 3	462 14 9	—	—	—	462 14 9	—	—	20
74	21	STATIONERY AND PRINTING ...	401,825	58,025	343,800	398,789 7 1	59,918 5 11	338,871 1 2	3,035 12 11	—	1,893 5 11	—	4,928 18 10	—	—	21
79	22	VALUATION AND BOUNDARY SURVEY ...	55,975	7,495	48,480	55,626 10 3	7,524 5 6	48,102 4 9	348 9 9	—	29 5 6	—	377 15 3	—	—	22
81	23	ORDNANCE SURVEY ...	54,660	6,770	47,890	49,788 14 9	5,846 2 6	43,942 12 3	4,871 5 3	—	—	923 17 6	3,947 7 9	—	3 10	23
83	24	SUPPLEMENTARY AGRICULTURAL GRANTS ...	3,374,989	—	3,374,989	3,372,710 13 11	—	3,372,710 13 11	2,278 6 1	—	—	—	2,278 6 1	—	—	24
84	25	LAW CHARGES ...	101,600	4,000	97,600	94,244 0 7	4,259 4 1	89,984 16 6	7,355 19 5	—	259 4 1	—	7,615 3 6	—	—	25
86	26	UNIVERSITIES AND COLLEGES ...	322,274	—	322,274	319,685 4 4	—	319,685 4 4	2,588 15 8	—	—	—	2,588 15 8	—	—	26
88	27	WIDOWS' AND ORPHANS' PENSIONS ...	1,058,000	—	1,058,000	1,055,903 6 6	—	1,055,903 6 6	2,096 13 6	—	—	—	2,096 13 6	—	—	27
89	28	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	54,870	—	54,870	53,630 0 0	—	53,630 0 0	1,240 0 0	—	—	—	1,240 0 0	—	—	28
90	29	AGRICULTURE ...	10,211,207	371,567	9,839,640	10,067,529 3 2	361,744 5 5	9,705,784 17 9	143,677 16 10	—	9,822 14 7	—	133,855 2 3	3,500	35,021 15 11	29
106	30	AGRICULTURAL PRODUCE SUBSIDIES ...	2,675,000	—	2,675,000	2,674,994 14 0	—	2,674,994 14 0	5 6 0	—	—	—	5 6 0	—	—	30
108	31	FISHERIES ...	254,306	26,456	227,850	132,367 5 1	25,769 1 2	106,598 3 11	121,938 14 11	—	—	686 18 10	121,251 16 1	—	117 5 8	31
112	32	OFFICE OF THE MINISTER FOR JUSTICE ...	69,470	—	69,470	65,552 11 4	—	65,552 11 4	3,917 8 8	—	—	—	3,917 8 8	1,600	976 8 11	32
114	33	GÁRDA SÍOCHÁNA ...	3,199,657	57,717	3,141,940	3,169,682 16 9	60,937 12 11	3,108,745 3 10	29,974 3 3	—	3,220 12 11	—	33,194 16 2	3,000	3,630 15 1	33
119	34	PRISONS ...	202,132	21,302	180,830	195,245 16 10	17,697 13 5	177,548 3 5	6,886 3 2	—	—	3,604 6 7	3,281 16 7	—	—	34
123	35	DISTRICT COURT ...	70,570	—	70,570	68,096 14 7	—	68,096 14 7	2,473 5 5	—	—	—	2,473 5 5	25,000	23,802 2 0	35
124	36	CIRCUIT COURT ...	120,003	27,143	92,860	119,235 3 0	28,808 15 11	90,426 7 1	767 17 0	—	1,665 15 11	—	2,433 12 11	—	4 4 0	36
126	37	SUPREME COURT AND HIGH COURT OF JUSTICE ...	76,230	460	75,770	75,055 4 10	1,241 1 0	73,814 3 10	1,174 15 2	—	781 1 0	—	1,955 16 2	2,800	3,010 0 9	37
128	38	LAND REGISTRY AND REGISTRY OF DEEDS ...	76,360	—	76,360	74,230 5 2	—	74,230 5 2	2,129 14 10	—	—	—	2,129 14 10	—	6 7 11	38
129	39	PUBLIC RECORD OFFICE ...	7,550	—	7,550	7,133 9 3	—	7,133 9 3	416 10 9</							

APPROPRIATION ACCOUNTS

PUBLIC SERVICES.

1949-50.

PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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	4,700	4,612 12 7	87 7 5	—
B.—Travelling and Incidental Expenses	100	54 16 6	45 3 6	—
C.—Telegrams and Telephones	330	322 10 5	7 9 7	—
D.—Motor Cars—Replacement Grant	300	300 0 0	—	—
TOTAL	£ 5,430	5,289 19 6		—
Surplus to be surrendered			£ 140 0 6	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Requirements were less than anticipated.

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,
8th November, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

HOUSES OF THE OIREACHTAS.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including certain Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
DÁIL ÉIREANN.						
A.—Salaries and Allowances of Teachtaí ...	83,921	83,854 11 6	66 8 6		—	
B.—Travelling Expenses of Teachtaí ...	16,500	17,786 4 2	—		1,286 4 2	
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí ...	29,211	28,501 9 0	709 11 0		—	
D.—Travelling Expenses of Seanadóirí ...	2,000	1,948 19 10	51 0 2		—	
HOUSES OF THE OIREACHTAS.						
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...	47,463	45,455 18 0	2,007 2 0		—	
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	430	449 1 6	—		19 1 6	
G.—Telegrams and Telephones	600	588 13 6	11 6 6		—	
H.—Witnesses' Expenses ...	5	—	5 0 0		—	
I.—Inter-Parliamentary Activities (Grants-in-Aid):—						
Original ...	£300					
Supplementary	2,700					
	3,000	1,991 4 3	1,008 15 9		—	
J.—Restaurant—						
Contribution in respect of Catering Expenses ...	500	230 17 3	269 2 9		—	
TOTAL :—						
Original	£180,930					
Supplementary	2,700					
	£ 183,630	180,806 19 0	4,128 6 8		1,305 5 8	

Surplus to be surrendered ... £2,823 1 0

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—				
Refund of overpayment ...	—			1 13 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Excess attributable to the more frequent use by Deputies of their own motor cars.
- I.—No expenditure was incurred on the reception and entertainment of foreign parliamentarians visiting Ireland.
- J.—Expenditure cannot be reliably determined in advance since it is governed by the caterer's accounts which are made up to the 31st May in the year of payment.

EXTRA REMUNERATION (exceeding £30).

Two Junior Translators received £118 13s. 0d. and £260 7s. 1d. from Votes 49 and 21, respectively, for services rendered. From this Vote two Shorthand Typists, one Typist, four Messengers, one Male Cleaner and one Cloak-room Attendant received £34 16s. 0d., £30 17s. 0d., £30 16s. 6d., £43 12s. 0d., £42 8s. 1d., £40 11s. 8d., £39 16s. 1d., £43 14s. 8d. and £53 18s. 10d., respectively, for overtime.

NOTE.

This Account includes expenditure of £702, approximately, in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
28 Samhain, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	20,300	20,104 6 6	195 13	6	—	
B.—Travelling Expenses ...	800	768 14 0	31 6	0	—	
C.—Incidental Expenses ...	150	172 16 4	—		22 16	4
D.—Telegrams and Telephones	400	400 16 1	—		16	1
TOTAL ...	£ 21,650	21,446 12 11	226 19	6	23 12	5

Surplus to be surrendered ... £203 7 1

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C.—Some accounts proper to the previous year were not presented for payment until 1949-50.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
22nd November, 1950.

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

W. E. WANN,
Comptroller and Auditor General

COMPTROLLER AND AUDITOR GENERAL.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	32,690	29,351 15 9	3,338	4 3	—	—
B.—Travelling Expenses ...	350	240 8 7	109	11 5	—	—
C.—Incidental Expenses ...	106	105 12 0		8 0	—	—
NATIONAL INSURANCE AUDIT.						
D.—Salaries ...	2,784	2,483 14 9	300	5 3	—	—
GROSS TOTAL ...£	35,930	32,181 11 1	3,748	8 11	—	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,748 8 11			
Deduct :—			Deficiency of Appropriations in Aid realized. £40 0 0			
E.—Appropriations in Aid ...	6,100	6,060 0 0	Net Surplus to be surrendered. £3,708 8 11			
NET TOTAL ...£	29,830	26,121 11 1				

12.5%

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due mainly to changes in staff (£1,080), vacancies remaining unfilled (£2,050), and to one officer being on half-pay for approximately six months of the year (£270), partly offset by payment of gratuity (£100) to a Senior Auditor.

B.—It was not found possible to carry out local audits to the extent anticipated.

D.—Saving due to vacancy remaining unfilled and to changes in staff,

E.—Casual variation,

EXTRA REMUNERATION (exceeding £30).

From Vote 63 an Assistant Auditor received £65 13s. 4d. for acting as Higher Executive Officer. A sum of £100 was received by a Senior Auditor for acting as liquidator of the Industrial and Life Assurance Amalgamation Company, Limited.

NOTE.

This Account includes expenditure of approximately £703 in respect of staff temporarily lent, without repayment, to another Department.

WM. J. KIELY,
Accounting Officer.

OIFIG AN ARD-REACHTAIRE
CUNTAS AGUS CISTE,
19 Nollaig, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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	131,610	120,884 12 4	10,725	7 8	—	—
A.A.—Actuary	250	—	250	0 0	—	—
B.—Travelling Expenses	500	469 18 7	30	1 5	—	—
C.—Incidental Expenses	350	759 11 3	—	—	409	11 3
D.—Telegrams and Telephones	1,200	1,454 14 10	—	—	254	14 10
PAYMASTER-GENERAL'S OFFICE.						
E.—Salaries, Wages and Allowances	13,435	13,166 5 7	268	14 5	—	—
F.—Travelling and Incidental Expenses	110	135 18 3	—	—	25	18 3
GROSS TOTAL ...£	147,455	136,871 0 10	11,274	3 6	690	4 4
			Surplus of Gross Estimate over Expenditure. £10,583 19 2			
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £742 13 9			
Deduct :—						
G.—Appropriations in Aid ...	3,005	3,747 13 9				
NET TOTAL - ...£	144,450	133,123 7 1	Total Surplus to be surrendered. £11,326 12 11			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to delay in filling vacancies and to the provision for extra clerical assistance not being required.
- A.A.—No actuarial investigation was undertaken during the year.
- B. and F.—Casual variations.
- C.—Increased expenditure on press notices connected with Exchange Control became necessary during the year.

D.—Excess due mainly to the installation of additional telephone facilities.

G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Expenses of management of the Local Loans Fund	1,000	1,000 0 0
(2) Commission charged to sundry Departmental funds on purchases of securities by the Government Stockbroker	2,000	2,742 15 9
(3) Miscellaneous	5	4 18 0
TOTAL	£3,005	3,747 13 9

EXTRA REMUNERATION (exceeding £30).

From the Central Bank the Secretary of the Department received £500 as a Director of the Bank. An Assistant Secretary received £150 as a Director of Ceimici, Teoranta, and £150 as a Director of Irish Steel Holdings, Limited. Another Assistant Secretary received £250 as Deputy Chairman of the former company.

From this Vote two Clerical Officers received £100 2s. 3d. and £34 7s. 9d., respectively, for overtime. From Vote 63 an Executive Officer received £31 0s. 6d. as an Officer of the Reserve.

Three Messengers and a Male Cleaner received £23 5s. 11d., £37 17s. 0d., £71 and £61 18s. 4d., respectively, on foot of Military Service Pensions; the recipient of £23 5s. 11d. received, in addition, £25 17s. 1d. from Vote 2 for overtime. Another Messenger also received £30 10s. 8d. from Vote 2 for overtime.

NOTES.

This Account includes expenditure of £89, approximately, in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments and Offices include expenditure of £7,316, approximately, in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,
30 Samhain, 1950.

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

W. E. WANN,

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, 1950, 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. ...	1,293,540	1,266,672 10 4	26,867	9 8	—	
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain	1,030	878 0 0	152	0 0	—	
B.—Travelling Expenses ...	18,000	22,719 5 10	—		4,719	5 10
C.—Removal Expenses ...	3,000	4,168 12 2	—		1,168	12 2
D.—Poundage to Distributor of Stamps ...	490	407 7 4	82	12 8	—	
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	71,750	75,356 18 10	—		3,606	18 10
F.—Carriage of Parcels, Advertisements, etc. ...	900	918 5 2	—		18	5 2
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ...	6,450	10,226 6 7	—		3,776	6 7
H.—Telegrams and Telephones ...	6,700	6,684 7 2	15	12 10	—	
I.—Uniform Clothing ...	3,000	3,059 9 10	—		59	9 10
J.—Boat Hire, Cycles and other Conveyances ...	700	442 0 2	257	19 10	—	
K.—Motor Cars for Frontier Patrols ...	4,850	4,955 7 7	—		105	7 7
L.—Revenue Instruments, etc. ...	540	739 16 9	—		199	16 9
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	13,500	9,886 9 7	3,613	10 5	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
N.—Incidental Expenses ...	1,260	971 16 9	288	3 3	—	
O.—Provision of Rooms for Official Purposes ...	170	205 17 10	—		35	17 10
P.—Compensation ...	5	4 10 0	10	0	—	
Q.—Losses by Default, Fraud and Accident ...	5	15 6 6	—		10	6 6
GROSS TOTAL ...£	1,425,890	1,408,312 8 5	31,277	18 8	13,700	7 1
			Surplus of Gross Estimate over Expenditure. £17,577 11 7			
			Deficiency of Appropriations in Aid realized.			
Deduct :—	Estimated.	Realized.				
R.—Appropriations in Aid	70,200	63,225 8 6	£6,974	11 6		
NET TOTAL ...£	1,355,690	1,345,086 19 11	Net Surplus to be surrendered. £10,603 0 1			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of officers injured in accidents ...	—	432 11 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies remaining unfilled, to casual vacancies and to changes in personnel.
- AA.—Saving due to variations in the staffing of the Conjoint Office.
- B.—Excess due mainly to payment of arrears of increased disturbance allowances, and to increased travelling.
- C.—Excess due mainly to increased expenditure on lodging allowances.
- D.—Sales of stamps were less than estimated.
- E.—Excess due mainly to increase in remuneration of Collectors of Taxes consequent upon an increase in the number of assessments.
- G.—Excess due mainly to the issue of two commemorative postage stamps, to additional issue of air mail stamps, and to increased expenditure on dies, plates, etc.
- I.—Excess due mainly to increase in prices.
- J.—Saving due to the fact that the provision for the purchase of new cycles was not fully utilised, and also to reduced expenditure on boat hire.
- K.—Excess due to increased expenditure on petrol and repairs.

L.—Excess due to increases in prices and in requirements.

M.—Saving due to reduction in payments for rewards consequent on a decline in the number and value of the seizures effected.

N.—Saving due to the fact that the provision for payment for copies of Poor Law Ratings for Income Tax purposes was not fully utilised. The expenditure includes *ex-gratia* payments of £29 11s. 0d., £18 16s. 4d. and 16s. 3d. to three officials in respect of medical expenses as a result of injuries sustained by them while on duty (Department of Finance minutes E. 112/10/40, E. 109/3/43 and P. 7/18/49); and £3 3s. 0d. to an official driver in respect of costs of a summons arising out of the driving of an official car (Department of Finance minute S. 48/2/49).

O.—Excess due mainly to increased allowances for use of rooms for official purposes.

P.—The amount paid in compensation comprises £4 in respect of damages caused by an official car to a donkey-cart, and 10s. solicitor's costs (Department of Finance minute S. 48/18/49).

Q.—Statement of losses charged to the subhead:—

£11 16s. 6d.—To make good the loss of official cash burgled from two Posts on the Land Frontier (Department of Finance minute S. 47/2/49).

£3 10s. 0d.—In respect of damage in transit to a tea service which had been detained in the State Warehouse pending production of an export licence (Department of Finance minute F. 18/3/49).

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	320	320	0 0
2. Charge for manufacture of unemployment insurance stamps for Department of Social Welfare (Unemployment Fund) ...	330	330	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 ...	30,000	30,371	8 3
5. Fines, forfeitures, law costs recovered, etc. ...	18,000	13,672	14 9
6. Registry of Business Names ...	300	218	17 0
7. Proceeds of Customs sales (seizures, etc.) ...	17,000	13,803	7 1
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	330	330	0 0
9. Charge for printing widows' and orphans' pensions orders for Department of Social Welfare ...	1,250	1,250	0 0
10. Miscellaneous items ...	2,420	2,679	1 5
TOTAL ...	£70,200	£63,225	8 6

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.

10. Miscellaneous items comprised the following :—

	£	s.	d.
Fees under Merchant Shipping Acts	103	10	0
Bill of Entry receipts	1,289	8	11
Minor unclassified items, e.g., surpluses in cash, rents of official residences, recovery of salaries, etc.	1,286	2	6
	<u>£2,679</u>	<u>1</u>	<u>5</u>

EXTRA REMUNERATION (exceeding £30).

Two Surveyors and six Officers of Customs and Excise, one Chief Preventive Officer, three Preventive Officers and one Assistant Preventive Officer received allowances varying from £48 8s. 9d. to £125 while engaged on Special Inquiry duty. Three Officers of Customs and Excise and one Preventive Officer received total amounts varying from £74 16s. 2d. to £118 12s. 7d. in respect of allowances while engaged on Special Inquiry duty and in respect of overtime while not engaged on Special Inquiry duty.

One hundred and seventeen Officers of Customs and Excise, five Chief Preventive Officers, fifty-nine Preventive Officers, one hundred and ninety-six Assistant Preventive Officers, three Temporary Assistant Preventive Officers, forty-five Watchers, eleven Extra Men, eleven Tax Officers (Higher Grade), seventy-eight Senior Tax Officers, sixty-four Tax Officers, twenty-seven Clerical Officers, thirty-four Departmental Clerical Officers, four Writing Clerks, nine Writing Assistants, four Shorthand Typists, three Typists, two Temporary Clerical Assistants, one Superintendent of Printing, one Assistant Superintendent of Stamping, two Principal Stampers, three Stampers, twenty-one Female Stampers and Tellers, seven Printers, one Engineer, one Guillotine Operator, five Paper-keepers, two Messengers and one Firelighter received amounts varying from £30 3s. 3d. to £264 7s. 0d. in respect of overtime, rewards for the 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 £195 17s. 6d. from the Vote for Science and Art ; one Assistant Inspector of Taxes received £94 10s. 0d. from the Vote for Wireless Broadcasting ; three Officers of Customs and Excise, two Clerical Officers and one Departmental Clerical Officer received total amounts varying from £34 10s. 0d. to £254 15s. 6d. from the Vote for Wireless Broadcasting and in respect of overtime from this Office, the amounts received from the Vote for Wireless Broadcasting varying from £4 to £254 2s. 6d.

NOTES.

The Accounts of other Departments include expenditure of approximately £86 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

The undernoted amounts were written-off with the sanction of the Department of Finance :—

- (1) £131 15s. 3d. in respect of revenue instruments destroyed by fire at a Customs and Excise Office (Department of Finance minute S. 2/11/36).
- (2) £12 10s. 8d. in respect of balance of official property stolen from the warehouse in the Stores Branch (Department of Finance minute S. 47/5/49).

R. P. RICE,

Accounting Officer.

OIFIG NA gCOIMISINEIRÍ IONCAIM,
28 Samhain, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

OLD AGE PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for Old Age Pensions and Pensions to Blind Persons (Old Age Pensions Acts, 1908 to 1948); for Supplements (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 :— Original £6,950,000 Supplementary 200,000	7,150,000	7,077,481 10 0	72,518 10 0		—	
B.—Grants towards the provision of Additional Cash Allowances :— Original £5,000 Less Supplementary 2,000	3,000	4,390 10 2	—		1,390 10 2	
D.—Sums Irrecoverable ...	—	5 5 0	—		5 5 0	
E.—Extra Statutory Grants	—	288 2 0	—		288 2 0	
GROSS TOTAL :— Original £6,955,000 Supplementary 198,000	£ 7,153,000	7,082,165 7 2	72,518 10 0		1,683 17 2	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £70,834 12 10			
Deduct :—						
C.—Appropriations in Aid	2,000	2,928 2 2	Surplus of Appropriations in Aid realized. £928 2 2			
NET TOTAL :— Original £6,953,000 Supplementary 198,000	£ 7,151,000	7,079,237 5 0	Total Surplus to be surrendered. £71,762 15 0			

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Refund by a public assistance authority of overpayment of grant towards the provision of Supplemental Allowances —

109 16 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The value of pension orders cashed in the financial year was less than anticipated.
- B.—Excess due to final payments, following the audit of accounts of public assistance authorities for the year 1947-48, being greater than anticipated.
- D.—To this subhead are charged payments made in error, or owing to the fact that notice of revocation or reduction of pension by a Pension Committee or the Central Pension Authority did not reach the Pension Officer in time to permit the stoppage of payment. In some cases the extreme poverty of the recipients rendered recovery impracticable; in others there was satisfactory evidence to show that the orders had been cashed in good faith. In all cases the authority of the Department of Finance was obtained before the amounts were written off as irrecoverable (Department of Finance minutes S. 88/2/43).
- E.—Grants made on grounds of equity in cases where, owing to causes beyond the pensioners' control, grant of pension was delayed or payment of pension was impracticable within the statutory period laid down by Section 5 (b) of the Old Age Pensions Act, 1911 (Department of Finance minutes S. 88/2/49 and S. 88/2/43).
- C.—The realizations under this subhead depend upon the actual amounts recovered in cash during the year under Section 9 (2) of the Old Age Pensions Act, 1908. Receipts fluctuate considerably from year to year.

NOTES.

(1) In addition to the cash recoveries under Subhead C. further recoveries amounting to £2,206 13s. 6d. 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.	
819	17	0	Cases in which, there being no fraud or concealment, recovery was waived.
563	10	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 the impracticability 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.
404	8	0	Other cases of overpayments.
<u>£1,787 15 6</u>			

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
15 Nollaig, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for Remuneration for the Management of Government Stocks.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Remuneration of Banks for the Management of Government Stocks inscribed in their Books ...	22,100	22,049 9 6	50 10 6	—
TOTAL ...	22,100	22,049 9 6		—
Surplus to be surrendered ...£			50 10 6	

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
5th July, 1950.

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

W. E. WANN,
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, 1950, 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 ...	224,097	206,519 16 1	17,577	3 11	—	—
B.—Travelling Expenses ...	12,500	18,969 19 3	—	—	6,469	19 3
C.—Incidental Expenses ...	1,200	1,495 14 6	—	—	295	14 6
D.—Telegrams and Telephones	1,600	1,490 2 0	109	18 0	—	—
GROSS TOTAL ...£	239,397	228,475 11 10	17,687	1 11	6,765	13 9
			Surplus of Gross Estimate over Expenditure. £10,921 8 2			
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
<i>Deduct :—</i>						
E.—Appropriations in Aid ...	38,297	47,400 18 0	£9,103 18 0			
			Total Surplus to be surrendered. £20,025 6 2			
NET TOTAL ...£	201,100	181,074 13 10				
			Estimated.	Realized.		
			£	£	s. d.	
Extra Receipts payable to Exchequer :—						
Haulbowline Dockyard—						
Sale of launch ...	...	...	—	150	0 0	
Balance of rents received	...	...	—	362	19 2	
Miscellaneous ...	...	...	—	60	19 5	
			£573 18 7			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

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

C.—The expenditure on equipment 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	871 17 1
(2) Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946 ...	8,000	18,751 11 0
(3) Amount recoverable as administration expenses in connection with agency services ...	6,500	7,126 4 9
(4) Amount recoverable from Vote 10 (Subhead J.2.) in respect of salaries and travelling expenses in connection with arterial drainage construction works ...	6,500	4,874 12 1
(5) Amount recoverable from Vote 11 as administration expenses in connection with employment schemes, etc. ...	1,900	2,031 10 5
(6) Amount recoverable as expenses of management of the Local Loans Fund ...	14,000	10,894 0 0
(7) Miscellaneous ...	647	2,851 2 8
TOTAL ...	£38,297	£47,400 18 0

(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 Vote 10 in respect of salaries and travelling expenses in connection with arterial drainage construction works.

(5) The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on employment schemes and special emergency schemes.

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

(7) Salaries and expenses of Engineers, etc., recovered from Vote No. 58, the Shannon Navigation Fund and Marine Works Maintenance Fund, £2,717 7s. 0d.; mapping charges, etc., £133 15s. 8d.

EXTRA REMUNERATION (exceeding £30).

The Chief Engineer received £200 and an Assistant Architect received £150 for the performance of additional duties.

NOTES.

(1) This Account includes expenditure of approximately £1,277 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices. Subhead A.

(2) Copying of maps was carried out, without repayment, for the Department of Defence. The value of this service was £11 14s. 0d. (Department of Finance letter S. 4/11/50).

(3) 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.

DIARMUID Ó HÉIGCEARTUIGH,

Accounting Officer.

OFFICE OF PUBLIC WORKS,

DUBLIN,

30th November, 1950.

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.

W. E. WANN,

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, 1950.

SERVICE.	Balances, 1st April, 1949.	Receipts, 1949-50.	Payments, 1949-50.	Balances, 31st March, 1950.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments	—	5 0 0	5 0 0	—
Shannon Navigation ...	1,382 9 9	8,392 13 3	9,963 18 8	Dr. 188 15 8 { (a) (b) (c)
Letterkenny Railway	—	5 9 0	5 9 0	—
Marine Works Act, 1902, Maintenance Fund	3,213 7 3	949 13 2	2,341 8 10	1,821 11 7 (d)

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

(b) £16 2s. 6d. for legal costs, etc., was paid in connection with claims 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) The Collector and Assistant to Inspector at the Shannon Navigation Office, Limerick received £200 for carrying out duties additional to and superior to his ordinary duties (Department of Finance letter E. 8/3/29).

(d) In addition, there are held to the credit of the Fund the following stocks:—£7,106 5s. 11d. Irish Free State 5 per cent. Second National Loan, 1950-60; £975 10s. 3d. Irish Free State 4½ per cent. Third National Loan, 1950-70; £1,550 Irish Free State 3½ per cent. Fourth National Loan, 1950-70; £2,400 4 per cent. Exchequer Bonds, 1950-60; £1,000 3½ per cent. National Security Loan, 1956-61; £1,100 4 per cent. Conversion Loan, 1950-70; and £2,100 3 per cent. Exchequer Bonds, 1965-70. The last mentioned stock was purchased during the year of account.

DIARMUID Ó HÉIGCEARTUIGH,
Accounting Officer.

30th November, 1950.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 and other Engineering 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 :—							
<i>Original</i> ... £20,000							
<i>Supplementary</i> 5,000							
	25,000	22,571	7 8	2,428	12 4	—	
B.—New Works, Alterations and Additions :—							
<i>Original</i> £600,000							
<i>Supplementary</i> 125,000							
<i>Do.</i> 115,000							
	840,000	830,910	10 10	9,089	9 2	—	
C.—Maintenance and Supplies :							
<i>Original</i> £350,000							
<i>Supplementary</i> 20,000							
	370,000	358,154	1 0	11,845	19 0	—	
D.1.—Furniture, Fittings and Utensils :—							
<i>Original</i> ... £34,000							
<i>Supplementary</i> 15,000							
	49,000	42,266	6 3	6,733	13 9	—	
D.2.—Central Furniture Stores :							
<i>Original</i> ... £2,000							
<i>Supplementary</i> 2,500							
	4,500	3,927	0 3	572	19 9	—	
E.—Rents, Rates, etc. :—							
<i>Original</i> £108,000							
<i>Supplementary</i> 17,000							
	125,000	109,849	17 7	15,150	2 5	—	
F.—Fuel, Light, Water, Cleaning, etc. ...	120,000	119,398	14 1	601	5 11	—	
G.—Phoenix Park National School ...	290	163	3 0	126	17 0	—	
H.—River Shannon Works ...	220	326	18 8	—		106	18 8
I.—Telegrams and Telephones	390	373	13 1	16	6 11	—	
J.1.—Arterial Drainage—Surveys ...	7,700	5,047	5 11	2,652	14 1	—	
J.2.—Arterial Drainage—Construction Works ...	156,000	151,765	4 11	4,234	15 1	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.3.—Barrow Drainage—Repayment of Advances	14,417	14,416 12 10	7	2	—	—
J.4.—River Fergus Drainage :— Original ... £110 Supplementary 1,190	1,300	—	1,300	0 0	—	—
J.5.—Lough and River Erne Drainage ...	60	42 10 0	17	10 0	—	—
K.1.—Purchase of Engineering Plant and Machinery ...	200,000	196,220 15 4	3,779	4 8	—	—
K.2.—Maintenance of Engineering Plant and Machinery	28,000	14,576 14 1	13,423	5 11	—	—
K.3.—Central Engineering Workshop and Stores :— Original ... £27,500 Supplementary 20,000	47,500	34,850 13 4	12,649	6 8	—	—
	1,989,377	1,904,861 8 10	84,622	9 10	106	18 8
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	34,990	—	34,990	0 0	—	—
GROSS TOTAL :— Original £1,668,687 Supplementary 125,000 Do. 160,700	£1,954,387	1,904,861 8 10	49,632	9 10	106	18 8
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £49,525 11 2			
Deduct :— L.—Appropriations in Aid :— Original ... £67,317 Supplementary 25,000	92,317	—	Surplus of Appropriations in Aid realized.			
Less Supplementary 6,000	86,317	97,955 8 2	£11,638	8 2	—	—
NET TOTAL :— Original £1,601,370 Supplementary 100,000 Do. 166,700	£1,868,070	1,806,906 0 8	Total Surplus to be surrendered. £61,163 19 4			
			Estimated.	Realized.		
			£	£ s. d.		
Extra Receipts payable to Exchequer :—						
Refund of overcharges in previous years ...			—	6,609	0 0	0 0
Sale of quarry plot ...			—	600	0 0	0 0
Amount received in settlement of claim for breach of contract ...			—	500	0 0	0 0
				£7,709	0 0	0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Due to difficulties in negotiations or legal preliminaries a number of anticipated purchases were not completed within the year.

The payments made in the year were as follows :—

SERVICE.	AMOUNT.	DEPARTMENT OF		FINANCE
				AUTHORITY.
	£	s.	d.	
DEPARTMENT OF FINANCE :				
Blacklion, Co. Cavan : Customs Frontier Post ...	155	0	0	S.2/2/46.
Kildrum, Co. Donegal : Customs Frontier Post ...	127	0	0	S.2/1/31.
Office of Public Works : Mallow Military Barracks	43	0	0	S.55/62/27.
Office of Public Works : Glenballythomas National Monument, Co. Roscommon ...	181	0	0	S.200/2/42.
DEPARTMENT OF JUSTICE :				
Gárda Síochána :				
Co. Louth : Castlebellingham ...	8	10	8	S.14/2/45.
Co. Leitrim : Cloone ...	2	13	3	S.14/18/46.
Ballinamore ...	300	0	0	S.14/8/30.
Co. Cork : Knocknagree ...	112	10	6	S.14/3/39.
Co. Tipperary : Grangemockler ...	150	0	0	S.14/16/46.
Co. Clare : Doolin ...	2	17	5	S.14/9/45.
DEPARTMENT OF EDUCATION :				
Coláiste Moibhí, Shanganagh Castle, Co. Dublin : Cottage ...	2,100	0	0	S.22/11/48.
DEPARTMENT OF LANDS :				
Gaeltacht Services :				
Spinning Factory, Kilcar, Co. Donegal ...	932	15	0	{ S.29/2/45. S.29/8/49.
Knitting Centre, Tourmakeady, Co. Mayo ...	550	0	0		S.29/6/48.
DEPARTMENT OF EXTERNAL AFFAIRS :				
Washington Embassy ...	17,906	0	10	S.2/13/27.
TOTAL ...	£22,571	7	8	

B.—Progress on some works was less than anticipated.

A detailed statement of the expenditure is given on pages 28 to 55.

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

D.1.—Requisitions for furniture, etc., for Government Departments and Offices of Representatives Abroad were less than anticipated.

D.2.—The expenditure represents the cost of stocks of standard supplies purchased during the year and not issued before 31st March, 1950. The total value of stocks held in the Central Furniture Store on 31st March, 1950, was £10,028 4s. 9d.

E.—Demands for increases in rents for properties at home and abroad were less than anticipated and negotiations for the renting of other properties were not completed in time to enable rent to be paid within the year.

F.—A casual variation.

G.—Certain works for which provision was made in the estimate were not carried out during the year.

H.—Excess due to increased wages and to the fact that payment was made for materials supplied the previous year.

I.—A casual variation.

J.1.—The surveys undertaken during the year were less extensive than anticipated.

J.2.—Saving mainly due to the fact that works on the Glyde and Dee Catchment Drainage Scheme could not be commenced as early as had been anticipated. In addition to the sum of £151,765 4s. 11d. charged against this subhead, services to the value of £78,684 1s. 8d. were rendered to the Brosna Catchment Drainage Scheme and services to the value of £31 0s. 10d. to the Glyde and Dee Catchment Drainage Scheme by engineering plant and machinery.

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

J.4.—No claim matured for payment within the year.

J.5.—The contribution is dependent on the cost of the services undertaken.

K.1.—Plant purchases were on a slightly smaller scale than anticipated.

K.2.—Certain overhauls were deferred.

K.3.—Workshop equipment provided for was not bought in the year. The value of stocks held at 31st March, 1950, was £51,500, approximately.

L.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
1. Rents and fines :—							
Original	...	...	...	£27,600			
Supplementary	...	...	...	23,000			
				50,600			
Less Supplementary	...	...	...	6,000			
					44,600	45,280	11 4
2. Harbour tolls, dues, etc. :—							
Original	...	...	...	£14,000			
Supplementary	...	...	...	6,000			
					20,000	19,345	1 5
3. Sale of surplus and obsolete stores, old materials, etc. :—							
Original	...	...	...	£2,000			
Supplementary	...	...	...	1,500			
					3,500	3,929	7 8
4. Hire of plant :—							
Original	...	...	...	£11,500			
Less Supplementary	...	...	...	6,500			
					5,000	14,477	9 3
5. Sales of farm and garden produce :—							
Original	...	...	...	£6,000			
Supplementary	...	...	...	400			
					6,400	6,427	15 9
6. Admission tickets at parks, piers, etc. :—							
Original	...	...	...	£1,100			
Supplementary	...	...	...	300			
					1,400	1,308	9 9
7. Lettings of sporting, fishing rights, etc.	...			187		191	0 0

	Estimated.	Realized.
	£	£ s. d.
8. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.I., E. and F.)	2,920	3,980 2 1
9. Recoveries from other services in connection with Central Engineering Workshop and Stores. (See Subhead K.3.)	10	—
10. Miscellaneous :—		
Original	£2,000	
Supplementary	300	
	2,300	3,015 10 11
TOTAL :—		
Original	£67,317	
Supplementary	25,000	
	92,317	
Less Supplementary	6,000	
	£86,317	£97,955 8 2

1. The receipts comprised :—Rents, £28,179 11s. 4d., and fines on leasing of Government property, £17,101.

2. Receipts were slightly less than anticipated.

3. Surplus due to unanticipated sales.

4. Receipts from the hiring of dredgers were greater than anticipated.

5. Bourn Vincent Memorial Park, £4,796 8s. 1d.; Royal Hospital Gardens, etc., £1,091 15s. 0d.; Moore Park, £110 13s. 6d.; Phoenix Park, etc., £306 14s. 2d.; sundry other sales, £122 5s. 0d.

6. Receipts were less than anticipated.

7. Bourn Vincent Memorial Park :—Fishing, £101; rough shooting, £90.

8. Widows' and Orphans' Pensions Department, £1,603 4s. 3d.; Special Employment Schemes Office, £765 4s. 7d.; Department of Local Government (Combined Purchasing Section), £284 19s. 0d.; College of Science, £75; Post Office Savings Bank, £1,251 14s. 3d.

9. The expenditure on the Workshop and Stores exceeded receipts during the year. (See Subhead K.3.).

10. Sales of Government properties, £1,030 12s. 6d.; work done for other parties, £351 17s. 0d.; refund of grants for National Schools, £156 1s. 3d.; contractors' deposits unclaimed, £86; storage of yachts at Dún Laoghaire and Howth Harbours, £65; licences, Phoenix Park, £47 10s. 0d.; football pavilions, Phoenix Park, £101 14s. 1d.; refund of overpayment for water supplied to Dublin buildings, £515 14s. 6d.; sundry other receipts, £661 1s. 7d.

NOTES.

(1) Owing to increased costs the following sums were paid *ex-gratia* to contractors :—

Service.	Amount.	Reference.
	£ s. d.	
Áras an Uachtaráin (Subhead B. No. 1)	138 15 3	S.9/5/37.
Roscommon Old Gaol (Subhead B. No. 106)	446 10 6	S.14/4/44.
Ballybrohan National School, Co. Clare (Subhead B. No. 129)	17 8 0	S.9/5/37.
Knockanane National School, Co. Clare (Subhead B. No. 129)	34 18 11	S.9/5/37.
St. John's National School, Co. Kilkenny (Subhead B. No. 129)	54 3 3	S.9/5/37.
Government Buildings, Merrion Street (Subhead C.)	82 16 5	S.9/5/37.

(2) Sums amounting to £132 5s. 11d. were paid as compensation in respect of damage caused by spectators during a fireworks display in the Phoenix Park, Subhead C. (Department of Finance letter S.71/12/49).

(3) A payment of £100 was made towards the restoration of paintings damaged in premises used as an A.R.P. equipment store. Subhead C. (Department of Finance letter S.4/79/40).

(4) A payment of £100 was made to the landlord for works of reinstatement, etc., on termination of the tenancy of Athleague former Gárda Station, Co. Roscommon. Subhead C. (Department of Finance letter S.14/19/28).

(5) A sum of £17 13s. 4d. was spent in repairing damage caused to adjoining property by slates blown from Dungarvan Gárda Station, Co. Waterford, in a storm. Subhead C. (Department of Finance letter S.13/9/50).

(6) A sum of £120 was paid as compensation to a person injured when portion of the apex stone over William Street Gárda Station, Limerick, collapsed. Subhead C. (Department of Finance letter S.102/11/49).

(7) On the termination of a nine years tenancy, a sum of £258 19s. 4d. was paid to the landlord of a furnished residence in Ottawa, occupied by the High Commissioner to Canada, for loss and damage to furniture. Subhead D. (Department of Finance letter S.2/17/39).

(8) A sum of £500 with £10 costs was paid as compensation for the destruction of Ring Bar former Coastguard Station by fire in 1921. Subhead E. (Department of Finance letter S.2/5/31).

(9) A sum of £5,000 is included in the charge under Subhead J.2. for a store and workshop at Tullamore, in connection with the Brosna Drainage Scheme (Department of Finance letter S.59/3/43).

(10) A sum of £18 4s. 1d. was paid in respect of damage caused to overhead cables by an excavator on the Brosna Drainage Scheme. Subhead J.2. (Department of Finance letter S.59/3/43).

(11) A sum of £1,000 was paid *ex-gratia* to a contractor for fittings supplied which were more expensive than those quoted for but which were better suited to the Commissioners' purposes. Subhead K.1. (Department of Finance letter S.59/4/43).

(12) Articles surplus to the requirements of the Department of Defence and valued at £1,880 0s. 5d. were taken over by the Commissioners (Department of Finance letters S.8/16/45 and S.4/77/43).

(13) Articles surplus to the requirements of the Department of Industry and Commerce and valued at £695 7s. 0d. were taken over by the Commissioners (Department of Finance letters S.99/15/45, S.99/41/49 and S.2/1/38).

(14) Articles surplus to the requirements of the Commissioners and valued at £10 were taken over by the Department of Industry and Commerce (Department of Finance letter S.102/10/39).

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

(1) Brosna Drainage Scheme:						£
Offices and stores at Belmont ...	...	...	...	...	...	6,500
(2) Killarney Gárda Station ...	...	...	...	...	...	55
(3) Gárda Dépôt ...	...	...	...	...	...	5
(4) Moyvane Gárda Station ...	...	...	...	...	...	23
(5) General Post Office ...	...	...	...	...	...	40
(6) Carndonagh Alcohol Factory:						
Customs and Excise office ...	...	...	...	...	...	70

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

						£	s.	d.
Department of Finance ...	...	...	...	...	...	8	9	6
Department of Justice ...	...	...	...	...	...	2	12	3
Department of Education ...	...	...	...	...	...	16	0	1
Department of Industry and Commerce ...	...	...	...	...	...			15 10
Department of Defence ...	...	...	...	...	...	47	2	8

(17) Losses of stores valued at £37 9s. 11d. were written off under the authority of the Commissioners.

(18) £43 17s. 9d. representing the value of articles lost through burglary and theft was written off (Department of Finance letters S.71/27/49, S.59/3/43 and S.71/18/49).

(19) Claims amounting to £16 10s. 11d. for loss and damage were abandoned as irrecoverable with the authority of the Department of Finance (Department of Finance letters S.102/9/37).

(20) A sum of £303 together with £2 2s. 0d. medical expenses, was paid in settlement of a claim for compensation by a person injured as a result of an accident on State property (Department of Finance letter S.102/1/50).

(21) Following an accident involving a Commissioners' van and a private car, a sum of £10 compensation was paid in respect of damage not covered by a mutual forbearance arrangement (Department of Finance letter S.48/3/47).

(22) Following an accident involving a Commissioners' van and a private car, the Commissioners on a halving basis incurred expenditure amounting to £83 6s. 7d. (Department of Finance letter S.48/3/47).

(23) A claim amounting to £99 1s. 0d. arising out of an accident in which a Commissioners' tractor was involved was settled on a halving basis (Department of Finance letter S.48/3/47).

(24) Arrears of rent amounting to £61 9s. 7d. in respect of sublet property were written off as irrecoverable (Department of Finance letters E.8/3/45, S.55/6/50 and S.55/21/30).

(25) Included under Subhead L. are the following sums for sales of properties :—
Dugort former Garda Station, Co. Mayo, £510 ; Ballyeroy former Lace School, Co. Mayo, £20 12s. 6d. ; £500, representing the difference in value, received in consideration of an arrangement whereby the Commissioners exchanged a lease of No. 62 for a lease of No. 59 Lansdowne Road, Dublin (Department of Finance letters S.55/9/46, S.29/2/37 and S.2/1/44).

(26) *Telephone Capital Account*.—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £47,993 19s. 7d.

DIARMUID Ó HÉIGCEARTUIGH,

Accounting Officer.

OFFICE OF PUBLIC WORKS,
30th November, 1950.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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.

W. E. WANN,
Comptroller and Auditor General.

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1949-50.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
PRESIDENT'S ESTABLISHMENT :							
1.—Áras an Uachtaráin : Im- provements and Furnish- ing (Revote) ...	1,150	2,506	5 3	92,000	50,884	16 1	
HOUSES OF THE OIREACHTAS :							
2.—Improvement of Entrance (Revote £1,400) ...	4,850	4,554	12 2	8,250	6,333	17 11	
3.—Preparation of Busts of Pádraig Pearse and other National Leaders (Re- vote) ...	300	17	15 1	1,585	1,286	9 9	
4.—Improvement of Electric Indicator System ...	2,000	—		2,000	—		
DEPARTMENT OF FINANCE :							
5.—Dublin, Iveagh House : Office Accommodation and Staff Restaurant (Revote £16,000) ...	28,000	21,109	7 3	73,000	28,433	2 11	
6.—Dublin Castle : Reconstruc- tion and Development (Revote) ...	7,000	7,630	12 3	—	17,891	17 6	
7.—Dublin Custom House : Staff Restaurant ...	2,050	—		2,050	—		
8.—Dublin Custom House : Improvement of Lay-out of Grounds ...	6,500	5,415	1 11	7,000	5,415	1 11	
9.—Dublin Custom House : Renewal of Statues (Revote) ...	10	—		1,400	3	6 1	
10.—Dublin, Inland Revenue, 14/15 Upper O'Connell Street : Additional Sani- tary Accommodation ...	450	—		450	—		

OBSERVATIONS.

1. In progress. In addition, furniture to the value of £1,868 8s. 10d. and materials to the value of £197 5s. 10d. from stocks purchased in prior years were supplied to this work in this and prior years. *See Notes.*
2. In progress. In addition, materials to the value of £34 2s. 2d. from stocks purchased in prior years were supplied to this work in this and prior year.
- 3, 5 and 8. In progress.
- 4, 7, 9 and 10. Postponed.
6. Postponed. In addition, materials (value £196 18s. 5d.), furniture (value £141 1s. 4d.) from stocks purchased in prior years and salvage material (value £9 10s. 0d.) were supplied to this work in this and prior years.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.		
	Vote.	Expenditure.					
DEPARTMENT OF FINANCE—continued.	£	£	s. d.	£	£	s. d.	
11.—Ballyshannon Customs and Excise : Office Accommodation and Official Garage (Revote £1,375)	1,500	10	7 5	1,500	10	7 5	
12.—Blacklion Customs and Excise : Married Quarters (Revote)	10	—	—	—	—	—	
13.—Carrickarnon Customs and Excise : Office Accom- modation, Married Quar- ters, etc. (Revote) ...	10	—	—	6,000	—	—	
14.—Glenfarne Customs and Excise : Official Garage and Married Quarters (Revote)	10	—	—	—	—	—	
15.—Kildrum Customs and Ex- cise : Official Garage and Married Quarters (Re- vote)	10	16	2	—	16	2	
16.—Lifford Customs and Ex- cise : Official Garage and Married Quarters ...	6,300	6,824	15 8	8,750	6,834	0 5	
17.—Swanlinbar Customs and Excise : Office Accom- modation, Married Quar- ters, etc. (Revote) ...	10	—	—	—	—	—	
18.—Tullynagrow Customs and Excise : Married Quar- ters	10	—	—	—	—	—	
19.—Tyholland Customs and Excise : Married Quar- ters (Revote) ...	10	—	—	—	—	—	
20.—Waterford Government Offices : Erection (Re- vote)	10	—	—	66,000	—	—	
21.—Stationery Office : Storage	10	—	—	—	—	—	
22.—Ordnance Survey : Adap- tations to provide Resi- dential Quarters ...	730	—	—	730	—	—	
23.—Ordnance Survey : Addi- tional Accommodation for Printing Division (Revote)	10	—	—	29,000	6	10 6	

OBSERVATIONS—continued.

11 and 15. Preliminary work.

12 to 14 and 17 to 23. Postponed.

16. In progress.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF FINANCE—continued.							
24.—Office of Public Works : Central Engineering Workshop and Stores— New Premises (Revote £9,400)	25,000	11,286	1 10	222,000	11,288	18 5	
DEPARTMENT OF AGRICULTURE :							
25.—Kildare Place (West Block, Government Buildings) : Central Heating (Revote) ...	600	636	2 6	600	645	17 6	
26.—Botanic Gardens : Provision of Loam, etc., Receptacles at Propagating House (Revote £450) ...	500	513	15 4	500	513	15 4	
27.—Athenry Agricultural Station : New Buildings (Revote)	10	1	16 5	65,000	4	4 2	
28.—Athenry Agricultural Station : Improvement of Water Supply (Revote)	4,000	10	1 3	17,000	72	1 3	
29.—Athenry Agricultural Station : Provision of Electric Power (Revote) ...	10	—		450	130	13 3	
30.—Ballyhaise Agricultural Station : New Piggeries (Revote)	4,000	1,950	2 5	6,000	1,962	3 5	
31.—Clonakilty Agricultural Station : New Buildings (Revote)	10	—		70,000	241	16 9	
32.—Johnstown Castle : Adaptations and Renovations (Revote £1,000) ...	45,000	35,801	13 5	83,000	53,188	12 11	
33.—Johnstown Castle : New Research Building (Revote)	10	—		100,000	—		

OBSERVATIONS—continued.

24, 29, 31 and 33. Postponed.

25. Completed. Further payment to be made.

26. Completed.

27 and 28. Preliminary work.

30. In progress.

32. In progress. In addition, furniture to the value of £160 ls. 2d. from redundant stocks and materials to the value of £90 Os. 0d. from reserve stocks were 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 were handed over by the Department of Industry and Commerce for use on this work in prior years. A rectifier valued at £50 Os. 0d. was transferred to this work from Cashla Toy Factory. See No. 142.

