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APPROPRIATION ACCOUNTS, 1950-51.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31st MARCH, 1951, 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, 1950-51.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1950-51, as shown by the summary on page xxxiii, amounted to £84,048,907, and the gross expenditure to £79,481,973 15s. 3d. Appropriations in aid were estimated at £4,009,743, and the amount realized was £4,054,087 1s. 9d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £3,908,644 8s. 9d., the balance falling to be surrendered.

The total amount to be surrendered is £4,611,277 6s. 6d., which is arrived at as follows:—

	£	s.	d.
Receipts realized £4,054,087 1s. 9d., of which £3,908,644 8s. 9d. was applied in aid of expenditure, leaving surplus receipts for surrender amounting to ...	145,442	13	0
Expenditure was £79,481,973 15s. 3d., falling short of the estimate by £4,566,933 4s. 9d.; the latter figure is reduced by deficiencies of appropriations in aid on certain votes amounting to £101,098 11s. 3d., leaving a net saving of	4,465,834	13	6
Total amount to be surrendered ...	£4,611,277	6	6

The amount to be surrendered, £4,611,277 6s. 6d., represents approximately 5.8 per cent. of the supply grants.

In no case has the provision made by Dáil Éireann been exceeded, and no excess vote is, therefore, 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 1949-50 Votes.

3. The balances to be surrendered out of votes for the public services for 1949-50 amounted to £1,294,892 11s. 9d. 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, 1951. 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.

Extra Remuneration.

5. With the object of bringing into one view the whole of an officer's official emoluments from whatever source, a note of extra remuneration, pension or other emoluments payable to an officer is appended to the estimate in which his salary is provided or, where that course is impossible, to the relevant appropriation account. In recent years such notes in the estimates or appropriation accounts have related to officers whose additional remuneration in any year exceeded £30. For the year under review the Department of Finance directed that the notes in the estimates should be confined to extra remuneration exceeding £50, and this limit has accordingly been adopted for the notes of extra remuneration appended to the appropriation accounts.

VOTE 7.—OFFICE OF THE REVENUE
COMMISSIONERS.

Revenue Account.

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

Extra-statutory Repayments of Customs and Excise Duties.

7. Extra-statutory repayments of Customs duties and of Excise duties amounting to £5,558 1s. 10d. and £1,570 10s. 7d., respectively, were made during the year.

Remissions and Amounts Irrecoverable.

8. 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, 1951. 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 £63,091 0s. 10d., made up as follows :—

	£	s.	d.
Customs Duty	18,653	5	0
Income Tax	22,361	11	8
Sur Tax	22,019	15	10
Estate, etc., Duties—Interest ...	56	8	4
	<hr/>		
	£63,091	0	10
	<hr/>		

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

Remissions.

	£	s.	d.
On compassionate grounds	56	8	4
Special—see below	18,653	5	0

Amounts Irrecoverable.

Composition settlements	43,994	14	0
Miscellaneous : Liability not enforceable, etc. ...	386	13	6
	<hr/>		
	£63,091	0	10
	<hr/>		

Reference was made in paragraph 7 of my last report to the remission of Customs duty by the Revenue Commissioners, with the concurrence of the Department of Finance, on certain consignments of kerosene (vaporising oil) 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 for which there is no rebate provision. During the year under review, further Customs duty amounting to £18,653 5s. 0d. on two consignments of kerosene (vaporising oil) totalling 319,770 gallons was remitted in similar circumstances.

The position has now been regularised by section 9 of the Finance Act, 1951, which enables the Revenue Commissioners to exclude oil of the kind referred to above from the scope of the duty on light oils.

VOTE 8.—OFFICE OF PUBLIC WORKS.

Insurance of Workmen.

9. 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, and to the fact that the liquidator had 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 High Court decided that the claim is not entitled to priority and that an appeal against this decision has been taken to the Supreme Court.

Extra Receipts payable to Exchequer.

10. In assessing the cost of telephone capital works carried out for the Department of Posts and Telegraphs it had not been the practice to add to the direct cost of the works a charge to cover administration, etc., expenses. The Department of Finance decided in the year under review that overhead charges should be added to the direct cost of the works and a sum of £14,858 0s. 11d. in respect of the period 1st April, 1948, to 30th June, 1950, has accordingly been recovered from the Department of Posts and Telegraphs and brought to account as an exchequer extra receipt. Similar receipts will in future be credited to appropriations in aid.

VOTE 9.—PUBLIC WORKS AND BUILDINGS.

Subhead B.—New Works, Alterations and Additions.