Service.	1949-50.		Total Estimate for Work.	Total Expenditure to 31 March, 1950.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF AGRICULTURE—continued.					
34.—Munster Institute: Introduction of Shannon Electric Power (Revote) ...	10	256 5 10	2,500	1,115	4 7
35.—Munster Institute: Improved Accommodation (Revote) ...	1,000	33 5 3	52,500	33	5 3
36.—Veterinary College: Improvements (Revote £8,700) ...	27,000	20,658 16 5	123,000	72,237	9 10
37.—Veterinary Research Institute: New Premises (Revote) ...	2,000	—	—	1,032	17 7
38.—Veterinary Research Laboratory: Additional Cold Storage, etc. ...	650	72 12 7	650	72	12 7
39.—Glenties Fish Hatchery: Improvements to Manager's House ...	475	129 17 2	475	129	17 2
FISHERY, ETC., HARBOURS:					
40.—Dredging Operations (Revote £700) Arklow, Co. Wicklow ...	2,000	5,865 16 9	2,000	6,211	18 9
41.—Minor Works of Economic Development (Revote £1,770) ...	2,000		2,000		
(a) Teague's Rock and Green Rock near Rutland Island, Co. Donegal ...		8 5 8		118	5 8
(b) Clogher Head Harbour, Co. Louth ...		700 0 0		700	0 0
DEPARTMENT OF JUSTICE:					
42.—Courts of Justice: Improvement of Ventilation in Law Library (Revote) ...	10	—	550	—	

OBSERVATIONS—continued.

34. 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 in prior year.
35. In progress. In addition, furniture to the value of £44 10s. 0d. from redundant stocks was supplied to this work.
- 36, 38, 39 and 40. In progress.
- 37, and 42. Postponed.
- 41 (a) and 41 (b). Completed.

Service.	1949-50.		Total Estimate for Work.	Total Expenditure to 31 March, 1950.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE—continued.					
43.—Gárda Síochána Depôt: Improvement of Ablution and Sanitary Arrangements (Revote)	10	—	3,150	2,404	5 7
44.—Gárda Síochána Depôt: Extension of Hospital (Revote) ...	3,600	—	4,500	—	
45.—Gárda Síochána Headquarters (Kilmainham): Improvement of Accommodation for Crime Museum, Lecture Hall and Offices (Revote £700) ...	800	—	800	—	
46.—Public Record Office: Additional Accommodation (Revote) ...	10	—	21,000	—	
47.—Public Record Office: Restoration of Air Raid Shelter as Record Repository ...	900	40 0 7	900	40	0 7
48.—Borstal Institution: New Building (Revote) ...	10	—	—	—	
GÁRDA SÍOCHÁNA BARRACKS.					
Dublin Metropolitan Area.					
49.—Harcourt Terrace (Lad Lane): New Barrack ...	19,000	18,737 0 0	29,000	28,893	10 0
50.—Stillorgan: New Barrack (Revote) ...	10	—	10,000	188	14 10
Co. CAVAN.					
51.—Blacklion: New Barrack (Revote) ...	10	1 13 9	2,100	1	13 9
52.—Glangevlin: New Barrack	750	1,426 14 6	4,500	4,635	3 10
53.—Kilnaleck: New Barrack (Revote £300) ...	500	381 16 5	4,400	3,867	4 9

OBSERVATIONS—continued.

43. Postponed. 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.
- 44, 45, 46, 48 and 50. Postponed.
- 47 and 49. In progress.
51. Preliminary work.
52. Completed.
53. Completed. Further payment to be made.

Service.	1949-50.		Total Estimate for Work.	Total Expenditure to 31 March, 1950.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE—continued.					
Co. CLARE.					
54.—Ardnacrusha: New Barrack (Revote) ...	550	—	—	—	—
55.—Connolly: New Barrack (Revote) ...	10	—	5,000	—	—
56.—Doolin: New Barrack (Revote) ...	10	8 5 10	5,000	8 5 10	—
57.—Feakle: New Barrack (Revote) ...	10	—	—	—	—
58.—Labasheeda: New Barrack (Revote) ...	10	—	—	—	—
59.—Newmarket-on-Fergus: New Barrack (Revote)	10	—	12,500	1 5 0	—
60.—Tulla: New Barrack (Revote) ...	10	—	5,000	4 0	—
Co. CORK.					
61.—Knocknagree: New Barrack (Revote) ...	10	—	5,000	—	—
62.—Liscarroll: New Barrack (Revote) ...	10	—	5,000	—	—
63.—Watergrasshill: New Barrack (Revote) ...	1,000	—	5,000	—	—
Co. DONEGAL.					
64.—Bundoran: New Barrack (Revote £500) ...	1,000	—	5,500	—	—
65.—Carrigans: Adaptations (Revote) ...	10	2 1 6	750	2 1 6	—
66.—Carrigart: New Barrack (Revote) ...	10	—	—	—	—
67.—Castlefin: New Barrack (Revote) ...	10	8 4 4	4,500	8 4 4	—
68.—Churchhill: New Barrack (Revote) ...	3,000	2,902 0 10	5,400	2,916 9 8	—

OBSERVATIONS—continued.

54, 55, 57 to 64 and 66. Postponed.

56, 65 and 67. Preliminary work.

68. In progress.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.	
	Vote.	Expenditure.				
	£	£	s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE—continued.						
Co. Donegal—continued.						
69.—Clogher : Adaptations (Revote)	10		17 4	600		17 4
70.—Convoy : New Barrack ...	1,500	973	13 9	5,800	5,257	12 4
71.—Dungloe : Adaptations (Revote)	10	—		500	—	
72.—Glencolumbkille : Adap- tations (Revote)	10	—		600	—	
73.—Glenties : Adaptations (Revote)	10	—		400	—	
74.—Kilmacrennan : New Bar- rack (Revote)	10		12 7	5,200	18	7 2
75.—Milford : Adaptations (Re- vote)	10	—		950	—	
Co. DUBLIN.						
76.—Finglas : Improvements (Revote)	10	—		1,000	—	
77.—Lucan : Improvements (Revote)	10	—		1,100	—	
Co. GALWAY.						
78.—Ardrahan : Adaptations (Revote)	10	10	3 8	1,300	10	3 8
79.—Athenry : New Barrack (Revote)	10	2	0 9	—	2	17 11
80.—Lettermore : Adaptations (Revote)	10	—		780	1	8 7
81.—Portumna : New Barrack	500	—		—	—	
82.—Spiddal : New Barrack (Revote)	10	1	13 4	4,500	3	8 0
83.—Roundstone : New Bar- rack (Revote)	1,000	6	14 1	4,000	8	6 8

OBSERVATIONS—continued.

69, 74, 78, 79, 82 and 83. Preliminary work.

70. In progress.

71 to 73, 75 to 77, 80 and 81. Postponed.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.		
	Vote.	Expenditure.					
DEPARTMENT OF JUSTICE—continued.	£	£	s. d.	£	£	s. d.	
Co. KERRY.							
84.—Kilgarvan: New Barrack (Revote)	10	—		5,000	—		
85.—Knocknagoshel: New Bar- rack (Revote)	10	—		5,000	—		
Co. KILKENNY.							
86.—Freshford: New Barrack (Revote)	1,500	—		6,000	15	10 0	
Laoighis.							
87.—Mountrath: New Barrack (Revote)	10	—		5,250	—		
Co. LEITRIM.							
88.—Cloone: New Barrack ...	10	—		4,500		9 10	
89.—Drumsna: New Barrack (Revote)	10	—		6,000	—		
Co. LONGFORD.							
90.—Lanesboro': New Barrack (Revote)	10	—		5,500	—		
Co. LOUTH.							
91.—Ballymascanlon: New Barrack (Revote) ...	10	—		4,500	—		
92.—Castlebellingham: New Barrack (Revote) ...	10	—		4,500	—		
93.—Dunleer: New Barrack	500	579	2 7	4,200	4,146	1 0	
Co. MAYO.							
94.—Achill Sound: New Bar- rack	500	558	4 9	4,050	3,796	19 7	
95.—Ballycastle: New Barrack	600	600	19 10	4,150	4,118	7 11	
96.—Kilkelly: New Barrack (Revote)	10	—		1,850		3 13 10	
97.—Kilmaine: New Barrack (Revote)	3,000	489	10 11	4,500	500	17 5	

OBSERVATIONS—continued.

84 to 92 and 96. Postponed.

93. Completed.

94, 95 and 97. In progress.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.		
	Vote.	Expenditure.					
DEPARTMENT OF JUSTICE—continued.	£	£	s. d.	£	£	s. d.	
CO. MEATH.							
98.—Summerhill: New Bar- rack (Revote £470) ...	550	664	3 1	4,080	4,028	5 4	
99.—Trim: New Barrack ...	2,700	7,187	15 0	17,500	17,011	10 1	
CO. MONAGHAN.							
100.—Ballybay: New Barrack (Revote) ...	10	—		5,200	3	5 0	
101.—Newbliss: New Barrack (Revote) ...	10	—		4,200	—		
OFFALY.							
102.—Cloghan: New Barrack (Revote) ...	10	—		5,000	2	0 0	
103.—Mountbolus: New Bar- rack (Revote) ...	10	—		5,000	—		
104.—Shannonbridge: New Barrack (Revote) ...	10	—		6,000	—		
CO. ROSCOMMON.							
105.—Athleague: New Barrack (Revote £450) ...	500	545	2 1	3,700	3,555	7 7	
106.—Roscommon: New Bar- rack (Revote) ...	10	459	14 6	31,000	2,580	15 2	
107.—Strokestown: New Bar- rack (Revote) ...	10	—		13,500	—		
CO. SLIGO.							
108.—Ballinafad: New Barrack (Revote) ...	10	—		5,500	—		
109.—Ballintogher: New Bar- rack (Revote £350) ...	550	910	16 2	4,500	4,511	4 2	
110.—Collooney: New Barrack (Revote) ...	10	—		6,100	—		
111.—Enniscrone: New Bar- rack ...	5,800	2,839	0 6	12,500	11,992	1 8	
112.—Strandhill: New Barrack (Revote) ...	10	—		4,500	—		

OBSERVATIONS—continued.

98, 105 and 109. Completed.

99 and 111. In progress.

100 to 104, 107, 108, 110 and 112. Postponed.

106. In progress. See Notes.

Service.	1949-50.		Total Estimate for Work.	Total Expenditure to 31 March, 1950.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE—continued.					
Co. TIPPERARY.					
113.—Mullinahone: New Barrack (Revote) ...	10	—	5,000	—	
114.—Thurles: New Barrack (Revote £1,000) ...	2,000	—	22,000	—	
Co. WATERFORD.					
115.—Aglish: New Barrack (Revote) ...	10	—	4,000	—	
116.—Waterford: New Barrack (Revote) ...	500	660 0 0	—	664	7 11
Co. WESTMEATH.					
117.—Rochfortbridge: New Barrack (Revote) ...	10	—	1,850		6 7
Co. WEXFORD.					
118.—Coolgreany: Adaptations (Revote) ...	10	—	700		6 5 9
119.—New Ross: New Barrack (Revote) ...	1,500	—	17,600		20 0 0
Co. WICKLOW.					
120.—Ashford: New Barrack (Revote) ...	10	—	4,500	—	
121.—Baltinglass: New Barrack (Revote) ...	500	—	10,000		5 6
122.—Roundwood: New Barrack (Revote) ...	10	—	4,500	—	
123.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ...	2,000	187 7 1	2,000	3,853	13 11
124.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	2,000	1,150 12 0	2,000	1,295	8 3

OBSERVATIONS—continued.

113 to 115, 117 to 122. Postponed.

116. In progress.

123. See details on page 47.

124. See details on page 48.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF EDUCATION:							
125.—National Education Build- ings, 29 Marlboro' Street: Heating Installation (Revote)	10	—		600	—		
126.—Technical Instruction Branch: Heating Instal- lation (Revote) ...	10	—		2,500	—		
127.—Central Model Schools: Heating Installation (First Section) (Revote)	10	—		1,000	5	15 6	
128.—Central Model Schools: Reconstruction (Revote)	10	—		54,000	282	12 2	
129.—National Schools: Grants for Building, Enlarging, Enclosing, etc. ...	300,000	513,959	15 5	300,000	513,959	15 5	
130.—Secondary School, 27 Parnell Square, Dublin: Grant for Adaptations and Renovations (Re- vote)	3,500	4,121	10 6	7,000	7,000	0 0	
PREPARATORY COLLEGES.							
131.—Coláiste Móibhí, Shan- ganagh Castle: Adapta- tions and Renovations	10,000	3,037	17 9	55,000	14,921	2 4	
INSTITUTIONS OF SCIENCE AND ART.							
132.—Kilmainham Jail: Adap- tation as Historical Museum (Revote) ...	10	—		24,600	—		
133.—National Gallery: Elec- tric Installation (Revote £4,250)	5,200	3,668	4 3	7,650	5,821	19 3	
134.—National Gallery: Ex- tension (Revote) ...	10	—		—	—		

OBSERVATIONS—continued.

125 to 128, 132 and 134. Postponed.

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

130. Completed.

131. In progress. In addition, materials (value £87 19s. 11d.) from reserve stocks purchased in prior years, salvage materials (value £24 17s. 6d.) and furniture (value £44 3s. 8d.) from redundant stocks were supplied to this work in this and prior years.

133. In progress.

Service.	1949-50.		Total Estimate for Work.	Total Expenditure to 31 March, 1950.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF EDUCATION—continued.					
INSTITUTIONS OF SCIENCE AND ART—continued.					
135.—National Library and National Museum: Renewal of Defective Stonework (Revote) ...	6,000	—	70,000	—	
136.—National Museum: Improved Lighting (Revote) ...	10	—	575	258	12 0
REFORMATORY AND INDUSTRIAL SCHOOLS.					
137.—Reformatory School, Daingean: Adaptations (Revote) ...	1,000	108 6 3	61,500	29,874	13 8
DEPARTMENT OF LANDS:					
GAELTACHT INDUSTRIES.					
138.—Dublin Central Marketing Depôt: Alterations and Improvements ...	1,550	682 6 5	1,550	719	0 8
139.—Annagry Factory: Renovation and Adaptation (Revote)...	200	286 12 2	2,000	1,789	2 2
140.—Ardara Tweed Mart, Co. Donegal: Improvements (Revote) ...	250	25 16 2	3,340	268	18 10
141.—Bruckless Lace and Embroidery Centre: Renovation and Extension (Revote) ...	1,000	945 8 11	1,275	953	0 11
142.—Cashla Toy Factory: Improvement and Extension (Revote) ...	10	297 4 11	—	3,114	11 11

OBSERVATIONS—continued.

135 and 136. Postponed.

137 to 139 and 141. In progress.

140. In progress. In addition, an 8 h.p. motor valued at £50 was transferred from the new Spinning Factory, Kilar, for use on this work in a prior year.

142. In progress. In addition, furniture to the value of £58 5s. 6d. from redundant stocks was supplied to this work in prior years. A mobile generating set valued at £430 used on this work in prior years was transferred to Spiddal Toy Factory in prior year. A rectifier valued at £50 used on this work in prior year was transferred to Johnstown Castle. See No. 32.

Service.	1949-50.		Total Estimate for Work.	Total Expenditure to 31 March, 1950.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF LANDS—continued.					
GAELTACHT INDUSTRIES—continued.					
143.—Crolly Toy Factory: Provision of Water Supply, Sanitary Accommodation, etc. (Revote) ...	10	90 16 11	1,500	100	17 10
144.—Elly Bay Toy Factory: Rebuilding (Revote £10)	3,000	1,765 2 3	4,000	1,782	15 0
145.—Falcarragh Knitting Centre: Improvements	420	1 7 1	420	1	7 1
146.—New Spinning Factory, Kilcar, Co. Donegal (Revote £1,500) ...	8,000	747 5 2	54,000	38,572	3 0
147.—Spiddal Toy Factory: Adaptations ...	600	—	1,340	727	9 9
DEPARTMENT OF INDUSTRY AND COMMERCE:					
148.—New Headquarters, Kildare Street ...	500	5,044 16 4	255,000	255,054	17 2
149.—Accommodation for Labour Court and Geological Survey Office and Museum (Revote) ...	10	—	60,000	—	
150.—Meteorological Services: Additional Telegraphic Weather Reporting Stations (Revote) ...	600	—	3,400	1,829	4 4
151.—Meteorological Services: Valentia Observatory—Adaptations and Additions (Revote) ...	2,000	395 2 9	50,000	395	6 4
DEPARTMENT OF POSTS AND TELEGRAPHS:					
152.—Dublin, New Post Office, St. Andrew Street (Revote £7,535) ...	12,000	4,425 19 0	35,000	5,575	3 6

OBSERVATIONS—continued.

143 and 145. Preliminary work.

144, 148, 151 and 152. In progress.

146. In progress. In addition, electrical equipment to the value of £30 from reserve stocks purchased in prior years was used on this work in prior year. 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.

147, 149 and 150. Postponed.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF POSTS AND TELEGRAPHS							
—continued.							
153.—Dublin, Pearse Street Sorting Office: Extension of Postmen's Office	2,500	3,555	5 1	3,000	3,555	5 1	
154.—Dublin, Pearse Street Sorting Office: New Building (Revote) ...	10	—		—	7,064	12 5	
155.—Dublin, Engineering Branch, Distillery Road: Adaptations (Revote) ...	1,800	56	7 3	2,000	114	9 5	
156.—Dublin, Post Office Factory: Rebuilding, etc. (Revote) ...	2,000	—		52,000	2,909	18 10	
157.—Dublin, Post Office Stores (Infirmary Road): Central Heating (Revote)	10	—		3,550	—		
158.—Dublin, Post Office Stores (St. John's Road): New Warehouse (Revote)	10	—		—	—		
159.—Arklow Post Office: Improvements (Revote) ...	10	—		—	—		
160.—Ballina Post Office: Additional Accommodation (Revote) ...	10	—		2,700	—		
161.—Ballyhaunis Post Office: Improvements ...	500	9	10 11	500	9	10 11	
162.—Birr Post Office: Adaptations ...	650	22	0 0	650	22	0 0	
163.—Caherciveen: New Post Office (Revote) ...	10	—		—	—		
164.—Carlow: New Post Office (Revote) ...	10	—		—	—		
165.—Claremorris Post Office: Extension (Revote £500)	650	860	19 2	1,250	1,300	6 6	
166.—Cork, Head Post Office: Installation of Automatic Telephone Exchange—Structural Works ...	9,000	17	8 7	14,000	3,471	4 11	

OBSERVATIONS—continued.

153, 155 and 162. In progress.

154, 156 to 160, 163 and 164. Postponed.

161. Preliminary work.

165. Completed.

166. In progress. In addition, furniture to the value of £7 2s. 0d. from redundant stocks was supplied to this work in prior year.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.	
	Vote.	Expenditure.				
	£	£	s. d.	£	£	s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS —continued.						
167.—Drogheda: New Post Office and Telephone Exchange (Revote) ...	2,000	1	17 0	35,000	9	13 8
168.—Dundalk Post Office: Improvements (Revote £1,000) ...	3,300	1,930	0 0	3,500	1,930	0 0
169.—Galway: Extension of Head Post Office (Re- vote) ...	10	—	—	—	—	—
170.—Kilkenny Post Office: Adaptations (Revote)	500	—	—	—	2	0 0
171.—Kilrush: New Post Office and Telephone Exchange	10	—	—	—	—	—
172.—Letterkenny: New Post Office and Telephone Exchange ...	10	4	8 6	—	4	8 6
173.—Nenagh Post Office: Improvements (Revote £780) ...	800	10	6 11	800	27	16 11
174.—Rathluire Post Office: Adaptations (Revote £10)	5,000	—	—	15,700	—	—
175.—Waterford Head Post Office: Adaptations (Re- vote £3,000) ...	5,500	4,589	19 7	111,700	6,157	2 9
176.—Wicklow: New Post Office and Telephone Exchange (Revote) ...	10	—	—	—	—	—
WIRELESS BROADCASTING.						
177.—Dublin Broadcasting Trans- mitter Station: New Building (Revote) ...	10	—	—	3,000	—	—
178.—Dublin, General Post Office: Studio and Office Accommodation (Revote £400) ...	6,950	2,669	8 3	11,100	6,106	5 9
179.—Dublin, Phoenix Hall, Exchequer Street: Adap- tations (Revote £900)	1,000	174	1 1	5,000	4,034	11 6

OBSERVATIONS—continued.

167, 172 and 173. Preliminary work.

168, 175 and 178. In progress.

169 to 171, 174, 176 and 177. Postponed.

179. In progress. In addition, furniture to the value of £66 9s. 3d. from redundant stocks was supplied to this work in prior year.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF POSTS and TELEGRAPHS —continued.							
WIRELESS BROADCASTING —continued.							
180.—Dublin, Broadcasting House: Erection (Re- vote)	10	—		—	—		
181.—Athlone High Power Short Wave Station: Erection (Revote) ...	10	—		18,500	17,733	7 8	
182.—Athlone Broadcasting Station: Water Cooling Pond (Revote) ...	10	—		750		16 11	
DEPARTMENT OF DEFENCE:							
183.—Dublin, General Head- quarters, Parkgate Street: Storage ...	500	—		500	—		
184.—Arbour Hill Barracks: New Married Quarters (Revote)	10	—		72,000	10 2 0		
185.—Clancy Barracks: Re- construction of Upper Barracks (Revote) ...	10	—		221,500	62,320	8 4	
186.—Clancy Barracks: Instal- lation of Heating in Lower Barracks (Revote)	4,500	684	9 2	5,000	692	11 8	
187.—Griffith Barracks: Elec- tric Rewiring (Revote)	10	—		—	—		
188.—Portobello Barracks: New Married Quarters (Revote)	10	—		20,600	—		
189.—Portobello Barracks: Dining Hall and Cook- house (Revote) ...	10	—		—	—		
190.—St. Bricin's Hospital: Lift and Motor Room (Revote)	1,500	—		1,750	—		
191.—St. Bricin's Hospital: New Dental Depot and Surgery	10	—		—	—		

OBSERVATIONS—continued.

180 to 185 and 187 to 191. Postponed.

186. In progress.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.		
	Vote.	Expenditure.					
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF DEFENCE—continued.							
192.—Athlone, Custume Barracks : Dining Hall and Cookhouse (Revote) ...	10	—		—	—		
193.—Baldonnell Aerodrome : New Married Quarters (Revote) ...	10	—		—			13 8
194.—Baldonnell Aerodrome : Reconstruction of Upper Camp (Revote) ...	10	—		179,000	124,710	10 10	
195.—Baldonnell Aerodrome : Re-roofing Hanger No. 4 (Revote) ...	10,000	16,775	0 9	25,000	16,801	1 5	
196.—Cork, Michael Collins Barracks : Lift in Hospital (Revote) ...	10	—		—	—		
197.—Cork, Michael Collins Barracks : Junior Officers' Married Quarters (Revote £10,000) ...	15,000	4,234	12 11	20,000	4,247	1 2	
198.—Cork, Michael Collins Barracks : Ordnance Stores (Revote) ...	10	—		17,500			5 16 4
199.—Curragh Camp : Dining Hall and Cookhouse in Connolly Barracks (Revote) ...	10	—		45,000	—		
200.—Curragh Camp : Dining Hall and Cookhouse in Plunkett Barracks (Revote) ...	10	—		45,000	—		
201.—Curragh Camp : Military College—Extensions (Revote) ...	10	—		—	—		
202.—Curragh Camp : National School—Central Heating	1,500	—		2,000	—		
203.—Curragh Camp : New Catholic Church (Revote)	1,000	—		97,500	—		
204.—Curragh Camp : Renewal of Electric Installation	10	—		—	—		

OBSERVATIONS—continued.

192, 193, 196 and 198 to 204. Postponed.

194. 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,

195 and 197. In progress.

Service.	1949-50.		Total Estimate for Work.	Total Expenditure to 31 March, 1950.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF DEFENCE—continued.					
205.—Curragh Camp: New Gymnasium (Revote) ...	10	—	135,000	30 13 5	
206.—Curragh Camp: New Married Quarters (Revote £5,945) ...	15,000	8 5 5	123,000	11,951 17 2	
207.—Curragh Camp: Extension of Magazines (Revote £5,000) ...	20,000	759 19 3	74,500	759 19 3	
208.—Curragh Camp: Signal Stores (Revote) ...	10	—	—	—	
209.—Curragh Camp: Company Offices and Storage—Clarke Barrack (Revote)	10	—	—	—	
210.—Curragh Camp: Company Offices and Storage—McDermott Barracks (Revote) ...	10	—	—	—	
211.—Curragh Camp: Company Offices and Storage—McDonagh Barracks (Revote) ...	10	—	—	—	
212.—Haulbowline Dockyard: New Jetty (Revote £40,000) ...	50,000	15,549 0 5	60,000	15,570 2 1	
213.—Kildare Barracks: New Married Quarters (Revote) ...	10	—	—	—	
214.—Kilworth Rifle Range: Officers' Mess (Revote)	5,000	—	13,000	—	
215.—Templemore, McCann Barracks: New Sewerage System (Revote) ...	10	—	—	—	
216.—Fórsa Cosanta Áitiúil: Erection of Halls (Revote) ...	10	—	—	—	
DEPARTMENT OF EXTERNAL AFFAIRS:					
217.—Canberra, Australian Legation (Revote) ...	10	396 16 11	—	2,602 0 5	
218.—Rome, Quirinal Legation: Adaptations and Furnishing (Revote) ...	10	—	—	—	

OBSERVATIONS—continued.

205, 208, 209 to 211, 213 to 216 and 218. Postponed.

206, 207, 212 and 217. In progress.

Service.	1949-50.		Total Estimate for Work.	Total Expenditure to 31 March, 1950.	
	Vote.	Expenditure.			
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF SOCIAL WELFARE :					
219.—Dublin, Employment Exchange, 50 Lower Gardiner Street, Electrical Rewiring	1,200	543 7 6	1,200	543	7 6
220.—Dublin, Employment Exchange, Werburgh St. : Additional Sanitary Accommodation ...	600	550 2 11	600	550	2 11
221.—Ballina Employment Exchange : Erection (Revote)	2,000	—	25,000	—	
222.—Listowel Employment Exchange : Erection (Revote)	10	—	6,400	18	15 0
223.—Waterford Employment Exchange : Erection (Revote £1,400) ...	2,000	330 0 0	51,200	337	2 9
224.—Westport Employment Exchange : Erection (Revote)	10	—	—	—	
PHOENIX PARK.					
225.—People's Gardens : New Shelter (Revote) ...	10	—	1,000	—	
LEINSTER LAWN.					
226.—Cenotaph (Revote £2,500)	11,000	6,666 1 5	13,000	6,666	1 5
ROTUNDA GARDENS.					
227.—Garden of Remembrance (Revote)	10	100 0 0	23,000	600	1 8
IRISH NATIONAL WAR MEMORIAL PARK.					
228.—Provision of Entrance Gates, Lodge, Shelter and Sanitary Accommodation, etc. (Revote)	10	—	7,000	—	
229.—PUBLIC CONCERT HALL, DUBLIN (Revote) ...	10	—	—	15	2 7

OBSERVATIONS—continued.

219, 220, 223 and 226. In progress.

221, 222, 224, 225, 227, 228 and 229. Postponed.

Service.	1949-50.			Total Estimate for Work.	Total Expenditure to 31 March, 1950.		
	Vote.	Expenditure.					
HARBOURS.	£	£	s. d.	£	£	s. d.	
230.—Buncrana : Minor Im- provements (Revote) ...	2,500	—		2,500	—		
231.—Dún Laoghaire : Im- provements to Mail Boat Pier	1,500	1,204	7 3	2,000	2,248	2 2	
232.—MINOR NEW WORKS NOT EXCEEDING £400 EACH	5,000	5,193	18 0	5,000	6,625	3 0	
233.—URGENT AND UNFORE- SEEN WORKS ...	20,000	35,792	2 6	20,000	35,792	2 6	
234.—MINOR BALANCES OF EXPENDITURE (NOT PRO- VIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COM- PLETED ON 1ST APRIL, 1949	7,500	21,286	14 1	7,500	109,114	10 0	
	£ 810,385	830,910	10 10				
<i>Deduct for Works which may not be carried out during the year ...</i>	210,385	—					
<i>Original ... £600,000</i>		—					
<i>Supplementary 125,000</i>		—					
<i>Do. ... 115,000</i>		—					
	840,000	830,910	10 10				
	£ 840,000	830,910	10 10				
NET SAVING ...		£9,089	9 2				

OBSERVATIONS—continued.

230. Postponed.

231. In progress.

232 to 234. See details on pages 48 to 55.

No. 123.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS.

Co. MAYO.

Bellacorick.—New Barrack. No. 91 of 1948-49. Authorized expenditure, £3,263 0s. 2d. (S. 14/1/43). Expended, £3,263 0s. 2d.

Completed 84 11 6

IMPROVEMENT OF CELL LIGHTING.—No. 121 of 1948-49.

Authorized expenditure, £636. (S. 14/23/46). Expended, £590 13s. 9d. Completed 102 15 7

TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS £187 7 1

No.124.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

METROPOLITAN AREA.		£	s.	d.
College Street.—Improvements to electric lighting, provision of sanitary accommodation and provision of shelving.	In progress	243	16	2
Dublin Castle.—Adaptation of former riding school as a garage.	In progress	161	16	4
Dublin Castle and other Gárda Síochána Barracks.—Installation of teleprinters and incidental structural works, etc. No. 120 of 1948-49. Expended, £224 11s. 9d. Completed. Further payment to be made	...	79	15	6
Co. GALWAY.				
Corrandulla.—Erection of porch and scullery annexe.	Completed	241	13	6
Co. LONGFORD.				
Granard.—Drainage and fencing.	Completed	120	0	0
OFFALY.				
Ferbane.—Provision of sanitary accommodation.	Completed	100	0	0
Co. SLIGO.				
Ballymoghany.—Construction of plinth with cavity and french drain round building.	Completed	203	10	6
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS		£1,150	12	0

No. 232.—MINOR NEW WORKS NOT EXCEEDING £400 EACH.

DEPARTMENT OF FINANCE.		£	s.	d.
ORDNANCE SURVEY.—Adaptations, etc., to provide additional accommodation. Expended, £278 12s. 8d. Completed. In addition, furniture to the value of £12 16s. 0d. from redundant stocks purchased in prior years was supplied to this work in prior year		17	12	0
OFFICE OF PUBLIC WORKS.—Erection of new partition, etc. Expended, £270 18s. 9d. Completed. In addition, materials to the value of £11 0s. 0d. from reserve stocks purchased in prior years were supplied to this work in prior year		270	11	5
REVENUE DEPARTMENT.—				
(a) Blacklion, Co. Cavan.—Extension of Customs Hut. Completed		132	3	0
(b) Kilkenny, Co. Kilkenny.—Provision of additional office and storage accommodation. Expended, £123 16s. 5d. Completed		116	1	5
CENTRAL HEATING STATION.—Provision of carbon dioxide indicators and recorders.	In progress	200	0	0
DEPARTMENT OF AGRICULTURE.				
Nos. 2 and 3 KILDARE PLACE, DUBLIN.—Provision of waiting room for Fisheries Branch. Completed. In addition, materials to the value of £6 6s. 10d. from reserve stocks purchased in prior years and salvage materials to the value of £29 13s. 3d. were used on this work		107	19	9
ATHENRY AGRICULTURAL STATION.—Provision and erection of saw bench. Expended, £144 10s. 0d. Completed		3	10	0
BALLYHAISE AGRICULTURAL STATION.—				
(a) provision of materials, etc., for new incubator house. Expended, £210 14s. 4d. Completed		96	14	10
(b) provision of laboratory bench. Completed		175	0	0

No. 232.—MINOR NEW WORKS NOT EXCEEDING £400 EACH—continued.

DEPARTMENT OF JUSTICE.

£ s. d.

No. 38 MOUNTJOY SQUARE, DUBLIN.—Preparation of rooms and supply of furniture for Probation Officers. In progress. In addition, furniture to the value of £30 9s. 2d. from redundant stocks purchased in prior years was supplied to this work ... 134 17 11

DEPARTMENT OF EDUCATION.

COLÁISTE MUIRE, TOURMAKEADY, CO. MAYO.—Provision of fencing and field gates. Expended, £254 7s. 6d. Completed ... 169 7 6

DEPARTMENT OF LANDS.

GAELTACHT INDUSTRIES:

DERRYFARK KNITTING CENTRE, CO. MAYO.—Provision of improved accommodation for Manageress. Completed ... 165 10 0

DEPARTMENT OF INDUSTRY AND COMMERCE.

KILDARE STREET, DUBLIN.—

(a) erection of partitions to provide additional accommodation. Completed ... 243 19 2

(b) provision of additional shelving. Expended, £172 3s. 8d. Completed ... 52 19 6

GRIFFITH BARRACKS, DUBLIN.—Preparation of rooms for Rationing Section. Completed. Further payment to be made. In addition, materials to the value of £9 18s. 0d. from reserve stocks purchased in prior years were used on this work ... 153 6 1

No. 14 HUME STREET, DUBLIN.—Provision of balance room, etc., for the Geological Survey Office. Expended, £287 15s. 7d. Completed ... 70 1 3

STATISTICS BRANCH, LOWER CASTLE YARD, DUBLIN.—Structural alterations and provision of furniture, etc., to facilitate staff accommodation in E.R.P. Section. Expended, £135 3s. 7d. Completed ... 88 4 10

DÚN LAOGHAIRE.—Adaptation of premises at St. Michael's Wharf as a Food Voucher Office. Expended, £192 17s. 0d. Completed. In addition, materials to the value of £5 13s. 3d. from reserve stocks purchased in prior years and furniture to the value of £4 13s. 6d. from redundant stocks were supplied to this work in prior year ... 1 2 7

DEPARTMENT OF POSTS AND TELEGRAPHS.

SORTING OFFICE, 10 PARSELL SQUARE, DUBLIN.—Structural work in connection with the installation of lift. In progress ... 100 0 0

JAMES'S STREET POST OFFICE, DUBLIN.—Provision of external porch. Completed ... 228 6 10

ARKLOW POST OFFICE.—Alterations and improvements. Completed 366 5 3

BLACKROCK POST OFFICE, Co. Dublin.—Provision of registered mails enclosure, etc. Expended, £106 12s. 6d. Completed ... 8 6

BRAY POST OFFICE.—Improvements to Postmaster's Office, ladies' room, telegraph room, etc. Completed ... 256 8 4

CAVAN POST OFFICE.—Alterations and improvements. Completed 329 12 0

DÚN LAOGHAIRE POST OFFICE.—Provision of registered mails enclosure. Completed. ... 318 13 7

KILMALLOCK POST OFFICE.—Improvements and alterations, supply of furniture, etc. Completed ... 109 14 6

No. 232.—MINOR NEW WORKS NOT EXCEEDING £400 EACH—continued.

	£	s.	d.
DEPARTMENT OF DEFENCE.			
G.H.Q., PARKGATE STREET.—Fitting doors to existing shelving in Archives Section. In progress	42	2	9
COLÁISTE CAOIMHÍN, GLASNEVIN, DUBLIN.—Provision of shelving for Finance Section. Completed	300	0	0
DEPARTMENT OF SOCIAL WELFARE.			
CUSTOM HOUSE, DUBLIN.—Provision of bicycle accommodation. Expended, £150 11s. 1d. Completed	3	4	3
NORTHUMBERLAND HOUSE, EMPLOYMENT EXCHANGE, DUBLIN.—Improvements to electric lighting. Completed	215	5	2
WERBURGH STREET EMPLOYMENT EXCHANGE, DUBLIN.—Improvement of heating system. In progress	226	5	5
TEMPLEMORE, CO. TIPPERARY.—Adaptation of former Staff Sergeant's quarters at military barracks for use as office. Completed	124	11	0
DEPARTMENT OF HEALTH.			
CUSTOM HOUSE, DUBLIN.—Provision of electric plugs for wire recorders and supply of cabinets. In progress.	113	4	2
HARBOURS.			
DÚN LAOGHAIRE HARBOUR.—Provision of water supply for former Coast Guard cottages. Completed	253	15	0
TOTAL.—MINOR NEW WORKS NOT EXCEEDING £400 EACH	£5,193	18	0

No. 233.—URGENT AND UNFORESEEN WORKS.

DEPARTMENT OF AGRICULTURE.			
GOVERNMENT BUILDING, DUBLIN.—			
(a) alterations and adaptations to provide additional accommodation. Authorized expenditure, £1,150 12s. 6d. (S. 1/3/30). In progress	1,102	5	9
(b) improvement of artificial lighting in South and West Blocks. Authorized expenditure, £550. (S. 2/2/48). Completed	502	4	0
No. 45 ST. STEPHEN'S GREEN, DUBLIN.—Alterations and adaptations to provide accommodation for the Cereals Section. Authorized expenditure, £631 4s. 7d. (S. 2/27/34). Completed	631	4	7
No. 2 KILDARE PLACE, DUBLIN.—Adaptation of rooms to provide laboratory for Fisheries Branch, supply of furniture, etc. Authorized expenditure, £450. (S. 2/16/42). In progress	56	11	4
DEPARTMENT OF JUSTICE.			
FOUR COURTS, DUBLIN.—			
(a) alterations to provide improved accommodation for Justices. Authorized expenditure, £1,760. (S. 2/22/42). Completed	1,835	10	9
(b) adaptation of rooms in Circuit Court building to provide new court and provision of waiting accommodation for prisoners in basement. Authorized expenditure, £960. (S. 2/22/42). In progress. In addition, furniture to the value of £23 14s. 9d. from redundant stocks purchased in prior years was supplied to this work	867	6	7
GÁRDA SÍOCHÁNA HEADQUARTERS.—Alterations and improvements at the Gárda Síochána Depot and at the "Doctor's House," St. John's Road, to provide accommodation for the Gárda Síochána Headquarters staff evacuated from the Royal Hospital, Kilmainham. Authorized expenditure, £13,985 6s. 2d. (S. 13/57/47, S. 40/4/31 and S. 2/3/30). In progress	13,985	6	2

No. 233.—URGENT AND UNFORESEEN WORKS—continued.

DEPARTMENT OF LANDS.

£ s. d.

GAELTACHT INDUSTRIES:

TOURMAKEADY KNITTING CENTRE, Co. MAYO.—Adaptation and improvement of former Irish College. Authorized expenditure, £235 19s. 4d. (S.29/6/48). In progress ... 235 19 4

DEPARTMENT OF INDUSTRY AND COMMERCE.

No. 14 ST. STEPHEN'S GREEN, DUBLIN.—Adaptations and provision of furniture for the Industrial Development Authority and staff. Authorized expenditure, £2,500. (S. 53/5/49 and S. 2/1/36). In progress. In addition, furniture to the value of £104 19s. 6d. from redundant stocks purchased in prior years was supplied to this work ... 2,268 1 9

DEPARTMENT OF POSTS AND TELEGRAPHS.

LEITRIM HOUSE, DUBLIN.—Conversion of store and loft to drawing office. Authorized expenditure, £416 5s. 0d. (S. 2/8/31). In progress ... 418 2 5

PROVISION OF IMPROVED SORTING FITTINGS AND STRUCTURAL WORK IN CONNECTION WITH THE INSTALLATION OF MECHANICAL SORTING AIDS AT POST OFFICES.—Authorized expenditure, £8,500. (S. 38/2/49). In progress ... 516 15 7

DEPARTMENT OF DEFENCE.

COLÁISTE CAOIMHÍN, GLASNEVIN, DUBLIN.—Preparation of rooms and provision of furniture for the Pensions Referee, Advisory Committee and staff. Authorized expenditure, £450. (S. 2/23/39). In progress. In addition, materials to the value of £4 10s. 0d. from reserve stocks and furniture to the value of £12 19s. 0d. from redundant stocks purchased in prior years were supplied to this work ... 135 1 5

DEPARTMENT OF EXTERNAL AFFAIRS.

IVEAGH HOUSE, DUBLIN.—Supply and installation of chandeliers. Authorized expenditure, £500. (S. 2/9/44). In progress ... 150 0 11

WASHINGTON EMBASSY, U.S.A.—Adaptation and furnishing. Authorized expenditure, £10,708 17s. 9d. (S. 2/13/27 and S. 2/13/49). In progress ... 7,824 8 3

LISBON LEGATION, PORTUGAL.—Improvements to office and residence and supply of furniture. Authorized expenditure, £3,186 3s. 5d. (S. 2/3/42). In progress ... 1,603 18 7

INAUGURATION OF REPUBLIC OF IRELAND, EASTER MONDAY, 1949.—Erection of platforms at General Post Office, Dublin, decoration of General Post Office, floodlighting of various buildings, etc. Authorized expenditure, £3,345 18s. 11d. (S. 71/12/49). Completed ... 3,345 18 11

DEPARTMENT OF SOCIAL WELFARE.

DUNFANAGHY EMPLOYMENT EXCHANGE, Co. DONEGAL.—Alterations and improvements and provision of furniture. Authorized expenditure, £600. (S. 2/17/48). In progress ... 144 16 2

DEPARTMENT OF HEALTH.

DUNDRUM ASYLUM, Co. DUBLIN.—Improvements to Governor's residence. Authorized expenditure, £1,100. (S. 2/9/49). In progress ... 168 10 0

TOTAL.—URGENT AND UNFORESEEN WORKS ... £35,792 2 6

No. 234.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1949.

HOUSES OF THE OIREACHTAS.

No.		£	s.	d.
4 of	LEINSTER HOUSE.—Extension of electric clock system. Authorized expenditure, £800. (S. 1/1/35). Expended, £520 6s. 4d.			
1948-49	Completed	9	1	11

DEPARTMENT OF FINANCE.

229 of	Nos. 2 and 3 MERRION SQUARE, DUBLIN.—Adaptations and provision of lighting and furniture, etc., to accommodate the staff of the Foreign Exchange Control Branch. Authorized expenditure, £2,233 14s. 0d. (S. 2/13/48). Expended, £2,198 9s. 3d. In progress. In addition, furniture (value £226 10s. 0d.) from redundant stocks purchased in prior years and salvage materials (value £3 6s. 7d.) were supplied to this work	1,205	10	0
1948-49	...			

230 of	No. 3 LOWER ORMOND QUAY, DUBLIN.—Alterations and electrical work, etc., to adapt premises for occupation by Paymaster-General's Office. Authorized expenditure, £1,250. (S. 2/21/42). Expended, £1,421 2s. 4d. Completed. In addition, materials to the value of £8 9s. 11d. from reserve stocks purchased in prior years and furniture to the value of £10 10s. 0d. from redundant stocks were supplied to this work in prior years	20	2	2
1948-49	...			

230 of	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). Expended, £1,465 9s. 9d. Completed. In addition, materials to the value of £23 18s. 1d. from reserve stocks purchased in prior years were used on this work in prior year	7	17	5
1948-49	...			

229 of	REVENUE DEPARTMENT, INCOME TAX BRANCH, DUBLIN.—Re-allocation of accommodation involving transfer and supply of furniture, works of improvement, re-decoration and adjustment of lighting, etc., at Nos. 11 to 15 Upper O'Connell Street, Nos. 14 and 15 St. Andrew Street and Dublin Castle. Authorized expenditure, £2,819 13s. 1d. (S. 1/4/32 and S. 2/12/37). Expended, £2,819 13s. 1d. In progress. In addition, materials to the value of £5 19s. 7d. from reserve stocks purchased in prior years and furniture to the value of £5 1s. 0d. from redundant stocks were supplied to this work in this and prior year	2,682	2	8
1948-49	...			

229 of	REVENUE DEPARTMENT, CUSTOM HOUSE, DUBLIN.—Alterations and improvements, etc., to facilitate staff reorganisation. Authorized expenditure, £700. (S. 2/14/34). Expended, £707 5s. 4d. Completed	583	19	5
1948-49	...			

21 of	CENTRAL HEATING OF GOVERNMENT ESTABLISHMENTS.—Conversion to oil-burning. Authorized expenditure, £16,115 0s. 1d. (S. 102/5/47). Expended, £15,004 15s. 4d. In progress. In addition, materials to the value of £11 16s. 2d. from reserve stocks purchased in prior years were used on this work in prior year	108	13	2
1948-49	...			

DEPARTMENT OF AGRICULTURE.

230 of	BALLYHAISE AGRICULTURAL STATION.—Provision of a coldroom and necessary structural works. Authorized expenditure, £419 5s. 8d. (S. 9/20/46). Expended, £414 5s. 2d. Completed	346	2	2
1948-49	...			

33 of	TULLY STUD FARM.—Renovations. Authorized expenditure, £19,100 1s. 2d. (S. 102/17/44). Expended, £18,923 16s. 7d. Completed	242	13	5
1948-49	...			

No. 234.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1949—continued.

DEPARTMENT OF LOCAL GOVERNMENT.

No.		£	s.	d.
229 of 1948-49	CUSTOM HOUSE, DUBLIN.—Alterations to rooms and provision of shelving, furniture and dictaphone machines, etc., to meet staff reorganisation. Authorized expenditure, £2,270. (S. 2/14/34 and S. 53/10/48). Expended, £1,309 3s. 2d. In progress. In addition, furniture to the value of £12 10s. 0d. from redundant stocks was supplied to this work ...	599	8	5

DEPARTMENT OF EDUCATION.

187 of 1947-48	COLÁISTE ÉINNE, GALWAY.—Minor Improvements. Authorized expenditure, £1,005 19s. 3d. (S. 22/5/44 and S. 22/2/33). Expended, £553 4s. 8d. In progress ...	96	18	6
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DEPARTMENT OF LANDS.

229 of 1948-49	LAND COMMISSION, No. 21 UPPER MERRION STREET, DUBLIN.—Provision of luncheon club involving structural alterations and supply of furniture and kitchen equipment, etc. Authorized expenditure, £2,038. (S. 2/10/48). Expended, £1,769 9s. 7d. In progress. In addition, materials (value £14 14s. 0d.) from reserve stocks purchased in prior years and furniture (value £76 19s. 8d.) from redundant stocks were supplied to this work in this and prior year ...	1,029	7	11
230 of 1948-49	LAND COMMISSION, Nos. 21 and 22 UPPER MERRION STREET, DUBLIN.—Provision of additional accommodation, etc., for the staff of the Purchase Branch. Authorized expenditure, £4,790. (S. 1/12/33 and S. 55/14/38). Expended, £4,498 2s. 2d. In progress. In addition, materials (reserve stocks, value £176 2s. 0d.), furniture (redundant stocks, value £207 1s. 6d.) purchased in prior years and salvage materials (value £2 4s. 6d.) were supplied to this work in prior years ...	250	5	2
229 of 1948-49	LAND COMMISSION, No. 28 UPPER MERRION STREET, DUBLIN.—Adaptations, etc., to provide staff accommodation. Authorized expenditure, £2,400. (S. 2/15/39). Expended, £2,507 0s. 3d. In progress. In addition, materials to the value of £37 7s. 9d. from emergency stocks purchased in prior years were supplied to this work in prior year ...	1,736	11	1
229 of 1948-49	LAND COMMISSION, No. 83 MERRION SQUARE, DUBLIN.—Adaptations, etc., to provide accommodation for the Survey and Mapping Branch. Authorized expenditure, £1,460. (S. 2/35/34). Expended, £1,226 9s. 8d. In progress ...	352	18	3
229 of 1948-49	GAELTACHT INDUSTRIES: ORIEL HOUSE, DUBLIN.—Alterations, etc., to render premises suitable for occupation of staff transferred from No. 28 Upper Merrion Street, Dublin. Authorized expenditure, £620. (S. 2/3/39). Expended, £321 16s. 0d. Completed. In addition, furniture to the value of £27 12s. 0d. from redundant stocks was supplied to this work ...	84	7	5
DEPARTMENT OF INDUSTRY AND COMMERCE.				
230 of 1948-49	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, £4,377 11s. 1d. Completed. In addition, furniture (value £318 18s. 11d.), materials (reserve stocks, value £44 16s. 0d.) purchased in prior years and salvage materials (value £2 15s. 0d.) were supplied to this work in prior years ...	13	3	
145 of 1948-49	METEOROLOGICAL SERVICES.—Fencing, etc., of rainfall gauges. Expended, £517 13s. 0d. (S. 200/5/29). In progress ...	7	0	0

No. 234.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1949—continued.

DEPARTMENT OF POSTS AND TELEGRAPHS.

No.		£	s.	d.
230 of 1948-49	WIRELESS BROADCASTING, PORTOBELLO BRIDGE.—Adaptation of former Post Office premises for use as an additional Broadcasting Studio. Authorized expenditure, £1,010. (S. 2/13/47). Expended, £821 10s. 7d. In progress. In addition, furniture (value £83 16s. 0d.), materials (reserve stocks, value £55 5s. 3d.) purchased in prior years and salvage material (value £3 16s. 6d.) were supplied to this work in this and prior years	186	4	0

DEPARTMENT OF DEFENCE.

230 of 1948-49	AIR RAID SHELTERS FOR GOVERNMENT OFFICES.—Demolition, adaptation, etc. Authorized expenditure, £7,500. (S. 200/11/41). Expended, £5,969 19s. 11d. Completed. In addition, materials to the value of £21 15s. 11d. from reserve stocks purchased in prior years were used on this work in prior years	172	12	7
230 of 1948-49	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, £926 9s. 2d. In progress. In addition, furniture to the value of £159 19s. 0d. from redundant stocks was supplied to this work in prior years	81	1	11

DEPARTMENT OF EXTERNAL AFFAIRS.