11. Part III of the estimates for Public Works and Buildings has in previous years included schedules showing the estimated cost of each new work, the estimated expenditure on each work to the end of the previous financial year, the vote required for the ensuing year and the further estimated cost of completing the work, and statements, in conformity with Part III of the estimates, have been appended to the appropriation accounts. In the estimate for the year under review the detailed schedule was replaced by a summary showing only the total provision for new works undertaken for each Department, and the statement appended to the appropriation account is compiled on that basis. Details of the expenditure on the individual works have, however, been furnished to me.

12. Reference was made at paragraph 9 of my last report to expenditure which had been incurred in connection with the erection of a central engineering workshop and store, and to the fact that further expenditure on the work had been deferred. This project has been abandoned and premises elsewhere which were

available for immediate occupation have been leased for a period of fifty years from 2nd April, 1951. A contract for the sum of £15,784 18s. 0d. had been placed for the structural steelwork for the buildings proposed to be erected and, as noted in the account, sums amounting to £8,974 16s. 9d. were paid to the contractor on foot of the contract which was terminated before completion. I have asked for information regarding the basis on which this amount was determined and also regarding the disposal of the site on which the buildings were to be erected.

13. Tenders for the reconstruction of a national school were received on the 1st December, 1949, and the lowest tender, £1,683 7s. 6d., was accepted on the 22nd March, 1950. The contractor was granted various extensions of time for the commencement of the work until the 3rd August, 1950, when he withdrew his tender. The Commissioners then decided to accept the next lowest tender of £1,952, and the work was completed in September, 1951, at a total cost of £2,067 14s. 3d. I have inquired whether any claim lay against the original contractor arising from his failure to carry out the contract.

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

14. The expenditure on the Brosna and the Glyde and Dee catchment drainage schemes during the year amounted to £240,632 5s. 0d. and a sum of £80 15s. 6d. was expended on advertisements preliminary to the commencement of operations on the Feale catchment drainage scheme. The assessed value of the services rendered by the use of plant and machinery amounted to £115,831 14s. 2d.

The total cost of the schemes to 31st March, 1951, including the assessed value of services rendered by plant and machinery, was as follows :—

	£	s.	d.
Brosna Catchment Drainage Scheme	590,024	7	8
Glyde and Dee Catchment Drainage Scheme	95,525	15	4

Subhead K.3.—Central Engineering Workshop and Stores.

15. In the course of examination of the records of stores and equipment purchased in connection with the schemes undertaken under the Arterial Drainage Act, 1945, it was noted that a complete stocktaking had not been undertaken since 1947. I understand that the last inspection was due to be carried out in 1950 but was postponed pending the introduction of a new system of store accounting which is in progress. It was also observed that log books had not been maintained for certain road transport vehicles, and I was informed that difficulty had been experienced in procuring a sufficient supply of suitable books but that steps were being taken to have them issued for all vehicles.

VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES.

16. Provision was made under subhead F. (Urban Employment Schemes) and subhead G. (Rural Employment Schemes) for grants towards expenditure by local authorities on road and amenity schemes, etc., 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 on the schemes are subject to examination by Local Government Auditors whose certificates are furnished to me in support of the charge to the vote.

17. 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 account directly to the Special Employment Schemes Office for the expenditure incurred.

18. The charge to subhead J. (Reconditioning or Repair of Public Roads subject to Heavy Turf Transport) represents the balance of a grant on a scheme completed in a previous year.

19. The scheme for which provision was made under subhead K. (Rural Improvements Scheme) was mainly administered by the Special Employment Schemes Office either directly or through the agency of county engineers. Grants, usually 75 per cent. of the expenditure, 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. With the authority of the Department of Finance the terms of the scheme were revised during the year under review and grants may now vary from 75 per cent. to 95 per cent. of the cost of works, account being taken of the average poor law valuation of the lands served by each work and the number of beneficiaries, who contribute the balance of the cost. The expenditure during the year was not greatly affected by the new arrangements as most of the grants were sanctioned on the old basis. The gross amount expended was £111,079 9s. 11d. and cash contributions amounted to £23,611 9s. 7d., leaving the charge to the subhead £87,468 0s. 4d.

20. The amount charged to subhead L. (Miscellaneous Schemes) comprises mainly the cost of improvement works on small fishery harbours carried out by the Office of Public Works on behalf of the Special Employment Schemes Office, and the labour content of improvement works on small commercial harbours undertaken by the Office of Public Works on behalf of the Department of Industry and Commerce.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

Subhead A.—Superannuation Allowances, etc.

Subhead B.—Additional Allowances, etc.

21. An annual allowance of £728 10s. 0d., subsequently revised to £900 11s. 0d., with effect from 13th February, 1951, and a lump sum of £1,942 13s. 4d., subsequently revised to £2,401 9s. 4d., were granted by way of compensation, pursuant to section 6 of the Superannuation Act, 1909, to an officer who had been removed from office for the purpose of facilitating improvements in the organization of his Department by which greater efficiency and economy could be effected.