229 of 1948-49	IVEAGH HOUSE, DUBLIN.—Adaptations and supply of furniture, etc., to meet accommodation for extra staff. Authorized expenditure, £3,424 18s. 3d. (S. 2/9/44). Expended, £3,402 0s. 9d. In progress. In addition, materials to the value of £51 19s. 10d. from reserve and emergency stocks, furniture to the value of £37 5s. 10d. from redundant stocks purchased in prior years, and salvage material to the value of £19 11s. 8d. were supplied to this work in this and prior year	2,265	6	8
229 of 1948-49	OTTAWA EMBASSY, CANADA.—Repairs, decoration and furnishing. Authorized expenditure, £9,072 13s. 8d. (S. 2/12/48). Expended, £9,072 13s. 8d. Completed	8,060	15	11

DEPARTMENT OF SOCIAL WELFARE.

215 of 1948-49	No. 73 MERRION SQUARE.—Improvements. Authorized expenditure, £2,850. (S. 2/12/47). Expended, £2,926 14s. 10d. Completed. In addition, furniture to the value of £249 0s. 4d. from redundant stocks was supplied to this work in this and prior years	182	4	0
216 of 1948-49	DUBLIN CUSTOM HOUSE.—Additional accommodation. Authorized expenditure, £21,992 1s. 9d. (S. 2/4/46). Expended, £22,011 11s. 8d. Completed. In addition, materials to the value of £250 8s. 4d. from reserve stocks purchased in prior years were used on this work in prior years	47	10	1

No. 234.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1949—continued.

DEPARTMENT OF HEALTH.

No.		£	s.	d.
229 of 1948-49	No. 1 BERESFORD PLACE, DUBLIN.—Alterations and improvements, etc., to provide staff accommodation. Authorized expenditure, £787 19s. 2d. (S. 2/15/34). Expended, £787 19s. 2d. Completed	481	15	7
229 of 1948-49	CUSTOM HOUSE, DUBLIN.—Re-arrangement of accommodation involving structural alterations, etc., consequent on setting up of Department of Health. Authorized expenditure, £686 7s. 8d. (S. 2/14/34). Expended, £686 7s. 8d. In progress. In addition, materials to the value of £19 13s. 2d. from emergency stocks purchased in prior years were used on this work in prior year	214	9	4

HARBOURS.

230 of 1948-49	DÚN LAOGHAIRE HARBOUR.—Provision of further additional storage accommodation. Authorized expenditure, £1,500. (S. 102/11/46). Expended, £1,319 3s. 6d. Completed. In addition, salvage materials to the value of £90 were used on this work in prior year	228	9	3
230 of 1948-49	PORTACLOY PIER, CO. MAYO.—Improvement of approach. Authorized expenditure, £631 13s. 11d. (S. 102/5/32). Expended, £634 6s. 4d. Completed	2	12	5

TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC. £21,286 14 1

EMPLOYMENT AND EMERGENCY SCHEMES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	49,475	45,867 17 10	3,607 2 2	—
B.—Travelling Expenses ...	10,000	9,698 8 2	301 11 10	—
C.—Incidental Expenses ...	100	133 6 4	—	33 6 4
D.—Telegrams and Telephones	130	160 1 5	—	30 1 5
E.—Repayments to other Departments for Services rendered ...	2,440	2,173 8 9	266 11 3	—
F.—Urban Employment Schemes ...	230,000	211,749 14 10	18,250 5 2	—
G.—Rural Employment Schemes ...	180,000	310,488 6 0	—	130,488 6 0
H.—Minor Employment Schemes ...	95,000	103,201 1 4	—	8,201 1 4
I.—Development Works in Bogs used by Landholders and other Private Producers ...	60,000	66,076 17 11	—	6,076 17 11
J.—Reconditioning or Repair of Public Roads subject to Heavy Turf Transport ...	1,000	1,401 10 9	—	401 10 9
K.—Farm Improvements Scheme ...	350,000	312,694 19 8	37,305 0 4	—
L.—Seed Distribution Scheme ...	70,000	69,537 15 3	462 4 9	—
M.—Lime Distribution Scheme ...	10,000	6,571 2 1	3,428 17 11	—
N.—Rural Improvements Scheme ...	100,000	80,499 14 3	19,500 5 9	—
O.—Miscellaneous Schemes	91,855	20,381 19 2	71,473 0 10	—
TOTAL ...	£ 1,250,000	1,240,636 3 9	154,595 0 0	145,231 3 9

Surplus to be surrendered ...

£9,363 16 3

	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 ...	—	322	11	11
Receipts from sundry schemes administered by Department of Agriculture :—				
1. Sale of seed potatoes, seed corn, etc. ...	35,000	44,006	10	6
2. Receipts under special farm drainage scheme	—	988	17	0
Miscellaneous	1,000	107	7	9
	<u>£36,000</u>	<u>£45,625</u>	<u>7</u>	<u>2</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to unavoidable delay in filling vacancies in the establishment.
- B.—Casual variation.
- C.—Excess mainly due to (a) increase in amount of local postage, and (b) payment, not anticipated, of allowance to an officer for providing office accommodation at his residence.
- D.—The requirements in respect of the telephone service were greater than expected.
- E.—The cost of the services provided by the Stationery Office was less than expected.
- F.—The rate of progress of some of the works was somewhat slower than expected.
- G.—Excess due to increased expenditure on urgent and necessary sanitary service works.
- H. and I.—Excesses due to the necessity for meeting demands for urgent proposals brought to attention after the original allocations had been made.
- J.—The requirements in respect of outstanding cases were greater than expected.
- K.—The Farm Improvements Scheme was not operated as such in the 1949-50 season, as it was being replaced partly by the Land Rehabilitation Project and partly by the Farm Buildings Scheme, so that expenditure against the subhead in 1949-50 was in respect of grants authorised in previous seasons only.
- L.—Casual variation.
- M.—The demand for grants was less than expected.
- N.—The volume of applications for grants received from landholders was less than expected.
- O.—The expenditure in respect of grants towards the cost of major harbour development works was less than estimated.

EXTRA REMUNERATION (exceeding £30).

Five Clerical Officers received £64 7s. 11d., £47 10s. 10d., £33 6s. 6d., £33 2s. 2d. and £33 1s. 5d., respectively, and one Temporary Clerical Assistant (Male) received £37 19s. 4d. for overtime.

NOTES.

1. A payment of £3 was made from Subhead H. as compensation for accidental damage to property caused by blasting operations (Department of Finance minute S.88/19/37).

2. Tools valued at £1 12s. 0d. lost during the carrying out of a rural improvements scheme were written off under the authority of the Minister for Finance (Department of Finance minute F.88/34/42).

3. Tools and equipment valued at £7 2s. 0d., destroyed by fire or lost during the operation of a farm drainage scheme were written off under the authority of the Minister for Finance (Department of Finance minute F.88/10/48).

E. J. MacLAUGHLIN,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
30th November, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

STATE LABORATORY.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	12,570	12,130 5 3	439	14 9	—	
B.—Travelling and Incidental Expenses ...	125	164 0 10	—		39	0 10
C.—Apparatus and Chemical Equipment ...	625	632 1 4	—		7	1 4
TOTAL ...	£ 13,320	12,926 7 5	439	14 9	46	2 2

Surplus to be surrendered ... £393 12 7

	Estimated.		Realized.	
	£		£ s. d.	
Extra Receipts payable to Exchequer :—				
Fees for analyses, etc. ...	250		1,365	5 3
Recovery from Road Fund ...	398		343	19 11
Miscellaneous ...	100			6 17 9
	<u>£748</u>		<u>£1,716</u>	<u>2 11</u>

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Issues of uniforms were greater than anticipated.

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,
8th November, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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, No. 15 of 1940 and No. 9 of 1946).

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 ...	32,475	30,212 18 3	2,262	1 9	—	—
A.2.—Examiners, etc. ...	7,220	4,505 15 7	2,714	4 5	—	—
B.—Travelling Expenses ...	1,460	1,281 2 10	178	17 2	—	—
C.—Examinations ...	3,300	1,998 19 10	1,301	0 2	—	—
D.—Incidental Expenses ...	900	646 14 2	253	5 10	—	—
GROSS TOTAL ...£	45,355	38,645 10 8	6,709	9 4	—	—
			Surplus of Gross Estimate over Expenditure. £6,709 9 4			
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i> £25 3 5			
E.—Appropriations in Aid ...	10,655	10,629 16 7	<i>Net Surplus to be surrendered.</i> £6,684 5 11			
NET TOTAL ...£	34,700	28,015 14 1				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Miscellaneous ...	—	1 6 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to vacancies and staff changes involving new appointments at lower points in the salary scale and to the provision for extra clerical assistance not being fully required.

A.2.—The number of examinations and tests held was less than contemplated and accounts in respect of some examinations were not presented for payment until after the close of the year.

B. and D.—The number of competitions held was less than expected.

C.—Saving due to fewer competitions and to economies in advertising costs,

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 £198 and £125, respectively, for special services. An Executive Officer received £55 12s. 2d. from Vote 63 as a member of the Reserve of Officers.

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,

28 November, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

IRISH TOURIST BOARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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) :—				
<i>Original</i> ...	£30,000			
<i>Supplementary</i> ...	4,600			
	34,600	34,600	—	—
TOTAL ...£	34,600	34,600	—	—

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,
2nd September, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

COMMISSIONS AND SPECIAL INQUIRIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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.	£ s. d.	£ s. d.
IRISH MANUSCRIPTS COMMISSION.						
A.1.—Salaries, etc. ...	1,743	1,759 13 5	—		16 13 5	
A.2.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ...	1,210	969 1 4	240 18 8		—	
A.3.—Travelling Expenses ...	150	63 10 10	86 9 2		—	
A.4.—Incidental Expenses ...	20	17 10 3	2 9 9		—	
£	3,123	2,809 15 10	329 17 7		16 13 5	
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. ...	55	—	55 0 0		—	
C.2.—Travelling and Incidental Expenses ...	30	7 18 0	22 2 0		—	
£	85	7 18 0	77 2 0		—	
COMMISSION ON PLACE NAMES.						
D.1.—Salaries, etc. ...	917	913 10 6	3 9 6		—	
D.2.—Travelling and Incidental Expenses ...	20	7 15 11	12 4 1		—	
£	937	921 6 5	15 13 7		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CIVIL SERVICE (COMPENSATION) BOARD.						
E.1.—Salaries, etc. ...	5	—	5	0 0	—	
E.2.—Travelling and Incidental Expenses ...	5	—	5	0 0	—	
£	10	—	10	0 0	—	
COMMISSION ON EMIGRATION AND OTHER POPULATION PROBLEMS.						
F.1.—Salaries, etc. ...	490	764 3 4	—		274	3 4
F.2.—Travelling Expenses ...	400	804 15 9	—		404	15 9
F.3.—Incidental Expenses ...	95	333 15 0	—		238	15 0
£	985	1,902 14 1	—		917	14 1
COMMITTEE ON NATIONAL TEACHERS' SALARIES, ETC.						
G.1.—Salaries, etc. ...	5	—	5	0 0	—	
G.2.—Travelling Expenses ...	200	133 9 0	66	11 0	—	
G.3.—Incidental Expenses ...	5	3 10 0	1	10 0	—	
£	210	136 19 0	73	1 0	—	
H.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...						
£	1,640	369 16 7	1,270	3 5	—	
TOTAL ...	£ 7,000	6,148 9 11	1,785	17 7	934	7 6

Surplus to be surrendered

£851 10 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

General.—Expenditure under the various subheads of this Vote is difficult of accurate estimation as it depends on a number of uncertain factors, *e.g.*, the tempo of the work of the body concerned, the extent to which travelling of members and staff is 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.—Attendances of country members at meetings of the Commission were less than was expected.

C.1.—It was not necessary to employ reporters.

F.1., F.2. and F.3.—The activities of the Commission continued beyond the period for which provision was made.

B., C.2., D.2., E., G.1. and G.2.—See general explanation above.

H.—The expenditure under this subhead, which provides a general margin for new commissions or committees appointed during the year and for remanets of expenditure on commissions and committees of previous years, cannot be reliably estimated in advance.

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.
SUBHEAD H.—EXPENDITURE, 1949-50.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.			Travelling and Incidental Expenses.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
Medical Education	—	—	—	22	16	6	22	16	6
Local Authorities Formulary	—	—	—	25	7	5	25	7	5
Flour and Bread	—	—	—	20	17	8	20	17	8
Condition of Art in Ireland	300	0	0	—	—	—	300	0	0
Inter-Departmental Wages Committee	—	—	—	15	0	—	15	0	—
TOTAL	300	0	0	69	16	7	369	16	7

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1949-50 on account of which payments were made in the year 1949-50.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1950.		
		£	s.	d.
Irish Manuscripts	1928-29	36,433	17	1
Youth Unemployment	1943-44	599	14	10
Place Names	1946-47	5,627	8	11
Medical Education	1947-48	191	18	2
Emigration and other Population Problems	1948-49	3,056	0	5
Local Authorities Formulary	1948-49	52	15	1
Flour and Bread	1948-49	25	17	6

NOTE.

The Accounts of another Department and Office include expenditure of approximately £2,132 and £269 in respect of remuneration of staff temporarily lent, without repayment, to the Commission on Youth Unemployment and the Flour and Bread Inquiry, respectively.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
22 Samhain, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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; increases in certain Pensions and Allowances; fees to Medical Referees and occasional fees to Doctors; etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Superannuation Allowances, Compensation Allowances and certain Children's Allowances ...	324,000	323,333 8 6	666 11 6		—	
B.—Additional Allowances and Gratuities in respect of Established Officers ...	207,000	163,639 7 6	43,360 12 6		—	
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	141,000	130,169 12 4	10,830 7 8		—	
D.—Agency Payments in respect of Compensation Allowances ...	21,000	20,929 14 10	70 5 2		—	
E.—Gratuities in respect of Unestablished Officers	10,500	9,797 16 0	702 4 0		—	
F.—Extra-Statutory Grants ...	5	—	5 0 0		—	
FF.—Increase in certain Pensions and Allowances :— Original ... Nil Supplementary ... £10	10	—	10 0 0		—	
G.—Injury Grants ...	11,000	7,306 16 7	3,693 3 5		—	
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	200	96 5 6	103 14 6		—	
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	50,000	68,750 4 10	—		18,750 4 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 ...	155,000	148,655 5 5	6,344	14 7	—	
L.—Compensation for Death or Personal Injuries sustained by Members of Air-Raid Precautions Services and Medical and other Expenses in connection therewith ...	450	371 11 1	78	8 11	—	
GROSS TOTAL :— Original £920,155 Supplementary 10 —£	920,165	873,050 2 7	65,865	2 3	18,750	4 10
			Surplus of Gross Estimate over Expenditure. £47,114 17 5			
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
M.—Appropriations in Aid ...	21,025	21,677 18 6	£652	18 6		
NET TOTAL :— Original £899,130 Supplementary 10 —£	899,140	851,372 4 1	Total Surplus to be surrendered. £47,767 15 11			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Pension liability in respect of officers on loan, etc. ...	3,804	5,289 5 8
Payments and refunds of teachers' contributions ...	100	113 9 8
Miscellaneous ...	—	1 1 0
	£3,904	£5,403 16 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Expenditure is affected by variations in the number of officers who die, retire or marry and cannot be closely estimated.

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

E.—Expenditure is affected by variations in the number of officers who die or retire and cannot be closely estimated.

FF.—Increases authorised by the Pensions (Increase) Act, 1950, are included in the charge to Subheads A., J. and K.

G. and H.—Savings due to variations in the incidence and cost of accidents and the number of cases requiring medical examination.

J.—Excess due to increases authorised by the Pensions (Increase) Act, 1950.

K.—Expenditure is affected by variations in the number and cost of retirements and deaths, which cannot be closely estimated.

L.—Casual variation.

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	21,000	20,804	2	7
(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	19	0	0
(3) Miscellaneous	5	854	15	11
	<u>£21,025</u>	<u>£21,677</u>	<u>18</u>	<u>6</u>

(3) Surplus due to payments by local authorities under Sections 82 and 84 of the Local Government (Superannuation) Act, 1948, towards certain pensions granted under the Superannuation Acts.

EXTRA REMUNERATION (exceeding £30).

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

	£	s.	d.
From the Vote for Army Pensions (No. 64), in respect of military service pensions, to 18 ex-Civil Servants, 31 ex-members of the Garda Síochána and 7 ex-members of the Royal Irish Constabulary ; one of these ex-Civil Servants and four of these ex-members of the Garda Síochána received, in addition, sums of £57 18s. 8d., £113 15s. 10d., £92 8s. 11d., £30 0s. 0d. and £256 0s. 1d., respectively, for services rendered	4,109	12	5

Further, as remuneration for services rendered, 48 pensioners received from public funds sums ranging from £30 to £610.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
30th November, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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.	£	
A.—Rates and Contributions in lieu of Rates, etc.:— <i>Original</i> £224,850 <i>Supplementary</i> 5,000	229,850	226,510 15 3	3,339 4 9	—	
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments	1,935	612 18 0	1,322 2 0	—	
GROSS TOTAL :— <i>Original</i> £226,785 <i>Supplementary</i> 5,000	£ 231,785	227,123 13 3	4,661 6 9	—	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £4,661 6 9		
Deduct :—			Surplus of Appropriations in Aid realized. £120 7 10		
C.—Appropriations in Aid ...	885	1,005 7 10			
NET TOTAL :— <i>Original</i> £225,900 <i>Supplementary</i> 5,000	£ 230,900	226,118 5 5	Total Surplus to be surrendered. £4,781 14 7		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
25 Samhain, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

SECRET SERVICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1950,
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	5,000	1,872 2 10	3,127 17 2	—
TOTAL ...£	5,000	1,872 2 10		—
Surplus to be surrendered		£	3,127 17 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	5 0 0

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The Estimate is necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th July, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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	18,000	17,368 6 11	631 13 1	—
TOTAL ... £	18,000	17,368 6 11		—
Surplus to be surrendered		... £	631 13 1	

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th July, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

MISCELLANEOUS EXPENSES.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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) ...	400	400 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) ...	9,350	9,000 0 0	350 0 0	—
E.—The Irish Plate ...	105	105 0 0	—	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, ETC.				
F.—Salaries, Wages and Allowances	1,664	1,598 18 11	65 1 1	—
G.—Travelling and Incidental Expenses ...	250	232 8 4	17 11 8	—
COMPENSATION.				
H.—Compensation for Death or Personal Injuries ...	236	210 18 0	25 2 0	—
TOTAL ...	£ 15,340	14,877 5 3		—
Surplus to be surrendered ...			£ 462 14 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- D.—The claim in respect of the grant-in-aid of publication of contributions to lexicography of early Irish was less than anticipated.
- G.—Casual saving.
- H.—No claim was made against the provision for re-issue of uncashed orders of previous years.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 the Official Arbitrator received £141 18s. 2d. as an Officer of the Reserve.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd September, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

STATIONERY AND PRINTING.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	47,433	47,738 1 11	—	305 1 11
B.—Travelling Expenses ...	50	43 4 1	6 15 11	—
C.—Carriage and Transport	2,000	1,357 18 6	642 1 6	—
D.—Incidental Expenses ...	590	510 5 8	79 14 4	—
E.—Telegrams and Telephones	322	316 0 8	5 19 4	—
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas ...	11,300	11,944 14 3	—	644 14 3
F.2.—Oireachtas Debates ...	15,900	15,184 3 4	715 16 8	—
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	6,300	6,944 2 4	—	644 2 4
F.4.—Printing, etc., for Registration Officers under Electoral and Juries Acts ...	31,500	30,685 15 7	814 4 5	—
F.5.—Publication of Irish Translation of the New Testament ...	75	11 0 0	64 0 0	—
F.6.—Preparation and Publication of Oireachtas Handbook ...	5	—	5 0 0	—
G.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish :— Original ... £7,100 Supplementary 2,500	9,600	9,237 11 5	362 8 7	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
FOR PUBLIC DEPART- MENTS.						
H.—Printing :—						
<i>Original</i> ... £76,000						
<i>Supplementary</i> 19,000						
	95,000	94,855 2 1	144 17 11		—	
I.—Paper ...	117,000	109,901 15 8	7,098 4 4		—	
J.—Miscellaneous Office Supplies :—						
<i>Original</i> ... £33,250						
<i>Supplementary</i> 9,650						
	42,900	41,295 7 1	1,604 12 11		—	
K.—Binding :—						
<i>Original</i> ... £16,400						
<i>Supplementary</i> 4,000						
	20,400	20,261 1 9	138 18 3		—	
L.—Books and Maps ...	7,000	8,503 2 9	—		1,503 2 9	
	407,375	398,789 7 1	11,682 14 2		3,097 1 3	
Deduct :—						
Anticipated Savings on var- ious Subheads (<i>See</i> Supple- mentary Estimate) ...	5,550	—	5,550 0 0		—	
GROSS TOTAL :—						
<i>Original</i> ... £372,225						
<i>Supplementary</i> 29,600						
£	401,825	398,789 7 1	6,132 14 2		3,097 1 3	
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,035 12 11			
M.—Appropriations in Aid :—						
<i>Original</i> ... £56,425						
<i>Supplementary</i> 1,600						
	58,025	59,918 5 11				
NET TOTAL :—						
<i>Original</i> ... £315,800						
<i>Supplementary</i> 28,000						
£	343,800	338,871 1 2	£1,893 5 11		Total Surplus to be surrendered. £4,928 18 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The excess is due to overtime necessitated by pressure of work.

B.—Casual variation.

C.—Charges in respect of a new van, for which provision was made, were defrayed in 1948-49.

D.—The saving is due to unexpected delay in the presentation of accounts.

E.—The saving is due to reductions in the numbers of telegrams and telephone calls.

F.1 and F.2.—Casual variations.

F.3.—The volume of notices inserted by Public Departments exceeded anticipations.

F.4.—Casual variation.

F.5.—The expenditure was occasioned by the production of specimen pages required in connection with the selection of style of printing. Provision was made for the payment of editorial fees which did not accrue due.

F.6.—Nominal provision, only, was made.

G.—One periodical was in receipt of a varying grant and the payments in respect thereof did not reach the maximum sanctioned. The saving is due, mainly, to a reduction in the amount of current news published in Irish in the newspapers in receipt of grants.

H.—Casual variation.

I.—The saving is due to reductions in the prices of paper.

J.—The supplies delivered before the close of the year were less than anticipated.

K.—Casual variation.

L.—Purchases to meet the requirements of Public Departments and for re-sale to the public exceeded anticipations.

M.—Appropriations in Aid :—

		Estimated.	Realized.
		£	£ s. d.
1. Sale of Ordnance Survey Maps :—			
<i>Original</i> ...	£2,500		
<i>Less Supplementary</i> ...	600		
	<u> </u>	1,900	2,498 7 6
2. Sales of Stationery Office publications and Oireachtas Papers (including Debates), reprinted Irish Texts, parchments and other Revenue forms :—			
<i>Original</i> ...	£12,800		
<i>Supplementary</i> ...	1,000		
	<u> </u>	13,800	14,595 5 5
3. Advertisements in official publications :—			
<i>Original</i> ...	£8,000		
<i>Supplementary</i> ...	1,000		
	<u> </u>	9,000	8,904 1 11
4. Sales of waste :—			
<i>Original</i> ...	£720		
<i>Less Supplementary</i> ...	200		
	<u> </u>	520	462 4 3
5. Miscellaneous sales (old typewriters, duplicators, and other old stores) :—			
<i>Original</i> ...	£300		
<i>Less Supplementary</i> ...	200		
	<u> </u>	100	380 16 10
6. <i>Iris Oifigiúil</i> advertisements and sales :—			
<i>Original</i> ...	£1,650		
<i>Less Supplementary</i> ...	400		
	<u> </u>	1,250	1,313 11 5

	Estimated.	Realized.
	£	£ s. d.
7. Supplies to repaying Departments, including commission thereon :—		
<i>Original</i> £12,000		
<i>Supplementary</i> 1,000		
	13,000	13,185 0 9
8. Proportion recovered from local authorities of cost of printing and paper required under the Electoral and Juries Acts ...	18,450	18,525 17 10
9. Miscellaneous	5	53 0 0
TOTAL :—		
<i>Original</i> £56,425		
<i>Supplementary</i> 1,600		
	£58,025	£59,918 5 11

1. An anticipated decline in receipts did not arise.

2., 3. and 4. Casual variations.

5. The surplus is due to exceptional allowances being received for old typewriters traded out on the occasion of a purchase of new equipment.

6., 7. and 8. Casual variations.

9. Allowances totalling £50 were received in respect of old trucks the cost of which had been borne on the Vote for the years 1930-31 and 1933-34.

VALUE OF STOCK IN HAND ON 31st MARCH, 1950.

	£	s.	d.
Paper	83,092	17	5
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	11,480	9	4
	£94,573	6	9

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

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer who received £26 9s. 9d. in respect of overtime also received a gratuity of £10 in respect of special duties discharged by him in connection with the collection and disposal of waste-paper. One Clerical Officer, three Printing and Binding Clerks, two Temporary Printing and Binding Clerks and one Sales Assistant received sums varying from £31 17s. 2d. to £70 8s. 0d and totalling £349 15s. 11d., in respect of overtime. The overtime worked by the eight officers concerned was required because of depletion of staff and pressure of work, and for the purpose of stocktaking.

NOTES.

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

Because of increases in labour costs as from 7th November, 1947, *ex-gratia* payments were made in respect of certain work which was in the course of completion on that date. The *ex-gratia* payments were represented by additions of $2\frac{1}{2}$ per cent. or 4 per cent., depending on the progress made with the work by 7th November, 1947, to the contractual rates of payment. (Department of Finance minute S.92/1/35).

Publications to the value of £1 10s. 11d. were supplied free of charge to the Irish Law Times and Solicitors Journal (Department of Finance minute S.46/3/50).

The Draft International Wheat Agreement, Washington, 6th March, 1948, was printed as a White Paper for presentation to the Oireachtas. Presentation was not effected and the expenditure, £26 17s. 1d., was written-off as a constructive loss. (Department of Finance minute S.46/24/49).

The purchase and machining of cards in connection with the analysis of the clinical returns of the National Nutrition Survey involved nugatory expenditure amounting to £16 13s. (Department of Finance minute S.72/8/45).

Books and typewriters, valued at £205, were lost in a fire at the Genealogical Office, Dublin Castle. The loss was written-off. (Department of Finance minute S.2/11/36).

S. B. Ó FAOILLEACHÁIN,
Accounting Officer.

30th November, 1950.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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.

W. E. WANN,
Comptroller and Auditor General.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 :—						
Original ... £48,530						
Less Supplementary 570						
	47,960	47,927 12 9	32	7 3	—	
B.—Travelling Expenses :—						
Original ... £6,400						
Supplementary 1,320						
	7,720	7,436 6 0	283	14 0	—	
C.—Incidental Expenses ...	150	126 16 2	23	3 10	—	
D.—Telegrams and Telephones	145	135 15 4	9	4 8	—	
GROSS TOTAL :—						
Original ... £55,225						
Supplementary 750						
£	55,975	55,626 10 3	348	9 9	—	
			Surplus of Gross Estimate over Expenditure. £348 9 9			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
E.—Appropriations in Aid :—						
Original ... £7,295						
Supplementary 200						
	7,495	7,524 5 6	£29	5 6		
NET TOTAL :—			Total Surplus to be surrendered.			
Original ... £47,930						
Supplementary 550						
£	48,480	48,102 4 9	£377	15 3		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Valuers completed field work for the revision of valuations more quickly than was anticipated.

C.—The saving is due to carriage charges on documents being less than anticipated (£70); offset by purchase of additional instruments, etc., (£33) and increased cost of uniform clothing (£14).

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, etc., were slightly 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 ...	1,200	1,229	5 6
	<u>£7,495</u>	<u>£7,524</u>	<u>5 6</u>

EXTRA REMUNERATION (exceeding £30).

Three Clerical Officers received allowances of approximately £71 each for performing work of a nature superior to their normal duties.

Two Clerical Officers received approximately £34 and £32, respectively, in respect of overtime.

NOTE.

The Accounts of the Department of Defence (Vote 63), Department of Industry and Commerce (Vote 55), Department of Posts and Telegraphs (Vote 61), Department of Lands (Vote 52), and Department of Agriculture (Vote 29) include expenditure of approximately £351, £251, £11, £9 and £8, respectively, in respect of officers temporarily lent, without repayment, to this Office.

C. C. McELLIGOTT,

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

VALUATION OFFICE, DUBLIN,
13th November, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

ORDNANCE SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	49,538	45,558 16 2	3,979	3 10	—	—
B.—Travelling Expenses ...	2,900	2,460 11 0	439	9 0	—	—
C.—Stores, etc. ...	1,800	1,426 4 3	373	15 9	—	—
D.—Photographic and Printing Equipment ...	75	28 10 0	46	10 0	—	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	5	—	5	0 0	—	—
F.—Incidental Expenses ...	342	314 13 4	27	6 8	—	—
GROSS TOTAL ...£	54,660	49,788 14 9	4,871	5 3	—	—
			Surplus of Gross Estimate over Expenditure. £4,871 5 3			
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £923 17 6			
G.—Appropriations in Aid ...	6,770	5,846 2 6	Net Surplus to be surrendered. £3,947 7 9			
NET TOTAL ...£	47,890	43,942 12 3				

Estimated.	Realized.
£	s. d.

Extra Receipts payable to Exchequer :—

Sums recovered for instruments lost by staff ...	—	3 10
--	---	------

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving was due to delay in filling vacancies (£3,396), resignations and retirements (£1,782), reduction in insurable staff (£183), sickness (£44), army reservists' special leave without pay (£30) and over-provision for medical fees (£23); offset by increased salary scales (£1,200) and additional overtime payments (£279).

F

B.—The saving was mainly due to reduction in the number of staff employed in field work.

C.—The saving is due to non-purchase of stores.

D.—The saving is due to non-purchase of equipment.

E.—A token provision.

F.—The saving was mainly due to delay in purchasing equipment.

G.—Appropriations in Aid :—

	Estimated.	Realized.		
		£	£	s. d.
1. Sales of maps	6,600	5,646	3	0
2. Repayment by Stationery Office for facsimile reproduction of ancient manuscripts ...	170	199	19	6
	<u>£6,770</u>	<u>£5,846</u>	<u>2</u>	<u>6</u>

1. The demand for maps was less than anticipated.

2. Salary increases in the Ordnance Survey Office added to the cost of the work done on the reproduction of ancient manuscripts.

EXTRA REMUNERATION (exceeding £30).

One Technical Assistant (Grade II) received approximately £32 in respect of overtime.

NOTES.

This Account includes a sum of £100 approximately in respect of remuneration of an officer temporarily lent, without repayment, to the School of Cosmic Physics, Dublin Institute for Advanced Studies.

Special work done for other Departments cost £1,858, while the face value of maps supplied to other Departments was £4,646, no repayment being made in either case. Copies of new or revised maps published during the year were supplied *gratis* to the National Library and Queen's University, Belfast. The face value of such free supplies was £23.

C. C. McELLIGOTT,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,

13th November, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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. 20 of 1948).

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, 1948 :— Original £2,042,000 Supplementary 62,000	2,104,000	2,101,721 13 11	2,278 6 1	—
TOTAL :— Original £3,312,989 Supplementary 62,000	£ 3,374,989	3,372,710 13 11		—
Surplus to be surrendered ...			£ 2,278 6 1	

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
2nd September, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

LAW CHARGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	19,120	17,317 0 10	1,802	19 2	—	—
A.2.—State Solicitors ...	45,850	44,057 2 2	1,792	17 10	—	—
B.—Witnesses' Expenses, etc.	12,500	12,236 3 1	263	16 11	—	—
C.—Fees to Counsel ...	15,000	14,928 13 4	71	6 8	—	—
D.—General Law Expenses ...	8,730	4,980 3 3	3,749	16 9	—	—
E.—Defence of Public Officials	400	724 17 11	—	—	324	17 11
GROSS TOTAL ...£	101,600	94,244 0 7	7,680	17 4	324	17 11
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £7,355 19 5			
F.—Appropriations in Aid ...	4,000	4,259 4 1	Surplus of Appropriations in Aid realized. £259 4 1			
NET TOTAL ...£	97,600	89,984 16 6	Total Surplus to be surrendered. £7,615 3 6			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to vacancies.

D.—Expenditure proved to be less than anticipated, particularly in respect of reports of judgments, transcripts of evidence and costs awarded against the State.

E.—Expenditure is necessarily conjectural.

F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Costs and fees recovered by the Chief State Solicitor, etc. ...	2,800	3,099 14 7
(2) Local Loans Fund, expenses of management ...	1,200	1,159 9 6
	£4,000	£4,259 4 1

EXTRA REMUNERATION (exceeding £30).

An Assistant Solicitor in the Office of the Chief State Solicitor received a gratuity of £36 15s. 0d. and a Senior Legal Clerk a gratuity of £40 for performing higher duties.

NOTES.

The Account of another Office includes expenditure of £97, approximately, in respect of remuneration of staff temporarily lent, without repayment, to the Office of the Chief State Solicitor.

By authority of the Minister for Finance costs (estimated at £25) awarded to the Minister in connection with a claim under the Workmen's Compensation Acts were written off as irrecoverable (P. 7/47/44).

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
9th November, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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	34,880	32,741 4 4	2,138	15 8	—	
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	2,550 0 0	450	0 0	—	
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 ... £	322,274	319,685 4 4			—	
Surplus to be surrendered ... £			2,588	15 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Saving due to overestimation of the amount required to be re-voted for the provision of equipment for the Faculty of Science in University College, Dublin.
- C.—Saving mainly due to the fact that the arrangements for 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,
27th October, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

WIDOWS' AND ORPHANS' PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for payment to the Pensions Investment Account (No. 29 of 1935), and to the Widows' and Orphans' Pensions Fund (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	1,050,000	1,050,000 0 0	—		—	
B.—Payment to Widows' and Orphans' Pensions Fund	8,000	5,903 6 6	2,096 13 6		—	
TOTAL ... ..	...£ 1,058,000	1,055,903 6 6			—	
Surplus to be surrendered ...£			2,096 13 6			

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Payments in respect of arrears of Cash Supplements were less than anticipated.

D. J. O'DONOVAN,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
30 Samhain, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

DUBLIN INSTITUTE FOR ADVANCED STUDIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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	50,870	49,630	1,240	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ...	4,000	4,000	—	—
TOTAL	54,870	53,630		—
Surplus to be surrendered ...£			1,240	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual variation.

AN ROINN OIDEACHAIS,
23 Deireadh Fómhair, 1950.

MICHEÁL BREATHNACH,
Accounting Officer.

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

W. E. WANN,
Comptroller and Auditor General.

AGRICULTURE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Agriculture, including certain Services administered by that Office, and for payment of certain Subsidies and sundry Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	319,415	321,335 15 9	—		1,920	15 9
B.—Travelling Expenses :— Original ... £14,000 Supplementary 6,000	20,000	22,697 15 2	—		2,697	15 2
C.—Incidental Expenses ...	300	696 4 9	—		396	4 9
D.—Telegrams and Telephones	3,200	4,073 7 6	—		873	7 6
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture	11,221	13,312 2 9	—		2,091	2 9
E.2.—Veterinary Research	24,409	21,111 6 5	3,297	13 7	—	
E.3.—Subscriptions, etc., to International and other Research Organisations :— Original ... £14,162 Supplementary 8,300	22,462	22,184 13 2	277	6 10	—	
E.4.—Research Grants to University College, Dublin :— Original ... £500 Supplementary 800	1,300	844 14 8	455	5 4	—	
E.5.—Miscellaneous Investigations, Inquiries and Reports ...	550	618 14 9	—		68	14 9
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms :— Original ... £86,545 Supplementary 54,450	140,995	141,095 19 3	—		100	19 3

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
F.2.—Grants to Private Agricultural Schools, etc.	27,214	23,358 0 11	3,855	19 1	—	—
F.3.—Veterinary College ...	26,663	27,458 7 8	—	—	795	7 8
F.4.—Scholarships in Agriculture, etc. ...	1,840	1,876 6 0	—	—	36	6 0
F.5.—University College, Dublin: Faculty of General Agriculture	24,984	24,984 0 0	—	—	—	—
F.6.—University College, Cork: Faculty of Dairy Science ...	13,000	13,000 0 0	—	—	—	—
F.7.—Additional Grants to University Colleges ...	18,992	18,992 0 0	—	—	—	—
F.8.—Educational Tours for Instructors in Agriculture, etc. ...	10	—	10	0 0	—	—
G.1.—Improvement of Milk Production ...	42,130	43,214 18 1	—	—	1,084	18 1
G.2.—Improvement of Live Stock ...	14,140	10,472 4 6	3,667	15 6	—	—
G.3.—Fertilisers Subsidies	10	—	10	0 0	—	—
G.4.—Improvement of Poultry and Egg Production :— Original £490,000 Less Supplementary 240,000	250,000	250,997 7 8	—	—	997	7 8
G.5.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone Area :— Original ... Nil Supplementary £1,500	1,500	830 8 9	669	11 3	—	—
H.—Grants to County Committees of Agriculture : Original £225,010 Less Supplementary 15,000	210,010	207,063 12 1	2,946	7 11	—	—
H.2.—Agricultural Advisory Service :— Original ... Nil Supplementary £460	460	—	460	0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
I.1.—Special Agricultural, etc., Schemes in Congested Districts ...	64,815	68,734 6 5	—		3,919	6 5
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ...	250	263 1 3	—		13	1 3
I.3.—Scheme to encourage the Commercial Production of Glasshouse Crops in Gaeltacht Areas ...	13,456	10,810 3 5	2,645	16 7	—	
J.—National Stud ...	868	867 5 2		14 10	—	
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	2,951	3,057 5 4	—		106	5 4
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	11,000	11,000 0 0	—		—	
K.3.—Grant in respect of the Development of the Manufacture of Milk Powder ...	5	—	5	0 0	—	
K.4.—Grant in respect of Demonstrations in Potato Ensilage :— Original ... Nil Supplementary £1,500	1,500	1,500 0 0	—		—	
L.—Botanic Gardens, Glasnevin ...	16,767	17,076 8 7	—		309	8 7
M.1.—Miscellaneous Work ...	17,649	14,902 10 9	2,746	9 3	—	
M.2.—Fees for Reports on Agricultural Conditions	1,440	1,254 0 0	186	0 0	—	
M.3.—Printing of Special Departmental Publications ...	1,830	777 6 3	1,052	13 9	—	
M.4.—Loans and Grants for Agricultural purposes, etc. ...	35,530	34,317 11 4	1,212	8 8	—	
M.5.—Loans for the Purchase of Heifers and Agricultural Implements ...	10	6 1	9	13 11	—	
M.M.5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep ...	5,500	4,928 2 2	571	17 10	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
M.6.—Improvement of the Creamery Industry ...	5	—	5	0 0	—	
M.7.—Agricultural Production—Consultative Council ...	160	—	160	0 0	—	
M.8.—Travelling Expenses of Trade Representatives	5	—	5	0 0	—	
M.9.—Temporary Scheme in connection with Farm Improvements ...	54,819	34,680 15 5	20,138	4 7	—	
M.10.—Potato Reserve Scheme	5	—	5	0 0	—	
M.11.—Farm Buildings Scheme :— Original £250,000 Less Supplementary 176,000	74,000	58,294 16 5	15,705	3 7	—	
M.12.—Oats Purchase Scheme	10	—	10	0 0	—	
M.13.—Land Rehabilitation Project :— Original ... Nil Supplementary £1,000,000 Less Supplementary ... 680,000	320,000	228,146 12 2	91,853	7 10	—	
M.14.—Prevention of Contagious Abortion and other Diseases in Cattle :— Original ... Nil Supplementary £6,500	6,500	5,404 5 3	1,095	14 9	—	
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.						
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1945 :— Original ... £13,972 Supplementary 10,000	23,972	21,208 12 3	2,763	7 9	—	
N.2.—Bovine Tuberculosis Order, 1926 ...	3,000	3,982 15 6	—		982	15 6
N.3.—Horse Breeding Act, 1934 ...	1,340	1,011 10 2	328	9 10	—	
N.4.—Live Stock Breeding Act, 1925 ...	4,840	4,500 10 9	339	9 3	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.1.—Agricultural Produce (Eggs) Act, 1939, etc.	22,920	23,054 15 6	—		134 15 6	
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc. ...	24,132	23,875 14 0	256 6 0		—	
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	23,502	26,730 4 1	—		3,228 4 1	
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 ...	41,186	45,319 10 0	—		4,133 10 0	
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc. :— Original £300,000 Less Supplementary 25,000	275,000	277,307 17 8	—		2,307 17 8	
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 :— Original ... £40,514 Less Supplementary ... 8,500	32,014	21,732 4 11	10,281 15 1		—	
O.7.—Flax Act, 1936 ...	4,690	4,782 13 9	—		92 13 9	
O.8.—Agricultural Wages Acts, 1936 and 1945	11,801	9,856 18 1	1,944 1 11		—	
O.9.—Sundry Statutes ...	280	118 9 1	161 10 11		—	
O.10.—Emergency Powers (Tillage) Orders ...	12,650	12,162 19 7	487 0 5		—	
FOOD SUBSIDIES.						
O.O.—Flour and Wheaten Meal Subsidies :— Original £6,871,000 Supplementary 895,000	7,766,000	7,765,704 3 5	295 16 7		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Q.—Losses :—				
Original ... Nil				
Supplementary £160,000	160,000	159,947 8 7	52 11 5	—
GROSS TOTAL :—				
Original £9,211,197				
Supplementary 1,000,000				
Do. 10	£ 10,211,207	10,067,529 3 2	169,968 14 3	26,290 17 5
			Surplus of Gross Estimate over Expenditure. £143,677 16 10	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Deduct :—				
P.—Appropriations in Aid	371,567	361,744 5 5	£9,822 14 7	
NET TOTAL :—				
Original £8,839,630				
Supplementary 1,000,000				
Do. ... 10	£ 9,839,640	9,705,784 17 9		Net Surplus to be surrendered.
			£133,855 2 3	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sales of creameries, etc. ...	3,000	10,654 18 4
Repayments of loans advanced to agricultural credit societies ...	200	—
Fees for licences granted under Emergency Powers Orders (No. 22 of 1946) ...	300	409 4 4
Miscellaneous ...	—	23,957 13 3
	£3,500	£35,021 15 11

Details of the miscellaneous receipts are as follows :—

	£ s. d.
Compensation for loss of services of officers injured in accidents	192 8 0
Refunds of overpayments ...	104 13 6
Sale of old stores and allowances in respect of sacks, containers, etc., returned ...	88 4 10
Bank interest allowed on sub-accountants' balances ...	9 6 0
Balances surrendered by manufacturers of artificial fertilizers in respect of unreturned empty sacks ...	14,724 1 3
Surplus receipts from sale of artificial fertilizers manufactured under State Guarantee surrendered by wholesale distributors	8,838 19 8
	£23,957 13 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—The volume of travelling found necessary towards the end of the year was greater than was allowed for when the Supplementary Estimate was being framed.
- C.—Excess mainly due to the increased cost of uniforms for Messengers, etc., and to unforeseen expenditure on official entertainment at International Conferences during the year.
- D.—The additional expenditure on telegrams and telephones was due to the increase in the work of the Department.
- E.1.—Incidental expenses of the Seed Propagation Division exceeded the estimate by £2,588 due to the payment this year of a number of claims in respect of the previous year; to additional expenditure on purchases of seed from plowholders owing to higher yields and increased prices; to the purchase of machinery and equipment not provided for in the estimate, and to heavier replacements of sacks, labels, etc. Savings on other items reduced the excess on the subhead to £2,091.
- E.2.—Two posts of Veterinary Inspector were vacant and expenditure on the purchase of livestock for the Veterinary Research Laboratory, Thorndale, and for Brownsbarn Farm did not increase to the extent anticipated. Some of the agricultural machinery provided for Brownsbarn Farm could not be procured. The saving was modified by additional expenditure on the purchase of laboratory equipment required at the Veterinary Research Laboratory, Thorndale, for investigations into outbreaks of animal diseases which occurred during the year.
- E.4.—Investigations into aphosphorosis in cattle ceased shortly after the commencement of the year and only a small part of the provision made was needed.
- E.5.—Trials and experiments were made on a more extensive scale than was allowed for in the estimate.
- F.1.—Excess due to an increase in the wages of agricultural workers granted subsequent to the framing of the estimate; to the necessity for employing additional labour to a greater extent than anticipated and to additional purchases of feeding stuffs, agricultural machinery and other farm requisites required during the year. The excess was partly offset by a saving on the provision made for Grange Farm.
- F.2.—A capital grant of £1,700 provided for one of the Agricultural Colleges was not earned. Changes in the teaching staffs and vacancies in students' places were mainly responsible for the remainder of the saving.
- F.3.—Excess due to additional expenditure on the purchase of chemicals, drugs and laboratory and surgery supplies which were required in greater quantities than was anticipated.
- G.1.—The payment this year of a number of claims in respect of the previous year and an increase in the number of cows entered for test under the Cow Testing Scheme caused additional expenditure of £1,132 on grants to Cow Testing Associations and allowances to Supervisors. An increase in the number of dairy herd inspections necessitated additional expenditure of £987 on travelling. The excess was partly offset by savings on other items of the subhead.
- G.2.—Some claims for fees and expenses in connection with mare show inspections did not come in course of payment until after the close of the year and the full provision made for carriage on premium bulls and boars was not needed. No stock pigs were purchased this year and the number of thoroughbred stallions and Irish Draught colts obtainable was less than expected. The provision made for nominations of Irish Draught mares was not fully availed of by mare owners. Additional expenditure incurred on the purchase of stock rams was due to an increase in the number of animals required. Stock bulls cost a little more than estimated.

G.4.—The number of claims for grants and subsidies under the Poultry Development Scheme which matured for payment before the close of the year was greater than was anticipated when the Supplementary Estimate was being framed.

The expenditure under this subhead includes payments amounting to £18 7s. 2d. in respect of compensation and legal expenses to the owners of property involved in accidents with official vehicles (Department of Finance minutes S. 48/19/48, S. 48/6/49 and S. 48/14/49).

G.5.—The acreage planted during the year did not reach expectations.

H.—The Lime Subsidy Scheme was not availed of to the extent anticipated. Additional expenditure was incurred on Normal Grants following the enactment of the Agriculture (Amendment) Act, 1948, and on grants towards the erection of poultry houses in Gaeltacht areas for which only a token provision was made.

H.2.—The scheme was not proceeded with this year.

I.1.—The principal excesses were £3,762 on travelling, the expenditure on which increased more than anticipated, and £2,815 and £412, respectively, on the purchase of bulls and rams due to higher prices. Savings on other items reduced the excess on the subhead to £3,919.

I.3.—Progress towards the completion of building operations was not as rapid as expected and some claims for supplies of heating materials, manures, disinfectants, etc., did not come in course of payment until after the close of the year.

M.1.—The savings on wages and travelling expenses were due to a shorter period of employment of Lime Subsidy Supervisors. No meeting of the Agricultural Produce (Poultry and Rabbits) Consultative Council was held during the year and no expenditure was incurred in connection with classes in the preparation and marketing of poultry. More labour was required for the examination of consignments of poultry and rabbits for export.

M.2.—Saving due to vacancies in the staff of Reporters.

M.3.—Accounts for the printing of a volume of the Register of Dairy Cattle and of the Department's Journal did not come in course of payment during the year and no expenditure was incurred on printing bound volumes of leaflets.

M.4.—The demand for loans for the purchase of stallions, hand sprayers and poultry equipment and for the erection of poultry houses was smaller than expected. No advances were made for the erection, improvement or repair of corn mills, flax scutch mills, or silos. Additional expenditure of £1,066 was incurred on loans for the purchase of bulls due to higher prices.

M.5.—The only claims received from the Agricultural Credit Corporation were for two sums of 2s. 9d. and 3s. 4d. in respect of balances due on loans advanced by the Corporation for the purchase of agricultural implements and heifers, respectively, which proved irrecoverable and which were written off with the approval of the Department of Finance and recouped to the Corporation (S. 90/36/41 and S. 91/6/32).

M.M.5.—The claims of the Agricultural Credit Corporation for administration expenses were smaller than expected. The expenditure under this subhead includes recoupment to the Corporation of sums amounting to £3 14s. 0d. in respect of legal expenses which the Corporation was unable to recover from defaulting borrowers (Department of Finance authority S. 90/10/47).

M.7.—The Agricultural Production Consultative Council did not meet during the year.

M.9.—The additional staff provided for were not employed and expenditure on wages, travelling and incidental expenses was correspondingly lower.

M.11.—Due mainly to the limited supplies of building materials available, only a small number of the works authorised under the farm buildings scheme were completed in time to enable payment of the grants earned to be made before the close of the year.

M.13.—The Land Rehabilitation Project had to be brought into operation gradually as supplies of the necessary machinery, drainage materials, etc., became available and it was possible to form only an approximate estimate of the expenditure likely to be incurred before the close of the year.

- M.14.—Saving mainly due to the necessity for detaching the Veterinary staff engaged on this scheme for duties in connection with the outbreaks of fowl pest which occurred towards the end of the year.
- N.1.—The provision made for compensation under the Fowl Pest Orders, 1950, could not be estimated closely in the absence of detailed information regarding the numbers and size of infected flocks and the extent of the area of infection. In addition some of the claims did not come in course of payment until after the close of the year. Savings on wages and travelling expenses were due to vacancies in the staff of Ship Inspectors. Additional expenditure was incurred on uniforms and overalls due to increased cost and on miscellaneous expenses owing to the outbreaks of fowl pest.
- N.2.—The number of animals slaughtered under the Bovine Tuberculosis Order was above the average of recent years.
- N.3.—The post of Veterinary Inspector was vacant for part of the year and no meeting of the Consultative Council was held.
- N.4.—Combing operations could not be carried out to the extent anticipated. The services of Referees were not required as frequently as expected and the Consultative Council did not meet during the year.
- O.3.—The employment of additional staff in greater numbers and for longer periods than estimated caused additional expenditure on wages and travelling expenses. Unforeseen expenditure on research work caused an excess on the provision made for special experiments. Owing to the expansion of the potato trade seals for potato bags were required in much greater quantities than anticipated.
- O.4.—Additional expenditure was incurred on salaries, etc., as the services of part-time Veterinary Examiners and Temporary Marketing Inspectors were required to a greater extent than expected. The necessity for increased attendances at bacon factories caused an excess on the provisions made for travelling and incidental expenses.
- O.5.—The excess was on wages and travelling expenses and was due to the necessity for employing additional temporary staff for inspection work.
- O.6.—The number of unemployed allotment holders was less than expected and the services of the Allotment Instructors were not required as fully as estimated.
- O.8.—Saving due to vacancies on the staff for the whole or part of the year and to the cost of advertising the Wages Order which came into operation this year being lower than expected.
- O.9.—Expenditure in connection with the Sale of Food and Drugs Acts was restricted by rationing and the number of samples of pasteurised milk for testing under the Milk and Dairies Act was less than anticipated.
- Q.—This provision was made to enable Grain Importers (Eire), Ltd., to be recouped the loss incurred by them on the disposal of oatmeal imported in 1948.

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.	3,470	5,616	9 9
2. Receipts from sale of vaccines, live stock, farm produce, etc.; Veterinary Research Laboratory and farm at Brownsbarn ...	E.2.	10,700	12,860	8 6

	Corres- ponding Debit Subhead.	Estimated.	Realized.	
		£	£	s. d.
3. Receipts from students' fees, sale of live stock and farm produce, rents, etc.:	F.1			
Albert Agricultural College ...		746	745	12 2
Athenry Agricultural Station ...		9,000	10,774	10 11
Ballyhaise Agricultural Station ...		5,100	5,564	15 8
Chantilly Stud Farm ...		650	474	12 10
Clonakilty Agricultural Station ...		5,420	9,279	0 5
Johnstown Castle Agricultural College		5,984	7,124	9 6
Munster Institute ...		5,600	7,375	14 1
4. Receipts from students' and other fees:	F.3.			
Veterinary College ...		6,375	5,631	13 7
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls, and registration fees ...	G.1.	2,150	2,595	8 0
6. Receipts from sale of colts, sale and leasing of bulls, etc. ...	G.2.	1,750	1,038	8 6
7. Receipts from fees in respect of poultry hatchery licences, etc. ...	G.4.	2,000	2,285	3 0
8. Receipts from sale of seeds, manure, live-stock, etc. ...	I.1.	5,100	5,733	3 11
9. Receipts from sale of fencing materials, including fencing loans ...	I.1.	250	379	16 8
10. Refund of portion of the cost of certain schemes in North-West Cavan ...	I.2.	150	102	19 6
11. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas ...	I.3.	5,900	4,013	4 8
12. Repayment by Cólucht Groíge Náisiúnta na h-Eireann, Teo., in respect of rents and annuity on lands and premises at the National Stud ...	J.	864	867	5 2
13. Receipts from sale of Agricultural Products at exhibitions and fairs ...	M.1.	5	—	
14. 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.	7,158	6,680	5 0
15. Repayments of agricultural loans (excluding fencing loans) ...	M.4.	30,850	30,768	6 2
16. Repayments of loans for the purchase of cattle and sheep ...	M.M.5.	86,000	83,882	9 0
17. Repayments from Vote 11 in respect of the cost of administration of the temporary scheme in connection with farm improvements ...	A. & M. 9.	73,116	46,665	0 3
18. Repayments of loans advanced to co-operative creamery societies ...	—	5	—	

	Corres- ponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
19. Receipts from disposal of reserve stocks of potatoes	M.10.	5	—
20. Horse Breeding Act, 1934: Receipts from licences, etc.	N.3.	1,400	1,087 15 10
21. Live Stock Breeding Act, 1925: Receipts from licences, etc.	N.4.	4,250	3,973 1 6
22. Agricultural Produce (Eggs) Act: Receipts from fees, etc.	O.1.	16,850	18,477 6 11
23. 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	6,239 4 5
24. Receipts from fees for inspection of potatoes etc.	O.3.	3,000	4,509 2 0
25. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts:—	O.4.		
(a) Receipts from licences, inspection fees, etc.:—			
(1) Fresh Meat Acts		3,750	1,900 6 10
(2) Pigs and Bacon Acts		8,000	11,967 0 10
(3) Slaughter of Cattle and Sheep Acts		3,880	5,950 13 1
(b) Levy on the Slaughter of Cattle and Sheep		200	221 0 10
26. Agricultural Produce (Cereals) Acts and Emergency Powers (Cereals) Orders:—	O.5.		
(a) Receipts from registration fees, etc.		5	2 0 0
(b) Repayments of sums advanced to seed merchants		5	—
(c) Receipts from grain dealers' licences		1,400	947 0 0
27. Fees for Licences under the Milk and Dairies Act, 1935		163	192 5 0
28. 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.	5	17 1 8
29. Miscellaneous receipts		511	1,151 9 3
30. Local Taxation (Customs and Excise Duties) Grant		40,650	40,650 0 0
31. Receipts from Church Temporalities Fund		10,000	10,000 0 0
32. Estate Duty Grant		4,000	4,000 0 0
TOTAL		<u>£371,567</u>	<u>£361,744 5 5</u>

1. The increased expenditure at the Seed Propagation Division (Subhead E.1) led to additional receipts from the sale of pure line seed, etc.

2. Surplus due to increased demand for vaccines and to additional sales of live stock and farm produce.

3. Receipts from sales of live stock and farm produce at the Department's farms are difficult to estimate as the numbers and quantities likely to be available for disposal and the prices obtainable vary considerably from year to year.

4. Receipts from students' and other fees at the Veterinary College were less than the estimate mainly because fees for agglutination tests (poultry) estimated for under this item were credited to miscellaneous receipts (Item 29).

5. Receipts from the sale and leasing of dairy bulls and from registration fees increased more than was expected.

6. Fewer stallions and colts were available for disposal and some receipts from the leasing of stock bulls did not come to hand until after the close of the year.

7. Surplus due to an increase in the anticipated number of applications for licences.

8. Additional rams were located and receipts from the sale of seeds and manures were better than expected.

9. Surplus due to increased demand for fencing materials.

10. The refund in respect of the schemes in North-West Cavan was less than the estimate as the full number of bulls and rams provided for could not be located.

11. Growers' repayments were less than estimated as operating costs were lower than anticipated and the average price obtained for the crop was less than expected.

14. Deficiency due to changes in the staff of seconded officers.

16. A closer estimate was not possible.

17. Deficiency was due to the decreased expenditure.

20. Fewer applications than expected were made for licences for stallions.

21. Receipts from licences, etc., under the Live Stock Breeding Act, 1925, decreased more than was estimated.

22. Additional receipts from registration fees and annual fees were due to an increase in the anticipated number of registrations under the Act. Receipts from acquisition fees were higher than estimated owing to increased production.

23. Surplus mainly due to the increase in the production of creamery butter.

24. The increase as compared with the previous year in receipts from fees for inspection of potatoes, etc., was greater than was allowed for in the estimate.

25. (a) (1) The deficiency in this item represents fees due but not received within the year.

(2) Receipts from licences, etc., increased more than expected.

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

26. (c) The licensing of barley dealers was discontinued.

27. Surplus due to an unexpected increase in the number of applications for licences under the Milk and Dairies Act, 1935.

28. This was a token estimate to provide for any sums which might be recovered in respect of expenses of entry on holdings under the Tillage Orders in operation up to 1948.

29. The surplus was mainly in respect of fees for agglutination tests (poultry) which were estimated for under Item 4.

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, for acting as Secretary of that Company.

A Principal Officer and the Director of Veterinary Services received allowances of £66 13s. 4d. and £33 6s. 8d., respectively, from the Pigs and Bacon Commission for acting as members of the Commission during the year.

Two Assistant Principal Officers received allowances of £175 and £45 11s. 1d., respectively, for the performance of higher duties.

An Executive Officer on loan to the Dublin District Milk Board received an allowance of £69 from the Board for acting as Secretary and received £22 in respect of military service pension.

Three Clerical Officers received allowances of £70 7s. 9d., £53 15s. 7d. and £13 16s. 8d., respectively, for acting as Clerks in Waiting at their residences, the last of these officers also received £48 6s. 0d. for overtime; a Clerical Officer received £28 8s. 6d. for overtime and £42 in respect of military service pension, and two other Clerical Officers received £37 8s. 4d. and £33 10s. 5d., respectively, for overtime.

A Messenger received an allowance of £22 15s. 0d. for the performance of higher duties and £46 13s. 4d. in respect of military service pension; two other Messengers received £33 6s. 3d. and £20 14s. 7d., respectively, for overtime, and £16 6s. 10d., and £72, respectively, in respect of military service pension; another Messenger received £33 12s. 10d. for overtime.

A Veterinary Officer at the Veterinary College received a gratuity of £75 for the performance of additional duties.

A Veterinary Inspector, a Temporary Marketing Inspector and a Temporary Lay Inspector received gratuities of £70, £86 and £51 18s. 8d., respectively, for the performance of higher duties.

Five Assistant Agricultural Overseers received gratuities of £60 each and another received £52 10s. 0d. for supervisory duties.

The Literary Teacher at Clonakilty Agricultural Station received £44 for clerical work and £19 15s. 0d. for teaching Irish.

Two Foremen, four Assistant Foremen, three Firemen, four Gardeners and four Garden Labourers at the Botanic Gardens received sums varying from £30 1s. 11d. to £128 5s. 4d. in respect of overtime, Sunday duty, etc.

Twelve farm hands at Athenry Agricultural Station, ten at Ballyhaise Agricultural Station; one at Chantilly Stud Farm; three at Clonakilty Agricultural Station; two at Johnstown Castle Agricultural College; one at the Munster Institute and one at Brownsbarn Farm, received sums varying from £30 8s. 10d. to £109 11s. 6d. in respect of overtime, Sunday duty, etc.

NOTES.

The Accounts of other Departments include expenditure of approximately £576 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Equipment, surplus to the requirements of other Departments, was taken over by this Department as follows:—

Department of Defence	... £79 15s. 0d.
Department of Health	... £8 0s. 0d.

(Department of Finance minutes S. 8/16/45 and S. 72/8/45).

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

- (a) £2 to a Writing Assistant in respect of damage to clothing (Subhead C.) (Department of Finance minute E. 109/41/41).
- (b) £5 to a Clerical Officer in respect of medical expenses incurred by her in consequence of an accident in the course of her official duties (Subhead C.) (Department of Finance minute E. 109/3/43).
- (c) £26 to a Soil Analyst at Johnstown Castle Agricultural College in respect of overtime worked (Subhead F.1.) (Department of Finance minutes E. 102/2/49).

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

Reference.	Amount.			
	£	s.	d.	
S. 90/8/39	191	4	8	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S. 90/7/37	37	6	9	Sums varying from 4d. to £7 10s. 0d. in respect of advances made to nineteen seed merchants under the scheme of credit for seed wheat.
S. 91/3/30	81	4	0	Three sums of £4, £8 and £8 due in respect of bulls sold on special terms in Congested Districts, and five balances varying from £3 to £17 8s. 0d. due for boars sold.
S. 90/31/49				
S. 90/11/50				
S. 90/14/50				

Fines amounting to £165,154 11s. 8d. incurred by holders of milling licences under Section 10 of the Agricultural Produce (Cereals) Act, 1938, 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 99 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., £99 and £7 14s. 6d., respectively, were written off (Department of Finance authority S. 90/14/41).

SEÁN Ó BROIN,

Accounting Officer.

25th November, 1950.

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.

W. E. WANN,

Comptroller and Auditor General.

STATEMENT of Loan Securities and Amounts repayable to the Department under Agreements, etc., on 31st March, 1950 (Capital amounts only).

	£	s.	d.
For the purchase of agricultural implements, etc.	37,517	10	2
For the purchase of bulls	29,911	16	7
For the purchase of stallions	1,284	13	4
For the purchase of poultry equipment	195	19	0
For the purchase or erection of poultry houses	99	5	6
For the erection of fencing in congested districts	120	8	0
Loans to a co-operative creamery society	79	13	3
For the erection and equipment of corn mills	232	13	0
For the improvement of flax scutch mills	20	0	0
Loans to agricultural credit societies (a)	7,464	9	11
Loan to a co-operative creamery society for special buildings and equipment, etc. (b)	200	0	0
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of cattle and sheep	162,586	1	7
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (c)	17,788	0	0
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	27,425	19	8
Miscellaneous	25	0	0
	<u>£284,951</u>	<u>10</u>	<u>0</u>

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

(b) Employment Schemes Vote.

(c) Reducible, if certain conditions are complied with, to £5,982 0s. 0d.

SEÁN Ó BROIN,
Accounting Officer.

25th November, 1950.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the year ended
31st March, 1950.

RECEIPTS.	AMOUNT.		PAYMENTS.	AMOUNT.	
	£	s. d.		£	s. d.
Balance on 1st April, 1949 ...	...	...	
	4,560	14 0			
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	46,539	15 10	Recoupments to local authorities (57 & 58 Vict., c. 57, s. 72)	18,017	19 7
Fines ...	...	...	Miscellaneous expenses ...	...	19 8
Transfer from Oireachtas Vote 29, Subhead N.2., in respect of part compensation for slaughter of tuberculous cattle ...	...	...	Balance on 31st March, 1950	...	34,509 2 1
	1,340	15 0			
TOTAL ...	...	...	TOTAL ...	...	...
	£52,528	1 4		£52,528	1 4

25th November, 1950.

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, 1950, 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 £2,300,000				
Supplementary 375,000	2,675,000	2,674,994 14 0	5 6 0	—
	£ 2,675,000	2,674,994 14 0		—
Surplus to be surrendered ...	...	...£	5 6 0	

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Refunds of allowances on butter, overpaid in 1948-49	—	243 11 10
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SEÁN Ó BROIN,

Accounting Officer.

25th November, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

DAIRY PRODUCE (PRICE STABILISATION) FUND.

(DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1941, EMERGENCY POWERS (No. 270) ORDER, 1943, AND CREAMERY BUTTER (PRICES FOR CATERING ESTABLISHMENTS) ORDERS (S.I. Nos. 247 AND 355 OF 1948)).

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, 1950.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance on 1st April, 1949 ...	...	17,489 7 7	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) ...	65,372	8 6
Levies ...	...	18,907 3 8	Balance at 31st March, 1950 ...	8,337	9 4
Receipts from catering establishments in respect of butter purchased under permit (Creamery Butter (Prices for Catering Establishments) Orders (S.I. Nos. 247 and 355 of 1948)) ...	...	37,333 6 7			
TOTAL ...	...	£73,709 17 10	TOTAL ...	£73,709	17 10

25th November, 1950.

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.

W. E. WANN,
Comptroller and Auditor General.

FISHERIES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	19,716	17,757 2 6	1,958	17 6	—	—
B.—Travelling Expenses ...	1,800	1,762 10 9	37	9 3	—	—
C.—Incidental Expenses ...	155	393 16 10	—	—	238	16 10
D.—Telegrams and Telephones	180	209 8 10	—	—	29	8 10
SEA FISHERIES.						
E.1.—Scientific Investigations, etc. ...	240	270 2 11	—	—	30	2 11
E.2.—International Council for the Study of the Sea ...	580	559 13 2	20	6 10	—	—
E.3.—Sea Fisheries Protection	25	6 4 6	18	15 6	—	—
E.4.—Whale Fisheries Act, 1937	5	—	5	0 0	—	—
E.5.—Miscellaneous ...	110	15 0	109	5 0	—	—
INLAND FISHERIES.						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	14,230	18,010 2 2	—	—	3,780	2 2
F.2.—Fish Hatcheries ...	825	865 14 5	—	—	40	14 5
F.3.—State Fisheries ...	1,550	1,605 18 5	—	—	55	18 5
F.4.—Scientific Investigations, etc. ...	2,640	895 13 4	1,744	6 8	—	—
F.5.—Compensation, etc. ...	100,000	1,380 2 3	98,619	17 9	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
SEA FISHERIES ASSOCIATION.						
G.1.—Grant-in-Aid of Administration and Development of the Sea Fisheries Association ...	24,250	20,300 0 0	3,950	0 0	—	
G.2.—Repayable Advances for Boats and Gear ...	75,000	60,000 0 0	15,000	0 0	—	
G.3.—Repayable Advances for General Development ...	13,000	8,350 0 0	4,650	0 0	—	
GROSS TOTAL ...£	254,306	132,367 5 1	126,113	18 6	4,175	3 7
			Surplus of Gross Estimate over Expenditure. £121,938 14 11			
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £686 18 10			
H.—Appropriations in Aid ...	26,456	25,769 1 2	Net Surplus to be surrendered. £121,251 16 1			
NET TOTAL ...£	227,850	106,598 3 11				

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Sale of confiscated gear and fish of trawlers arrested for illegal trawling	—	117 5 8
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The additional staff provided for were not recruited until after the close of the year and some posts were vacant for part of the year.
- C.—Excess due to the cost of advertising orders and bye-laws made during the year in respect of the River Foyle for which no provision was made in the estimate.
- D.—The cost of the telephone service increased as a result of increased work.
- E.1.—Excess due to the payment this year of a claim for scientific apparatus provided for in the previous year and to the necessity for shell fish investigations on a greater scale than was allowed for in the estimate.
- E.3.—The services of the Garda Síochána for sea fisheries protection work were not required to the extent for which provision was made.

E.5.—This provision was mainly for the travelling, etc., expenses of members attending meetings of the Advisory Committee on Sea Fisheries. No expenses were claimed during the year.

F.1.—Increased rates levied after the estimate was framed caused the provision made for payments to local authorities under Section 13 of the Fisheries Act, 1925, to be exceeded, and additional grants not provided for in the estimate became payable under Sections 14 (1) and (2) of the Fisheries (Tidal Waters) Act, 1934.

F.2.—Increased quantities of ova were required for brown trout hatchery experiments and imported ova cost more than was anticipated. Higher operating costs necessitated increased grants to minor stations.

F.3.—Excess due to the grant of increased wages to employees at Shean and Lagduff Lodges and on the Owenea Fishery was partly offset by savings on other items of the subhead.

F.4.—Unfavourable weather conditions hampered salmon-tagging experiments and schemes for the development of brown trout angling centres and the removal of coarse fish from trout waters could not be put into operation as early as expected.

F.5.—Only a few of the smaller claims for compensation under Sections 35 and 67 of the Fisheries Act, 1939, could be disposed of before the close of the year.

G.1. and G.3.—Savings due to difficulties in procuring fish processing plant of a suitable design for which provision was made under these subheads.

G.2.—The full sum provided was not required by the Sea Fisheries Association to finance the purchases of boats and gear found possible 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	10	12	3
(3) Lettings of sporting rights, sales of fish (Subhead F.3.)	1,080	1,083	15	0
(4) Repayment of advances by the Sea Fisheries Association (Subheads G.2. and G.3.)	12,000	9,792	3	10
(5) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	1,000	2,523	0	0
(6) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)	5	—		
(7) Receipts from salmon export licences	420	149	0	0
(8) Miscellaneous receipts	1,296	1,210	11	1
(9) Proceeds of fines and forfeitures incurred in respect of fishery offences—Fisheries (Amendment) Act, 1949	—	349	19	0
	<u>£26,456</u>	<u>£25,769</u>	<u>1</u>	<u>2</u>

(4) Repayments of advances by the Sea Fisheries Association depend upon the amounts collected by the Association from its members and are incapable of close estimation.

(5) The additional receipts under the Fisheries (Tidal Waters) Acts arose from the application during the year of these Acts to the tidal waters of the River Foyle.

(7) Official control over the distribution of salmon in Great Britain terminated early in 1950 whereas the estimate of receipts from salmon export licences was based on the continuance of this control for the whole of that year.

(9) The treatment as appropriations in aid of receipts from fines and forfeitures in respect of convictions for fishery offences could not be foreseen when the estimate was being framed.

EXTRA REMUNERATION (exceeding £30).

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

SEÁN Ó BROIN,

Accounting Officer.

25th November, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	62,514	58,284 0 8	4,229	19 4	—	—
A.2.—Film Censorship ...	2,760	2,649 3 8	110	16 4	—	—
A.3.—Censorship of Publications	1,925	1,981 6 5	—	—	56	6 5
A.4.—Legal and Technical Assistance ...	25	—	25	0 0	—	—
A.5.—Irish Legal Terms Advisory Committee ...	25	333 6 8	—	—	308	6 8
B.—Travelling Expenses ...	1,050	1,266 13 6	—	—	216	13 6
C.—Incidental Expenses ...	285	294 2 3	—	—	9	2 3
D.—Telegrams and Telephones	586	557 14 1	28	5 11	—	—
E.—Expenses in connection with Awards for Acts of Bravery ...	300	186 4 1	113	15 11	—	—
TOTAL ...	£ 69,470	65,552 11 4	4,507	17 6	590	8 10

Surplus to be surrendered ... £3,917 8 8

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ...	1,600	250 15 0
Fees for certificates under Irish Nationality and Citizenship Act, 1935 ...		525 10 0
Fees for documents of identity ...		192 7 6
Miscellaneous ...	—	7 16 5
	<u>£1,600</u>	<u>£976 8 11</u>

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.—Due to staff changes.
- A.3.—Excess due to appointment of cleaner.
- A.5.—Excess due to continuation of the post of joint Secretary.
- B.—Due to additional travelling.
- C.—The expenditure on deportation of aliens exceeded the provision made.
- E.—Saving due to compensation paid for loss incurred by rescuers being less than anticipated, and to the fact that payments in respect of travelling expenses to members of Comhairle na Míre Gaile were less than anticipated.

THOMAS J. COYNE,
Accounting Officer.

25th October, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

GÁRDA SÍOCHÁNA.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for the Salaries and Expenses of the Gárda Síochána (No. 7 of 1925, No. 10 of 1926, No. 5 of 1937, No. 19 of 1941 and Nos. 1 and 17 of 1945) and for payments of compensation and other expenses arising out of service in the Local Security Force (No. 19 of 1946 and No. 15 of 1949).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Pay :— Original £2,397,358 Supplementary 292,090	2,689,448	2,681,723 14 3	7,724 5 9	—
B.—Allowances :— Original £239,669 Supplementary 4,030	243,699	243,896 4 5	—	197 4 5
C.—Subsistence Allowance :— Original £10,800 Supplementary 2,500	13,300	10,452 11 8	2,847 8 4	—
D.—Locomotion Expenses ...	57,800	59,007 9 8	—	1,207 9 8
E.—Clothing and Equipment :— Original £62,298 Supplementary 8,800	71,098	60,205 16 5	10,892 3 7	—
F.—Furniture, Barrack Bedding and Bedsteads ...	7,732	6,584 18 11	1,147 1 1	—
G.—Barrack Maintenance ...	10,500	10,311 18 2	188 1 10	—
H.—Transport and Carriage ...	38,025	33,561 19 5	4,463 0 7	—
I.—Fuel, Light and Water ...	21,000	19,229 9 6	1,770 10 6	—
J.—Medical Expenses ...	8,722	8,717 19 0	4 1 0	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	875	594 15 3	280 4 9	—
L.—Telegrams and Telephones	23,600	23,739 2 11	—	139 2 11
M.—Compensation ...	3,000	2,496 17 8	503 2 4	—
N.—Incidental Expenses ...	10,258	8,301 18 6	1,956 1 6	—

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	600	858 1 0	—	258 1 0
GROSS TOTAL :— Original £2,892,237 Supplementary 307,420	£ 3,199,657	3,169,682 16 9	31,776 1 3	1,801 18 0
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £29,974 3 3	
P.—Appropriations in Aid :— Original £53,967 Supplementary 3,750	57,717	60,937 12 11	Surplus of Appropriations in Aid realized. £3,220 12 11	
NET TOTAL :— Original £2,838,270 Supplementary 303,670	£ 3,141,940	3,108,745 3 10	Total Surplus to be surrendered. £33,194 16 2	

Estimated. Realized.

Extra Receipts payable to Exchequer £ 3,000 £ s. d. 3,630 15 1

Details of the above receipts are as follows :—

Fees for stamping of bottles	3,431 13 4
Motor park attendants' licences	2 4 0
Centage charge to insurance companies for collection of insurance premiums	196 17 9
	<u>£3,630 15 1</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C.—Only part of the arrears of subsistence allowances due to increased rates, introduced in December, 1949, with retrospective effect to 1st April, became a charge on the vote for the year.

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

H.—There were savings on the provisions for maintenance and running expenses of motor transport and replacements of transport and tools.

I.—Claims for supplementary fuel and light allowances were less than anticipated.

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

M.—The estimate was necessarily conjectural.

N.—Only part of the provision for wireless equipment and ammunition was expended within the year.

O.—Due to lump-sum payment and increase in basic rates of compensation.

P.—Appropriations in Aid :—

		Estimated.	Realized.		
		£	£	s.	d.
1. Repayments of sums advanced to Officers under Subhead H. :—					
	<i>Original</i>	£2,500			
	<i>Supplementary</i>	1,400			
		3,900	4,752	12	3
2. Payments for services rendered by the Gárda Síochána		3,500	3,664	10	0
3. Repayments in respect of loss of property or damage to stores, etc.		75	3	17	5
4. Proceeds of sale of old stores and cast uniforms :—					
	<i>Original</i>	£3,220			
	<i>Supplementary</i>	2,280			
		5,500	6,778	15	0
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area)		125	251	16	6
6. Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates		290	352	2	0
7. Payment from Road Fund in respect of expenses of Gárda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933 ...		42,000	41,594	15	7
8. Proceeds of sale of forfeited and unclaimed property, etc. :—					
	<i>Original</i>	£350			
	<i>Less Supplementary</i>	200			
		150	273	19	8
9. Fees for accident reports :—					
	<i>Original</i>	£950			
	<i>Supplementary</i>	150			
		1,100	1,638	9	0
10. Receipts from public assistance authorities for Gárda Síochána expenses under the Mental Treatment Act, 1945 :—					
	<i>Original</i>	£800			
	<i>Less Supplementary</i>	200			
		600	525	6	11
11. Miscellaneous receipts :—					
	<i>Original</i>	£157			
	<i>Supplementary</i>	320			
		477	1,101	8	7
TOTAL :—					
	<i>Original</i>	£53,967			
	<i>Supplementary</i>	3,750			
		£57,717	£60,937	12	11

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

2., 3., 4., 6., 8., 9. and 10. Receipts are variable.

5. Estimate was conservative.

7. The receipts represent 2 per cent. of the sum paid from the Exchequer into the Road Fund in the financial year ended 31st March, 1949.

11. There were unexpected receipts for loss of services of members of the Force injured on duty and refunds of rateable deductions by ex-members rejoining the Force.

STATEMENT OF LOSSES (Stores, etc.).

(1) Claims in respect of damage arising out of collisions in which Gárda vehicles were involved were abandoned, nine on a mutual forbearance basis, £139 15s. 7d., and two under halving agreements, £6 8s. 11d. (Department of Finance authorities S. 16/13/48, S. 16/11/49, S. 16/12/49, S. 16/16/49, S. 16/1/50, S. 16/5/50, S. 16/8/50, S. 16/10/50, S. 16/11/50 and S. 16/12/50).

(2) In seven cases in which Gárda vehicles were involved in accidents the damage, £40 6s. 4d., was not attributable to Gárda personnel. The sum of £4 10s. 5d. was recovered from civilians involved in these accidents. (Department of Finance authorities S. 16/2/49, S. 16/8/49, S. 16/14/49 and S. 16/6/50).

(3) In two cases in which Gárda vehicles were involved in accidents the damage, £71 5s. 8d., was attributable to the Gárda personnel. (Department of Finance authorities S. 16/5/49 and S. 16/6/49).

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions ninety-seven members of the Force received sums varying from £31 0s. 9d. to £97 8s. 7d., and amounting to £5,015 4s. 4d., as pensions under the Military Service Pensions Acts.

From the Vote for Army Pensions a labourer received a pension of £37 10s. 0d. under the Military Service Pensions Acts.

NOTES.

The expenditure under Subhead H. includes £62 13s. 0d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

The expenditure under Subhead M. includes an *ex-gratia* grant of £150 to a civilian for injuries sustained when he was accidentally shot by a member of the Gárda Síochána. (Department of Finance authority S. 13/37/43).

GÁRDA SÍOCHÁNA REWARD FUND, 1949-50.

The appended Statement shows the total receipts proper to the Fund in the year 1949-50; the amount of the payments in that period and the balance to the credit of the Fund at the 31st March, 1950.

	£	s.	d.		£	s.	d.
Balance from previous year	11,906	4	4	Payments during the year ended 31st March, 1950	7,137	6	3
Total amount credited in the year 1st April, 1949, to 31st March, 1950	...	14,243	0 9	Balance on 31st March, 1950*	19,011	18	10
	<u>£26,149</u>	<u>5</u>	<u>1</u>		<u>£26,149</u>	<u>5</u>	<u>1</u>

*In addition, there were on the 31st March, 1950, sums held in suspense accounts payable to the Reward Fund amounting to £1,407 7s. 7d.

THOMAS J. COYNE,

21 Nollaig, 1950.

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.

W. E. WANN,

Comptroller and Auditor General.

PRISONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for the Expenses of Prisons, St. Patrick's, and the Maintenance of Criminal Lunatics confined in District Mental Hospitals (17 & 18 Vict., c. 76 ; 34 & 35 Vict., c. 112, sec. 6 ; 40 & 41 Vict., c. 49 ; 47 & 48 Vict., c. 36 ; 61 & 62 Vict., c. 60 ; 1 Edw. 7, c. 17, sec. 3 ; 8 Edw. 7, c. 59 ; and 4 & 5 Geo. 5, c. 58).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£	s. d.
A.—Pay and Allowances of Officers, including Uniform	103,471	101,065 19 4	2,405 0 8	—	
B.—Victualling	17,200	15,908 13 11	1,291 6 1	—	
C.—Clothing, Bedding, Furniture, etc.	5,835	6,630 4 0	—	795	4 0
D.—Medicines, Surgical Instruments, etc.	550	667 19 4	—	117	19 4
E.—Fuel, Light, Water, Cleaning Articles, etc.	17,480	18,119 6 8	—	639	6 8
F.—Rent, etc.	250	246 19 7	3 0 5	—	
G.—Escort and Conveyance	7,000	5,885 1 7	1,114 18 5	—	
H.—Maintenance of Buildings and Equipment	14,270	13,281 16 10	988 3 2	—	
I.—Fine Fund	10	10 0 0	—	—	
J.—Travelling Expenses	400	155 16 4	244 3 8	—	
K.—Incidental Expenses	1,500	1,959 6 3	—	459	6 3
L.—Telegrams and Telephones	370	384 3 2	—	14	3 2
M.—Maintenance of Criminal Lunatics in District Mental Hospitals	13,700	14,656 12 9	—	956	12 9
N.—Gratuities to Prisoners	700	755 15 10	—	55	15 10

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£. s. d.	£ s. d.	£ s. d.
O.—Contributions to Discharged Prisoners' Aid Societies	1,050	1,050 0 0	—	—
P.—Manufacturing Department and Farms ...	18,346	14,468 1 3	3,877 18 9	—
GROSS TOTAL ...£	202,132	195,245 16 10	9,924 11 2	3,038 8 0
			Surplus of Gross Estimate over Expenditure. £6,886 3 2	
<i>Deduct :—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Q.—Appropriations in aid ...	21,302	17,697 13 5	£3,604 6 7	
NET TOTAL ...£	180,830	177,548 3 5	Net Surplus to be surrendered. £3,281 16 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners	...	600
Actual daily average number of prisoners	...	559

- A.—Due to delay in filling vacancies and retirements.
- B.—The number of prisoners in custody during the year was less than anticipated.
- C.—Excess due to increase in prices of linen and cotton goods.
- D.—Excess due to the setting up of V.D. Clinic at Mountjoy Prison, and to increased price of dressings.
- E.—Due to payment made for fuel provided for in 1948-49 which was delivered too late for payment in that financial year.
- G.—Saving mainly due to smaller number of prisoners in custody than anticipated.
- H.—Work provided for was not undertaken.
- J.—Due to the variable nature of the subhead.
- K.—Excess due to the purchase of photographic apparatus which was provided for in previous estimate, but delivery did not take place until after the 31st March, 1949.
- L.—One quarterly account proper to year 1948-49 was not paid until after the close of that year.
- M.—The estimate is based on figures supplied by the Resident Medical Superintendents of the various District Mental Hospitals.
- N.—Expenditure is variable.
- P.—Due to the demands for mail bags for Post Office use being less than anticipated.

Q.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons)	19,856	15,993	2	7
2. Receipts from farms and gardens (including value of produce used in the prisons) ...	1,030	1,307	13	7
3. Rents	115	121	5	7
4. Sales of old stores and miscellaneous receipts	301	275	11	8
	<u>£21,302</u>	<u>£17,697</u>	<u>13</u>	<u>5</u>

1. Due mainly to reduction in contracts for mail bags.

2. Due to increased number of pigs sold and to rise in the sale price of garden produce during the year.

NOTE.

Various articles valued at £375 4s. 3d., surplus to Army requirements, were taken over from the Department of Defence (Department of Finance authority S. 8/16/45) and cooking equipment valued at £47 2s. 5d., surplus to requirements, was taken over from the Department of Social Welfare (Department of Finance authority S. 72/9/41).

THOMAS J. COYNE,

Accounting Officer.

27th October, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

ABSTRACT STATEMENT OF the MANUFACTURING ACCOUNTS of the PRISONS and ST. PATRICK'S, CLONMEL, during the Year ended 31st March, 1950.

Cr.

Dr.	—	Agriculture.	Other Industries.	Total.	—	Agriculture.	Other Industries.	Total.	Cr.
		£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	
Stock in hand, 1st April, 1949 ...	...	925 5 5	12,191 7 2	13,116 12 7	Sales, 1949-50 ...	1,319 2 0	15,170 1 8	16,489 3 8	
Purchases, 1949-50 ...	...	428 8 8	13,548 14 3	13,977 2 11	*Stock in hand, 31st March, 1950 ...	910 18 9	12,854 10 5	13,765 9 2	
Profit ...	...	876 6 8	2,284 10 8	3,160 17 4					
		£ 2,230 0 9	28,024 12 1	30,254 12 10		£ 2,230 0 9	28,024 12 1	30,254 12 10	

*Viz.—Manufacture materials, £9,196 2s. 3d.; manufactured goods, £1,826 16s. 3d.; tools, etc., £2,742 10s. 8d.

RECONCILIATION WITH CASH ACCOUNT.

	£ s. d.	£ s. d.	£ s. d.
To Decrease of outstanding debts due by the manufacturing department :—			
From ...	1,269 10 3		
*To ...	777 8 5		
		492 1 10	
" Increase of stock ...		648 16 7	
" Excess of receipts over expenditure ...		2,831 11 5	
			811 12 6
			3,160 17 4
			£3,972 9 10

By Decrease of outstanding debts due to the manufacturing department :—

From ... 4,107 5 6

*To ... 3,295 13 0

Profit ...

*Viz.—Public Departments, £182 1s. 3d.; other persons, £595 7s. 2d.

†Viz.—Public Departments, £3,124 18s. 2d.; other persons, £170 14s. 10d.

THOMAS J. COYNE, *Accounting Officer.*

DISTRICT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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; No. 48 of 1936, secs. 51 and 77; No. 4 of 1946, secs. 35 and 36; 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.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	62,358	59,906 0 3	2,451 19 9	—	—	—
B.—Travelling Expenses ...	7,315	7 775 1 0	—	—	460 1 0	—
C.—Incidental Expenses ...	397	381 16 4	15 3 8	—	—	—
D.—Our Lady's Home, Henrietta Street, Dublin ...	500	33 17 0	466 3 0	—	—	—
TOTAL ...£	70,570	68,096 14 7	2,933 6 5	460 1 0	—	—

Surplus to be surrendered ... £2,473 5 5

Extra Receipts payable to Exchequer :—	Estimated.		Realized.	
	£		£ s. d.	
District Court fines ...	...	25,000	23,800	0 0
Miscellaneous ...	...	—	2	2 0
	£25,000	£23,802	2	0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies remaining unfilled.
 B.—Due to revised mileage and subsistence rates.
 D.—The estimate is necessarily conjectural.

EXTRA REMUNERATION (exceeding £30).

A gratuity of £75 was paid to a member of the Garda Síochána for acting as District Court Clerk.

THOMAS J. COYNE,
Oifigeach Cúntasaíochta.

25th October, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

CIRCUIT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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	110,383	108,666 14 9	1,716 5 3	—
B.—Travelling Expenses ...	6,140	7,016 0 5	—	876 0 5
C.—Incidental Expenses ...	1,200	1,484 4 8	—	284 4 8
D.—Telegrams and Telephones	680	718 3 2	—	38 3 2
E.—Sheriffs and Under Sheriffs	1,600	1,350 0 0	250 0 0	—
GROSS TOTAL ...£	120,003	119,235 3 0	1,966 5 3	1,198 8 3
			Surplus of Gross Estimate over Expenditure. £767 17 0	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
Deduct :— F.—Appropriations in Aid ...	27,143	28,808 15 11	£1,665 15 11	
NET TOTAL ...£	92,860	90,426 7 1	Total Surplus to be surrendered. £2,433 12 11	

Estimated	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Interest on Public Accounts	—	4 4 0
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The provision for a staff re-organisation was not fully utilised.
- B.—The excess is due to increases in rates of subsistence allowances and car mileages, and to the subsistence allowances and travelling expenses of one additional Judge and two additional Court Messengers.
- C.—Excess due to increased incidental expenses in execution of Court Orders and Land Commission Warrants.
- D.—Expenditure under this subhead is variable.

E.—Saving due to the death of an Under Sheriff whose duties were taken over by a County Registrar.

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)	2,500	2,524	17 4
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923, sec. 12, and No. 27 of 1926, sec. 39	9,600	9,589	14 2
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	20	13	15 3
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46, sec. 16)	1,510	1,510	0 0
5. Fees received by certain County Registrars in connection with the execution of Court Orders and Land Commission Warrants	13,500	15,170	3 2
6. Miscellaneous	13	6	0
	<u>£27,143</u>	<u>£28,808</u>	<u>15 11</u>

5. The increase in fees is due to a County Registrar taking over the duties of a deceased Under Sheriff.

6. Receipts are variable.

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.

THOMAS J. COYNE,

Oifigeach Cántasaíochta.

25th October, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

SUPREME COURT AND HIGH COURT OF JUSTICE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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	72,360	71,188 1 3	1,171 18 9	—
B.—Travelling and Incidental Expenses	100	86 8 10	13 11 2	—
C.—Telegrams and Telephones	645	615 13 1	29 6 11	—
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	279 18 3	20 1 9	—
F.—Expenses of High Court	2,275	2,335 3 5	—	60 3 5
GROSS TOTAL ...£	76,230	75,055 4 10	1,234 18 7	60 3 5
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,174 15 2	
			Surplus of Appropriations in Aid realized. £781 1 0	
Deduct :—			Total Surplus to be surrendered. £1,955 16 2	
G.—Appropriations in Aid ...	460	1,241 1 0		
NET TOTAL	£ 75,770	73,814 3 10		
			Estimated.	Realized.
Extra Receipts payable to Exchequer :—			£	£ s. d.
Lunacy percentages			2,800	2,527 16 3
Dividend received from the estate of a deceased Solicitor for Wards and Minors			—	482 4 6
			£2,800	£3,010 0 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to changes in staff personnel and to vacancies not being filled on occurrence.
- B.—Expenditure is variable.
- F.—Excess due to increased cost of accommodation of the High Court Judges on circuit.
- G.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
1. Bankruptcy percentages	...	...	...	450	1,241	1	0
2. Land Judge's Office : Duty on estates	...	...	...	10	—		
				£460	£1,241	1	0

These receipts vary from causes which cannot be foreseen.

EXTRA REMUNERATION (exceeding £30).

Two Stenographers to the Central Criminal Court received approximately £278 each from the Vote for the Circuit Court.

THOMAS J. COYNE,

Oifigeach Cúntasúochta.

23rd October, 1950.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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.

W. E. WANN,

Comptroller and Auditor General.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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	50,151	47,987 12 3	2,163 7 9	—
B.—Travelling and Incidental Expenses	75	89 17 7	—	14 17 7
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ...	5	42 14 6	—	37 14 6
REGISTRY OF DEEDS.				
D.—Salaries, Wages and Allowances	26,061	26,022 14 8	38 5 4	—
E.—Travelling and Incidental Expenses	68	87 6 2	—	19 6 2
TOTAL ...£	76,360	74,230 5 2	2,201 13 1	71 18 3

Surplus to be surrendered ... £2,129 14 10

Extra Receipts payable to Exchequer:—

	Estimated.	Realized.
Compensation for loss of services of an officer injured in an accident	£ —	£ s. d. 6 7 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. and D.—Savings due to staff changes. Vacancies were not filled on occurrence.
 B. and E.—Excess due to increased cost of telephones and messengers' uniforms.
 C.—Excess due to payment of claim for compensation which was not foreseen (Department of Finance minute F. 18/1/49).

THOMAS J. COYNE,
Accounting Officer.

25th October, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

PUBLIC RECORD OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	7,310	7,044 3 8	265 16 4	—
B.—Incidental Expenses ...	240	89 5 7	150 14 5	—
TOTAL ...£	7,550	7,133 9 3		—
Surplus to be surrendered ...		£	£416 10 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to illness and termination of services of Unestablished Paper Keeper and resignation of Typist and saving of £50 on sum provided for additional assistance.
- B.—Saving on transfer of records and purchase of historical documents ; offset by excess on telephones and office expenses.

DIARMID COFFEY,
Accounting Officer.

12th October, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	4,173	3,752 8 4	420	11 8	—	—
B.—Law Costs ...	20	—	20	0 0	—	—
C.—Travelling and Incidental Expenses ...	35	31 17 9	3	2 3	—	—
GROSS TOTAL ...£	4,228	3,784 6 1	443	13 11	—	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £443 13 11			
Deduct :—			Deficiency of Appropriations in Aid realized. 5s. 4d.			
D.—Appropriations in Aid ...	48	47 14 8	Net Surplus to be surrendered. £443 8 7			
NET TOTAL ...£	4,180	3,736 11 5				
			Estimated.		Realized.	
Extra Receipts payable to Exchequer :—			£		£	
Penalties recovered for non-publication of charitable bequests ...			5		—	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes in staff personnel and vacancy remaining unfilled.

B.—The Solicitor's Bill of Costs was not furnished in time for inclusion in this Account.

J. S. MARTIN,

Accounting Officer.

11th November, 1950.

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

W. E. WANN,

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, 1950, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Local Government, including Grants to Local Authorities, Grants and other Expenses in connection with Housing and Miscellaneous Grants.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	157,624	157,256 17 7	367	2 5	—	
B.—Travelling Expenses ...	12,750	16,827 11 6	—		4,077	11 6
C.—Incidental Expenses ...	800	1,143 0 7	—		343	0 7
D.—Telegrams and Telephones	1,410	1,810 1 7	—		400	1 7
E.—Expenses in connection with International and other Congresses ...	150	304 6 8	—		154	6 8
F.—Statutory Inquiries ...	600	949 17 0	—		349	17 0
FF.—Expenses of Committee on Road-surfacing in relation to horse-drawn traffic ...	150	—	150	0 0	—	
G.—Charge under Irish Land Act, 1909, Section 11 (2)	24,640	24,639 4 10	15	2	—	
H.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,790	1,702 9 10	87	10 2	—	
I.1.—Contributions towards Housing Loan Charges :— Original £690,145 Supplementary 16,000	706,145	704,113 11 2	2,031	8 10	—	
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1948 ...	10,000	18,971 0 0	—		8,971	0 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
I.3.—Grants under the Housing (Amendment) Acts, 1948 and 1949 :—						
<i>Original</i> £300,000						
<i>Supplementary</i> 250,000						
<i>Do.</i> 500,000						
	1,050,000	1,047,585 0 0	2,415	0 0	—	
I.4.—Grants to Local Authorities under the Housing (Amendment) Act, 1946	7,500	3,173 6 9	4,326	13 3	—	
I.5.—Competitions for Designs for Housing Schemes ...	3,900	70 9 3	3,829	10 9	—	
I.6.—Grants to Local Authorities under the Housing (Amendment) Act, 1948	20,000	18,000 0 0	2,000	0 0	—	
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	8,000	12,284 11 0	—		4,284	11 0
JJ.—Grants to Local Authorities for the execution of works under the Local Authorities (Works) Act, 1949 :—						
<i>Original</i> Nil						
<i>Supplementary</i> £1,250,000						
	1,250,000	1,227,200 0 0	22,800	0 0	—	
K.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947 ...	1,250	700 0 0	550	0 0	—	
L.—Payments under Section 5 (3) of the Local Government Act, 1933 ...	150	140 0 0	10	0 0	—	
M.—Text-book on Local Government ...	1,453	800 0 0	653	0 0	—	
GROSS TOTAL :—						
<i>Original</i> £1,242,312						
<i>Supplementary</i> 1,500,000						
<i>Do.</i> 516,000						
	£ 3,258,312	3,237,671 7 9	39,221	0 7	18,580	8 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £20,640 12 3			
			Deficiency of Appropriations in Aid realized.			
Deduct :—						
N.—Appropriations in Aid ...	35,212	32,751 1 3	£2,460	18 9		
NET TOTAL :—						
<i>Original</i> £1,207,100						
<i>Supplementary</i> 1,500,000						
<i>Do.</i> 516,000						
	£ 3,223,100	3,204,920 6 6	Net Surplus to be surrendered. £18,179 13 6			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of two officers injured in accidents	—	227 3 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Excess was due mainly to the increased volume of travelling of the Inspectorate necessitated by the acceleration of housing activities of local authorities and State-assisted private enterprise.
- C.—Excess mainly due to heavy unforeseen expenditure on advertisements in local and provincial press concerning a changed procedure to be followed by intending applicants for grants for reconstruction of houses in rural areas.
- D.—Excess due to increased cost of telephonists' services and other charges not provided for when Estimate was made.
- E.—Excess due principally to the unanticipated cost of sending delegations to the International Conference on Building Documentation, Geneva, and to a session, at Geneva, of the Housing Sub-Committee of the United Nations Economic Commission for Europe.
- F.—Inquiries held during the year were more numerous than anticipated when Estimate was made.
- FF.—Consideration of draft report of Committee unavoidably delayed owing to secondment of Chairman of Committee to act as Chairman of *Córas Iompair Éireann*.
- H.—Expenditure was estimated as closely as practicable on the information available.
- I.1.—The Supplementary Estimate was required for payment of a new non-statutory contribution towards interest on certain loans advanced from the Local Loans Fund to local authorities in respect of housing schemes.
- I.2.—The decline in applications for grants from this subhead was not as great as anticipated following the introduction of the more generous scales of grants under the Housing (Amendment) Act, 1948.
- I.4.—Saving due to failure of an unexpectedly large number of applicants to complete the building works necessary to qualify for payment of grants within the year.
- I.5.—The factors retarding the completion of the preliminaries to the competitions in 1948-49 continued in 1949-50.
- I.6.—Saving due to anticipated claims for grants not materialising for payment in full within the year.
- J.—Excess due to the receipt from certain local authorities of unexpected claims for recoupment of expenditure in respect of allotment schemes for previous seasons.
- JJ.—This was the first full year of operation of the service and a closer estimate was not practicable.
- K.—The expenses of *An Chomhairle Leabharlanna* coming in course of payment in the year and recoupable from grant were less than anticipated.

M.—Saving due to decision to defer completion of text book pending consideration of the Local Government (County Administration) Bill.

N.—Appropriations in Aid:—

	Estimated.	Realized.	
	£	£ s. d.	
1. Fees payable by local authorities, etc., for audit of their accounts	10,000	10,097 10 6	
2. Costs payable by local authorities in relation to Inquiries	1,200	1,206 1 7	
3. Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	16,879	14,474 7 5	
3(a). Recoupment from Road Fund of expenses of Committee on Road-surfacing in relation to horse-drawn traffic (Subhead FF.)	150	—	
4. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925)	6,967	5,603 15 6	
5. Salaries of officers seconded to local authorities ...	5	1,248 5 3	
6. Miscellaneous	11	121 1 0	
	<u>£35,212</u>	<u>£32,751 1 3</u>	

3(a). See note at subhead FF.

5. Period of secondment of one officer was longer than anticipated.

EXTRA REMUNERATION (exceeding £30).

The following officers received the amounts stated for special services, or for acting in grades higher than their substantive ranks:—Senior Engineering Inspector, £50; Assistant Principal, £142 18s. 3d.; Administrative Officer, £155 5s. 11d.; Higher Executive Officer, £142 18s. 3d.

NOTE.

This Account includes expenditure of approximately £1,207 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

J. GARVIN,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
29th November, 1950.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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.

W. E. WANN,

Comptroller and Auditor General.

GENERAL REGISTER OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	23,193	23,041 6 11	151 13 1	—
B.—Travelling Expenses ...	400	397 4 6	2 15 6	—
C.—Superintendent and District Registrars ...	4,000	3,834 17 8	165 2 4	—
D.—Incidental Expenses ...	152	145 2 2	6 17 10	—
GROSS TOTAL ...£	27,745	27,418 11 3	326 8 9	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £326 8 9	
E.—Appropriations in Aid :— Original ... £10,015 Less Supplementary 1,700	8,315	8,328 5 7	Surplus of Appropriations in Aid realized. £13 5 7	
NET TOTAL :— Original ... £17,730 Supplementary 1,700	£ 19,430	19,090 5 8	Total Surplus to be surrendered. £339 14 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to staff vacancies.

C.—Savings due mainly to registrations of births, marriages and deaths being less than anticipated.

E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Searches and certified copies of entries of births, deaths and marriages :—		
Original	£10,000	
Less Supplementary 1,700	8,300	8,323 15 7

	Estimated.	Realized.
	£	£ s. d.
(2) Fees for the registration of separate buildings for the solemnization of marriages; and miscellaneous receipts	5	—
(3) Refund of Registrars' fees in connection with the Widows' and Orphans' Pensions Acts, 1935 to 1940	10	4 10 0
TOTAL :—		
<i>Original</i> £10,015		
<i>Less Supplementary</i> 1,700		
	£8,315	£8,328 5 7

(1) The number of searches and requests for certified copies of entries of births, marriages and deaths was slightly more than anticipated.

(2) There was no application for registration of a separate building for marriage purposes during the year.

(3) Casual variation.

P. Ó CINNÉIDE,

Registrar-General, Accounting Officer.

30th November, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

DUNDRUM ASYLUM.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for the Expenses of the Maintenance, etc., of Criminal Lunatics in the Dundrum Asylum (8 & 9 Vict., c. 107; and No. 19 of 1945).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	22,971	22,593 4 10	377 15 2	—	—	—
B.—Victualling Patients and Rations for Attendants	5,048	4,670 14 6	377 5 6	—	—	—
C.—Uniforms, Clothing for Patients, etc. ...	1,156	1,062 9 10	93 10 2	—	—	—
D.—Travelling and Incidental Expenses	412	611 2 2	—	—	199 2 2	—
E.—Telegrams and Telephones	115	118 19 2	—	—	3 19 2	—
F.—Farm and Garden ...	650	631 0 1	18 19 11	—	—	—
GROSS TOTAL ...£	30,352	29,687 10 7	867 10 9	203 1 4	—	—
			Surplus of Gross Estimate over Expenditure. £664 9 5			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
Deduct :—						
G.—Appropriations in Aid ...	1,702	1,443 8 3	£258 11 9	—	—	—
NET TOTAL ...£	28,650	28,244 2 4	Net Surplus to be surrendered. £405 17 8			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of old stores	20	15 3 9
Fee in respect of certificate issued	—	2 2 0
Recovery of wages overpaid in former year ...	—	8 6 1
From Vote 16 in respect of occupation of gate lodge by an officer who retired	—	6 19 3
	<u>£20</u>	<u>£32 11 1</u>

Number of criminal lunatics estimated for	...	109
Daily average number of criminal lunatics maintained		105

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies remaining unfilled.
- B.—Saving due chiefly to the number of patients maintained being less than estimated for.
- C.—Saving due to delay in obtaining delivery of patients' clothing materials and attendants' uniforms.
- D.—Excess due to underestimation of the cost of medicines and surgical appliances and of materials for leatherwork and rug-making.
- E. and F.—Estimated as closely as possible.
- G.—Appropriations in Aid :—

		Estimated.	Realized.	
		£	£	s. d.
Receipts from Attendants for rations	...	602	472	17 11
Receipts from farm and garden (including value of produce used in the Asylum)	...	1,100	939	15 8
Receipts from leatherwork and rug-making	...	—	30	14 8
		<u>£1,702</u>	<u>£1,443</u>	<u>8 3</u>

These receipts cannot be accurately estimated.

26th October, 1950.

W. J. COYNE,
Accounting Officer.

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

W. E. WANN,
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, 1950, 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 1948, and the Supplies and Services (Temporary Provisions) Act, 1946 (No. 22 of 1946).

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) :— Original ... £382,000 Supplementary ... 60,000	442,000	436,987 16 11	5,012	3 1	—	
C.—District Medical Referee Service :— Original ... £1,600 Supplementary ... 200	1,800	2,000 16 0	—		200	16 0
D.—Substitutive Allowances ...	100	3 4 6	96	15 6	—	
TOTAL :— Original ... £430,700 Supplementary ... 60,200	£ 490,900	485,991 17 5	5,108	18 7	200	16 0

Surplus to be surrendered ... £4,908 2 7

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Recoveries of overpayments of supplementary allowances to beneficiaries under the Widows' and Orphans' Pensions Acts ...	—	36 15 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Estimated as closely as practicable.

C.—Excess due in part to an increase in the number of persons attending for medical examination and in part to increases in rail and bus fares.

D.—Saving due to adjusting payments to public assistance authorities being less than anticipated.

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
7 Nollaig, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Education.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION.						
A.1.—Salaries, Wages and Allowances ...	147,865	147,465 15 3	399	4 9	—	
A.2.—Travelling Expenses ...	150	169 10 7	—		19	10 7
A.3.—Incidental Expenses ...	1,000	1,246 4 10	—		246	4 10
A.4.—Telegrams and Telephones	1,600	1,654 11 4	—		54	11 4
INSPECTION, ORGANISATION, Etc.						
B.1.—Salaries, etc. ...	101,993	94,290 7 0	7,702	13 0	—	
B.2.—Travelling and Incidental Expenses ...	24,000	23,449 3 8	550	16 4	—	
C.—Preparation of Irish Vocabulary ...	10	—	10	0 0	—	
GROSS TOTAL ...£	276,618	268,275 12 8	8,662	14 1	320	6 9
			Surplus of Gross Estimate over Expenditure. £8,342 7 4			
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>				
D.—Appropriations in Aid ...	78	149 5 3	Surplus of Appropriations in Aid realized. £71 5 3			
NET TOTAL ...£	276,540	268,126 7 5	Total Surplus to be surrendered. £8,413 12 7			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.2.—Travelling by officers of the Department was greater than anticipated.
- A.3.—Excess due to an increase in the number of advertisements and to the purchase of a radiogram for use in the Department (Finance minute S.18/3/49).
- B.1. and B.2.—Saving due to vacancies in staff of Inspectors and Organisers.
- C.—There was no meeting of the Advisory Committee during the year.
- D.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Repayment by Committee of the Mansion House All-Party Anti-Partition Conference on account of the salary of an officer on loan	—	35 13 0
Contribution from Registration Council Account in respect of salary of officer acting as Secretary to the Council	65	65 0 0
Miscellaneous receipts	13	48 12 3
	<u>£78</u>	<u>£149 5 3</u>

EXTRA REMUNERATION (exceeding £30).

An Assistant Secretary received £57 15s. 0d. from the Civil Service Commission Vote.

An Executive Officer and a Clerical Officer received £72 and £150, respectively, from the Vote for Wireless Broadcasting.

Thirty-five Clerical Officers, two Writing Assistants and the Personal Assistant to Minister received sums varying from £31 15s. 2s. to £93 8s. 0d. 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, two Messengers, and a Night Watchman received £49, £108 16s. 11d., £35 and £136 10s. 0d., respectively.

A Laboratory Porter received a gratuity of £42 10s. 0d. in respect of special duties performed (Finance minute E.51/2/47).

A Primary Inspector received £52 10s. 0d. from the Vote for Secondary Education for acting as Examiner.

An Assistant Editor and a Clerical Officer received £407 5s. 0d. and £109 19s. 0d., respectively, from the Vote for Science and Art for services under the scheme for the production of works in Irish.

NOTE.

The Account of another Department includes expenditure of approximately £437 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

M. BREATHNACH,

Accounting Officer.

AN ROINN OIDEACHAIS,
27 Samhain, 1950.

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

W. E. WANN,
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, 1950, 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 ...	52,500	47,964 16 1	4,535	3 11	—	
A.2.—Repayable Advances of Training College Fees to Students ...	6,500	5,499 0 0	1,001	0 0	—	
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	54,200	53,627 10 1	572	9 11	—	
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	440	559 7 9	—		119	7 9
<hr/>						
B.—Examinations ...	4,350	4,406 7 7	—		56	7 7
 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 Capitation Basis ...	4,730,760	4,642,145 10 10	88,614	9 2	—	
C.2.—Model Schools—Miscellaneous Expenses ...	3,365	3,717 12 8	—		352	12 8
C.3.—Van and Boat Services ...	9,250	9,143 13 1	106	6 11	—	
C.4.—Incidental Expenses ...	1,140	232 3 9	907	16 3	—	
C.5.—Free Grants of School Requisites ...	400	29 3 4	370	16 8	—	
C.6.—Grants towards the cost of heating, etc., of Schools and cleansing of Offices ...	60,000	61,750 16 3	—		1,750	16 3
C.7.—Teachers' Residences ...	385	183 6 5	201	13 7	—	

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 ...	52,500	40,592 0 0	11,908	0 0	—	—
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	2,500	975 0 0	1,525	0 0	—	—
C.10.—Grants towards the cost of Free School Books for Necessitous Children ...	5,400	5,342 17 11	57	2 1	—	—
D.—Superannuation, etc., of Teachers :—						
Original ... £444,000						
Supplementary 10						
Do. 125,000	569,010	566,661 3 4	2,348	16 8	—	—
	5,552,700	5,442,830 9 1	112,148	15 2	2,279	4 3
Deduct :—						
Anticipated Savings on other Subheads (See Supplementary Estimate) ...	43,500	—	43,500	0 0	—	—
GROSS TOTAL :—						
Original £5,427,690						
Supplementary 10						
Do. 81,500	£5,509,200	5,442,830 9 1	68,648	15 2	2,279	4 3
			Surplus of Gross Estimate over Expenditure. £66,369 10 11			
Deduct :—	Estimated.	Realized.				
	—	—				
			Surplus of Appropriations in Aid realized. £1,669 1 9			
E.—Appropriations in Aid ...	97,550	99,219 1 9	£1,669	1 9		
NET TOTAL :—			Total Surplus to be surrendered.			
Original £5,330,140						
Supplementary 10						
Do. 81,500	£5,411,650	5,343,611 7 4	£68,038	12 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The number of students was less than anticipated and the loss on the working of one Training College, towards which £3,500 was provided, was not met in the financial year.

A.2.—Applications for advances were fewer than anticipated.

A.4.—There was an unexpected increase in the number of teachers who attended Irish Colleges.

- C.1.—The payments in respect of salaries and rent allowances to teachers, and capitation grants to convent schools were less than estimated.
- C.2.—Excess due to increase in wages of caretakers, charwomen, etc.
- C.4.—It was not found possible to place contract for supply of rural science equipment for schools.
- C.5.—Certain school requisites were difficult to obtain.
- C.6.—Local expenditure on which these grants are based, was greater than anticipated.
- C.7.—The prescribed conditions for the payment by the Department of the moiety of the annuity were not fulfilled in a number of cases.
- C.8.—The three Gaeltacht Inspectors were pre-occupied with special duties during 1949/50 and were unable to furnish their reports on applications for the bonus in time to allow of payment in the financial year.
- C.9.—Only four committees functioned in 1949 as compared with seven in 1948.
- E.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
TRAINING OF TEACHERS :—							
(1)	Training college entrance examination fees	...	...	70	101	17	6
(2)	Refund of cost of training	...	...	700	1,585	19	2
(3)	Recovery of training college fees advanced to necessitous students	...	...	4,000	3,814	1	7
PREPARATORY COLLEGES :—							
(4)	Fees from students	...	...	9,000	8,714	16	2
(5)	Book fees from students	...	...	310	302	15	7
(6)	Payment from Vote 47 (Subhead D.) in respect of Fíor-Ghaeltacht Secondary Scholarship holders who are accommodated, as a temporary arrangement, in preparatory colleges	...	...	75	60	0	0
(7)	Sale of livestock, farm produce, etc.	...	...	500	1,004	12	9
(8)	Miscellaneous	...	...	50	43	13	3
SUPERANNUATION, ETC., OF TEACHERS :—							
(9)	Income from securities formerly part of the National School Teachers' Pension Fund	...	55,090	55,093	3	9	
(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.	...	...	57	138	1	0
MISCELLANEOUS :—							
(12)	Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	...	...	1,100	1,762	1	0
				£97,550	£99,219	1	9

- (1) There was an increase in the number of candidates.
- (2) Refunds were made in full in four cases, and there was an increase in the number of trainees who joined the Civil Service.
- (4) There were fewer students and reductions under the means test were greater than expected.
- (7) A number of cows were sold and replaced by better animals (the cost of which is a charge against the subhead). Receipts from the sale of farm produce are variable.
- (12) Miscellaneous receipts, including refunds of overpayments, were greater than anticipated.

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES.

Statement of cases of non-recovery of fees advanced to training college students (*see* Subhead A.2.) under general authority of Department of Finance minute S.25/4/30 :—

- (1) Cases of death, illness, etc., in which no claim has been made :—

No. of cases.	Total amount.
	£ s. d.
10	223 6 3

- (2) Cases, where, owing to obvious lack of means, it has been decided to take no further steps towards recovery :—

Nil.

- (3) Cases in which the Department and the Chief State Solicitor have endeavoured, without success, to effect recovery :—

Nil.

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Samhain, 1950.

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.

W. E. WANN,
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, 1950.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1949 :—				Balance on 31st March, 1950 :—			
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, 1949 ...	162	14	8	Payment of prizes ...	235	4	0
Dividends on 4½ per cent.				Balance on 31st March, 1950	43	12	8
Third National Loan,							
1950/70 ...	116	2	0				
	£278	16	8		£278	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, 1950.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1949 :—				Balance on 31st March,			
4½ per cent. Third				1950 :—			
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, 1949 ...	306	16	7	Balance on 31st March, 1950	357	5	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				
	£357	5	7		£357	5	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, 1950.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1949 :—			Balance on 31st March, 1950 :—		
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, 1949 ...	7	18 0	Payment to Principal Teacher of Liss National School for year 1949 ...	7	11 2
Dividends on 5 per cent. Second National Loan, 1950/60 ...	7	11 2	Balance on 31st March, 1950	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, 1950.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1949 :—			Balance on 31st March, 1950 :—		
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, 1949 ...	61	13 0	Payments to managers of six national schools in Co. Kerry	123	6 0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	123	6 0	Balance on 31st March, 1950 ...	61	13 0
	£184	19 0		£184	19 0

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1950.

CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1949 :—				Balance on 31st March, 1950 :—			
4½ per cent. Third National				4½ per cent. Third National			
Loan, 1950/70	...	3,300	0 0	Loan, 1950/70...	...	3,300	0 0

INCOME ACCOUNT.

£ s. d.				£ s. d.			
Balance on 1st April, 1949				Prizes awarded to candidates admitted to training colleges			
Dividends on 4½ per cent. Third National Loan, 1950/70				Balance on 31st March, 1950			
...				121 16 6			
148 10 0				£281 16 6			
£281 16 6				£281 16 6			

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1950.

CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1949 :—				Balance on 31st March, 1950 :—			
4½ per cent. Third National				4½ per cent. Third National			
Loan, 1950/70	...	4,385	0 0	Loan, 1950/70...	...	4,385	0 0

INCOME ACCOUNT.

£ s. d.				£ s. d.			
Balance on 1st April, 1949 ...				Cost of advertisements in the Press ...			
Dividends on 4½ per cent. Third National Loan, 1950/70				Payment of exhibition to university student ...			
...				Balance on 31st March, 1950			
197 6 6				594 0 5			
£648 0 8				£648 0 8			

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, 1950.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			<u>£</u>			<u>s.</u>			<u>d.</u>		
Balance on 1st April, 1949 :—			£	s.	d.	Balance on 31st March, 1950 :—			£	s.	d.
4½ per cent. Third National						4½ per cent. Third National					
Loan, 1950/70	...	303	14	3		Loan, 1950/70	...	303	14	3	

INCOME ACCOUNT.

			<u>£</u>						<u>£</u>		
			<u>s.</u>			<u>d.</u>			<u>s.</u>		
			<u>£</u>			<u>s.</u>			<u>d.</u>		
Dividends on 4½ per cent.						Payment of prizes for year 1949					
Third National Loan, 1950/70	13	13	4						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, 1950.

CAPITAL ACCOUNT.

	<i>Securities.</i>		<i>Securities.</i>	
	£	s. d.	£	s. d.
Balance on 1st April, 1949 :—				
4 per cent. Conversion Loan, 1950/70	...	1,371 5 8	Balance on 31st March, 1950 :—	
			4 per cent. Conversion Loan, 1950/70	...
				1,371 5 8
INCOME ACCOUNT.				
	£	s. d.		£
Balance on 1st April, 1949	...	106 16 6	Payment of scholarships	...
Dividends on 4 per cent. Conversion Loan, 1950/70	...	54 17 0	Balance on 31st March, 1950	...
				121 13 6
				£161 13 6
AN ROINN OIDEACHAIS, 22 Samhain, 1950.			MICHEÁL BREATHNACH, Accounting Officer.	

SECONDARY EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for Secondary Education, including the Teachers' Salaries Grant, Capitation Grant, Incremental Salary to Secondary Schools 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) ...	316,950	319,119 12 6	—		2,169 12 6	
A.2.—Laboratory Grants ...	36,700	38,144 6 0	—		1,444 6 0	
A.3.—Grant for Irish and Bilingual Schools ...	26,550	27,069 9 4	—		519 9 4	
A.4.—Special Grants for Excellence in Oral Irish	4,600	4,590 0 0	10	0 0	—	
A.5.—Bonus for Choirs and Orchestras ...	1,950	1,948 0 0	2	0 0	—	
B.1.—Incremental Salary Grant	503,600	498,960 7 11	4,639	12 1	—	
B.2.—Allowances in Aid of Rent ...	9,200	8,286 19 4	913	0 8	—	
C.—Examinations ...	24,260	25,093 15 1	—		833 15 1	
D.—Scholarships and Prizes ...	11,500	11,659 8 8	—		159 8 8	
E.—Grant towards Publication of Irish Text Books ...	1,500	266 17 2	1,233	2 10	—	
F.—Courses for Secondary Teachers ...	200	135 1 3	64	18 9	—	
G.—Payment to the Secondary Teachers' Pension Fund	10	—	10	0 0	—	
GROSS TOTAL ...£	937,020	935,273 17 3	6,872 14 4			
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,746 2 9			
Deduct :—			Surplus of Appropriations in Aid realized. £782 0 7			
H.—Appropriations in Aid ...	40,720	41,502 0 7	Total Surplus to be surrendered. £2,528 3 4			
NET TOTAL ...£	896,300	893,771 16 8				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1. and A.3.—The number of pupils in respect of whom these grants were payable was greater than anticipated.
- A.2.—The number of pupils and classes in respect of whom these grants were payable was greater than expected.
- B.1.—The number of teachers who were included in the quota of their schools for payment of incremental salary was less than anticipated.
- B.2.—The number of married teachers who qualified for payment of rent allowances was less than expected.
- C.—Excess due to (a) the number of candidates who sat for the examinations being larger than expected, and (b) an increase in the rate of remuneration for attendants, sanctioned after the estimate had been prepared.
- E.—Saving due to the fact that, owing to printing contractors' difficulties, progress fell far short of that anticipated.
- F.—The number of teachers who attended the courses was less than expected.
- H.—Appropriations in Aid :—

			Estimated.	Realized.
			£	£ s. d.
(1) Examination fees of students	...	...	4,520	5,644 9 6
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	...	...	35,390	35,390 14 10
(3) Sale of Irish text books	...	...	750	387 15 9
(4) Miscellaneous receipts	...	...	30	63 0 6
(5) Fees payable by teachers attending summer courses	...	...	30	16 0 0
			<u>£40,720</u>	<u>£41,502 0 7</u>

- (1) The examination fees were increased subsequent to the preparation of the estimate.
- (3) Owing to printing contractors' difficulties only one new book was published during the year.
- (4) The number of certified statements of marks furnished to applicants was greater than anticipated.
- (5) The number of teachers who attended these courses was less than expected.

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
1 Samhain, 1950.

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.

W. E. WANN,
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, 1950.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1949 :—			Balance on 31st March, 1950 :—		
4½ per cent. Third National Loan, 1950/70 ...	1,160	0 0	4½ per cent. Third National Loan, 1950/70 ...	1,160	0 0

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Dividends on 4½ per cent. Third National Loan, 1950/70			Payment of scholarships for the year 1949 ...		
	52	4 0		52	4 0

THE CHARLEVILLE ENDOWMENT.

Administered by the Department of Education under Scheme No. 123, made by the Commissioners of Charitable Donations and Bequests on 23rd December, 1893, and amended on 24th July, 1929, under the Educational Endowments (Ireland) Act, 1885 (48 & 49 Vic., c. 78).

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1950.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1949 :—			Balance on 31st March, 1950 :—		
Guaranteed 2¾ per cent. Stock ...	1,316	5 4	Guaranteed 2¾ per cent. Stock ...	1,316	5 4

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Balance on 1st April, 1949 ...			Payments to secondary schools in Charleville, Co. Cork, for year 1949		
Dividends on Guaranteed 2¾ per cent. Stock ...			Balance on 31st March, 1950		
	18	2 0		36	4 0
	36	4 0		18	2 0
	£54 6 0			£54 6 0	

THE BURKE MEMORIAL FUND.

A fund subscribed in memory of the late Thomas Henry Burke, Under Secretary to the Lord Lieutenant of Ireland, and now administered by the Department of Education under a Scheme sanctioned by an Order of the High Court of Justice on 1st July, 1929, No. 2501.

The annual income of the Fund is expended on prizes awarded on the results of the Intermediate Certificate Examination.

The Stock is held by the Commissioners of Charitable Donations and Bequests.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1950.

CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1949 :—				Balance on 31st March, 1950 :—			
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, 1949 ...				Payment of prizes for year 1949 ...			
Dividends on 2½ per cent. Consolidated Stock ...				Balance on 31st March, 1950...			
21 4 4				5 6 1			
<u>£26 10 5</u>				<u>£26 10 5</u>			

CISTE SHÉAMAIS A. MHIC SHUIBHNE.

A fund derived from the investment of a sum of money donated to the Minister for Education by the late Séamas A. Mac Suibhne, the annual income from which is to be used for the purpose of awarding annually a silver medal to the candidate who obtains the highest marks on the Honours Course papers in Greek, answered through the medium of Irish, at the Leaving Certificate Examination.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1950.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
		£	s. d.
Balance on 1st April, 1949 :—			
3½ per cent. Financial Agreement Loan, 1953/58	...	78 14 9	
			78 14 9
Balance on 31st March, 1950 :—			
3½ per cent. Financial Agreement Loan, 1953/58	...		

INCOME ACCOUNT.

		£	s. d.			£	s. d.
Balance on 1st April, 1949	...	1	9 6	Cost of medal awarded	...	2	2 0
Dividends on 3½ per cent. Financial Agreement Loan, 1953/58	...	2	19 0	Balance on 31st March, 1950	...	2	6 6
		£4	8 6			£4	8 6

REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE
REGISTRATION COUNCIL ON 31ST MARCH, 1950.

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,
1 Samhain, 1950.

TECHNICAL INSTRUCTION.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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.
A.—Scholarships ...	1,888	1,589 10 0	298 10 0		—	
B.—Annual Grants to Vocational Education Committees	620,000	617,175 15 9	2,824 4 3		—	
C.—Training of Teachers ...	12,296	11,497 17 4	798 2 8		—	
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	12,867	12,705 5 9	161 14 3		—	
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	3,510	3,346 18 6	163 1 6		—	
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools ...	110	100 7 3	9 12 9		—	
F.—Examinations ...	4,000	4,063 3 0	—		63 3 0	
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930, Section 4 (4) (a) of the Vocational Education (Amendment) Act, 1947, Section 5 (8) of the Local Government Act, 1936, and the Local Government (Superannuation) Act, 1948 ...	23,500	21,774 14 4	1,725 5 8		—	
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	16,000	13,727 3 1	2,272 16 11		—	
GROSS TOTAL ...£	694,171	685,980 15 0	8,253 8 0		63 3 0	
			Surplus of Gross Estimate over Expenditure. £8,190 5 0			
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
I.—Appropriations in Aid ...	33,791	34,638 16 0	£847 16 0			
NET TOTAL ...£	660,380	651,341 19 0	Total Surplus to be surrendered. £9,038 1 0			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The number of scholarships awarded was less than expected.
- B.—Casual variation.
- C.—The number of suitable trainees for the Metalwork Course was less than anticipated.
- D.2.—(1) Fewer students than had been anticipated attended the Farriery Course and
(2) the grant to the Cork Day Trades Preparatory School was less than estimated.
- E.—Saving due to a reduction in the number of schools entitled to the grant.
- G.—Saving due to (a) non-payment of superannuation allowances to Chief Executive Officers whose services were retained in an unestablished capacity pending the appointment of successors and (b) to an unexpected increase in the number of pensioners who died.
- H.—Certain building projects did not progress as much as anticipated and the loan repayment charges thereon did not arise.
- I.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Fees of candidates for examinations (technical school examinations £3,300, other examinations £300)	3,600	4,091	14	6
(2) Fees for Short Summer Courses	180	252	10	0
(3) Receipts from Church Temporalities Fund	30,000	30,000	0	0
(4) Miscellaneous receipts	11	294	11	6
	<u>£33,791</u>	<u>£34,638</u>	<u>16</u>	<u>0</u>

(1) The number of candidates was greater than expected.

(2) It was decided, after the estimate had been prepared, to hold a course in Irish Drama and this resulted in an increase of £60 in the amount of fees received.

(4) There was an unexpected receipt of £225 in respect of the training of two Christian Brothers on the long course for Metalwork Teachers and, in addition, moneys were received for drawings prepared in the Department.

NOTE.

Miscellaneous stores, valued at £17 5s. 9d. were acquired from the Department of Defence without inter-departmental payment (Finance authority S.8/16/45).

MICHEÁL BREATHNACH,

Accounting Officer.

AN ROINN OIDEACHAIS,

17 Samhain, 1950.

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

W. E. WANN,

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, 1950, 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 ...	47,481	45,302 2 10	2,178 17 2		—	
A.2.—Travelling and Incidental Expenses ...	350	789 11 4	—		439 11 4	
A.3.—Telegrams and Telephones	230	249 8 7	—		19 8 7	
NATIONAL MUSEUM.						
A.4.—Purchase of Specimens (Grant-in-Aid) ...	500	500 0 0	—		—	
A.5.—Fittings, Materials, etc. ...	850	1,040 18 9	—		190 18 9	
NATIONAL LIBRARY.						
A.6.—Purchase of Books, etc. (Grant-in-Aid)	3,500	3,500 0 0	—		—	
A.7.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ...	1,000	1,000 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 ...	1,070	1,046 5 3	23 14 9		—	
A.10.—Scholarships and Prizes	504	519 5 3	—		15 5 3	
<hr/>						
B.1.—Publications in Irish ...	6,750	6,347 0 2	402 19 10		—	

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) ...	5,610	5,600	0 0	10	0 0	—	—
B.3.—The Irish Folklore Commission (Grant-in-Aid)	12,000	12,000	0 0	—	—	—	—
B.4.—University Scholarships	14,480	13,854	4 3	625	15 9	—	—
B.5.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	100	100	0 0	—	—	—	—
B.6.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid)	6,000	6,000	0 0	—	—	—	—
B.7.—An t-Oireachtas (Grant-in-Aid)	1,000	1,000	0 0	—	—	—	—
B.8.—The National Film Institute of Ireland (Grant-in-Aid) ...	1,000	1,000	0 0	—	—	—	—
B.9.—Production of Films on behalf of Government Departments ...	5	14	14 7	—	—	9	14 7
B.10.—Grants to Colleges providing Courses in Irish for Persons other than Teachers ...	6,000	5,575	11 0	424	9 0	—	—
B.11.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement ...	180	1	3 4	178	16 8	—	—
B.12.—Purchase of Works of Art ...	5	—	—	5	0 0	—	—
B.13.—Summer Courses in Music ...	1,400	1,027	15 5	372	4 7	—	—
B.14.—Research Grants to Students ...	1,250	1,099	8 4	150	11 8	—	—
B.15.—Special Purchases of Books and Manuscripts	—	361	6 0	—	—	361	6 0
C.—Aid to Arts and Crafts Exhibitions ...	5	—	—	5	0 0	—	—
GROSS TOTAL ...£	111,320	107,978	15 1	4,377	9 5	1,036	4 6
				Surplus of Gross Estimate over Expenditure. £3,341 4 11			
Deduct :—		Estimated.	Realized.	Surplus of Appropriations in Aid realized. £656 2 7			
D.—Appropriations in Aid ...	4,520	5,176	2 7	Total Surplus to be surrendered. £3,997 7 6			
NET TOTAL ...£	106,800	102,802	12 6				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due mainly to delay in filling vacancies.

A.2.—Excess due to increased travelling.

A.5.—The work of renovation of specimen cases in the Museum proceeded faster than was originally anticipated.

B.1.—The output from the printers was slightly less than expected.

B.4.—Saving due to non-renewal of certain scholarships.

B.10.—The number of students who attended Irish colleges was less than estimated.

B.11.—It was not found possible to complete the arrangements for the erection of the statue at College Green, nor the bronzing of the busts of Davis during the financial year.

B.13.—One of the Courses was not held and there was a saving in the remuneration of Professors and in incidental expenses.

B.14.—There were reductions in the grants to some students who also held scholarships or prizes.

B.15.—Special subhead opened with the sanction of the Department of Finance to meet the cost of purchase of certain books and manuscripts which could not be met out of the Grant-in-Aid (Finance minute S. 60/6/42).

D.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Fees for tuition in National College of Art ...	1,500	1,464	18	9
(2) Fees for genealogical researches, etc. ...	800	884	4	2
(3) Sale of publications in Irish ...	2,000	2,155	17	3
(4) Salary of an official of the National Library seconded to the All-Party Anti-Partition Committee ...	—	302	3	11
(5) Miscellaneous receipts ...	220	368	18	6
	<u>£4,520</u>	<u>£5,176</u>	<u>2</u>	<u>7</u>

(2), (3) and (5). These receipts fluctuate and happened to exceed the estimates.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, six Attendants received sums varying from £36 to £94 10s. 0d. in respect of military service pensions.

Thirteen Attendants received sums varying from £30 8s. 0d. to £32 12s. 8d. in respect of Sunday and night duty.

The Assistant Teacher of Drawing received £53 18s. 6d. from the Vote for Secondary Education and £12 7s. 6d. from the Vote for Technical Instruction for acting as Examiner.

NOTES.

The King of Kandy's gun, the property of the National Museum, was presented to the Prime Minister of Ceylon, on the occasion of his visit to Dublin on the 29th April, 1949, as a gift from the people of Ireland to the people of Ceylon.

Two shell cases (valued at 4s.) fired on occasion of Republic of Ireland Day celebrations were acquired by the National Museum from the Department of Defence without inter-departmental payment (Finance minute S. 8/16/45).

Publications valued at £82 1s. 4d. (all specially purchased) were sent to Harvard University Library and in exchange gifts of publications valued at \$340 were received (Finance minute S. 18/2/48).

M. BREATHNACH,

Accounting Officer.

AN ROINN OIDEACHAIS,

6 Feabhra, 1951.

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.

W. E. WANN,

Comptroller and Auditor General.

GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID,
1949-50.

	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, 1949	1,521 19 7	245 7 10	795 13 3	184 13 0
Grants-in-Aid, 1949-50, etc.	500 0 0	3,500 0 0	1,296 8 7	50 0 0
	2,021 19 7	3,745 7 10	2,092 1 10	234 13 0
Expenditure, 1949-50 ...	1,120 7 11	3,745 7 10	1,227 19 3	1 0 0
Balances on 31st March, 1950	901 11 8	—	864 2 7	233 13 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, 1950.

CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Securities.</i>	
	£	s. d.		£	s. d.
Balance on 1st April, 1949 :—			Balance on 31st March, 1950 :—		
4 per cent. Funding Loan, 1960/90 ...	650	0 0	4 per cent. Funding Loan, 1960/90 ...	650	0 0
4½ per cent. Third National Loan, 1950/70 ...	7,450	0 0	4½ per cent. Third National Loan, 1950/70 ...	7,450	0 0
£	8,100	0 0	£	8,100	0 0

INCOME ACCOUNT.

Receipts.	Amount.	Payments.	Amount.
	£ s. d.		£ s. d.
Balance on 1st April, 1949	964 16 5	Field work of an archaeological nature ...	42 0 3
Dividends on 4 per cent. Funding Loan, 1960/90	26 0 0	Work in connection with completion of Leabhar na h-Aiseirghe ...	260 6 11
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335 5 0	Installation of improved lighting in National Museum ...	529 11 4
		Purchase of books for Library of Irish Antiquities Division ...	144 2 11
		Balance on 31st March, 1950 ...	350 0 0
£	1,326 1 5	£	1,326 1 5

DUAIS-CHISTE AN UACHTARÁIN DE h-IDE.

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, 1950.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
£	s. d.	£	s. d.
Balance on 1st April, 1949 :—		Balance on 31st March, 1950 :—	
3½ per cent. National Security Loan, 1956/61	... 514 4 5	3½ per cent. National Security Loan, 1956/61	... 514 4 5

INCOME ACCOUNT.

Receipts.	Amount.	Payments.	Amount.
Balance on 1st April, 1949	£ s. d. 26 3 9	Balance on 31st March, 1950	£ s. d. 42 17 11
Dividends on 3½ per cent. National Security Loan, 1956/61	16 14 2		
	£42 17 11		£42 17 11

AN ROINN OIDEACHAIS,
22 Samhain, 1950

MICHEÁL BREATHNACH,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for Expenses in connection with Reformatory and Industrial Schools, including Places of Detention (8 Edw. 7, c. 67 ; No. 17 of 1926 ; No. 12 of 1941, etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Reformatory Schools ...	9,250	8,808 17 2	441 2 10	—
B.—Industrial Schools ...	156,100	152,209 8 4	3,890 11 8	—
C.—Places of Detention ...	1,832	1,805 15 3	26 4 9	—
D.—Conveyance Expenses ...	450	385 12 2	64 7 10	—
E.—Parental Money— Collection Expenses ...	725	770 16 2	—	45 16 2
F.—Building and Equipment Grants ...	18,550	11,725 0 0	6,825 0 0	—
GROSS TOTAL ...£	186,907	175,705 9 1	11,247 7 1	45 16 2
			Surplus of Gross Estimate over Expenditure. £11,201 10 11	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Surplus of Appropriations in Aid realized.</i>	
G.—Appropriations in Aid ...	12,057	15,195 2 6	£3,138 2 6	
NET TOTAL ...£	174,850	160,510 6 7	Total Surplus to be surrendered. £14,339 13 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B. and C.—Casual variations.

D.—Close estimating is difficult as expenditure is dependent on (a) the number of children to be transferred from junior to senior boys' industrial schools and (b) the number of youthful offenders committed to the reformatories and the distances from the places of committal to the schools.

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 with a resultant increase in the commission payable on these collections.

F.—Saving due to the fact that the contractor was unable to make as much progress with the building of a new industrial school for senior boys as had been anticipated.

G.—The amounts of (a) parental contributions, (b) receipts under the Widows' and Orphans' Pensions Act, 1935, and the Social Welfare Act, 1948, and (c) allowances from the British Ministry of Pensions in respect of youthful offenders and children in certified schools were greater than anticipated.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions a Temporary Assistant Attendant received £80 16s. 5d.

NOTE.

The average number under detention during the year 1949-50 at St. Anne's Reformatory for Girls, Kilmacud, was 6, 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,

23 Deireadh Fómhair, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	4,994	4,991 12 8	2	7 4	—	—
B.—Purchase and Repair of Pictures (Grant-in-Aid)	3,000	3,000 0 0	—	—	—	—
C.—Travelling Expenses ...	150	112 16 4	37	3 8	—	—
D.—Incidental Expenses ...	356	281 8 9	74	11 3	—	—
TOTAL ...	8,500	8,385 17 9				
Surplus to be surrendered ...		...£	114	2 3		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Unexpended balance of grant made in a prior year for framing pictures received under the Hone Bequest ...	—	235 6 3
Miscellaneous ...	5	5 10 0
	£5	£240 16 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual variation.

C.—Director's journeys fewer.

D.—Carriage and insurance costs less owing to fewer repairs of pictures undertaken.

EXTRA REMUNERATION (exceeding £30).

From Vote 62 the Registrar received £145 8s. 8d. for special services.

THOMAS MCGREEVY,
Director and Accounting Officer

NATIONAL GALLERY,
30th December, 1950.

GRANT-IN-AID ACCOUNT.

			£	s.	d.
Balance from 1948-49	...	...	2,766	8	0
Grant-in-Aid, 1949-50	...	...	3,000	0	0
			<hr/>		
			5,766	8	0
Expended, 1949-50 ...	...	...	539	4	10
			<hr/>		
Balance to 1950-51	...	...	£5,227	3	2
			<hr/>		

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.

W. E. WANN,
Comptroller and Auditor General.

LANDS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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; ? 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 ...	494,398	456,116 13 5	38,281	6 7	—	
B.—Travelling Expenses ...	29,000	27,023 9 2	1,976	10 10	—	
C.—Incidental Expenses ...	1,520	1,764 11 4	—		244	11 4
D.—Office of Public Trustee	3,002	3,093 5 4	—		91	5 4
E.—Solicitor's Branch—Incidental Expenses ...	2,500	4,286 10 0	—		1,786	10 0
F.—Telegrams and Telephones	3,150	3,118 8 8	31	11 4	—	
G.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933 ...	8,500	7,055 15 0	1,444	5 0	—	
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	114,900	114,827 18 6	72	1 6	—	
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,250	17,201 13 4	48	6 8	—	
H.3.—Payments under Section 27 (2) of the Land Act, 1933 ...	639,000	640,777 9 11	—		1,777	9 11
H.4.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 of the Land Act, 1933 ...	75	66 14 4	8	5 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. ...	354,800	283,354 13 3	71,445	6 9	—	
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	57 11 3	—		52	11 3
L.2.—Loss on Unoccupied Holdings sold for State Forestry Purposes ...	5	108 0 10	—		103	0 10
L.3.—Advances under Section 43 of the Land Act, 1939 ...	500	280 0 0	220	0 0	—	
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	500	3 9 8	496	10 4	—	
N.—Advances to provide Funds for the Maintenance of Embankments or other Works	400	389 0 0	11	0 0	—	
O.—Payments under Section 34 of the Land Act, 1931 ...	5	—	5	0 0	—	
P.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ..	500	343 0 3	156	19 9	—	
Losses ...	—	440 3 4	—		440	3 4
GROSS TOTAL ...£	1,670,020	1,560,308 7 7	114,207	4 5	4,495	12 0
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £109,711 12 5			
Deduct :—			Surplus of Appropriations in Aid realized. £3,319 9 10			
Q.—Appropriations in Aid	139,970	143,289 9 10	Total Surplus to be surrendered. £113,031 2 3			
NET TOTAL ...£	1,530,050	1,417,018 17 9				

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
Excess of receipts over expenditure in Rent and Interest Account No. 3 in the year 1948-49 ...	—	7,761	7	4
Payment in respect of surplus cash at 31st March, 1949, in the State Claims Accounts Nos. 1, 3 and 4	—	465	0	0
Deposit interest earned on balances in the Land Purchase Account No. 3 in the year 1949-50 ...	—	409	0	5
		£8,635	7	9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies remaining unfilled.

B.—It was not possible to estimate more closely the expenditure under this subhead.

C.—The excess was due to increased expenditure on advertisements and on miscellaneous items, particularly laundry and messengers' uniforms: offset by a saving on the amount expended on casual labour employed on inspections.

An *ex-gratia* payment of £1 was made to a Clerical Officer to defray the cost of repairing a coat torn by a filing cabinet (Department of Finance minute E. 109/41/41).

D.—The excess was due to the gratuity and increased salary paid to a Clerical Officer on marriage.

E.—There was a considerable increase in the amount paid for compensation under Section 16 of the Land Act, 1939, and also in the amount paid for costs in proceedings for acquisition of lands under the Land Acts, 1923-46.

G.—It is difficult to estimate accurately for this subhead.

H.3.—The excess was due to a reduction in the charge to the Rent and Interest Account in respect of a Vesting Order made in 1934. Through an oversight the case, although included in the Annuity Rental, was since 1934 charged also against the Rent and Interest Account with the result that the amount now appearing as an excess against this subhead was included as part of the savings in previous years.

I.—The saving was due to shortage of labour.

Ex-gratia payments amounting to £61 1s. 5d. were made to a contractor in respect of deepening and widening the foundations of a house (Department of Finance minute F. 63/53/45).

During the construction of a right-of-way over a number of holdings on the Estate of Baron Bellew, S. 5961 and E.C. 7312, Co. Kilkenny, labour difficulties arose resulting in the work being left in an unfinished condition. The delay in the completion of the work resulted in an increased cost to the Department of £33 18s. 3d. (Department of Finance minute F. 63/25/40).

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 18th May, 1950, in accordance with Department of Finance minute F. 63/11/26.

			£	s.	d.
Receipts	...	...	55,772	17	5
Payments	...	...	45,665	18	8
Surplus	...	...	£10,106	18	9

K.—Token Vote.

L.1.—The amounts charged to this subhead were sanctioned by Department of Finance minutes F. 63/18/46 and F. 63/21/40.

L.2.—The amount charged to this subhead was sanctioned by Department of Finance minute F. 63/25/46.

L.3.—It is difficult to estimate accurately for the advances to be made under this subhead. The amounts charged to the subhead were sanctioned by Department of Finance minutes F. 63/18/46, F. 63/18/42, F. 63/170/38, F. 63/61/40 and F. 63/1/42.

M.—It is difficult to make an accurate estimate under this subhead.

STATEMENT OF ADVANCES AND RECOUPMENTS.

		£	s.	d.
Balance outstanding at 31st March, 1949	... ..	21,879	8	0
Amount paid from the subhead in the year to 31st March, 1950			3	9
			8	
		£21,882	17	8
Amount recovered in the year to 31st March, 1950	... ..	23	5	4
Balance outstanding at 31st March, 1950	... ..	£21,859	12	4

O.—Token Vote.

P.—Estimated as closely as possible. The amounts 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 :—

£71 9s. 9d.—£71 9s. 9d. was paid to meet the costs incurred by two tenants of turbary plots as a result of a dispute regarding the boundary of the plots due to alleged incorrect lockspitting by the Land Commission (Department of Finance minute F. 63/15/49).

£1 1s. 0d.—£1 1s. 0d. was paid to the owner of cattle to cover his legal costs in his claim for alleged illegal impounding of his stock by a Land Commission Official who had found them trespassing on lands in possession of the Department (Department of Finance minute F. 63/36/49).

£11 11s. 0d.—£11 11s. 0d. representing damages, costs and valuer's fee was paid to a tenant of a holding in County Galway for destruction of an acre of barley on his property by trespass of cattle from adjoining lands on the hands of the Land Commission (Department of Finance minute F. 63/37/49).

£19 1s. 0d.—£19 1s. 0d. representing the cost of firewood timber sold on the Estate of Bessborough, S. 9260 County Kilkenny was paid to the Estate Account as the money due by the purchasers of the timber was written off as irrecoverable (Department of Finance minute F. 63/39/49).

£208 14s. 9d.—Owing to the failure of a contractor to complete Contract B. 1558, the work was carried out by another contractor resulting in a net loss of £208 14s. 9d. over the original contract price (Department of Finance minute S. 9/7/40).

- £7 15s. 0d.—£15 10s. 0d., representing compensation, costs and expenses, was awarded by Court Order to a tenant who had rented grazing rights for his sheep on the Estate of Nolan S. 4970 County Galway, and two of whose sheep had died due to the negligence of a herd employed by the Land Commission. Half of the amount of the award was recovered from the herd and the balance was written off as irrecoverable (Department of Finance minute F. 63/7/49).
- £40 19s. 7d.—This payment represents an amount written off as irrecoverable in respect of Annual Sum due by the tenant of a holding on the Estate of Barnewall S. 2880 Co. Meath, which was entirely sublet and in which the sub-tenant was declared direct tenant to the Land Commission (Department of Finance minute F. 63/44/48).
- £48 1s. 3d.—This amount was paid as part of the settlement of a claim by the joint tenants of a holding on the Estate of M. W. O'Donovan Rec. No. S. 2901 Co. Cork which was sublet and in which certain sub-tenants who had been incorrectly returned as tenants were subsequently declared to be direct tenants to the Land Commission. The original tenants claimed payment of amounts paid by the sub-tenants to the Land Commission in respect of the period of the subtenancy and the resulting compromise involved a loss of £48 1s. 3d. to the Department which is irrecoverable (Department of Finance minutes F. 63/54/46).
- £25 0s. 0d.—£25 compensation was paid to the owner of a bullock which died while grazing on lands belonging to the Land Commission as a result of poisoning by yew trees in an adjoining orchard (Department of Finance minute F. 63/33/50).
- £3 7s. 0d.—£3 7s. 0d. was paid to an allottee of commonage on the Estate of Rutledge S. 1217, Co. Galway, as compensation for the loss of a sheep, his property, strangled by barbed wire alleged to have been left loose on the lands by workmen employed on fencing by the Land Commission (Department of Finance minute F. 63/22/49).
- £3 3s. 0d.—£3 3s. 0d. was paid as a search fee for a copy of a map of the Estate of Blake, C.D.B. 132, Co. Galway, in order to establish the title of the Land Commission to a plot over which a dispute as to ownership had arisen. The original map was destroyed in the fire at the Four Courts (Department of Finance minute F. 63/30/49).

Q.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Contribution for cost of management of Church Property Branch	3,550	3,550	0	0
(2) Interest on Church Surplus Grant (Section 9 (3) of Land Law (Commission) Act, 1923, and Section 50 of Finance Act, 1941) ...	27,000	29,000	0	0
(3) Fees, and costs recovered from purchase annuity defaulters	1,000	587	5	5
(4) Surplus income of Rent and Interest Accounts	23,000	23,751	12	5
(5) Repayment of (late) Congested Districts Board's loans	420	522	10	6
(6) Excess annuities (Section 7 (2) and (3), Land Bond Act, 1925) and redemptions ...	64,000	65,147	12	0
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933 ...	8,500	6,729	4	10

					Estimated.	Realized.		
					£	£	s.	d.
(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	23	5	4
(9)	Local Loans Fund—expenses of management				3,000	3,000	0	0
(10)	Miscellaneous	...	...	...	9,000	10,977	19	4
					£139,970	£143,289	9	10

(2) The excess was due to an abnormal increase in the arrears of interest received during the year on Bonds transferred to meet claims against the Purchase Moneys of Estates and also to the decrease in the amount paid in Superannuation allowances (Department of Finance minute F. 56/2/41).

(3) and (8) It is difficult to make an accurate estimate of the receipts for these items.

(5), (6) and (7) The receipts for these items were estimated as closely as possible.

(10) The excess in this item was mainly due to sums received from allottees to meet cost of turbary improvements.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT.

					£	s.	d.
Advance outstanding at 31st March, 1949	...	...	...	...	1,262	12	5
Variation due to transactions during year	...	...	...	...	Nil		
Advance outstanding at 31st March, 1950	...	...	...	...	£1,262	12	5

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received military service pensions:—One Temporary Inspector, Grade II, £68 13s. 10d.; one Inspector, Grade III, £36 10s. 0d.; two Temporary Inspectors, Grade III, £75 and £32 18s. 10d., respectively; one Senior Staff Officer, £42; one Minor Staff Officer, £57 10s. 0d.; four Clerical Officers, £204 10s. 0d., in sums varying between £36 10s. 0d. and £63; one Stationery and Accommodation Clerk, £52 10s. 0d.; one Temporary Messenger, £41 14s. 0d.; three Male Cleaners, £40, £69 14s. 9d. and £92 11s. 0d., respectively; three Night Watchmen, £44 8s. 0d., £61 18s. 4d. and £64 8s. 4d., respectively.

For service on the Army Reserve, three Temporary Inspectors, Grade III, received £57, £57 7s. 4d. and £71, respectively; two Higher Executive Officers received £46 and £54, respectively; two Executive Officers received £47 17s. 0d. and £83, respectively, and one Clerical Officer received £44.

Sixteen Temporary Inspectors, Grade III, received an allowance of £100 each and two received an allowance of £75 each, for special duties.

Two Clerical Officers earned £30 9s. 0d. and £34 15s. 6d., respectively, and a Writing Clerk earned £39 2s. 0d. in overtime.

A Female Clerical Officer received £75 from Vote 16 (Subhead K.).

An Executive Officer received £118 11s. 0d. in fees from Vote 62.

NOTES.

Apportioned annuities amounting to £6 1s. 3d. on five holdings submerged owing to coast erosion were written off as irrecoverable as follows:—

Number of
Holdings.

	£	s.	d.
1. Estate of Pole Carew and another, E.C. 759, Co. Cork, as from 1st December, 1948 (Department of Finance minute F. 63/1/47) ...	9	4	
1. Estate of Redmond, E.C. 81, Co. Wexford, as from 1st December, 1938 (Department of Finance minute F. 63/1/47) ...	14	8	
1. Estate of Steward and another, E.C. 3956, Co. Wexford, as from 1st December, 1948 (Department of Finance minute F. 63/1/47) ...	4	7	6
2. Estate of Ventry, C.D.B. 5, Co. Kerry, as from 1st December, 1949 (Department of Finance minute F. 63/64/38) ...	9	9	
	£6	1	3

Arrears of annuities and annual sums amounting to £954 14s. 0d. were written off under Section 20 of the Land Act, 1939, as irrecoverable, as follows:—

	£	s.	d.
Estate of Smyth, E.C. 8449 (1) Co. Waterford (Department of Finance minute F. 63/3/49) ...	29	14	10
Estate of Wood Martin, E.C. 9381, Co. Sligo (Department of Finance minute F. 63/39/48) ...	29	5	2
Estate of Baron Harlech, E.C. 5799, Co. Sligo (Department of Finance minute F. 63/18/46) ...	299	3	11
Estate of McGowan, E.C. 2476, Co. Donegal (Department of Finance minute F. 63/21/40) ...	56	15	0
Estate of Proby, E.C. 10290, Co. Wicklow (Department of Finance minute F. 63/25/46) ...	158	14	11
Estate of Musgrave, C.D.B. 10, Co. Donegal (Department of Finance minute F. 63/28/49) ...	25	15	5
Estate of Fenton, S. 3205, Co. Wicklow (Department of Finance minute F. 63/7/48) ...	85	12	10
Estate of Pearson, E.C. 10307, Co. Offaly (Department of Finance minute F. 63/4/49) ...	145	17	10
Estate of Lavinge, S. 1872, Co. Meath (Department of Finance minute F. 63/9/49) ...	4	15	4
Estate of Hudson and others, S. 3364, Co. Wicklow (Department of Finance minute F. 63/31/48) ...	118	18	9
	£954	14	0

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 :—

					£	s.	d.
Estate of Baron Harlech, E.C. 5799	...	...	...	...	12	3	6
Estate of Proby, E.C. 10290	...	...	...	...	13	18	3
Estate of Musgrave, C.D.B. 10	...	...	...	...	8	6	
Estate of Lavinge, S. 1872 ...	...	...	...	...	7	3	8

The Commissioners made Orders declaring sums amounting to £32 17s. 10d. 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 lands 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 Kennedy, S. 8223 ¹ , Co. Kildare (Department of Finance minute F. 63/17/49)	...	...	...	...	8	5	1
Estate of Musgrave, C.D.B. 10, Co. Donegal (Department of Finance minute F. 63/28/49)	...	...	...	...	5	6	9
Estate of Alleyne and another, S. 2350, Co. Laoighis (Department of Finance minute F. 63/127/39)	...	...	...	...	185	4	5
Estate of Harlech and Gore, S. 129, Co. Leitrim (Department of Finance minute F. 63/1/49)	...	...	...	...	1	7	
Estate of Trench, S. 8118, Co. Limerick (Department of Finance minute F. 63/21/44)	...	...	...	...	5	15	6

In the Estate of Harlech and Gore, S. 129, Co. Leitrim, costs amounting to £3 3s. 6d. were also written off as irrecoverable.

Turbary and seaweed rents amounting to £97 9s. 6d. collected during the seasons 1940-44 on the Estate of Leitrim, S. 3346, Co. Donegal, were misappropriated by a Bog Bailiff and the amount has been written off as irrecoverable (Department of Finance minute E. 33/6/45).

Two out-of-date surveying levels, of a nominal value of £3 10s. 0d. each were transferred, free of charge, to the Meteorological Service, Department of Industry and Commerce (Department of Finance minute F. 63/35/49).

Engineering instruments and tools to the estimated value of £11 15s. 0d. were lost in the years 1947-48 and 1948-49. During the year 1949-50 tools to the estimated value of £229 5s. 9d. were lost in the course of well drilling operations, all efforts to recover them having failed, and in the same year engineering instruments to the estimated value of £1 2s. 4d. were lost. The sum of £242 3s. 1d., representing the estimated value of the tools and instruments lost in the three years to 31st March, 1950, was written off as irrecoverable (Department of Finance minutes F. 63/36/42 and F. 63/19/47).

W. F. NALLY,

Accounting Officer.

27th November, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

FORESTRY.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for Salaries and Expenses in connection with Forestry (No. 13 of 1946), including a Grant-in-Aid for Acquisition of Land.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	92,377	89,135 6 0	3,241 14 0	—
B.—Travelling Expenses ...	10,000	12,444 8 5	—	2,444 8 5
C.1.—Acquisition of Land (Grant-in-Aid) ...	25,000	25,000 0 0	—	—
C.2.—Cultural Operations, Maintenance, etc. :—				
<i>Original</i> ... £399,055				
<i>Supplementary</i> ... 17,500	416,555	402,262 1 4	14,292 18 8	—
C.3.—Timber Conversion :—				
<i>Original</i> ... £6,940				
<i>Supplementary</i> ... 1,000	7,940	7,045 9 8	894 10 4	—
D.—Grants for Afforestation Purposes ...	2,000	1,816 5 0	183 15 0	—
E.1.—Forestry Education ...	1,597	1,369 4 7	227 15 5	—
E.2.—Exhibits at Shows ...	75	41 6 0	33 14 0	—
F.1.—Agency, Advisory and Special Services ...	5	49 19 0	—	44 19 0
F.2.—Membership Contribution to the Imperial Forestry Bureau ...	229	—	229 0 0	—
G.—Incidental Expenses ...	1,225	1,081 2 8	143 17 4	—
	557,003	540,245 2 8	19,247 4 9	2,489 7 5
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,500	—	1,500 0 0	—
<i>GROSS TOTAL :—</i>				
<i>Original</i> ... £538,503				
<i>Supplementary</i> ... 17,000	£ 555,503	540,245 2 8	17,747 4 9	2,489 7 5
			Surplus of Gross Estimate over Expenditure. £15,257 17 4	
	Estimated.	Realized.		
<i>Deduct :—</i>				
H.—Appropriations in Aid :—				
<i>Original</i> ... £84,133				
<i>Supplementary</i> ... 12,500	96,633	103,760 12 8	£7,127 12 8	
<i>NET TOTAL :—</i>				
<i>Original</i> ... £454,370				
<i>Supplementary</i> ... 4,500	£ 458,870	436,484 10 0	Total Surplus to be surrendered. £22,385 10 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Amount written-off in the year 1948-49 and subsequently recovered	—	6 18 6
Amount recovered in respect of loss of services of two officers injured in road accidents	—	12 14 4
		<u>£19 12 10</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to delay in filling vacancies.

B.—Excess due to additional travelling, and increases in the number of Inspectors.

C.2.—Expenditure on labour for nurseries and cultural operations was more than anticipated, but there was a greater saving on labour for maintenance, owing to the dry summer and a consequent reduction in the amount of cleaning in young plantations. A rise in cartage rates caused an excess in this respect. Late arrival caused a saving in materials, and there was a further saving by repairs to buildings having been done by direct labour instead of by contract.

C.3.—Saving due in the main to cancellation of repairs and renewals of existing machinery in anticipation of replacement.

D.—Estimated as closely as possible.

E.1.—Saving caused by abandonment of special course of instruction for foresters.

F.1.—Excess due to payment for research work carried out by University students. (Department of Finance minute S. 86/2/48).

F.2.—Saving due to postponement of payment of contribution.

G.—There was less advertising than anticipated.

H.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Large sales of timber :—		
<i>Original</i>	£45,000	
<i>Supplementary</i>	12,500	
	<u>57,500</u>	56,992 8 7
(2) Small sales of timber and thinnings ...	20,000	26,345 13 2
(3) Receipts from sawmills	7,000	9,145 16 3
(4) Receipts from portable cross-cut saws ...	5,000	4,629 3 2
(5) Grazing, shooting and cottage rents ...	5,500	4,898 3 2
(6) Payments by trainees	138	143 16 0
(7) Miscellaneous, including compensation for malicious injury to forest properties ...	1,495	1,605 12 4
	<u>£96,633</u>	<u>£103,760 12 8</u>
TOTAL :—		
<i>Original</i>	£84,133	
<i>Supplementary</i>	12,500	
	<u>£96,633</u>	<u>£103,760 12 8</u>

Items (2) and (3). Excess in receipts was due to increased demand and enhanced prices for small sizes.

EXTRA REMUNERATION (exceeding £30).

A Paperkeeper received £70, approximately, for part-time duty as night telephonist at the public telephone exchange, paid out of the Vote for Posts and Telegraphs (No. 61). A Temporary Messenger received £55 as military service pension.

NOTES.

The following items of equipment were supplied to this Department, without repayment, by Department of Defence (Department of Finance minutes S. 8/16/45 and S. 86/4/44):—

			£	s.	d.
4 compressors and accessories	...	...	1,372	6	4
3 blocks snatch and 1 jack screw	...	...	10	0	0
1 automatic weighing machine	...	...	24	10	0
Miscellaneous stores	...	...	106	19	10

A sum of £52 6s. 7d., being the net amount of losses of materials by theft during the year, was written off as irrecoverable (Department of Finance minute S. 90/72/34).

A sum of £4,895 17s. 7d. 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 £27 0s. 5d. net were lost at Forestry Centres during the year ended 30th September, 1949, and this amount was written off (Department of Finance minute S. 86/6/42).

Sums amounting to £23 14s. 2d. (including £13 1s. 9d. 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).

An area of 13½ acres at Cahir Forestry Centre, valued at £270, was transferred to the administration of the Department of Defence as a rifle range (Department of Finance minute S. 7/3/41).

W. F. NALLY,

Accounting Officer.

2 Nollaig, 1950.

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.

W. E. WANN,

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, 1950.

				£	s.	d.
Balance on 1st April, 1949	...	...	...	30,749	7	6
Grant-in-Aid, 1949-50	...	...	...	25,000	0	0
Amounts received from various persons for purchase of land, etc.	...	...	...	1,145	11	0
						56,894 18 6
Expenditure, 1949-50	...	...	...	33,413	3	10
Balance on 31st March, 1950	...	...	...	£23,481	14	8

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 :—				
<i>Original</i> ... £15,686				
<i>Supplementary</i> 600				
	16,286	15,880 12 0	405 8 0	—
B.—Travelling Expenses ...	500	436 3 2	63 16 10	—
C.—Incidental Expenses ...	560	1,229 7 6	—	669 7 6
RURAL INDUSTRIES.				
D.1.—Salaries, Wages and Allowances ...	15,411	14,142 3 4	1,268 16 8	—
D.2.—Assistance to Convent Classes—Salaries, etc. ...	223	227 14 2	—	4 14 2
D.3.—Domestic Instruction—Salaries, etc. ...	415	413 11 4	1 8 8	—
D.4.—Travelling Expenses ...	2,900	2,822 17 6	77 2 6	—
D.5.—Machines and Plant ...	13,300	4,478 0 2	8,821 19 10	—
D.6.—Materials ...	70,886	56,983 2 5	13,902 17 7	—
D.7.—General Expenses ...	5,350	5,563 1 2	—	213 1 2
D.8.—Toy Industry ...	40,830	59,248 3 10	—	18,418 3 10
D.9.—Spinning ...	32,335	24,630 0 5	7,704 19 7	—
D.10.—Homespuns ...	11,500	16 9 10	11,483 10 2	—
D.11.—Dyeing and Finishing	6,225	3,462 2 2	2,762 17 10	—
D.12.—Leaden Models Industry	9,900	1,650 18 0	8,249 2 0	—
MARINE PRODUCTS INDUSTRIES.				
E.1.—Salaries, Wages and Allowances ...	1,107	902 11 2	204 8 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
E.2.—Travelling Expenses ...	875	754 0 1	120 19 11		—	
E.3.—Kelp and Seaweeds ...	34,350	21,697 17 6	12,652 2 6		—	
CENTRAL MARKETING DEPÔT.						
F.1.—Salaries, Wages and Allowances ...	24,372	25,728 14 6	—		1,356 14 6	
F.2.—Advertising and Publicity	7,000	1,631 5 9	5,368 14 3		—	
F.3.—General Expenses ...	7,425	8,714 5 11	—		1,289 5 11	
G.—Miscellaneous Services ...	90	65 0 0	25 0 0		—	
GAELTACHT HOUSING.						
H.1.—Salaries, Wages and Allowances :—						
<i>Original</i> ... £2,074						
<i>Supplementary</i> 3,260						
	5,334	2,986 10 6	2,347 9 6		—	
H.2.—Travelling and Miscellaneous Expenses :—						
<i>Original</i> ... £1,207						
<i>Supplementary</i> 1,840						
	3,047	2,450 5 4	596 14 8		—	
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1949 :—						
<i>Original</i> ... £1,250						
<i>Supplementary</i> 9,600						
	10,850	13,776 19 0	—		2,926 19 0	
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	97	—	97 0 0		—	
GROSS TOTAL :—						
<i>Original</i> ... £305,868						
<i>Supplementary</i> 15,300						
£	321,168	269,891 16 9	76,154 9 4		24,878 6 1	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £51,276 3 3			
Deduct :—						
I.—Appropriations in Aid ...	195,161	161,672 2 10	Deficiency of Appropriations in Aid realized. £33,488 17 2			
NET TOTAL :—			Net Surplus to be surrendered.			
<i>Original</i> ... £110,707						
<i>Supplementary</i> 15,300						
£	126,007	108,219 13 11	£17,787 6 1			
			Estimated.		Realized.	
			£		£	
Extra Receipts payable to Exchequer ...			30,000		—	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Portion of the charge for expenses relating to stocktaking did not fall to be met until the year 1950-51.
- C.—Excess is due to a new arrangement by which the Division operates its own telephone exchange and provides for the pay of a Telephonist. The estimate had been made out, as formerly, on the basis of an apportionment of the expenses of the Land Commission exchange.
- D.1.—One post was suppressed and four vacancies remained unfilled. The post of Toy Designer was not filled until the end of December, 1949.
- D.5.—Machinery to the value of £3,900 did not fall due for payment until the year 1950-51 and the purchase of machinery to the value of £3,830 was deferred pending the completion of arrangements for its accommodation.
- D.6.—As marketing conditions did not show signs of recovery until late in the year the provision made for materials for the tweed and knitwear industries was not utilized to the extent anticipated. The charge to this subhead includes £345 13s. 8d. in respect of expenditure on the making up of garments to facilitate the clearance of old stocks of tweeds and homespuns (Department of Finance minute S.29/2/50).
- D.8.—Materials provided for and ordered in the previous year did not fall due for payment until the year 1949-50. The price of certain materials increased considerably and purchases were extended to meet increased demand for the products of the industry.
- D.9.—Portion of the spinning machinery was not installed until after the end of the year and the purchase of materials was restricted having regard to the state of the market for the products of the tweed industry.
- D.10.—The purchase of homespuns was discontinued during the year in view of the difficulty of finding a market for accumulated stocks.
- D.11.—Dyeing and finishing activities were restricted consequent on the circumstances referred to at D.9. above.
- D.12.—The leaden models industry was discontinued at the end of August, 1949, consequent on the absence of a satisfactory market for its products.
- E.1. and E.2.—Savings due to the death in December, 1949, of one of the staff and consequent reorganisation without addition to remaining staff.
- E.3.—Searods were not obtainable to the extent anticipated, with consequent savings on purchases, transport and other expenses.
- F.1.—Excess due to the creation of an extra post as Higher Executive Officer and the extension to Warehousemen of pay increases previously sanctioned for Civil Servants.
- F.2.—An extensive programme of foreign advertising was deferred pending development in the production capacity of the Spinning Mill to supply yarns to the tweed industry.
- F.3.—Excess due to increase in expenditure on packing materials and extra expenditure on travelling was required on the establishment, closing down and development of the rural industries, including a visit to America to investigate marketing requirements.
- G.—Saving is made up of token provisions.
- H.1. and H.2.—Savings due to two vacancies for Housing Surveyors remaining unfilled and delay in the appointment of three Supervising Gangers.

H.3.—Excess due to greater activity on housing, consequent on the passing of the Housing (Gaeltacht) Act, 1949, than was anticipated.

H.4.—Work on the painting and repairing of teachers' residences was not proceeded with.

I.—Appropriations in Aid :—

	Corresponding Debit Subhead.	Estimated. £	Realized. £ s. d.
(1) Receipts from sales of products of Rural Industries (including Homespuns) after deducting amounts estimated as follows :—			
(a) Workers' wages (£94,850)			
(b) Agents' commission (£10,000) ... D.1. to D.12.			
		<u>£188,850</u>	
Less :—			
Amount credited as Exchequer Extra Receipts* ...		<u>30,000</u>	
		158,850	136,920 15 8
(2) Receipts from sales of kelp and seaweeds ... E.3.		36,087	21,351 2 10
(3) Repayment of industrial, etc., loans ... G.		60	44 0 0
(4) Receipts from rentals ... H.4.		122	108 9 4
(5) Miscellaneous receipts, including receipts in respect of sale of old stores ...	—	42	3,247 15 0
		<u>£195,161</u>	<u>£161,672 2 10</u>

* As the amount realized in respect of Appropriations in Aid was below the estimate, no transfer was made to Exchequer Extra Receipts.

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £61,734 12s. 9d. in respect of the wages and State insurance of the workers and (b) £8,701 13s. 11d. in respect of agents' commission. Marketing conditions for handwoven tweed and knitwear did not show signs of recovery until late in the year and receipts were also adversely affected by the absence of a satisfactory market for leaden models and difficulty in the sale of accumulated stocks of homespun.

(2) The amount realized is directly related to expenditure under Subhead E.3.

(5) The sale, on favourable terms, of manufacturing materials no longer required, realized over £3,000.

EXTRA REMUNERATION (exceeding £30).

The following sums were received as military service pensions :—

£50 16s. 8d. was received 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.

A Minor Staff Officer received £48 from the Vote for Wireless Broadcasting.

NOTES.

The Account of the Department of Posts and Telegraphs includes expenditure of £315 2s. 6d. in respect of remuneration of staff lent, without repayment, to this Department.

W. F. NALLY,
Oifigeach Cuntasaíochta.

AN ROINN TAILTE,
(Seirbhísí na Gaeltachta),
30 Samhain, 1950.

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

W. E. WANN,
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, 1950, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Industry and Commerce, including certain Services administered by that Office and for payment of 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	523,334	474,250 19 8	49,083	0 4	—	
B.—Travelling Expenses	15,000	10,740 17 2	4,259	2 10	—	
C.1.—Incidental Expenses	1,100	1,365 2 10	—		265	2 10
C.2.—Census of Population, 1946	150	118 9 10	31	10 2	—	
D.—Telegrams and Telephones	6,600	4,936 19 3	1,663	0 9	—	
E.—Advertising and Publicity	10,000	7,369 1 8	2,630	18 4	—	
F.—Fees to Certifying Surgeons, etc.	5	1 16 0	3	4 0	—	
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931	84	75 15 0	8	5 0	—	
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc. :— Original ... £150 Supplementary 1,350	1,500	1,506 2 9	—		6	2 9
H.H.—Chicago International Trade Fair :— Original ... Nil Supplementary £1,850	1,850	—	1,850	0 0	—	
INTERNATIONAL LABOUR OFFICE.						
I.1.—Contribution towards the expenses of the International Labour Organisation	13,330	13,292 17 0	37	3 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
I.2.—Travelling and Incidental Expenses ...	1,000	1,496 18 10	—		496 18 10	
SUPPLIES BRANCH.						
J.—Food Subsidies ...	2,279,000	2,139,276 7 0	139,723 13 0		—	
K.—Fuel Subsidy ...	5	—	5 0 0		—	
L.—Miscellaneous Turf Production Schemes ...	27,000	23,560 4 5	3,439 15 7		—	
M.—Acquisition of Lands ...	5	55 2 10	—		50 2 10	
MINERALS DEVELOPMENT.						
N.1.—Advances to Mianraí, Teo. :— Original ... £25,000 Supplementary 10,000	35,000	34,955 7 11	44 12 1		—	
N.2.—Payments to Mianraí, Teo., for Prospecting ...	60,000	56,300 0 0	3,700 0 0		—	
N.3.—Compensation for Mineral Rights Acquired ...	1,500	—	1,500 0 0		—	
N.4.—Minerals Exploration ...	13,000	5,966 16 0	7,033 4 0		—	
OPERATIONS OF BORD NA MÓNA.						
O.1.—Experiment and Research (Grant-in-Aid) ...	20,000	18,500 0 0	1,500 0 0		—	
O.2.—Cost of Turf Production Scheme hitherto undertaken by County Councils (Grant-in-Aid) ...	384,000	366,500 0 0	17,500 0 0		—	
LABOUR COURT.						
P.1.—Salaries, Wages and Allowances ...	21,668	19,613 6 5	2,054 13 7		—	
P.2.—Travelling Expenses ...	1,200	846 0 9	353 19 3		—	
P.3.—Incidental Expenses ...	1,900	781 7 7	1,118 12 5		—	
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS.						
Q.1.—Annual Grant towards the Expenses of Administration ...	15,000	15,000 0 0	—		—	
Q.2.—Grant towards Expenses of Special Investigations	5	—	5 0 0		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Q.3.—Grant towards the Cost of Land, Buildings and Equipment ...	28,000	17,869 6 2	10,130	13 10	—	
RURAL ELECTRIFICATION.						
R.—Repayment of Advances for Rural Electrification	325,000	325,000 0 0	—		—	
INDUSTRIAL DEVELOPMENT AUTHORITY.						
R.R.—Grant towards the Expenses of Administration :—						
Original ... Nil						
Supplementary £10,000	10,000	8,000 0 0	2,000	0 0	—	
	3,796,236	3,547,378 19 1	249,675	8 2	818	7 3
Deduct :—						
Anticipated Savings on various Subheads (See Supplementary Estimate)	238,690	—	238,690	0 0	—	
GROSS TOTAL :—						
Original £3,773,036						
Supplementary 10,000						
	3,783,036					
Less Supplementary	225,490					
	£ 3,557,546	3,547,378 19 1	10,985	8 2	818	7 3
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
	—	—	£10,167 0 11			
S.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized.			
Original £361,636			£1,833 15 9			
Less Supplementary 225,500	136,136	137,969 15 9				
NET TOTAL :—			Total Surplus to be surrendered.			
Original £3,411,400			£12,000 16 8			
Supplementary 10,000						
Do. 10	£ 3,421,410	3,409,409 3 4				

Extra Receipts payable to Exchequer :—	Estimated.	Realized.
	£	£ s. d.
(1) Fees under the Minerals Development Act, 1940 ...	1,800	3,282 13 9
(2) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	100	65 8 2
(3) Fees under the Insurance Act, 1936 ...	7	38 7 6
(4) Fees under the Cement (Amendment) Act, 1938	1,200	6,088 5 6

	Estimated.	Realized.		
	£	£	s.	d.
(5) Fees under the Trade Union Act, 1941	5	1	0	0
(6) Fees under the Sugar (Control of Import) Act, 1936	2,500	1,428	0	0
(7) Licence and other fees payable under the Supplies and Services (Temporary Provisions) Act, 1946	3,000	2,029	9	4
(8) Miscellaneous	25	9,335	2	10
	<u>£8,637</u>	<u>£22,268</u>	<u>7</u>	<u>1</u>

Details of the miscellaneous receipts are as follows :—

	£	s.	d.
Payment by Bord na Móna of balance of interest on advances made for the development of Clonsast bog	9,141	6	8
Sale of fittings and equipment	130	0	0
Hire of motor van	32	17	2
Other miscellaneous receipts	30	19	0
	<u>£9,335</u>	<u>2</u>	<u>10</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to retrenchments and vacancies.
- B.—Saving mainly due to a falling off in the general inspection work necessary under emergency regulations.
- C.1.—Excess mainly due to an increase in the price of uniforms and to a greater number being required than was anticipated.
- C.2.—Saving mainly due to travelling and subsistence expenses not having been incurred.
- D.—Saving due to the cost of the Central Statistics Office telephone service having been charged to the Vote for that Office as from 1st June, 1949, and to an account for telephonists' services not having come in course of payment. Provision for both items had been included under this subhead.
- E.—Saving due to economies effected in the volume and nature of certain press notifications.
- G.—Saving mainly due to the number of apprentices who were required to attend the course of training in the hairdressing trade having been less than was anticipated.
- H.—Due to devaluation, the cost of the contribution in Swiss francs to the Bureau des Poids et Mesures was greater than was anticipated.
- H.H.—Arrangements for participation at the Fair were not sufficiently advanced for any payment to be made before the close of the financial year.
- I.1.—A more favourable rate of exchange was obtained than was anticipated.
- I.2.—A larger number of delegates attended the Conference of the International Labour Organisation than was provided for whilst in addition accommodation and subsistence charges were greater than was anticipated.
- J.—Composed of subsidy savings on (1) tea (approximately £106,500) and (2) sugar (approximately £45,000) modified by excesses on (3) bread (approximately £10,500) and (4) oatmeal (approximately £1,275). The savings on tea and sugar were due to the sales of unrationed tea and sugar having been greater than was anticipated, with consequent relief to subsidy payments on the domestic ration. The excesses on bread and oatmeal were due to a number of claims, which were under examination at the close of the previous year, coming in course of payment in this year.
- L.—Saving due to a number of outstanding claims not having matured for payment at the close of this account.
- M.—Amounts due in connection with property acquired which it was anticipated would have been paid in the previous year came in course of payment in this year.

N.2.—Savings on administrative expenses and purchase of equipment, due to variation in the original programme, were modified by the payment of wages of additional workers which it was found necessary to employ at Avoca.

N.3.—It was not possible to make any payments of compensation as the amounts involved are subject to agreement by the Mining Board which did not function during the year.

N.4.—It was anticipated that the drilling operations would have been completed in time to permit all amounts due for drilling work and analyses of cores to have been paid before 31st March, 1950. Owing, however, to a breakdown in the equipment, this work was not completed until practically the end of the year and certain accounts were still outstanding at the close of this account.

O.1.—The total amount of grants required by Bord na Móna was less than was anticipated.

O.2.—Saving due to turf production having been on a more restricted scale than was anticipated largely owing to the difficulty of securing sufficient labour.

P.1.—Saving due to retrenchments and staff changes.

P.2. and P.3.—Owing to wages agreements having been reached between employers' representatives and trade unions, sittings of the Labour Court to the extent anticipated were not necessary. In consequence, expenditure on travelling and press notifications was considerably less than the sums provided for these services.

Q.2.—The Institute was not required to undertake any special investigations which would qualify for a grant.

Q.3.—Saving mainly due to the difficulty in obtaining equipment required and to claims for the construction of roadways and retention moneys withheld not having matured for payment at the close of this account.

R.R.—Saving due to a post of member of the Authority being left unfilled.

S.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Proceeds of sale of turf produced by Bord na Móna (subhead O.2.) :—				
<i>Original</i> ...	£355,500			
<i>Less Supplementary</i> ...	225,500			
	130,000	130,000	0	0
(2) 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 ...	2,750	2,451	4	3
(3) 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 ...	1,366	1,414	16	9
(4) Fees paid to the Registrar of Friendly Societies	75	141	10	8
(5) Fees payable under section 5 of the Trade Loans (Guarantee) Act, 1939 ...	10	48	0	0
(6) Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid to the Garda Síochána for the issue of vehicle plates) ...	1,725	2,309	9	0
(7) Miscellaneous receipts ...	210	1,604	15	1
TOTAL :—				
<i>Original</i> ...	£361,636			
<i>Less Supplementary</i> ...	225,500			
	136,136	137,969	15	9

(2) The cost of administering the Weights and Measures Acts was less than was anticipated with a consequent decrease in the contributions recoverable.

(3) Surplus due to the general revision of Civil Service salaries.

(4) Surplus due to an increase in number of registrations of Public Utility Societies.

(5) The number of applications received for Trade Loan Guarantees was greater than was anticipated.

(6) Owing to an improvement in the supply position generally certain omnibus services were restored to normal and touring services revived. This resulted in increased fees payable.

(7) As from 1st June, 1949, fees for special statistical returns were payable to Central Statistics Office Vote. A sum of £1,500 received for the sale to Bord na Mona of hand-won turf, produced under the Government Turf Camps Scheme, is included under this heading.

EXTRA REMUNERATION (exceeding £30).

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 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.

The Director of Geological Survey received from Mianraí, Teoranta, an allowance at the rate of £150 per annum, for acting as a Director of that Company.

A Senior Industrial Inspector received an amount of £39 19s. 9d. from Vote 48 in respect of fees in connection with Technical Schools Examinations.

Thirteen Clerical Officers, five Writing Assistants and eight Typists received sums varying from £30 8s. 0d. to £83 3s. 4d. in respect of overtime.

NOTES.

This Account includes expenditure of approximately £7,980 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

A claim for £36 16s. 0d. in respect of accommodation expenses for which supporting vouchers were not produced, was allowed to a delegate at the International Labour Conference, held in Geneva in June, 1949 (Subhead B.) (Department of Finance minute S. 75/4/49).

An amount of £25 was expended, in rendering safe an abandoned mine shaft, at Castletownbere, County Cork (Subhead C.1.) (Department of Finance minute S. 99/9/49).

Ex-gratia payments of £2 19s. 6d. and 7s. 0d. were made to officers in respect of clothing damaged in the course of their official duties (Subhead C.1.) (Department of Finance minutes E. 109/41/41).

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

30th November, 1950.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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

W. E. WANN,

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, 1950,
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.—Salaries, Wages and Allowances	197,256	180,752 11 9	16,503	8 3	—	—
B.—Travelling Expenses	5,000	2,808 19 4	2,191	0 8	—	—
C.—Telegrams and Telephones	6,700	4,839 12 5	1,860	7 7	—	—
D.—Incidental Expenses	3,800	2,329 16 4	1,470	3 8	—	—
E.—Acquisition of Land, Buildings, etc.	80,000	5,614 17 7	74,385	2 5	—	—
F.—Rent and Rates on Land, etc.	8,500	8,921 19 1	—	—	421	19 1
G.—Constructional Works including furnishing of Buildings—Shannon Airport	194,000	156,060 1 0	37,939	19 0	—	—
H.—Constructional Works including furnishing of Buildings—Dublin Airport	245,000	216,607 12 7	28,392	7 5	—	—
I.—Constructional Works including furnishing of Buildings—Other Airports	10	—	10	0 0	—	—
J.—Maintenance Works including Supplies, renewal of Furniture and Fittings—Shannon Airport, etc. ...	30,000	25,616 19 0	4,383	1 0	—	—
K.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	12,250	11,202 3 9	1,047	16 3	—	—
L.—Road Services—Shannon Airport	13,250	13,331 16 11	—	—	81	16 11
M.—Catering Service—Shannon Airport	10	—	10	0 0	—	—
N.—Management of Dublin Airport	10,000	10,000 0 0	—	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.—Subsidy in respect of Air Services	300,000	473,162 0 0	—		173,162 0 0	
P.—Expenses in connection with International Aviation Organisations	20,802	17,655 13 7	3,146	6 5	—	
METEOROLOGICAL SERVICES.						
Q.—Salaries, Wages and Allowances	111,796	107,047 17 5	4,748	2 7	—	
R.—Travelling Expenses ...	3,000	3,193 1 8	—		193	1 8
S.—Incidental Expenses ...	2,500	450 1 11	2,049	18 1	—	
T.—Telegrams, Telephones and Teleprinters	21,000	17,773 19 10	3,226	0 2	—	
U.—Equipment	26,330	9,010 11 10	17,319	8 2	—	
V.—Expenses in connection with International Meteorological Organisations	1,250	920 0 7	329	19 5	—	
GROSS TOTAL ...£	1,292,454	1,267,299 16 7	199,013	1 1	173,858 17 8	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £25,154 3 5			
Deduct :—			Surplus of Appropriations in Aid realized. £2,716 8 8			
W.—Appropriations in Aid ...	150,144	152,860 8 8	Total Surplus to be surrendered. £27,870 12 1			
NET TOTAL ...£	1,142,310	1,114,439 7 11				

Extra Receipts payable to Exchequer :—

	Estimated.	Realized.
	£	£ s. d.
1. Refund from Department of Posts and Telegraphs of expenditure on weather forecast telegrams paid in a closed year	—	450 0 0
2. Refund of electricity charges paid in a closed year ...	—	313 11 11
3. Refund in respect of hire of excavator from the Office of Public Works	—	80 0 0
4. Refund of revenue duty on imported cutlery charged in a closed year	—	221 1 0
5. Sale of obsolete and surplus plant, furniture and equipment	—	754 2 6
6. Sale of Gravel Pit	—	40 0 0
7. Materials used in work done on a repayment basis ...	—	31 6 10
8. Miscellaneous	—	19 13 3
		<u>£1,909 15 6</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to staff vacancies.
- B.—Saving due to unforeseen reduction in travelling owing to the advanced state of airport development.
- C.—Saving due mainly to projected private cross-channel circuits not being provided because the British Authorities could not proceed with their portion of the lines.
- D.—Saving due to delay in provision of a new type of staff uniform at Shannon Airport.
- E.—Saving due mainly to failure to reach agreement with land owners who refused to accept the Arbitrator's awards. Prolonged delays by land owners in producing evidence of title and protracted negotiations with the former owners of the Firgrove lands with regard to reconveyance of title also contributed to the saving.
- F.—Excess due to an increase in the rates at Shannon Airport for the year under review.
- G. and H.—Owing to change of policy, certain projects, for which provision had been made, were not undertaken and progress on other works was slower than expected because of inadequate architectural staff and inability of contractors to adhere to stipulated contract completion dates owing to shortages of suitable labour and materials.
- I.—A token provision.
- J.—Certain maintenance work for which provision was made was not carried out and expenditure on pumping of water was reduced by partial operation of the permanent water supply.
- K.—Electricity consumption at Shannon Airport was less than was anticipated as the new office wing was not fully occupied.
- L.—Casual variation.
- M.—A token provision.
- O.—The excess is due mainly to a decision by the Department of Finance to recoup Aer Rianta, Teoranta, in respect of the losses amounting to £118,377 of Aer Linte Eireann in 1948/49 instead of meeting them from the profits realized on the sale of that Company's assets. A decision to recoup Aer Rianta, Teoranta, in respect of past service contributions to the Air Companies' staff superannuation scheme, which was not visualised, contributed to the excess.
- P.—Saving due to a reduction in this country's contribution to the North Atlantic Ocean Weather Stations.
- Q.—Saving due to staff vacancies.
- R.—Excess due to the return to America of more forecasters at the expiration of their contracts than was anticipated.
- S.—Saving due to delay in providing staff uniforms and curtailment of radio sonde flights due to shortage of hydrogen.
- T.—The number of weather reports received by telephone and telegram was less than was anticipated.
- U.—Saving due mainly to delay in procuring new equipment and replacements.

V.—The number of international conferences to which representatives were sent was less than was anticipated.

W.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Receipts from fees payable under the Air Navigation (General) Regulations, 1930 ...	600	354 16 6

SHANNON AIRPORT.

(2) Receipts in respect of landing fees, etc. ...	85,000	96,196 0 3
(3) Receipts from sale of crops and from lettings of surplus lands ...	4,250	3,556 2 11
(4) Receipts from lettings of sites ...	4,200	3,195 12 1
(5) Receipts from lettings of accommodation including passenger hostels ...	44,000	36,509 17 6
(6) Concession fees ...	5,000	4,520 17 6
(7) Receipts from admission charges to Airport ...	2,250	2,989 5 6
(8) Receipts from the road services ...	3,100	3,726 9 3
(9) Miscellaneous receipts including agency fees, hire of plant and ambulance, and services of Airport Medical Officer and Nurse ...	300	352 1 9

DUBLIN AIRPORT.

(10) Receipts from lettings of surplus lands ...	1,400	1,418 17 1
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METEOROLOGICAL SERVICES.

(11) Miscellaneous receipts including income from Rosse Fund and receipts in respect of the supply of meteorological information ...	44	40 8 4
	<u>£150,144</u>	<u>£152,860 8 8</u>

(1) A substantial amount due in respect of certificates of airworthiness for aircraft was not received in the year.

(2) Heavier types of aircraft for which landing fees were higher were in use towards the end of the year.

(3) Certain receipts anticipated in the year were brought to account before 1st April, 1949.

(4) One large site was vacated.

(5) Agreements covering accommodation in the passenger hostels were terminated by the operating airline companies.

(6) The volume of traffic passing through the airport, on which this revenue mainly depends, was less than was anticipated.

(7) Favourable weather in the summer of 1949 increased the number of visitors.

(8) The staff contributions were increased to meet increased charges by Córas Iompair Éireann.

(9) The amount of maintenance work done for the Catering Comptroller and others was greater than was anticipated.

(10) and (11) Casual variations.

EXTRA REMUNERATION (exceeding £30).

From this Vote fifteen Air Traffic Control Officers, seventy-eight Aviation Radio Operators, sixty-four Temporary Aviation Radio Officers, four Supervising Meteorological Officers, three Meteorological Officers, seven Senior Meteorological Assistants, fifty-seven Meteorological Assistants, twenty Clerical Officers, four Clearance Officers, one Chief Coxswain, two Coxswains, eight Deckhands, one Foreman Fitter, three Electricians, two Drivers and one Driver Handyman were paid sums varying from £30 0s. 1d. up to £202 14s. 3d. in respect of extra attendance and special duties.

NOTES.

This Account includes expenditure of £633 19s. 3d. in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

Stores and equipment valued at £92 18s. 7d. were taken over, without repayment, from Department of Defence (Department of Finance minutes S. 8/16/45 and S. 102/10/39).

Equipment valued at £10 was taken over, without repayment, from the Office of Public Works (Department of Finance minute S. 102/10/39).

Two out-of-date surveying levels valued at £7 were taken over, without repayment, from Department of Lands (Department of Finance minute F. 63/35/49).

Furniture and equipment valued at £495 7s. 0d. and a petrol tank with fittings valued at £200 were transferred, without repayment, to the Office of Public Works (Department of Finance minutes S. 2/1/38, S. 99/15/45 and S. 99/41/49).

Subhead G. of this Account includes expenditure of £22 7s. 10d. in respect of compensation for electric metering equipment destroyed in the fire in the Control Tower, Shannon Airport on 11th March, 1948 (Department of Finance minute S. 102/10/39).

Subhead G. also includes freight charges of £7 14s. 6d. on the return of electric cable supplied in connection with the proposed fire alarm system at Shannon Airport which was abandoned. The cost of the cable was recovered in full (Department of Finance minute S. 102/10/39).

Subhead G. also includes expenditure amounting to £11 3s. 6d. 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 £1,460 2s. 1d. (Department of Finance minute S. 99/1/44).

Subhead H. includes expenditure of £1,932 10s. 1d. in respect of fees and expenses in connection with a proposed Aircraft Repair Depot at Dublin Airport. The project was abandoned. Expenditure in the previous year in connection with this project amounted to £5,613 8s. 5d. (Department of Finance minute S. 99/32/41).

An *ex gratia* payment of £739 9s. over the contract price was made to a contractor out of Subhead H. to meet increased cost of wages and Workmen's Compensation Insurance (Department of Finance minute S. 102/2/44).

Subhead L. includes expenditure of £157 10s., £434 and £738 10s. in respect of subsidised transport of Immigration, Customs and Excise and Post Office staffs, respectively (Department of Finance minute S. 99/63/42).

Ex gratia payments amounting to £55 2s. were made to staff of Shannon Airport in respect of personal belongings destroyed by the fire in the Control Tower, Shannon Airport on 11th March, 1948 (Department of Finance minute E. 109/41/41).

Claims for £1 12s. and £2 14s. 9d. for the use of the Shannon Airport ambulance in removing members of the public to hospital were abandoned as irrecoverable (Department of Finance minute S. 103/11/46).

A claim for £15 13s. 10d. on a former member of the staff of Shannon Airport in respect of accommodation in the staff hostels was abandoned as irrecoverable (Department of Finance minute S. 99/24/46).

A claim for £113 4s. for rent of accommodation in Shannon Airport was abandoned (Department of Finance minute S. 103/1/48).

A dinghy valued at £10 which drifted from its mooring at Shannon Airport and was wrecked was written off (Department of Finance minute S. 102/4/37).

Store deficiencies at Shannon Airport valued at £5 18s. 2d. were written off (Department of Finance minutes S. 76/5/43 and S. 99/20/49).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
28th November, 1950.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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.

W. E. WANN,
Comptroller and Auditor General.

CHILDREN'S ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 Chil- dren's Allowances Acts, 1944 and 1946 ...	2,200,000	2,193,186 17 6	6,813 2 6	—
Losses	—	6 5 0	—	6 5 0
TOTAL ...£	2,200,000	2,193,193 2 6	6,813 2 6	6 5 0
Surplus to be surrendered ...			£6,806 17 6	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Recoveries of children's allowances overpaid	100	69 19 0
Miscellaneous	—	21 1 0
	£100	£91 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

No closer estimate was practicable.

Losses—Sums amounting to £6 5s. 0d. irregularly paid in the years 1946-47 and 1947-48 have been treated as irrecoverable and are charged to this subhead under authority of Department of Finance minute S. 99/23/45.

NOTES.

Children's allowances were found to have been overpaid during 1949-50 to the extent of £113 10s. 0d. Of this amount £34 5s. 0d. was recovered by deduction from allowances to which the persons concerned subsequently became entitled, whilst £11 5s. 0d. 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 £121 7s. 6d. had been overpaid in previous years. Of this amount £27 12s. 6d. has been recovered by deduction and is reflected as a short-issue in the present Account, whilst £8 2s. 6d. has been recovered in cash and treated as Exchequer Extra Receipts.

Of the amount of allowances shown in previous Appropriation Accounts to have been overpaid the sum of £98 7s. 6d. has been recovered by deduction and is reflected as a short-issue in the present Account, whilst £50 11s. 6d. has been recovered in cash and treated as Exchequer Extra Receipts.

Sanction has been given to waive recovery of the sum of £52 10s. 0d. overpaid in the years 1944-45, 1945-46, 1946-47 and 1947-48 (Department of Finance minutes S. 99/23/45).

Included in the expenditure is a sum of £49 12s. 6d. in respect of cashed orders stolen from post office of payment (Department of Finance minute F. 81/3/49).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
18 Nollaig, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

TRANSPORT AND MARINE SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for certain Transport Services ; for Grants for Harbours ; for the Salaries and Expenses of the Marine Service (Merchant Shipping Acts, 1894 to 1947, 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) ; for expenses in connection with the issue of Medals and Certificates ; and for the Coast Life Saving Service.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
TRANSPORT SERVICES.				
A.—Payments in respect of Steamer Services ...	1,100	4,524 2 2	—	3,424 2 2
AA.—Payments to Córas Iompair Éireann :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £4,091,000	4,091,000	4,091,000 0 0	—	—
HARBOURS.				
B.—Grants for Harbours ...	235,010	107,463 10 8	127,546 9 4	—
MARINE SERVICE.				
C.—Salaries, Wages and Allowances ...	11,162	9,945 2 8	1,216 17 4	—
D.—Travelling Expenses ...	150	251 6 9	—	101 6 9
E.—Incidental Expenses ...	40	91 18 11	—	51 18 11
F.—Telegrams and Telephones	120	104 2 3	15 17 9	—
G.—Inquiries into Shipping Casualties ...	5	—	5 0 0	—
H.—Services in connection with Wreck and Salvage ...	200	119 5 2	80 14 10	—
I.—Relief of Distressed Seamen	5	285 9 3	—	280 9 3
J.—Acquisition of Foreshores and Foreshore Rights	5	—	5 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COMPENSATION AND OTHER PAYMENTS ARISING FROM THE EMERGENCY, 1939-1946.				
K.1.—Pensions and Allowances to Seamen or their Dependants in respect of Disablement or Death	13,500	13,170 15 7	329 4 5	—
K.2.—Medical Expenses of Seamen, including the cost of Hospital Treatment and other Miscellaneous Items ...	50	102 17 11	—	52 17 11
K.3.—Compensation for Loss of Effects ...	—	40 0 0	—	40 0 0
L.—Medals and Certificates ...	1,000	30 0 0	970 0 0	—
COAST LIFE SAVING SERVICE.				
M.1.—Salaries, Wages and Allowances ...	4,169	4,134 18 0	34 2 0	—
M.2.—Travelling Expenses ...	600	590 10 9	9 9 3	—
M.3.—Incidental Expenses ...	240	328 5 4	—	88 5 4
M.4.—Coast Communication Telephone Service ...	1,200	1,009 13 11	190 6 1	—
GROSS TOTAL :—				
Original ... £268,556				
Supplementary 4,091,000	£ 4,359,556	4,233,191 19 4	130,403 1 0	4,039 0 4
			Surplus of Gross Estimate over Expenditure. £126,364 0 8	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2,775 19 5	
N.—Appropriations in Aid ...	5,956	8,731 19 5	Total Surplus to be surrendered.	
NET TOTAL :—				
Original ... £262,600				
Supplementary 4,091,000	£ 4,353,600	4,224,459 19 11	£129,140 0 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was caused by unforeseen expenditure on repairs to the steamer and by further contributions to the Company towards operating losses.
- B.—As a result of modification of plans for the graving dock at Dublin no grants for this work were paid during the year and progress on other works at this port was slower than was anticipated. Difficulties at the contract stage delayed the start of a major work at one harbour and difficulties in regard to the acquisition of land slowed down progress at another. Delays in the supply of steel and plant retarded operations at certain harbours.
- C.—Saving due to staff vacancies.
- D.—The excess was due to an extension of the period of training in Great Britain of an Engineer Surveyor and to his attendance later in the year at a special course in Radiography in that country.
- E.—Unforeseen expenditure was incurred on advertising and on fees paid for training courses attended by an Engineer Surveyor.
- F.—Telephone calls were fewer than was anticipated.
- G.—Token provision.
- H.—The quantity of wreck dealt with was less than was anticipated. Receipts are shown under Subhead N (Appropriations in Aid).
- I.—The bulk of the expenditure relates to a case of relief and repatriation from South America of a distressed seaman. Expenditure was also incurred in six other cases.
- J.—Token provision.
- K.1.—Saving due mainly to the provision made for new claims being greater than was required.
- K.2.—The cost of hospital maintenance and treatment was greater than was anticipated.
- K.3.—The expenditure was due to the acceptance of liability in the case of a deferred claim (Department of Finance minute S. 99/45/39).
- L.—Unforeseen technical difficulties arose in proceeding with the scheme.
- M.1.—Payments made on account of attendance at exercises and for bad weather watches cannot be accurately forecasted.
- M.2.—Casual variation.
- M.3.—The excess was due to unforeseen expenditure on the provision of protective clothing.
- M.4.—The number of telephone calls was less than was anticipated.
- N.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s d.
1. Fees for survey and inspection of ships ...	575	490 7 1
2. Fees for examinations of Masters, Mates, and Engineers, etc. ...	100	64 15 0
3. Payments by the Commissioners of Irish Lights :—		
(a) In respect of the services of Surveyors (Sub-head C.) ...	800	695 13 0
(b) In respect of the cost of lighthouse telephones (Subhead N.4.) ...	180	—
4. Mercantile Marine Office fees (including overtime charges in respect of Surveyors) ...	550	544 11 2
5. Foreshore rents and licence fees ...	260	292 12 6

	Estimated.	Realized.
	£	£ s. d.
6. Sales of wreck and commission on wreck ...	265	227 14 9
7. 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
8. Miscellaneous (including net annual rental payable by Córas Iompair Éireann) ...	48	22 0 6
9. Payment 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.) ...	—	3,191 4 5
10. Sale of protective equipment removed from Irish ships ...	—	25 0 0
TOTAL ...	£5,956	£8,731 19 5

1. The number of surveys was less than was anticipated.
2. The number of candidates presenting themselves for examination was less than was anticipated.
3. (a) The full sum estimated was received from the Commissioners, but £104 7s. 0d. was regarded as a contribution towards the pension liability of the officers concerned and paid over to the Vote for Superannuation and Retired Allowances.
(b) Payment was not received until the year had closed.
4. No closer estimate was practicable.
5. Applications for licences to remove beach material were more numerous than anticipated, new foreshore leases were granted during the year and there were casual variations in the dates of payment of rents due.
6. See under Subhead H.
8. The estimate embraces items liable to casual variation, such as fines and forfeitures on seamen.
9. This receipt represents the balance of a claim which the Galway Bay Steamboat Co., Ltd., were unable to recover from the Underwriters within the previous year.
10. This receipt represents the proceeds of the sale of removed equipment which was not anticipated to arise within the year.

NOTE.

The expenditure shown under Subhead AA. is made up as under :—
 Non-Repayable Grant ... £1,628,631.
 Repayable Advance ... £2,462,369.
 Department of Finance minute F. 40/2/48.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
 6 Nollaig, 1950.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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.

W. E. WANN,

Comptroller and Auditor General.

UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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), 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. 20 of 1943; No. 23 of 1945; No. 37 of 1946; No. 39 of 1947; and No. 17 of 1948).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Payments to the Unemployment Fund ...	434,010	447,508 15 6	—	13,498 15 6		
B.— Payments to Associations	70	57 6 2	12 13 10	—		
C.—Advances to Workpeople for Fares ...	50	66 5 2	—	16 5 2		
D.—Unemployment Assistance and Supplements ...	1,455,010	1,368,653 13 0	86,356 7 0	—		
E.—Transfer of Harvest Workers ...	10	—	10 0 0	—		
E.E.—Losses and Compensation ...	—	57 5 6	—	57 5 6		
GROSS TOTAL ...£	1,889,150	1,816,343 5 4	86,379 0 10	13,572 6 2		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £72,806 14 8			
Deduct :—			Surplus of Appropriations in Aid realized. £10,336 1 11			
F.—Appropriations in Aid ...	536,150	546,486 1 11				
NET TOTAL ...£	1,353,000	1,269,857 3 5	Total Surplus to be surrendered. £83,142 16 7			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—This figure varies with the contribution income of the Unemployment Fund which cannot be exactly forecast.

B.—Estimated as closely as practicable.

C.—Advances were greater than anticipated.

D.—Saving due to the fact that the numbers of applicants for unemployment assistance were, on the whole, lower than anticipated.

E.—No payments in respect of the Harvest Labour Scheme, which ceased in May, 1948, fell to be made within the year.

	£	s.	d.
E.E.—(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	2	9	0
(2) Unrecovered balances of irregular payments of unemployment assistance made in the years 1943-44 and 1944-45 hitherto held in suspense and now treated as irrecoverable (Department of Finance minute S. 99/25/36)	43	14	10
(3) Unrecovered balances of irregular payments of Special Grant to agricultural and turf workers under Emergency Powers (No. 243) Order, 1942, hitherto held in suspense and now treated as irrecoverable (Department of Finance minute S. 99/31/45)	11	1	8
	£57	5	6

F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Repayment of sums advanced to workpeople ...	50	129 14 11
(2) Contribution from the Unemployment Fund under Section 5 of the Unemployment Assistance (Amendment) Act, 1938	300,000	300,000 0 0
(3) 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	235,840	245,898 5 6
(4) Recoveries of unemployment assistance overpaid	250	448 7 4
(5) Miscellaneous	10	9 14 2
TOTAL	£536,150	£546,486 1 11

(1) Surplus due to the fact that advances made to workpeople for fares towards the end of the previous year were not recovered until this year.

(3) Surplus mainly due to the fact that certain instalments of contributions which were not expected to be received in 1949-50 came to hand before the close of that financial year.

(4) This item cannot be forecast with any degree of accuracy.

NOTES.

In addition to cash recoveries accounted for under Subhead F., further recoveries totalling £675 12s. 10d. have been made by deduction from unemployment assistance, in respect of overpayments included in the Accounts of previous years which came to light up to the close of this Account.

The undermentioned sums made up of unrecovered balances of irregular payments of unemployment assistance which were included in the Accounts of previous years have been treated as irrecoverable :—

				£	s.	d.
1943-44	...	...	...	4	11	9
1944-45	...	...	...		9	3

(Department of Finance minute S. 99/25/36).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
19 Nollaig, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for the Salaries and Expenses of the Industrial and Commercial Property Registration Office (No. 16 of 1927, No. 13 of 1929 and No. 45 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	17,720	17,585 10 8	134 9 4	—
B.—Travelling and Incidental Expenses	100	121 11 10	—	21 11 10
C.—Expenses in connection with International Organisations	750	469 17 2	280 2 10	—
TOTAL£	18,570	18,176 19 8	414 12 2	21 11 10

Surplus to be surrendered ... £393 0 4

				Estimated.	Realized.
Extra Receipts payable to Exchequer :—					
Fees	Patents	...	...	£ 13,000	£ 15,335 12 6
	Trade Marks and Designs	...	...	5,300	5,537 13 0
	Miscellaneous	...	...	700	540 7 5
Refund in respect of cost of uniform clothing charged in a prior year				—	1 17 10
				£19,000	£21,415 10 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Casual variation.
- B.—Expenditure was incurred on the despatch of documents to Australia and on uniform clothing for which provision had not been made.
- C.—The anticipated increase in the contribution to the International Union for the Protection of Industrial Property did not materialize and the contribution to the International Union for the Protection of Literary and Artistic Works was less than was expected.

NOTE.

The Account of another Department includes expenditure of £204 17s. 2d. in respect of remuneration of an officer temporarily lent, without repayment, to this Office.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
28th November, 1950.

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

W. E. WANN,
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, 1950, 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	348,140	345,978 5 7	2,161 14 5		—	
A.2.—Metropolitan Offices ...	894,160	875,890 12 1	18,269 7 11		—	
A.3.—Provincial Offices ...	1,970,000	2,004,157 0 5	—		34,157 0 5	
A.4.—Stores Branch ...	115,000	116,652 11 8	—		1,652 11 8	
AA.—Payment to other Administrations in respect of Services rendered by Agency ...	3,600	4,899 12 5	—		1,299 12 5	
B.—Travelling Expenses ...	22,090	22,306 15 5	—		216 15 5	
BB.—International and other Conferences and Conventions :— Original ... £4,125 Supplementary 4,000	8,125	6,348 16 8	1,776 3 4		—	
C.—Rent, Office Fittings, etc.	42,100	42,944 1 6	—		844 1 6	
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	14,300	4,690 1 8	9,609 18 4		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CONVEYANCE OF MAILS.						
E.1.—Conveyance of Mails by Rail :—						
<i>Original</i> £321,000						
<i>Supplementary</i> 53,500						
	374,500	375,047 8 7	—		547 8 7	
E.2.—Conveyance of Mails by Road ...	80,600	98,771 18 3	—		18,171 18 3	
E.3.—Packet Services at Home ...	1,800	1,779 19 9	20 0 3		—	
E.4.—Packet Services—British and Foreign	23,000	21,063 7 8	1,936 12 4		—	
E.5.—Conveyance of Mails by Air :—						
<i>Original</i> £114,600						
<i>Supplementary</i> 28,400						
	143,000	142,433 16 6	566 3 6		—	
F.—Railway Companies, etc., for Services in connection with Telegrams	110	114 13 2	—		4 13 2	
STORES OTHER THAN ENGINEERING MATERIALS.						
G.1.—Stores ...	139,940	131,848 9 10	8,091 10 2		—	
G.2.—Uniform Clothing ...	51,410	43,221 10 11	8,188 9 1		—	
G.3.—Manufacture of Stamps, etc. ...	17,320	19,102 3 3	—		1,782 3 3	
INCIDENTAL EXPENSES, LAW CHARGES, ETC.						
H.1.—Law Charges ...	250	273 15 11	—		23 15 11	
H.2.—Losses by Default, Accident, etc. ...	3,800	8,751 10 7	—		4,951 10 7	
H.3.—Incidental Expenses	5,635	9,563 13 4	—		3,928 13 4	
ENGINEERING ESTABLISHMENT.						
I.1.—Salaries, Wages and Allowances ...	369,000	324,670 18 1	44,329 1 11		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.							
			Less than Granted.			More than Granted.				
	£	£	s.	d.	£	s.	d.	£	s.	d.
I.2.—Travelling Expenses ...	45,000	29,584	6	7	15,415	13	5	—		
K.—Engineering Materials :—										
<i>Original</i> £86,000										
<i>Supplementary</i> 50,000										
	136,000	122,140	3	1	13,859	16	11	—		
ENGINEERING WORK, ETC.										
L.1.—Cross-Channel Cable Maintenance ...	500	1,487	11	1	—			987	11	1
L.2.—Wayleaves ...	200	169	19	3	30	0	9	—		
L.3.—Contract Work ...	23,000	11,724	14	5	11,275	5	7	—		
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	23,200	18,511	4	4	4,688	15	8	—		
L.5.—Incidental Expenses ...	850	1,149	10	8	—			299	10	8
M.—Telephone Capital Repayments ...	217,372	217,371	18	0	2	0		—		
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES.										
N.1.—Superannuation Allowances and other non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 :—										
<i>Original</i> £260,860										
<i>Supplementary</i> 23,140										
	284,000	282,438	11	3	1,561	8	9	—		
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	47,500	47,278	4	8	221	15	4	—		
N.3.—Agency Payments in respect of Compensation Allowances ...	23,500	23,962	15	3	—			462	15	3
N.4.—Increase in certain Pensions and Allowances :—										
<i>Original</i> ... Nil										
<i>Supplementary</i> £10										
	10	—			10	0	0	—		
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.										
Q.1.—Salaries, Wages and Allowances ...	17,740	11,617	6	10	6,122	13	2	—		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. :— Original £70,000 Supplementary 10,000	80,000	72,693 13 6	7,306 6 6		—	
Q.3.—Travelling and Miscellaneous Expenses ...	1,750	540 15 10	1,209 4 2		—	
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	5,528,502 30,500	5,441,181 18 0 —	156,650 3 6 30,500 0 0		69,330 1 6 —	
GROSS TOTAL :— Original £5,359,452 Supplementary 10 Do. 138,540	£ 5,498,002	5,441,181 18 0	126,150 3 6		69,330 1 6	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
			£56,820 2 0			
T.—Appropriations in Aid : Original £241,652 Supplementary 28,840	270,492	271,648 9 1	Surplus of Appropriations in Aid realized.			
			£1,156 9 1			
NET TOTAL :— Original £5,117,800 Supplementary 10 Do. 109,700	£ 5,227,510	5,169,533 8 11	Total Surplus to be surrendered.			
			£57,976 11 1			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1—A casual variation.

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.—Saving due to economies effected in certain duties (£8,600), and to anticipated recruitment of telephone staff not having fully materialized (£9,700).

A.3.—Excess due to final adjustment of consolidated scales (£2,000) and to employment of additional staff due to growth of business (£32,000).

A.4.—A casual variation.

AA.—Excess due to the number of postal orders issued for payment in Great Britain being greater than anticipated.

B.—A casual variation.

BB.—Saving due to anticipated claims by the International Telecommunications Union for subscriptions not coming in course of payment in the financial year.

C.—A casual variation.

D.—Saving due to expenditure on certain sites not materializing.

E.1.—A casual variation.

E.2.—Excess due to increased parcel post traffic (£8,100); unanticipated delay in the introduction of certain road services (£6,500), and increased cost of mail carriage contracts (£3,600). The expenditure includes a payment of £3 in lieu of notice of termination of a mail car contract.

E.3.—A casual variation.

E.4.—Saving due to anticipated expenditure on foreign packet services not materializing.

E.5. and F.—Casual variations.

G.1.—Saving due to anticipated increase in the cost of petrol not materializing (£2,600), expenditure on replacement of motor cycles being less than anticipated (£900), the relief from telephone capital funds in respect of mechanical transport used on telephone capital works being greater than anticipated (£3,100), reduced expenditure on mail bags caused by the quantity provided for Cross-Channel services and the cost of manufacture being less than anticipated (£4,500), and expenditure on miscellaneous stores being less than anticipated (£2,450); offset by anticipated credits in respect of stores purchased for other Government Departments not materializing (£5,450).

G.2.—Deliveries effected by contractors during the year were less than anticipated (£5,000), and an anticipated increase in the cost of material did not materialize (£3,200).

G.3.—Stamped stationery items, the supply of which had been considerably in arrear, were delivered and paid for during the year.

H.1.—A casual variation.

H.2.—Expenditure under this subhead cannot be accurately estimated. A classified schedule of losses is shewn on page 218. The loss to public funds is reduced by £206 6s. 4d. on account of unpaid wages, etc., to dismissed, etc., officers.

H.3.—Expenditure under this subhead, which cannot be accurately estimated, includes cost of publicity for the savings campaign (£5,850) (Department of Finance letter F. 42/3/47), for a campaign against wireless licence fee defaulters (£313) (Department of Finance letter S. 104/2/33), for an early Christmas posting campaign (£660) (Department of Finance letter S. 41/15/48), and for a proposed campaign for prepayment of postage on correspondence to Government Departments (£13); damages and costs awarded to members of the public involved in traffic accidents with official vehicles (£85) (Department of Finance letter S. 48/12/49); recoupment of entertainment expenses incurred during a Postmasters' conference (£14), and at the opening of Cork automatic telephone exchange (£31) (Department of Finance letters S. 100/1/48 and S. 100/7/49); payments amounting to £51 7s. 0d. in respect of special medical fees and examinations (Department of Finance letters E. 104/16/37, E. 82/7/49, E. 82/3/48, E. 104/6/39, P. 7/12/49, E. 82/11/35, E. 104/4/42, P. 7/1/49, P. 7/41/48, P. 7/10/48, P. 7/9/50, E. 100/4/42, and P. 7/30/49); cost of official Christmas greetings cards for distribution to members of the Universal Postal Union (£5 10s. 0d.) (Department of Finance letter S. 41/2/25); and cost of brochures for presentation sets of postage stamps (£19 7s. 6d.) (Department of Finance letter S. 41/18/32). In addition, *ex-gratia* awards totalling £15 10s. 0d. were made to members of the staff for special services rendered resulting in the apprehension of the offender in an attempted Savings Bank fraud at Salthill Sub-Office, Galway, and on the occasion of a fire at Naas Head Office.

I.1.—Saving due to anticipated recruitment of labour force not having been effected (£13,500), to anticipated increase in wage rates not having fully materialized (£18,200), and to relief in respect of telephone capital works being greater than anticipated (£12,600).

I.2.—Saving due to less travelling resulting from non-recruitment of full labour force, and to increased use of departmental mechanical transport.

K.—Saving due to unanticipated delay in delivery of certain stores which had been provided for.

L.1.—This subhead provides for this Department'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.—Saving due to contract work on common service construction (£6,900), on telegraph construction (£1,300), and on renewals at coast wireless stations (£3,100) being less than anticipated. Expenditure under this subhead includes payments totalling £69 0s. 2d. made to three contractors in excess of the original contract prices (Department of Finance letters S. 9/13/40).

L.4.—Saving mainly due to unanticipated deferment of the due date for rental of a telephone exchange (£3,300), and to the relief from telephone capital funds being greater than anticipated (£1,300).

L.5.—Excess due to payments to members of the public involved in traffic accidents with official vehicles being greater than anticipated. Expenditure under this subhead includes twenty-four awards varying between £1 and £5 and totalling £48 to engineering staff for suggestions to improve engineering plant and methods (Department of Finance letter E. 81/1/47). Fifteen *ex-gratia* payments totalling £109 15s. 5d. were made to members of the public as compensation for injuries, etc., resulting from accidents arising out of engineering works.

N.1., N.2. and N.3.—Casual variations.

N.4.—Token provision. The expenditure was subsequently provided for in the later Supplementary Estimate under Subhead N.1.

Q.1.—Expenditure on engineering staff and labour force was less than anticipated owing to changes in airport development plans.

Q.2.—Anticipated customs charges on equipment did not materialize.

Q.3.—Expenditure on travelling for international conferences (£400), and by labour force (£800), was less than anticipated.

T.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
(1)	Void money orders	...	...	2,400	2,453	0	9
(2)	Void postal orders	...	...	2,340	2,340	0	0
(3)	Works for railway companies and others :—						
	Original	...	£3,500				
	Supplementary	...	1,500				
				5,000	7,274	8	4
(4)	Sale of engineering stores	...	...	4,500	12,757	14	4
(5)	Receipts from Savings Bank funds :—						
	Original	...	£96,025				
	Supplementary	...	19,850				
				115,875	110,671	7	10
(6)	Rent of Post Office premises sublet :—						
	Original	...	£7,260				
	Supplementary	...	1,200				
				8,460	8,542	2	1
(7)	Repayment of sums advanced to Officers under Subhead G.1.	...	...	10			
(8)	Receipts from Widows' and Orphans' Pensions Fund for administration expenses :—						
	Original	...	£32,800				
	Supplementary	...	1,800				
				34,600	45,453	7	7

		Estimated.	Realized.
		£	£ s. d.
(9) Receipts for agency services performed on behalf of other Governments ...	...	30,000	35,810 10 8
(10) Receipts from British Government for excess parcels traffic :—			
<i>Original</i> ...	£10,000		
<i>Less Supplementary</i> ...	10,000		
		—	—
(11) Receipts from British Government for staffing of wireless stations :—			
<i>Original</i> ...	£14,680		
<i>Supplementary</i> ...	15,320		
		30,000	—
(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 ...	...	23,500	24,195 17 5
(13) Repayment by Post Office Workers' Union of salaries plus a contribution towards superannuation liability, of officers loaned to that Union :—			
<i>Original</i> ...	£1,020		
<i>Supplementary</i> ...	160		
		1,180	837 17 1
(14) Miscellaneous receipts :—			
<i>Original</i> ...	£13,617		
<i>Less Supplementary</i> ...	990		
		12,627	21,312 3 0
TOTAL :—			
<i>Original</i> ...	£241,652		
<i>Supplementary</i> ...	28,840		
		£270,492	£271,648 9 1

(1) A casual variation.

(3) Receipts relating to the last quarter of the previous year are included (£1,083), and the amount of repayment work effected was greater than anticipated (£1,190).

(4) The receipts from sales were greater than anticipated.

(5) Anticipated payments in respect of Savings Bank liabilities, which are credited to this subhead, did not come in course of payment within the financial year.

(6) A casual variation.

(7) No advances were made.

(8) Excess due to administrative expenses chargeable to the Widows' and Orphans' Pensions Fund being greater than anticipated (£4,700), and to receipt of payment within the financial year of an account in respect of the last quarter of the financial year 1948-49 (£6,123).

(9) The number of money orders and postal orders paid for other Governments was greater than anticipated.

(11) The amount has not been realized.

(12) Receipts were greater than anticipated.

(13) Payment of an amount due was received after the close of the financial year.

(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	11,724	10	0
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property	823	16	9
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc.	209	7	9
(d) Receipts in respect of commission on re-purchase of stamps	179	18	8
(e) Receipts for services rendered in respect of meteorological services, engineering work, etc., for broadcasting service, etc.	2,362	8	0
(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.	2,911	12	8
(h) Receipts in respect of officers loaned	250	0	0
(i) Advertisement receipts	296	2	4
(j) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus	813	11	8
(k) Repayment by Civil Service Clerical Association of salary plus a contribution towards pension liability of Clerical Officer loaned as Acting General Secretary to that Association (Department of Finance letters E. 108/8/40)	26	2	9
(l) Refund of overpayment of widows' and orphans' contributions	163	10	5
(m) Refund of unexpended amount of Swedish kröner held by Bank of Ireland in respect of an irrevocable credit ...	450	16	5
(n) Other miscellaneous receipts	1,080	5	7

H.2.—LOSSES BY DEFAULT, ACCIDENT, ETC. CLASSIFIED SCHEDULE.

	£	s.	d.
Deficiency in Accounts—Due to misappropriation by the Sub-Postmaster, Achill Sound Sub-Office, Westport, of deposits in various Savings Bank accounts amounting to £3,279 18s.6d. The offender was prosecuted and dismissed. The loss to public funds was reduced by £267 17s. 4d. made good. A balance of salary due, £121 9s. 0d., was withheld (Department of Finance letter S. 41/15/47)	3,012	1	2
“ “ Due to burglary and theft of official cash at Benburb Street Town Sub-Office, Dublin. The offenders were not apprehended (Department of Finance letters S. 41/13/49) ...	113	0	9
“ “ Due to shortage in a stamp remittance between Brainnse na Storás and Ballsbridge Branch Office, Dublin	1	0	0

		£	d.
Deficiency in Accounts—	Due to the accidental loss of paid Army allowance forms at Capel Street Town Sub-Office, Dublin	3	11 5
„	„ Due to misappropriation by the Sub-Postmaster, Castletownbere Sub-Office, Bantry, of deposits in various Savings Bank accounts amounting to £181 10s. 8d. and of monies for the purchase of Savings Certificates amounting to £1,592 4s. 0d. The offender was prosecuted and dismissed. The loss to public funds was reduced by £79 12s. 5d. made good. A balance of salary due £84 17s. 4d. was withheld (Department of Finance letter S. 41/1/48)	1,694	2 3
„	„ Due to the loss of a registered letter between Dublin Head Office and Clonmel Head Office (Department of Finance letter F. 105/6/25)	40	0 0
„	„ Due to shortage in official remittance between Dublin Head Office and Drumree Sub-Office, Dublin	10	0
„	„ Due to shortage in official remittance between Dublin Head Office and Lower Mount Street Sub-Office, Dublin	6	9
„	„ Due to theft of £20 at Duke Street Branch Office, Dublin. The offenders were not apprehended. The loss to public funds was reduced by £2 made good by an officer held to be guilty of contributory negligence	18	0 0
„	„ Due to fraudulent negotiation of British postal orders amounting to £36 16s. 10d. by two temporary Postmen at Dún Laoghaire. The offenders were dismissed. The loss to public funds was reduced by £1 0s. 6d. made good	35	16 4
„	„ Due to failure to collect charges on a cash-on-delivery parcel at Dundrum Sub-Office, Dublin	7	8
„	„ Due to robbery at Drumcondra Town Sub-Office, Dublin. The offender was not apprehended (Department of Finance letter S. 41/13/50)	26	11 0½
„	„ Due to robbery at Granby Row Town Sub-Office, Dublin. The offenders were not apprehended (Department of Finance letter S. 41/15/49)	22	0 0
„	„ Due to robbery at James's Street Branch Office, Dublin. The offenders were prosecuted and committed to a reformatory school	20	0 0
„	„ Due to accidental loss of official remittance between Letterkenny Head Office and Meenbanad Sub-Office	1	0 9
„	„ Due to accidental loss of insurance stamps at Letterkenny Head Office	1	12 6

			£	s.	d.
Deficiency in Accounts—	Due to the loss of a registered letter in transit to Dublin Head Office (Department of Finance letter F. 105/6/25)	... ..	90	0	0
”	”	Due to shortage of £5 in official remittance between Monaghan Head Office and Scots-town Sub-Office. The loss to public funds was reduced by £3 made good by an officer held to be guilty of contributory negligence	2	0	0
”	”	Due to robbery at Naas Head Office. The offenders were not apprehended. The loss to public funds was reduced by £10 made good by an officer held to be guilty of contributory negligence (Department of Finance letter S. 41/9/49)	31	7	2
”	”	Due to robbery at North King Street Town Sub-Office, Dublin. The offenders were not apprehended (Department of Finance letter S. 41/15/49)	83	10	0
”	”	Due to robbery of stamp vending machine at Phibsborough Branch Office, Dublin. The offender was not apprehended	17	3	
”	”	Due to accidental loss of a British Savings Bank withdrawal voucher and a dividend warrant (both unidentified) after payment at Rathgar Town Sub-Office, Dublin	4	10	0
”	”	Due to the irregular payment at Rosscarbery Sub-Office, Bandon, of £20 out of a Savings Bank account to a person other than the depositor	20	0	0
”	”	Due to fraudulent withdrawal of £3 from a Savings Bank account by an unknown member of the public. The loss to public funds was reduced by 10s. made good by the officer held to be responsible	2	10	0
”	”	Due to an amount of credit stocks of savings stamps issued to Honorary Secretaries of Savings Associations, and which is irrecoverable owing to the deaths and resignations of the officers concerned (Department of Finance letter F. 42/7/44)	20	16	5
”	”	Due to misappropriation by an Assistant at Washington Street Sub-Office, Cork, of deposits in various Savings Bank accounts amounting to £641 4s. 0d. and official cash amounting to £118 10s. 10½d. The offender was prosecuted and dismissed. The loss to public funds was reduced by £300 17s. 9½d. made good (Department of Finance letter S. 41/8/46)	458	17	1
Commemoration, etc., stamps presented to the Universal Postal Union, Berne, International Philatelic Exhibitions at Paris and Madrid, International Telecommunications Union, Paris, President of Ireland and others (Department of Finance letter S. 41/18/32)			96	10	10

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants :—

	£	s.	d.	£	s.	d.
Counter losses	348	19	6½			
Irrecoverable amounts of Customs duties uncollected	46	12	7			
Money orders	55	5	10			
Postal orders	17	6	6			
Savings bank	2	16	11			
Miscellaneous	27	12	8½			
				498	14	1

Compensation for loss of or damage to parcels and insured letters :—

<i>Loss</i> :—Registered and insured parcels	288	12	0½			
Unregistered and uninsured parcels	1,571	0	6			
Total (Parcels)	1,859	12	6½			
Registered and insured letters	325	0	9			
Total (Loss)	2,184	13	3½			
<i>Damage</i> :—Registered and insured parcels	56	16	8			
Unregistered and uninsured parcels	203	17	2			
Total (Parcels)	260	13	10			
Registered and insured letters	6	10	0			
Total (Damage)	267	3	10			
TOTAL LOSS AND DAMAGE				2,451	17	1½
TOTAL				£8,751	10	7

The total number of money orders and postal orders issued during the year was 10,423,000 amounting to a sum of £13,351,000. The total number of parcels dealt with was approximately 10,066,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £50,881,000. The total number of Savings Bank deposits and withdrawals during the year was 1,577,000 and the total amount involved was approximately £18,745,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

A Learner at An Uaimh Head Office misappropriated £6 official cash and a registered letter containing postal orders and stamps to the value of £1 6s. 0d. She was prosecuted and dismissed.

A burglar stole £6 4s. 9d. official cash from Aungier Street Sub-Office, Dublin. He was not apprehended.

A Post Office Clerk, Grade A (acting), at Ballina Head Office misappropriated £23 18s. 7½d. official cash. He was prosecuted and dismissed (Department of Finance letter E. 82/8/49).

The Sub-Postmistress of Ballytruckle Sub-Office, Waterford, misappropriated £70 Savings Bank moneys. She was dismissed.

A temporary Post Office Clerk at Blackrock Sub-Office, Dun Laoghaire, misappropriated £17 official cash. He was permitted to resign as an alternative to dismissal.

A temporary Post Office Clerk at Clones Sub-Office, Monaghan, misappropriated £6 Savings Bank moneys. She was dismissed.

A temporary Postman at Cork Head Office abstracted £1 12s. 6d. from a postal packet. He was prosecuted and dismissed.

The Sub-Postmistress of Doohoma Sub-Office, Ballina, misappropriated £1,019 4s. 6d. Saving Bank moneys. She was dismissed (Department of Finance letter S. 41/6/47).

An Assistant at Drimnagh Sub-Office, Dublin, misappropriated £5 6s. 6d. official cash. She was dismissed.

An Assistant at Drumshambo Sub-Office, Carrick-on-Shannon, misappropriated £6 17s. 2½d. official cash. She had already left the Sub-Postmaster's employment when the shortage was discovered.

Two temporary Postmen at Dublin Head Office abstracted £3,500 from a registered postal packet. They were prosecuted and dismissed.

A Post Office Clerk, Grade B, at Dublin Head Office misappropriated £19 18s. 3½d. official cash. He was prosecuted and dismissed (Department of Finance letter E. 82/9/49).

An Auxiliary Postman at Edenderry Sub-Office, Mullingar, abstracted £2 10s. 0d. from a postal packet. He was prosecuted and dismissed.

An Assistant at Fiddown Sub-Office, Waterford, misappropriated £9 14s. 4d. official cash. She had already left the Sub-Postmaster's employment when the shortage was discovered.

A temporary Postman at Galway Head Office abstracted £2 from a postal packet. He was prosecuted and dismissed.

A temporary Auxiliary Postman at Gorey Head Office abstracted £1 from a postal packet. He was prosecuted and dismissed.

An Assistant at Kilderry Sub-Office, Kilkenny, misappropriated £12 17s. 0d. official cash. She was dismissed.

A Postman, Grade B, at Limerick Head Office abstracted £162 and \$271 from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/24/48).

A Post Office Clerk, Grade B, at Loughrea Sub-Office, Galway, misappropriated £5 12s. 6d. official cash. He was prosecuted and dismissed (Department of Finance letter E. 82/13/49).

An Assistant at Lucan Sub-Office, Dublin, misappropriated £232 8s. 0d. Savings Bank moneys. She was prosecuted and dismissed.

The Sub-Postmaster of Mount Merrion Sub-Office, Dun Laoghaire, was held responsible for a shortage of £176 0s. 7½d. in official stocks and cash discovered subsequent to his resignation.

A Boy Messenger at Mullingar Head Office misappropriated a portage fee of 1s. 0d. He was dismissed.

An Assistant at Newtown Gore Sub-Office, Carrick-on-Shannon, misappropriated £12 official cash. She was dismissed.

A Post Office Clerk, Grade B, at North Wall Branch Office, Dublin, misappropriated £19 18s. 3½d. official cash. He was prosecuted and dismissed (Department of Finance letter E. 82/9/49).

An Auxiliary Postman at Ravensdale Sub-Office, Dundalk, abstracted £2 10s. 0d. from postal packets. He was prosecuted and dismissed.

An Assistant at Skerries Sub-Office, Dublin, abstracted £9 16s. 11d. from postal packets. She was dismissed.

An Auxiliary Postman at Swinford Sub-Office, Claremorris, abstracted £9 10s. 0d. from postal packets. He was prosecuted and dismissed.

A temporary Auxiliary Postman at Tuam Head Office abstracted £1 10s. 0d. from a postal packet. He was prosecuted and dismissed.

A Postman, Grade B, at Westport Head Office abstracted £250 16s. 3d. and \$29 from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/32/48).

Fourteen members of the public fraudulently withdrew £100 2s. 9d. 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. ...	13	14	8
Losses of engineering stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (99 cases) ...	201	7	9

Amounts totalling £414 16s. 7d. being the value of engineering equipment and apparatus destroyed by fire (two cases) were written off under Department of Finance authorities S. 41/6/49 and S. 41/11/49.

The total value of engineering stores handled during the year was £1,262,000.

The sale value of all materials of postcards, wrappers, envelopes and telegraph books issued to Postmasters in the year was £5,438.

REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for railway companies and others ...	8,014	10,559

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.

EXTRA REMUNERATION (exceeding £30).

The Chief Medical Officer received a gratuity amounting to £198 from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E. 109/33/46).

The Senior Legal Clerk received a gratuity of £70 in respect of extra attendance on weekdays (Department of Finance letter E. 79/1/49).

Three Clerical Officers received gratuities of £100, £55 and £40 for performance of substitution on higher duties (Department of Finance letters E. 80/3/47 and E. 81/4/41).

Two hundred and thirty-three Clerical Officers, two Law Clerks, fifty-three Writing Assistants, four Overseers of Sorting Assistants, five Sorting Assistants, sixteen Telephone Officers, one Head Messenger, two Paper Keepers, two Doorkeepers, one temporary Clerical Assistant, and one temporary Post Office Clerk received extra remuneration varying between £30 5s. 8d. and £167 19s. 5d. in respect of extra attendance on weekdays.

One Staff Engineer, one Postmaster, two Superintendents, eleven Assistant Superintendents, eighty-three Overseers, one Inspector, twenty Assistant Inspectors, two Superintendent Warehousemen, nine Assistant Supervisors, one Foreman, two Assistant Foremen, one Assistant Storekeeper, four hundred and forty-two Post Office Clerks, Grade A, three hundred and forty-five Post Office Clerks, Grade B, two hundred and eighty-three Postmen, Grade A, three hundred and ninety-two Postmen, Grade B, one hundred Telephonists, forty-one Male Night Telephonists, three Auxiliary Postmen, ten Inspectors (Engineering Branch), three Draughtsmen, six Motor Mechanics, twenty-three Telephone and Telegraph Mechanics, three hundred and forty-three Skilled Workmen, ten Warehousemen, five Storemen, one Fitter, one Wood Working Machinist, one hundred and twenty-seven Labourers, one Mason, nineteen Packers and Porters, forty-four Doorkeepers, one Watchman and twenty-two Cleaners, received extra remuneration varying between £30 0s. 6d. and £483 16s. 9d. in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, Army gratuities (or Reserve pay), etc.

An Overseer received an allowance of £69 in respect of special duties (Department of Finance letter E. 82/19/46).

From Vote 62 three Clerical Officers and one Postman, Grade B, received fees varying between £36 17s. 6d. and £67.

NOTES.

1. This Account includes expenditure of approximately £1,525 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 £806 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 :—

(a) as irrecoverable :—					£	s.	d.
Motor cycle (1 case) ... ..	...	...	...	...	2	16	11
Pedal cycle (1 case) ... ..	...	...	...	...	7	8	0
Engineering van (1 case) ... ..	...	...	...	...	3	9	11
Departmental motor vans (2 cases) ... ..	...	...	...	...	14	5	4
					£28	0	2

(b) on a mutual forbearance basis :—					£	s.	d.
Motor vans (9 cases)	...	...	...	...	107	15	3
Motor trucks (3 cases)	...	...	...	...	39	15	4
Motor cycles (6 cases)	...	...	...	...	201	17	1
Pedal cycles (9 cases)	...	...	...	...	34	10	8
(Department of Finance letters S. 41/2/37)					£383	18	4

(c) on a halving basis :—					£	s.	d.
Motor vans (5 cases)	...	...	...	...	11	5	1
Motor cycles (1 case)	...	...	...	...	17	0	4
Pedal cycles (2 cases)	...	...	...	...	1	0	6
(Department of Finance letters S. 41/2/37)					£29	5	11

4. In nineteen 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 £312 13s. 5d., but 10s. 0d. was recovered from the officer concerned in one case.

5. In three cases of damage to official letter boxes no claim was made against any member of the public, the perpetrators not having been traced. The cost of making good the damage was £9 12s. 6d.

6. An amount of £8 3s. 8d. in respect of the value of excess annual leave was abandoned as irrecoverable. Wages of £6 9s. 5d. were withheld.

7. Four amounts of £2 0s. 8d., £2 5s. 3d. (Department of Finance letters P. 7/27/49), £1 15s. 0d. (Department of Finance letter E. 112/5/40), and 19s. 10d. (Department of Finance letter E. 112/5/40) in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable.

8. Two claims amounting to £2 10s. 0d. and £2 0s. 5d. in respect of the value of official property lost or destroyed were waived. In one case the officer concerned was required to contribute 16s. 8d. towards the cost of replacement, while the other claim was partially offset by wages of £1 1s. 10d. withheld.

9. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Cabinteely, Dublin, and Dean's Grange, Dun Laoghaire (Department of Finance letters E. 82/1/48).

10. Amounts totalling £18 11s. 6d. due in respect of legal costs from telephone subscribers were abandoned.

11. Stores valued £140 8s. 0d. surplus to the requirements of the Department of Defence were taken over by this Department (Department of Finance letter S. 8/16/45).

12. Stores valued £77 10s. 0d. previously taken over from the Department of Defence were found to be unsuitable for use by this Department and were returned to the Department of Defence.

13. Stores valued £2 1s. 0d. were stolen from telephone kiosks (67 cases). Two offenders were prosecuted and 5s. 0d. compensation recovered.

14. The account of a previous year included overpayments amounting to £606 13s. 11d. made to 260 officers. The overpayments which were made in good faith were not recovered (Department of Finance letter E. 82/1/49).

L. Ó BROIN,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,

DUBLIN, 19th January, 1951.

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.

W. E. WANN,

Comptroller and Auditor General.

APPENDIX No. I.
ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED
31ST MARCH, 1950.
SUMMARY.

Estimated Expenditure.				Actual Expenditure.			
Lines and Apparatus.		Telephone Services.		Electric Light and Power.		Common Services.	
Telegraph Services.		Telephone Services.		Electric Light and Power.		Common Services.	
£	£	£	£	£	£	£	£
31,060	*	*		10,930		4,568	
18,410	97,245			1,480		1,487	
89,790	313,750			21,010		20,191	
1,235	17,200			120		49	
£602,230				£529,227			

* Telephone construction is provided for by loans raised under the Telephone Capital Acts, 1924 to 1946.

APPENDIX No. IA.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1950.

		Estimate. £			Expenditure. £
Construction (Telegraphs):—			Construction (Telegraphs):—		
Shore Wireless Stations	...	—	Shore Wireless Stations	...	68
Sundry Works (including fast Telegraph Apparatus)	...	31,060	Sundry Works (including fast Telegraph Apparatus)	...	17,921
TOTAL COST OF TELEGRAPH CONSTRUCTION:—			TOTAL COST OF TELEGRAPH CONSTRUCTION:—		
Cash	...	£10,285	Cash	...	£7,852
Materials	...	20,775	Materials	...	10,137
		31,060			17,989 (a)
Construction (Common Services):—			Construction (Common Services):—		
Electric Light, Electric Power, Heating:—			Electric Light, Electric Power, Heating:—		
New Works:—			New Works:—		
Cash	...	£8,945	Cash	...	£3,628
Materials	...	1,985	Materials	...	940
		10,930			4,568 (a)
TOTAL COST OF COMMON SERVICES CONSTRUCTION		£10,930	TOTAL COST OF COMMON SERVICES CONSTRUCTION		£4,568

(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, 1950—continued.

Estimate.			Expenditure.			
Lines and Apparatus.		Electric Light and Power.	Lines and Apparatus.			Electric Light and Power.
Telegraph Services.	Telephone Services.	Common Services.	TOTAL.	Telegraph Services.	Telephone Services.	Common Services.
£	£	£	£	£	£	£
11,410	70,720	1,355	83,485	3,909	60,665	1,228
6,700	21,375	65	28,140	1,392	15,758	233
—	150	—	150	—	—	—
£18,110	92,245	1,420	111,775	5,301	76,423	1,461
300	5,000	60	5,360	569	16,003	26
£18,410	97,245	1,480	117,135	5,870	92,426	1,487
76,875	265,485	17,670	360,030	68,224	241,768	15,268
12,895	47,735	3,340	63,970	11,932	44,415	4,923
20	180	—	200	17	153	—
—	350	—	350	—	1,488	—
£89,790	313,750	21,010	424,550	80,173	287,824	20,191
1,235	17,200	120	{ 15,335	792	13,674	47
			{ 3,220	97	4,087	2
£1,235	17,200	120	18,555	889	17,761	49

RENEWALS, REARRANGEMENTS, ETC.,
OF PLANT (a).

Cash
Materials
Renewals of Submarine Cables (Part Cost)
(Cash)

Worn-out and obsolete Plant and Stores—
Book value written off Stores Ledgers

Total Cost of Renewals and Rearrangements £

MAINTENANCE (a).

Cash
Materials
Wayleaves
Submarine Cables (Part Cost) (Cash)

Total Cost of Maintenance£

REPAIR OF STORES IN POST OFFICE FACTORY.

Cash
Materials

Total Cost of Repairs of Stores, etc. ...£

(a) The saving on Telegraph and Telephone Renewals and on Maintenance was due to increased concentration on Telephone Capital Works.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1950.

RECEIPTS.		£	£	ISSUES.	£	£
Value of Stores in hand, 1st April, 1949 :—						
Stock at Rate Book Prices on 31st March, 1949			933,904*	Works and Maintenance	...	479,252
Stores in transit on 31st March, 1949		...	4,375	Repayment Services	...	2,726
			938,279	Sales	...	5,523
Engineering materials purchased		...	556,091	Factory, for use in manufacture, Plant, etc.	...	35,323
Add Stores taken into Stock in 1949-50 but not paid for on 31st March, 1950		...	29,982			522,824
Stores taken into Stock in 1949-50 but paid for in 1948-49		...	48,820	Value of Stores in transit on 31st March, 1950	...	8,510
			634,893	Value of Stores in hand on 31st March, 1950		1,025,693†
Deduct Stores taken into stock prior to 1st April, 1949, and paid for in 1949-50		...	75,950			1,034,203
Manufactured articles received from the Factory at cost		...		(Including stores, £63,302, awaiting repair or condemnation ; for sale, £5,147 ; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £47,099).		
Profit on Rate Book Prices		...				
Stocktaking adjustment		...	918			
			£1,557,027			£1,557,027

* Includes stores valued £400,000 charged to suspense head of the Telephone Capital Account.

† Includes stores valued £460,000 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 1949-50.

						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) ...						194,419	17	8
GRATUITIES AND OTHER NON-RECURRENT CHARGES.								
A.—Statutory.								
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...						57,193	14	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)) ...						11,217	18	7
Gratuities granted to Established Officers under the Superannuation Act, 1859 (Section 6) ...						Nil		
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4) ...						460	15	10
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act, 1887 (Section 4), as amended by the Act of 1914 (Section 3) ...						276	10	6
B.—Non-Statutory.								
Marriage Gratuities ...						10,286	3	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 ...						2,252	3	5
INJURY GRANTS.								
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ...						Nil.		
Grants under the Workmen's Compensation Acts, 1906, 1934 and 1948 ...						6,331	7	2
						£282,438	11	3
						Subhead N.2.		
						£	s.	d.
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...						47,278	4	8
						Subhead N.3.		
						£	s.	d.
Agency Payments in respect of Compensation Allowances ..						23,962	15	3
TOTAL ...						£353,679	11	2

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, 1950.			Total for the previously expired period.			Total to 31st March, 1950.				
	£	s.	d.	£	s.	d.	£	s.	d.		
To Balance on 31st March, 1949	28,764	1	4	—	—	—	28,764	1	4		
„ Advances from the Exchequer	1,250,000	0	0	5,301,858	0	0	4,873,093	18	8		
„ Balance on 31st March, 1950	78,571	19	5	—	—	—	400,000	0	0		
TOTAL ...£	1,357,336	0	9	5,301,858	0	0	5,301,858	0	0		
—			Payments in the Year ended 31st March, 1950.			Total for the previously expired period.			Total to 31st March, 1950.		
			£	s.	d.	£	s.	d.	£	s.	d.
By Balance on 31st March, 1949			—	—	—	28,764	1	4	—		
„ Expenditure on works			1,297,336	0	9	4,873,093	18	8	6,170,429		
„ Expenditure on Stores not yet allocated (Suspense Head) ...			60,000	0	0	400,000	0	0	460,000		
TOTAL ...£			1,357,336	0	9	5,301,858	0	0	6,630,429		

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
19th January, 1951.

L. 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.

W. E. WANN,
Comptroller and Auditor General.

WIRELESS BROADCASTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 :— Original ... £104,440 Less Supplementary 2,095	102,345	102,948 18 3	—	603 18 3
B.—Cost of Daily Programmes, including Public Concerts :— Original ... £61,100 Supplementary 2,600	63,700	64,242 1 7	—	542 1 7
C.—Musical Instruments, Music, etc. ...	3,500	3,416 1 0	83 19 0	—
D.—Travelling Expenses ...	4,000	4,338 2 1	—	338 2 1
E.—Light, Power, etc. ...	9,685	9,620 1 9	64 18 3	—
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour :— Original ... £21,215 Supplementary 8,165	29,380	17,555 5 1	11,824 14 11	—
G.—International and other Conferences and Conventions ...	290	482 0 3	—	192 0 3
H.—Telegrams and Telephones	640	857 6 0	—	217 6 0
I.—Radio Journal ...	10	—	10 0 0	—
J.—Incidental Expenses ...	100	242 16 1	—	142 16 1
TOTAL :— Original ... £204,980 Supplementary 8,670	£ 213,650	203,702 12 1	11,983 12 2	2,036 4 3

Surplus to be surrendered

... £9,947 7 11

	Estimated.	Realized.		
		£	£	s. d.
Extra Receipts payable to Exchequer:—				
Licence fees	175,000	180,904	5	0
Advertisements, etc.	43,000	47,119	9	1
	<u>£218,000</u>	<u>£228,023</u>	<u>14</u>	<u>1</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The cost of engineering staff was greater than anticipated.
- B.—Expenditure on telephone lines used for broadcasting purposes was greater than anticipated. Expenditure under this subhead includes an *ex-gratia* payment of £50 in respect of the broadcasting rights of a work the copyright of which is held by the Minister for Education (Department of Finance letter S. 104/1/49).
- C.—A casual variation.
- D.—Excess due to travelling expenses of engineering and programme staff being greater than anticipated.
- E.—A casual variation.
- F.—Delivery of equipment for the medium wave stations which had been estimated for could not be effected within the financial year.
- G.—Excess due to unanticipated conferences, and devaluation.
- H.—Excess due to expansion of broadcasting activities.
- I.—An official journal was not in operation during the year.
- J.—Closer estimation was not possible.

EXTRA REMUNERATION (exceeding £30).

Three Clerical Officers, one Shorthand Typist, two Typists, three Writing Assistants, four Inspectors, twenty-seven Skilled Workmen, one Labourer, and thirteen Doorkeepers received extra remuneration varying between £30 10s. 0d. and £149 8s. 6d. in respect of extra attendance.

One Higher Executive Officer, one Executive Officer, the temporary Music Director, the Productions Officer, one Script Writer, one temporary Programme Assistant, five Actors, the Musical Assistant, one Descriptive News Writer, and fourteen orchestra members received extra remuneration varying between £30 10s. 0d. and £218 10s. 0d. for professional services rendered.

NOTE.

The Account of another Department includes expenditure of approximately £376 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 29th December, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

DEFENCE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	1,169,637	1,251,524 14 10	—		81,887 14 10	
A.1.—Military Educational Courses abroad ...	10,000	11,196 16 0	—		1,196 16 0	
A.2.—Resignation, Retirement and Discharge Gratuities	1,050	1,517 14 3	—		467 14 3	
A.3.—Expenses of Equitation Teams at Horse Shows ...	5,000	5,888 4 5	—		888 4 5	
A.4.—Emergency Gratuities and Re-enlistment Bounties ...	1,010	1,072 4 1	—		62 4 1	
B.—Marriage Allowance ...	252,000	259,596 15 4	—		7,596 15 4	
C.—Pay of Civilians attached to Units ...	390,883	426,681 19 2	—		35,798 19 2	
D.—Pay of Chaplains and Officiating Clergymen ...	7,724	6,962 19 2	761 0 10		—	
E.—Pay of Officers of Medical Corps, etc. ...	55,181	58,151 17 1	—		2,970 17 1	
F.—Medicines and Instruments	10,279	8,957 7 8	1,321 12 4		—	
G.—Lodging, Subsistence and Other Allowances ...	117,091	140,058 12 3	—		22,967 12 3	
H.—Transport of Troops ...	36,140	36,614 8 1	—		474 8 1	
I.—Conveyance of Stores, etc. ...	2,405	1,349 8 1	1,055 11 11		—	
J.—Mechanical Transport ...	49,285	37,061 10 9	12,223 9 3		—	

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s. d.	£	s. d.	£	s. d.
K.—Provisions and Allowances in lieu	433,260	411,465	0 2	21,794	19 10	—	
L.—Petrol and Oils	44,072	34,223	5 4	9,848	14 8	—	
M.—Clothing and Equipment ...	78,900	80,924	11 10	—		2,024	11 10
N.—Animals and Forage ...	8,250	7,786	0 8	463	19 4	—	
O.—General Stores	68,713	55,910	5 5	12,802	14 7	—	
O.1.—Assistance to Civil Aviation	100	1,391	12 2	—		1,291	12 2
P.—Warlike Stores	97,068	42,191	7 8	54,876	12 4	—	
P.1.—Air-raid Precautions ...	1,265	1,350	3 5	—		85	3 5
P.2.—Naval Service	119,487	110,026	9 7	9,460	10 5	—	
Q.—Engineer Stores	19,211	9,204	11 7	10,006	8 5	—	
R.—Fuel, Light and Water in kind and Fuel Oils ...	98,983	134,892	3 0	—		35,909	3 0
S.—Barrack Maintenance and Minor Works	126,339	110,427	11 5	15,911	8 7	—	
S.1.—Marine Transport Service (Vessels)	15,452	15,449	6 6	2	13 6	—	
T.—Military Lands	25,411	7,577	16 4	17,833	3 8	—	
U.—Compensation	7,600	4,017	6 2	3,582	13 10	—	
V.—Barrack Services	52,778	46,912	0 4	5,865	19 8	—	
W.—Insurance	26,904	26,219	16 4	684	3 8	—	
X.—Incidental Expenses ...	3,001	9,568	19 4	—		6,567	19 4
X.1.—Telegrams and Telephones	24,650	24,401	7 8	248	12 4	—	
X.2.—Hospital Treatment of Soldiers' Dependants ...	3,000	2,239	14 2	760	5 10	—	
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances ...	186,130	206,405	12 10	—		20,275	12 10
Y.1.—Travelling Expenses of Office Staff	2,000	3,983	13 5	—		1,983	13 5
Y.2.—The Reserve	255,014	187,886	0 8	67,127	19 4	—	
Y.3.—The Reserve—Second Line (Grants-in-Aid)	19,250	13,722	5 0	5,527	15 0	—	
Y.4.—Bureau of Military History: Salaries, Wages and Allowances	7,038	6,952	17 4	85	2 8	—	

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	595	1,160 17 10	—		565	17 10
B.B.—Medals, etc.	16,500	12,730 4 7	3,769	15 5	—	
Balances Irrecoverable	—	371 4 7	—		371	4 7
GROSS TOTAL ...£	3,848,656	3,816,026 16 6	256,015	7 5	223,386	3 11
			Surplus of Gross Estimate over Expenditure. £32,629 3 6			
<i>Deduct :—</i>						
Z.—Appropriations in Aid	142,776	115,176 7 5	Deficiency of Appropriations in Aid realized. £27,599 12 7			
NET TOTAL ...£	3,705,880	3,700,850 9 1	Net Surplus to be surrendered. £5,029 10 11			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	86 3 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Due to general increases in the rates of pay as from 1st September, 1949.

A.1.—Due to increased rates of subsistence allowances, higher charges for fees, accommodation, etc., and numbers availing of courses being greater than expected.

A.2.—Mainly due to the payment of a gratuity to a Chaplain of the Forces, whose retirement could not have been foreseen.

A.3.—Owing to devaluation of the pound sterling the cost of participating in the New York and Toronto Horse Shows was greater than anticipated.

A.4.—Expenditure under this subhead cannot be accurately estimated.

B.—Due to an increase in the rate of Marriage Allowance as from 1st September, 1949.

C.—The average rate of wages of employees of the Corps of Engineers was somewhat higher than anticipated, and owing to the amount of work on hands, it was not found possible to let vacancies remain unfilled to the extent expected.

D.—Mainly due to the retirement of a Chaplain of the Forces.

E.—Due to increased rates of pay and allowances for the Nursing Service.

F.—Instruments, equipment, etc., and X-Ray films were not purchased to the extent anticipated. Partly offset by increased expenditure on drugs and dressings.

- G.—Mainly due to an increase in the rates of Lodging, Fuel and Light allowance for married Officers as from 1st September, 1949.
- H.—A casual variation.
- I.—It is not possible to estimate accurately the expenditure under this subhead.
- J.—The replacement of obsolete vehicles was not proceeded with to the extent originally proposed; partly offset by an increase in the cost of maintenance.
- K.—Mainly due to a reduction in the quantity of supplies purchased for issues on repayment.
- L.—Due to the discontinued use of the Motor Torpedo Boats and to consumption generally being less than anticipated.
- M. and N.—Casual variations.
- O.—The total value of stores ordered did not fall for payment within the year due to difficulty in obtaining delivery.
- O.1.—Due to special training exercises carried out by Air Corps personnel in co-operation with the Department of Industry and Commerce, the incidence or cost of which could not have been foreseen.
- P.—Stores were not procurable within the financial year to the extent required. The expenditure includes advances of £1,425 and £15,975 4s. 0d. on foot of contracts for the supply of certain equipment. (Department of Finance authority S. 8/2/36).
- P.1.—A casual variation.
- P.2.—Plans for the purchase of certain capital equipment were not proceeded with. Due to one of the corvettes being out of commission the consumption of fuel oil was less than the amount provided for. The saving thus affected was partly offset by increased pay for personnel.
- Q.—Stores were not procurable within the financial year to the extent required.
- R.—The price of fuel was higher than anticipated.
- S.—Mainly due to delay in obtaining delivery of materials ordered during the financial year.
- T.—A proposal to purchase premises for use as married Officers' quarters was not proceeded with. This saving was slightly offset by increased expenditure on the acquisition of sites.
- U.—The expenditure under this subhead cannot be accurately estimated. Expenditure includes an *ex-gratia* payment of £100 made to the legal personal representative of a Sergeant Pilot of the Air Corps who was fatally injured in an accident while engaged in flying duty (Department of Finance authority S. 4/25/43) and also an *ex-gratia* payment of £50 made to a civilian in respect of damage to her car used during the emergency period by an Executive Officer of the Local Defence Force on Local Defence Force duties (Department of Finance authority S. 4/7/50).
- V.—Due to delay in obtaining delivery of stores ordered during the financial year.
- W.—A casual variation.
- X.—Due to the unforeseen cost of advertisements for a recruiting campaign in the last quarter of the financial year.
- X.1.—A casual variation.
- X.2.—Expenditure cannot be accurately estimated.

Y.—The anticipated saving of £20,000 in respect of vacancies during the financial year did not materialize as the staff had to be maintained at the strength provided for.

Y.1.—It was found necessary to carry out inspections to a greater extent than proposed originally. —Also, attendance at a Convention abroad occasioned unforeseen expenditure.

Y.2.—The number reporting for training was lower than anticipated and a proposal to purchase a large quantity of clothing was deferred. The expenditure includes an *ex-gratia* payment of £18 in respect of annual grants for 1947 and 1948 to a reservist who did not attend for annual training in these years because of an error in the calling out notice (Department of Finance authority S. 4/22/47).

Y.3.—The number of qualified members of the Reserve—Second Line, in respect of whom grants were payable was less than anticipated.

Y.4.—A casual variation.

A.A.—Retirement of certain members of the Special Criminal Court did not take place as anticipated.

B.B.—The number of eligible persons who applied for Emergency Service Medals was less than anticipated.

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 ...	17,570	16,855	6	2
(2) Rents from canteen lettings ...	5	51	6	9
(3) Sale of surplus stores and unserviceable clothing ...	35,000	22,196	4	3
(4) Receipts from dental workshops ...	225	212	16	3
(5) Receipts from clothing issued on repayment ...	4,500	2,829	8	11
(6) Sale of manure, etc. ...	75	79	18	0
(7) Sale of cast horses ...	200	366	0	9
(8) Sale of hides and offals ...	3,600	3,015	10	9
(9) Sale of supplies on repayment ...	51,500	35,508	6	7
(10) Revenue from bands ...	1,750	1,247	5	5
(11) Receipts on discharge by purchase ...	500	1,135	0	0
(12) Refunds from Army Pensions Vote—Treatment of civilian patients in military hospitals ...	2,000	2,804	16	11
(13) Receipts in respect of barrack damages ...	750	527	18	8
(14) Receipts for fuel, light and water and barrack services ...	5,000	5,948	17	4
(15) Mechanical or horse transport on repayment ...	2,400	3,299	9	5
(16) Refunds for warrants issued on repayment ...	4,500	5,843	6	6
(17) Receipts from stores issued on repayment ...	4,000	1,750	19	3
(18) Engineer services rendered on repayment ...	400	935	4	6
(19) Show prizes ...	750	893	7	0
(20) Receipts in respect of services of seconded Officers ...	1,500	1,904	9	9
(21) Receipts for X-ray and aerial photographs ...	1,000	994	2	9
(22) Receipts for use of power for private wireless sets ...	51	70	11	7
(23) Refunds in respect of telephones ...	500	874	4	9
(24) Miscellaneous receipts ...	5,000	5,831	15	2
	£142,776	£115,176	7	5

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 1949-50 Vote.	Cash Losses charged to Balances Irrecoverable, 1949-50.
	£ s. d.	£ s. d.
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUS- PECTED.		
1. Two cases of theft involving a loss of £94 ls. 11d. of which the sum of 10s. was recovered. Recovery of the balance was not practicable. Department of Finance authorities P. 12/12/48 and S. 8/14/49.	93 11 11	—
2. Loss of or damage to stores due to negligence proved or suspected. Five cases due to negligence involving a loss of £93 14s. 0d. Disciplinary action was taken where possible. Department of Finance authorities S. 8/12/49, S. 7/4/46 and S. 6/3/48.	93 14 0	—
3. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amounting to £68 19s. 6d. were recovered against a loss of £1,018 9s. 11d. ... Department of Finance authorities S. 6/2/48, S. 6/3/48, S. 6/2/49, S. 6/3/49, S. 6/1/50, S. 6/4/50 and S. 6/5/50.	949 10 5	—
II.—OTHER LOSSES.		
4. Expenditure incurred under mutual forbear- ance agreements, etc., in respect of damage to Army vehicles. The total amount involved was £141 0s. 3d. of which sums amounting to £28 13s. 8d. were recovered ... Department of Finance authorities S. 4/67/37, S. 6/1/50, S. 6/2/49, S. 6/2/50, S. 6/3/50, S. 6/4/50 and S. 6/5/50.	112 6 7	—
5. Loss of, or damage to, stores for which negli- gence could not be attributed to any person resulted in a loss of £1,845 19s. 6d. ... Department of Finance authorities S. 8/10/49, S. 8/9/49, S. 6/2/49, S. 8/13/49, S. 8/1/48, S. 4/12/46, S. 8/1/50, S. 8/2/50, S. 8/19/45, S. 8/4/50, S. 8/6/50, S. 8/5/50, S. 8/3/50, S. 6/3/48, S. 8/8/50, S. 4/23/50, S. 4/150/42, S. 8/32/40, S. 8/14/49, S. 6/4/50 and S. 6/6/50.	1,825 12 1	20 7 5
6. Two slaughtered beasts were condemned as unfit for human consumption. The total loss was £104 5s. 7d. but the sum of £13 0s. 9d. was borne by the Contractor ... Department of Finance authority S. 4/10/34.	—	91 4 10

LOSSES STATEMENT.—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1949-50 Vote.			Cash Losses charged to Balances Irrecoverable, 1949-50.		
	£	s.	d.	£	s.	d.
7. Damage caused by fires in which negligence could not be attributed to any person ... Department of Finance authorities S. 4/3/48 and S. 15/3/49.	65	15	4	—		
8. Waiver of :—Claims in respect of defaults in contracts and sundry small amounts ... Department of Finance authorities S. 8/40/31, S. 4/95/39, S. 9/12/40, S. 4/14/42 and S. 8/3/48.	54	16	4	5	11	7
9. Five cases of damage to aircraft in which Courts of Enquiry found that no person was responsible through negligence or want of care resulted in a loss of £8,862 4s. 5d. of which sums amounting to £2 10s. 0d were recovered Department of Finance authority S. 8/29/39.	8,859	14	5	—		
10. Debtor balances on non-effective soldiers' accounts ... Department of Finance authority S. 4/34/49.	22	18	6	10	4	9
11. Value of articles of clothing found to be deficient on desertion of members of the Defence Forces ... Department of Finance authority S. 4/34/49.	140	12	10	—		
12. A civilian employee of the Corps of Engineers, who as a reservist was called out on permanent service, was overpaid £53 10s. 0d. due to a misinterpretation of Regulations. A credit of £16 was set off against this overpayment, leaving a net overpayment of £37 10s. 0d. ... Department of Finance authority E. 109/40/39.	—			37	10	0
13. A contract placed in August, 1947, for the felling and removal of standing trees for conversion into firewood was cancelled in 1949, owing to supplies of fuel being then more plentiful at reduced prices. A claim for compensation by the contractor concerned was settled at the cost of £206 6s. 0d. Department of Finance authority S. 4/5/49.	—			206	6	0
14. A civilian employee who was suspended and subsequently dismissed in July, 1948, had been granted annual leave in excess of that to which he was entitled, resulting in a loss of £6 11s. 8d. ... Department of Finance authority S. 5/24/48.	6	11	8	—		
TOTAL	12,225	4	1	371	4	7

EXTRA REMUNERATION (exceeding £30).

The following received payments, as shown, from Vote 64 in respect of pensions :—

The Lands Officer, £47 8s. 7d. ; three Minor Staff Officers, £48 7s. 2d., £45 and £38 10s. 2d., respectively ; a Translator, £242 19s. 11d. ; an Administrative Clerk, £455 ; a Temporary Clerk, £100 3s. 11d. ; two Messengers, £45 and £31, respectively ; two Firelighters, £45 8s. 1d. and £36 10s. 0d., respectively ; two N.C.O.'s, £55 6s. 0d. and £48 15s. 0d., respectively ; seventy-eight civilian employees, amounts varying from £400 10s. 0d. to £30 16s. 3d., and the Judge Advocate General, £83 18s. 9d.

Three Army Officers received allowances of £194, £83 16s. 5d. and £110 3s. 7d., respectively, from Vote 1. for performing the duties of Aides-de-Camp to the President.

An Army Officer received an allowance of £130 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

An Army Officer received an allowance of £131 from Vote 32 for technical services rendered in connection with the inspection of industrial explosives.

NOTES.

This Account includes the sum of £3,478 5s. 0d. in respect of pay and allowances of Army Officers on loan to other Departments.

The Accounts of other Departments include sums amounting to £510 5s. 11d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £2,138 10s. 8d. in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

Copies of hydrographic survey charts value £11 14s. 0d. were supplied to this Department by the Office of Public Works (Department of Finance authority S. 4/11/50).

State Forest lands value £270 were transferred from Department of Lands to the administration of this Department (Department of Finance authority S. 7/3/41).

Equipment purchased at a cost of £132 10s. 0d. was sold following a change in policy in regard to the continued use of motor torpedo boats, and resulted in a constructive loss of £67 10s. 0d. (Department of Finance authority S. 8/9/46).

Stores surplus to Army requirements were transferred to the following :—

			£	s.	d.
Posts and Telegraphs	...	...	140	8	0
Public Works and Buildings	...	...	1,880	0	5
Prisons	...	...	375	4	3
Aviation and Meteorological Services	...	...	92	18	7
Agriculture	...	...	79	15	0
Science and Art	...	...		4	0
Technical Instruction	...	...	17	5	9
Forestry Department	...	...	1,513	16	2

(Department of Finance authorities S. 8/16/45 and S. 4/77/43).

A letting of rabbit-trapping rights over the Glen Imaal Artillery Range resulted in a loss of £36 15s. 5d. due to the bankruptcy of the Licensee (Department of Finance authority S. 55/43/28).

Stores surplus to requirements to the value of £77 10s. 0d. were transferred to this Department from the Department of Posts and Telegraphs (Department of Finance authority S. 8/16/45).

This Account includes a sum estimated at £20 for telephone facilities and fuel and light provided for the Office of the Public Relations Officer, Army Benevolent Fund (Department of Finance authority S. 55/8/49).

Stores to the value of £1,715 6s. 9d. were transferred from Air-raid Precautions Stores to Army Stores (Department of Finance authority S. 4/112/40).

An *ex-gratia* payment of £4 14s. 2d. was made to a contractor in respect of a clerical error made by him when tendering (Department of Finance authority S. 9/13/39).

PEADAR MAC MATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

14th December, 1950.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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.

W. E. WANN.

Comptroller and Auditor General.

ARMY PENSIONS.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ARMY PENSIONS BOARD.						
A.—Salaries, Wages and Allowances	4,543	4,653 4 8	—		110 4 8	
B.—Travelling Expenses	10	1 15 11	8 4 1		—	
C.—Wound and Disability Pensions and Gratuities, etc. :— Original ... £138,700 Supplementary 750	139,450	150,530 0 6	—		11,080 0 6	
D.—Allowances and Gratuities to Dependants, etc. :— Original ... £24,300 Supplementary 10	24,310	24,580 6 10	—		270 6 10	
E.—Surgical and Medical Appliances	500	766 7 6	—		266 7 6	
F.—Hospital Treatment	1,000	1,381 7 9	—		381 7 9	
G.—Military Service Pensions ...	395,400	384,452 18 7	10,947 1 5		—	
H.—Defence Forces (Pensions) Schemes, 1937 to 1949 :— Original ... £172,750 Supplementary 6,000	178,750	176,012 18 0	2,737 2 0		—	
HH.—Increases in Certain Pensions and Allowances :— Original ... Nil Supplementary £10	10	—	10 0 0		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	4,000	2,115 0 10	1,884 19 2	—	—	—
J.—Incidental Expenses ...	1,500	1,614 7 2	—	—	114 7 2	—
K.—Connaught Rangers (Pensions) Acts, 1936 and 1948 ...	1,047	887 15 7	159 4 5	—	—	—
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 ... £2,000 Supplementary 500	2,500	2,422 16 3	77 3 9	—	—	—
M.—Special Allowances to Persons who served in Easter Week and to Persons awarded Medals :— Original ... £102,800 Supplementary 10	102,810	72,126 12 10	30,683 7 2	—	—	—
REFEREE AND ADVISORY COMMITTEE.						
N.—Salaries, Wages and Allowances :— Original ... Nil Supplementary £1,002	1,002	741 18 5	260 1 7	—	—	—
<i>Deduct :—</i>	856,832	822,287 10 10	46,767 3 7	12,222 14 5	—	—
Anticipated Savings on various Subheads (See Supplementary Estimate)	8,262	—	8,262 0 0	—	—	—
TOTAL :— Original ... £848,550 Supplementary 10 Do. ... 10	£ 848,570	822,287 10 10	38,505 3 7	12,222 14 5	—	—
Surplus to be surrendered ...			£26,282 9 2			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1,779 17 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increased remuneration of the civilian members of the Army Pensions Board.
- B.—Travelling was not necessary to the extent anticipated.
- C. and D.—Excesses due to increase in pension rates granted under the Army Pensions (Increase) Act, 1949.
- E.—Excess due to increased cost of surgical and medical appliances.
- F.—The number of cases requiring hospital treatment was more than anticipated.
- G.—The number of pension cases falling for payment was less than anticipated.
- H.—The number of pensions and gratuities falling for payment was less than anticipated.
- HH.—Expenditure under the Army Pensions (Increase) Act, 1949 (No. 28 of 1949) and the Defence Forces (Pensions) (Amendment) No. 2 Scheme, 1949 (S.I. 291 of 1949) is charged to Subheads C., D. and H.
- I.—The number of applicants attending for examination, etc., was less than anticipated.
- J.—Medical fees and expenses in connection with the examination of applicants were greater than anticipated.
- K.—A casual variation due to death of pensioners.
- L.—A casual variation.
- M.—The number of special allowances falling for payment within the year was less than anticipated.
- N.—The number of Office Staff employed was less than authorised.

NOTE.

Four members of the Chaplaincy Service were granted pensions under the Defence Forces (Pensions) Scheme, 1937, subject to the recovery of gratuities already paid to them under regulations made under the Defence Forces (Temporary Provisions) Act, 1923. In one case, the amount of gratuity paid, £462 17s. 1d., was recovered in full. In the three other cases, the gratuities already paid totalled £2,722 3s. 10d.; of this amount £1,059 16s. 6d. has been recovered and the balance is being recovered.

PEADAR MAC MATHGHAMHNA,

Accounting Officer.

Department of Defence,
14th December, 1950.

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

W. E. WANN,

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, 1950, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for External Affairs, and certain Services administered by that Office (No. 16 of 1924), including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
HEADQUARTERS.						
A.1.—Salaries, Wages and Allowances :—						
<i>Original</i> ... £46,183						
<i>Supplementary</i> 7,920						
	54,103	52,683 2 10	1,419	17 2	—	
A.2.—Travelling Expenses :—						
<i>Original</i> ... £2,000						
<i>Supplementary</i> 2,500						
	4,500	1,923 18 3	2,576	1 9	—	
A.3.—Incidental Expenses :—						
<i>Original</i> ... £1,400						
<i>Supplementary</i> 1,500						
	2,900	2,853 9 10	46	10 2	—	
A.4.—Telegrams and Telephones :—						
<i>Original</i> ... £3,000						
<i>Supplementary</i> 1,500						
	4,500	5,200 16 1	—		700	16 1
A.5.—Official Entertainment :—						
<i>Original</i> ... £4,200						
<i>Supplementary</i> 2,300						
	6,500	7,040 8 2	—		540	8 2
A.6.—Cultural Relations with Other Countries (Grant-in-Aid) ...	10,000	9,574 19 10	425	0 2	—	
A.7.—Irish News Agency :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £25,250						
<i>Less Do.</i> ... 14,200						
	11,050	5,000 0 0	6,050	0 0	—	
A.8.—Information Material :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £8,000						
	8,000	6,639 2 10	1,360	17 2	—	

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> ... £126,627				
<i>Supplementary</i> 15,780				
<i>Do.</i> ... 6,000				
	148,407	135,900 0 9	12,506 19 3	—
B.2.—Travelling Expenses :—				
<i>Original</i> ... £6,000				
<i>Supplementary</i> 6,000				
	12,000	12,714 16 2	—	714 16 2
B.3.—Postage, Stationery, Telegrams and Telephones :—				
<i>Original</i> ... £7,000				
<i>Supplementary</i> 1,550				
<i>Do.</i> ... 6,000				
	14,550	15,591 4 3	—	1,041 4 3
B.4.—Incidental Expenses :—				
<i>Original</i> ... £1,000				
<i>Supplementary</i> 300				
	1,300	1,617 14 0	—	317 14 0
B.5.—Repatriation and Maintenance of destitute Irish persons abroad ...	350	185 1 2	164 18 10	—
B.6.—Compensation for Loss of Personal Property :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £390				
	390	387 11 0	2 9 0	—
TOTAL :—				
<i>Original</i> ... £207,760				
<i>Supplementary</i> 53,800				
<i>Do.</i> ... 16,990				
	£ 278,550	257,312 5 2	24,552 13 6	3,314 18 8

Surplus to be surrendered ... £21,237 14 10

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	5,000	4,816 13 4

Details of the above receipts are as follows :—

	£	s.	d.
Passport, visa and consular fees—profit on exchange of proceeds of stamps used	299	6	11
Fees for consular services rendered in connection with estates of deceased persons	3,247	7	9
Profit on exchange on sundry payments	143	1	0
Recovery of expenditure on telegrams, telephones and postage charged in prior year	16	10	5
Bank interest on sub-accountants' balances	9	11	7
Fees for notarial services	12	1	
Repayments on foot of repatriation expenditure	80	15	1
Proceeds of sale of waste paper	4	12	5
Proceeds of sale of forms 132 (customs forms)	1	2	
Sale of "Constitution of the Irish Free State"	17	10	
Refund of cost of financial reports on certain foreign firms	13	2	6
Accumulated balances on dead accounts	844	7	4
Refund of expenditure on travelling expenses	105	6	0
Recovery of salary overpayments	18	0	0
Proceeds of sale of pamphlet "Working with Europe"	33	1	3
	£4,816	13	4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to the non-filling of vacancies for the full periods for which provision was made.
- A.2.—Travelling expenses of Headquarters staff in attending International Conferences were less than anticipated. Expenditure under this subhead includes a nugatory payment of £8 in respect of the air fare from London to Paris of an official who was travelling to an International Conference, the last minute postponement of which was not notified to this Department until after he had left Dublin and could not be communicated to him until he reached London en route to Paris. Though the reservation was not in the circumstances availed of a refund was not forthcoming from the Air Company which was unsuccessful in its efforts to resell the seat (Department of Finance minute S. 105/40/47).
- A.3.—Casual saving.
- A.4.—The expenditure on telegraphic and telephonic services was greater than anticipated.
- A.5.—The number of distinguished persons who visited this country during the year and to whom entertainment was given was greater than anticipated.
- A.6.—Casual saving.
- A.7.—The Irish News Agency was not established until late in the year and it was not, therefore, necessary to use the full provision.
- A.8.—Saving due to expenditure on information material not being as high as anticipated.
- B.1.—Saving due to vacancies, to the exchange compensation not being called upon to the extent provided, and to the non-filling of certain posts for the full periods for which provision was made.
- B.2.—Excess due to the number and cost of transfers of officers abroad being greater than anticipated.
- 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 an item of £59 1s. 5d. the equivalent of a sum of \$165.33 which was stolen from the safe in the Irish Consulate General, New York, on the 17th June, 1949, and attempts to recover which proved unavailing (Department of Finance minute S. 71/18/49).
- B.5.—There was little call for the maintenance or repatriation of destitute Irish persons abroad during the year.

EXTRA REMUNERATION (exceeding £30).

Four Shorthand Typists and six Messengers received sums varying from £30 13s. 5d. to £85 7s. 0d., and amounting to £440 15s. 3d. in the aggregate, in respect of overtime.

NOTES.

The Accounts of other Departments include expenditure of approximately £1,386 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Four claims amounting to £116 7s. 9d. for refund of expenditure on repatriation have been abandoned as irrecoverable (Department of Finance minutes S. 71/17/49 and S. 71/3/41).

SEÁN NUNAN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
4th January, 1951.

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

W. E. WANN,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR SOCIAL WELFARE.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 :—				
<i>Original</i> £732,257				
<i>Supplementary</i> 14,000				
	746,257	739,491 17 1	6,765 2 11	—
B.—Travelling Expenses :—				
<i>Original</i> £23,230				
<i>Supplementary</i> 5,000				
	28,230	28,269 12 2	—	39 12 2
C.—Incidental Expenses ...	650	888 17 6	—	238 17 6
D.—Telegrams, Telephones, Postage and Poundage :—				
<i>Original</i> ... £6,230				
<i>Supplementary</i> 1,100				
	7,330	7,371 8 10	—	41 8 10
E.—Provision of Rooms for Official Purposes ...	593	612 8 10	—	19 8 10
F.—Manufacture of Insurance Stamps 	350	350 0 0	—	—
G.—Advertising 	350	176 0 10	173 19 2	—
H.—Blind Pensions Appeals Certificates	160	223 0 0	—	63 0 0
I.—Health Embarkation Cer- tificates 	9,000	8,256 16 0	743 4 0	—
J.—Subscription, etc., to Inter- national Organisation	425	357 5 6	67 14 6	—
	793,345	785,997 6 9	7,750 0 7	402 7 4
Deduct :—				
Anticipated Savings on various Subheads (See Supple- mentary Estimate) ...	750	—	750 0 0	—
GROSS TOTAL :—				
<i>Original</i> £773,245				
<i>Supplementary</i> 19,350				
£	792,595	785,997 6 9	7,000 0 7	402 7 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,597 13 3	
Deduct :—	—	—		
K.—Appropriations-in-Aid :—			Surplus of Appropriations in Aid realized.	
<i>Original</i> £396,275				
<i>Supplementary</i> 5,850				
	402,125	408,350 17 8	£6,225 17 8	
NET TOTAL :—			Total Surplus to be surrendered.	
<i>Original</i> £376,970				
<i>Supplementary</i> 13,500				
£	390,470	377,646 9 1	£12,823 10 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Payment by a local authority of costs of an Inquiry under Section 83 of the Local Government Act, 1941	—	93 17 4
Compensation for loss of services of an officer injured in an accident	—	16 2 10
		<u>£110 0 2</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due principally to vacancies remaining unfilled.

B.—Casual variation.

C.—Expenditure on Messengers' uniforms was greater than expected.

D.—The excess was due to expenditure on postal expenses being greater than anticipated.

E.—Excess due to increase in the rate of Office Allowances from 1st January, 1950.

G.—Saving due to expenditure on non-recurrent advertising being less than anticipated.

H.—Excess due to the number of appeal certificates being greater than expected.

I.—Saving due to a decrease in the number of persons requiring certificates.

J.—Expenditure on travelling expenses was less than anticipated. The charge to the Subhead includes travelling, subsistence and incidental expenses relating to a conference of the International Union of Family Organisations held in Rome in September, 1949, immediately prior to a conference of the International Social Security Association.

K.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Contribution from the Unemployment Fund under Sec. 12 (3) of the Unemployment Insurance Act, 1920, as amended by Sec. 3 of the Unemployment Insurance Act, 1933 :—		
<i>Original</i>	£295,000	
<i>Supplementary</i>	6,234	
	<u>301,234</u>	305,764 8 9
2. Repayment out of the Widows' and Orphans' Pensions Fund of expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1948, in pursuance of Section 43 (2) of the Act of 1935	83,421	84,899 5 2
3. Payment to the Exchequer in pursuance of Section 7 (3) of the National Health Insurance Act, 1942	15,000	15,000 0 0
4. Repayment in respect of Agency services performed on behalf of the British Ministry of Pensions ...	1,974	1,976 3 2
5. 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 :—		
<i>Original</i>	£800	
<i>Less Supplementary</i>	600	
	<u>200</u>	200 0 0

					Estimated.	Realized.		
					£	£	s.	d.
6. Repayment of cost of administration of Society's (Officers) Guarantee Fund (National Health Insurance)	...	...	...	...	34	34	7	6
7. Miscellaneous :—								
	<i>Original</i>	...	...	£46				
	<i>Supplementary</i>	...	...	216				
				—	262	306	0	9
8. Repayment in respect of the services of a Temporary Telephonist on loan to Cumann an Árachais Náisiúnta ar Shláinte	...	...	...	...	—	170	12	4
Total :—								
	<i>Original</i>	...	...	£396,275				
	<i>Supplementary</i>	...	...	5,850				
				—	£402,125	£408,350	17	8

1. This item varies with the contribution income of the Unemployment Fund which was somewhat greater than anticipated.

2. The surplus is mainly due to the fact that postal expenses were greater than anticipated.

8. This receipt is in respect of the repayment of the salary of a temporary telephonist on loan to Cumann an Árachais Náisiúnta ar Shláinte during the year (Department of Finance minute E. 95/10/48).

EXTRA REMUNERATION (exceeding £30).

Three Executive Officers and two Minor Staff Officers received amounts varying from £31 to £82 10s. in respect of special duties.

NOTES.

This Account includes expenditure of approximately £2,108 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 £123 in respect of staff temporarily lent, without repayment, to this Department.

A Branch Manager of a Branch Employment Office misappropriated £13 0s. 6d. unemployment benefit. He was prosecuted and dismissed. The sum mentioned was recovered by deduction from balance of remuneration payable to him (Department of Finance minute E. 95/5/49).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISLIALAIGH,
13 Eanáir, 1951.

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

W. E. WANN,
Comptroller and Auditor General.

MISCELLANEOUS SOCIAL WELFARE SERVICES.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	69,000	77,565 10 10	—		8,565	10 10
B.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,932 0 0	68	0 0	—	
C.—Welfare of the Blind ...	15,700	15,562 9 10	137	10 2	—	
D.—Grants towards the supply of Fuel for Necessitous Families ...	84,000	60,203 1 5	23,796	18 7	—	
E.—Grants towards the supply of Footwear for Necessitous Children ...	30,000	29,352 18 5	647	1 7	—	
F.—Grants towards the provision of Assistance in kind to Recipients of Home Assistance ...	16,000	20,000 2 8	—		4,000	2 8
G.—Grants towards the provision of additional Home Assistance in cash in lieu of Assistance in kind ...	1,000	208 14 0	791	6 0	—	
TOTAL ...	£ 225,700	212,824 17 2	25,440	16 4	12,565	13 6
Surplus to be surrendered ...			£12,875 2 10			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refunds by public assistance authorities of overpayments of grants towards the provision of assistance in kind to recipients of home assistance ...	—	1,147 6 5
Refund by a public assistance authority of overpayment of grant towards the supply of footwear for necessitous children ...	—	262 8 8

	Estimated.	Realized.		
	£	£	s.	d.
Refund by a public assistance authority of overpayment of grant towards the supply of fuel for necessitous families	—	20	11	8
Proceeds of sale of equipment purchased in previous years by the Department of Local Government and Public Health for Emergency Cooked Food Centres	—	71	5	10
		<u>£1,501 12 7</u>		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due in part to an increase in the number of school children, particularly in Dublin, provided with meals and in part to an increase in the cost of foodstuffs.
- B.—Casual variation.
- C.—No closer estimate was practicable.
- D.—Saving due in part to a reduction in the price of hand-won turf and in part to a falling off in the number of persons participating in the Fuel Scheme.
- E.—Estimated as closely as practicable.
- F.—Excess due to final payments, following the audit of accounts of public assistance authorities for prior years, being greater than anticipated.
- G.—Saving due to final payments, following the audit of accounts of public assistance authorities for the year 1948-49, being less than anticipated.

NOTE.

Equipment, valued at £47 2s. 5d., 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 during the year without repayment to the Department of Justice (Department of Finance minute S. 72/9/41).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
7 Nollaig, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

HEALTH.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 a Grant-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 ...	112,525	112,753 7 11	—	228 7 11
B.—Travelling Expenses ...	3,500	4,291 18 3	—	791 18 3
C.—Incidental Expenses ...	295	408 14 8	—	113 14 8
D.—Telegrams and Telephones	1,000	1,364 7 6	—	364 7 6
E.—Expenses in connection with International Congresses, etc. :— Original ... £4,910 Supplementary 1,770	6,680	6,672 18 8	7 1 4	—
F.1.—Statutory Inquiries ...	100	63 8 1	36 11 11	—
F.2.—Expenses in connection with Consultative Health Councils, etc. ...	750	104 19 6	645 0 6	—
F.3.—Dissemination of Information and Advice on Health ...	15,500	10,995 16 9	4,504 3 3	—
F.4.—Miscellaneous expenses in connection with the Health Act, 1947 ...	10	—	10 0 0	—
G.1.—Vaccine Lymph Supply	1,670	2,119 8 3	—	449 8 3
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	10	2 17 6	7 2 6	—
G.3.—Expenses in connection with a Survey of Human Nutrition ...	265	33 8 4	231 11 8	—
MISCELLANEOUS GRANTS.				
H.—Grants to Health Authorities :— Original £2,160,000 Supplementary 442,000	2,602,000	2,592,000 0 0	10,000 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.—Grants to Voluntary Agencies for Child Welfare, Schools for Mothers, etc.	18,500	19,779 14 0	—	1,279 14 0
J.—National Blood Transfusion Service (Grant-in-Aid) :— Original ... £18,000 Supplementary 7,000	25,000	25,000 0 0	—	—
K.—Grants in respect of training of native Irish Speakers in Hospital Nursing, including training in Midwifery ...	400	119 12 3	280 7 9	—
L.—Maintenance and other Allowances in the Year ending 31st March, 1948, in respect of Persons suffering from infectious Diseases ...	450	1,463 7 9	—	1,013 7 9
BALANCES OF GRANTS IN RESPECT OF YEARS PREVIOUS TO 1948-49.				
M.1.—Child Welfare, Schools for Mothers, etc. ...	100	275 3 8	—	175 3 8
M.2.—Grants for the Supply of Milk to Necessitous Children ...	300	509 1 0	—	209 1 0
M.3.—Medical Treatment, etc., of School Children ...	1,000	1,646 0 3	—	646 0 3
M.4.—Prevention and Treatment of Tuberculosis ...	8,000	9,776 14 10	—	1,776 14 10
M.5.—Treatment of Venereal Diseases ...	200	514 9 1	—	314 9 1
GROSS TOTAL :— Original £2,347,485 Supplementary 450,770	2,798,255	2,789,895 8 3	15,721 18 11	7,362 7 2
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £8,359 11 9	
Deduct :— N.—Appropriations in Aid :— Original ... £327,065 Supplementary 3,000	330,065	329,711 15 6	Deficiency of Appropriations in Aid realized. £353 4 6	
NET TOTAL :— Original £2,020,420 Supplementary 447,770	£ 2,468,190	2,460,183 12 9	Net Surplus to be surrendered. £8,006 7 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—It was necessary, due to expansion of health services and the hospital construction programme, to undertake a greater volume of travelling than had been anticipated.
- C.—Excess was mainly due to expenditure on miscellaneous small items of equipment and accessories in respect of which no specific provision had been made.
- D.—Excess due to increased use of telephone facilities and to higher charges for Telephonist's services.
- F.2.—The Consultative Councils met less frequently than had been anticipated.
- F.3.—Savings occurred mainly under headings of newspaper and poster publicity.
- G.1.—A revision of the contract price for the supply of Vaccine Lymph, effective as from 1st April, 1949, was responsible for the excess.
- G.3.—It was found possible to dispense with the services of the remaining Investigator early in the year and this resulted in the saving.
- H.—Closer estimation was not possible.
- I.—Closer estimation was not possible.
- K.—The response to the offer of posts, although better than in previous years, was less than had been anticipated.
- L.—Excess was due to the payment by local authorities of arrears of allowances to recipients under the scheme in respect of the period ended 31st March, 1948.
- M.1., M.2., M.3., M.4. and M.5.—The expenditure under these subheads represents final balances of grants for the year 1947-48 in respect of expenditure by local authorities as certified by Local Government Auditors. It was found that the expenditure so certified, was, in a number of cases, greater than had been estimated.
- N.—Appropriations in Aid :—

					Estimated.	Realized.		
					£	£	s.	d.
1. Receipts from Local Taxation Account in respect of Licence Duties Grant and Estate Duty Grant under Sections 5 and 6, respectively, of the Health Services (Financial Provisions) Act, 1947 :—								
	Original ...			£326,000				
	Less Supplementary			4,500				
					321,500	321,707	13	3
2. Costs payable by local authorities in relation to Inquiries					100	108	8	0
3. Fees for renewal of licences to private mental hospitals					236	241	10	0
4. Fees under the Therapeutic Substances Act, 1932					120	112	10	0
5. Salaries of Officers acting as Secretaries of the Irish Civil Service Clerical Association and of the National Anti-Partition (Mansion House) Committee, respectively :—								
	Original ...			£604				
	Supplementary			770				
					1,374	1,374	7	1

			Estimated.	Realized.		
			£	£	s.	d.
6. Miscellaneous :—						
	<i>Original ...</i>	£5				
	<i>Supplementary</i>	55				
			60	61	6	1
7. Sums recoverable from Hospitals Trust Funds in respect of the salaries of Officers engaged full time on Regional Sanatoria work :—						
	<i>Original ...</i>	Nil				
	<i>Supplementary</i>	£1,625				
			1,625	1,625	10	7
8. Refunds by Health Authorities of overpayments of grants in respect of 1947-48 and previous years :—						
	<i>Original ...</i>	Nil				
	<i>Supplementary</i>	£5,050				
			5,050	4,480	10	6
TOTAL :—						
	<i>Original ...</i>	£327,065				
	<i>Supplementary</i>	3,000				
			£330,065	£329,711	15	6

8. In a number of cases the amounts of the overpayments, as certified by the Local Government Auditor, were less than had been anticipated.

NOTES.

This Account includes expenditure of approximately £603 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

Spring balances of an estimated value of £8 were transferred, without repayment, to the Department of Agriculture (Department of Finance letter S. 72/8/45).

P. Ó CINNÉIDE,

Accounting Officer.

AN ROINN SLÁINTE,
18 Samhain, 1950.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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.

W. E. WANN,

Comptroller and Auditor General.

DAMAGE TO PROPERTY (NEUTRALITY) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	9,450	1,262 6 5	8,187 13 7	—
B.—Expenses in connection with the Investigation, Defence and Discharge of Claims ...	50	—	50 0 0	—
TOTAL ...£	9,500	1,262 6 5		—
Surplus to be surrendered ... £			8,237 13 7	

	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 ...	—	1,262 1 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The bulk of the provision was in respect of payments (principally to local authorities) under Section 15 of the Act. This item did not mature for payment.
- B.—No cases were taken to the Circuit Court during the year.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
8th November, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

PERSONAL INJURIES (CIVILIANS) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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 ...	2,330	2,107 3 10	222	16 2	—	
B.—Treatment, etc. ...	350	9 16 0	340	4 0	—	
TOTAL ...	£ 2,680	2,116 19 10			—	
Surplus to be surrendered ... £			563	0 2		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Payments in respect of outstanding claims disposed of were less than anticipated.

B.—An outstanding claim for medical treatment for which provision had been made in the Estimate matured for payment in 1948-49.

NOTE.

The charge to Subhead A. includes the cost of increases in compensation rates paid under a scheme (S.I. No. 222 of 1949) made pursuant to Section 2 of Act No. 15 of 1949.

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,
15th November, 1950.

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

W. E. WANN,

Comptroller and Auditor General.

CENTRAL STATISTICS OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for the Salaries and Expenses of the Central Statistics Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	2,960	2,734 3 7	225 16 5	—
B.—Travelling Expenses ...	500	490 3 4	9 16 8	—
C.—Incidental Expenses ...	120	137 12 1	—	17 12 1
D.—Telegrams and Telephones	540	369 9 10	170 10 2	—
Gross Total ...£	4,120	3,731 8 10	406 3 3	17 12 1
			Surplus of Gross Estimate over Expenditure. £388 11 2	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
E.—Appropriations in Aid ...	120	144 7 0	£24 7 0	
NET TOTAL ...£	4,000	3,587 1 10	Total Surplus to be surrendered. £412 18 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to delay in filling certain posts.

C.—Excess due, mainly, to an *ex-gratia* payment of £10 to an officer in respect of medical, etc., expenses arising out of an accident on official premises (File E. 109/3/43).

D.—The estimate was necessarily conjectural on the transfer of the service from the Department of Industry and Commerce.

EXTRA REMUNERATION (exceeding £30).

From Vote 13 the Deputy Director received £40 for services rendered.

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,
28th November, 1950.

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

W. E. WANN,
Comptroller and Auditor General.

EUROPEAN CO-OPERATION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, compared with the sum granted, for contributions towards the expenses of the Council of Europe and of the Organisation for European Economic Co-Operation and for other expenses in connection therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COUNCIL OF EUROPE.				
A.1.—Contribution towards the expenses of the Council	7,000	4,381 12 3	2,618 7 9	—
A.2.—Travelling and Incidental Expenses ...	2,250	2,311 4 9	—	61 4 9
ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION.				
B.1.—Contribution towards the Expenses of the Organisation ...	11,880	12,940 2 9	—	1,060 2 9
B.2.—Travelling and Incidental Expenses ...	3,000	2,162 2 1	837 17 11	—
TOTAL ...	24,130	21,795 1 10	3,456 5 8	1,121 7 6

Surplus to be surrendered ... £2,334 18 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The budget of the Council of Europe and the amount of Ireland's contribution thereto were not finally determined until towards the end of the year. Ireland's contribution was less than had been anticipated.

A.2.—Casual excess.

B.1.—The estimate of Ireland's contribution to the expenses of the Organisation was assessed before the preparation of the Organisation's budget. It transpired, when this budget was prepared, that the amount provided was inadequate.

B.2.—Travelling and incidental expenses of the delegates attending meetings of the Organisation were less than anticipated.

SÉAN NUNAN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
5th January, 1951.

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

W. E. WANN,
Comptroller and Auditor General.

REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the sum expended, in the year ended 31st March, 1950, 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	6,844	6,843 12 6	7 6	—
TOTAL£	6,844	6,843 12 6		—
Surplus to be surrendered		£	7 6	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	9 19 0

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
2nd September, 1950.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

W. E. WANN,
Comptroller and Auditor General.

CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of Receipts and Payments in the Year ended 31st March, 1950, in connection with the Contingency Fund.

RECEIPTS.			PAYMENTS.		
	£	s. d.	£	s. d.	£ s. d.
Balance forward from last Account :—					
Capital of Fund	...	20,000 0 0			
Less Advances outstanding	...	8 15 0			
		19,991 5 0			
Repayment of Advances :—					
From Vote for Repayments to Contingency Fund :—					
Stamp duty remitted on deeds and other instruments for Public Departments		297 0 2			297 0 2
Stamp duty remitted or refunded on deeds and other instruments for representatives in Ireland of foreign Governments	...	5,696 10 0			5,691 0 0
State bounty on birth of triplets	...	21 0 0			24 0 0
Travelling expenses of Deputy (since deceased) not claimed within the statutory period	...	17 11 0			17 11 0
Expenses of celebrations on the coming into operation of the Republic of Ireland Act, 1948, not chargeable to other Votes	...	17 11 0			540 0 0
Alleviation of Distress—					
Further expenditure met after the Vote for that service had ceased to exist	...	540 0 0			271 11 4
		6,843 12 6			6,841 2 6
Balance at 31st March, 1950 :—					
Capital of Fund	...	20,000 0 0			20,000 0 0
Less Advances outstanding	...	6,843 12 6			6 5 0
		19,993 15 0			19,993 15 0
		£26,834 17 6			£26,834 17 6

AN ROINN AIRGEADAIS,
6th June, 1950.J. J. McELLIGOTT,
Accounting Officer.

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	Page.	Para.		Page.	Para.
1. President's Establishment	—	none	38. Land Registry and Registry of Deeds ...	—	none
2. Houses of the Oireachtas	—	none	39. Public Record Office ...	—	none
3. Department of the Taoiseach ...	—	none	40. Charitable Donations and Bequests ...	—	none
4. Comptroller and Auditor-General ...	—	none	41. Local Government ...	xvii.	42-45
5. Office of the Minister for Finance ...	—	none	42. General Register Office	—	none
6. Office of the Revenue Commissioners ...	iv.	5-7	43. Dundrum Asylum ...	—	none
7. Old Age Pensions ...	—	none	44. National Health Insurance ...	xviii.	46
8. Management of Government Stocks ...	—	none	45. Office of the Minister for Education ...	—	none
9. Office of Public Works	v.	8	46. Primary Education ...	xviii.	47
10. Public Works and Buildings ...	v.	9-12	47. Secondary Education ...	—	none
11. Employment and Emergency Schemes ...	vii.	13-17	48. Technical Instruction ...	—	none
12. State Laboratory ...	—	none	49. Science and Art ...	xix.	48-49
13. Civil Service Commission	—	none	50. Reformatory and Industrial Schools ...	—	none
14. Irish Tourist Board ...	—	none	51. National Gallery ...	—	none
15. Commissions and Special Inquiries ...	—	none	52. Lands ...	xix.	50
16. Superannuation and Retired Allowances ...	—	none	53. Forestry ...	—	none
17. Rates on Government Property ...	—	none	54. Gaeltacht Services ...	xx.	51-52
18. Secret Service ...	—	none	55. Industry and Commerce	xx.	53-59
19. Expenses under the Electoral Act and the Juries Act ...	—	none	56. Aviation and Meteorological Services ...	xxiii.	60-64
20. Miscellaneous Expenses	—	none	57. Children's Allowances	—	none
21. Stationery and Printing	viii.	18-20	58. Transport and Marine Services ...	xxv.	65
22. Valuation and Boundary Survey ...	—	none	59. Unemployment Insurance and Unemployment Assistance ...	—	none
23. Ordnance Survey ...	—	none	60. Industrial and Commercial Property Registration Office ...	—	none
24. Supplementary Agricultural Grants ...	—	none	61. Posts and Telegraphs ...	xxvi.	66-70
25. Law Charges ...	—	none	62. Wireless Broadcasting ...	—	none
26. Universities and Colleges	—	none	63. Defence ...	xxvii.	71-76
27. Widows' and Orphans' Pensions ...	—	none	64. Army Pensions ...	—	none
28. Dublin Institute for Advanced Studies ...	—	none	65. External Affairs ...	xxix.	77
29. Agriculture ...	ix.	21-33	66. Office of the Minister for Social Welfare ...	—	none
30. Agricultural Produce Subsidies ...	xiv.	34-35	67. Miscellaneous Social Welfare Services ...	—	none
31. Fisheries ...	xv.	36-39	68. Health ...	xxix.	78
32. Office of the Minister for Justice ...	—	none	69. Damage to Property (Neutrality) Compensation ...	—	none
33. Garda Síochána ...	—	none	70. Personal Injuries (Civilians) Compensation	—	none
34. Prisons ...	xvi.	40	72. Central Statistics Office	—	none
35. District Court ...	—	none	73. European Co-operation	xxx.	79
36. Circuit Court ...	—	none	74. Repayments to Contingency Fund ...	—	none
37. Supreme Court and High Court of Justice ...	xvi.	41			