VOTE 27.—AGRICULTURE.

Subhead E.2.—Veterinary Research.

22. Provision was included in a supplementary estimate for the purchase of a farm, etc., at Abbotstown, Castleknock, Co. Dublin, for use as a veterinary research laboratory and the charge to the subhead includes sums amounting to £38,850 in connection therewith. The purchase was sanctioned by the Department of Finance subject to the conditions that the farm at Brownsbarn, Clondalkin, which was purchased for this purpose in November, 1946, would be sold, that the residence and out-offices on the property now acquired could be converted to meet the Department's veterinary research needs for ten to fifteen years and that the cost of conversion would not exceed £10,000. I understand that the farm at Brownsbarn was disposed of in 1951-52.

Subhead G.3.—Improvement of Poultry and Egg Production.

23. Apart from remuneration and travelling expenses of staff amounting to £10,543 12s. 10d. and expenditure of £7,380 11s. 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 £58,044 16s. 5d., comprising £2,031 12s. 10d. towards the establishment or extension of commercial hatcheries, £37,247 towards the establishment or extension of approved hatching-egg supply farms, poultry stations and pedigree poultry breeding farms and £18,766 3s. 7d. towards the cost incurred by ordinary poultry keepers in providing accommodation for adult birds. Subsidies paid to licensed hatchery owners on sales of day-old chicks totalled £109,394 8s. 5d. Also, £16,722 10s. 0d. 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 and £325 in respect of special premiums paid to private breeders of pedigree stock.

Fees amounting to £2,594 6s. 0d. for poultry hatchery licences, etc., are brought to account as appropriations in aid.

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 £5,000 were made in the year under review bringing the total amount paid on foot of these contracts to £101,234 19s. 0d. on 31st March, 1951. The charge to the subhead also includes £500 for architect's fees and £5,542 14s. 2d. 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 2½ per cent. per annum, by annual payments 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 1950 season, tomato plants propagated in the central buildings were transferred to 195 glasshouses and approximately 200 tons of tomatoes were marketed, the net proceeds of sale being £13,290 11s. 8d., of which £8,886 6s. 2d. was paid to the growers and £4,383 12s. 0d. credited to appropriations in aid in the year under review and £20 13s. 6d. in the year 1951-52. The liabilities of the growers in respect of the 1948, 1949 and 1950 seasons were not fully discharged at 31st March, 1951, and I have asked for information as to the total amount outstanding on that date.

Subhead M.M.5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep.

25. The charge to the subhead, £3,217 13s. 10d., 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 £79,044 19s. 7d. received during the year in repayment of the loans are included under subhead R.—Appropriations in Aid. The amount outstanding on 31st March, 1951, in respect of these loans was £83,541 2s. 0d. 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 or receipts arose under this head during the year. The total expenditure from voted moneys to 31st March, 1951, 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.9.—Potato Reserve Scheme.

27. The amount, £3,168 14s. 1d., charged to this subhead was paid to the Irish Potato Marketing Company, Limited, in recoupment of losses incurred by the company on the disposal of reserve stocks of potatoes which were purchased to provide against a possible shortage in the early summer of 1950. I am in communication with the Accounting Officer regarding verification of the loss sustained by the company.

Subhead M.10.—Farm Buildings Scheme.

28. The expenditure charged to this subhead comprised £77,896 7s. 2d. for administrative expenses and £235,419 0s. 6d. on grants for the construction and improvement of farm buildings and for certain allied works. The grants made included £144,050 4s. 9d. 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; £22,317 4s. 2d. 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 £69,051 11s. 7d. for other approved works on the basis of 50 per cent. of the approved estimated labour cost.

*Subhead M.11.—Land Rehabilitation Project and
Water Supplies.*

29. The expenditure on this service was made up as follows:—

	£	s.	d.
Salaries, wages and allowances ...	126,813	1	11
Direct labour ...	48,170	0	8
Travelling and subsistence ...	42,467	14	1
Purchase of machinery, implements, etc. ...	82,993	5	6
Grants towards purchase of machinery and equipment ...	27,430	1	10
Lime and fertilisers ...	15,338	19	3
Grants to farmers ...	95,451	1	6
Materials for drains, fencing, etc. ...	71,194	18	8
Payments to contractors ...	41,394	7	2
Advertising and publicity ...	3,040	14	2
District offices and stores—rents, etc. ...	11,792	10	9
Miscellaneous expenses ...	2,578	18	6
	<u>£568,665</u>	<u>14</u>	<u>0</u>

30. 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. As stated in my last report, 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 further scheme was introduced in the year under review to enable occupiers of land to obtain supplies of lime and artificial fertilisers on credit, and to have them spread by the Department, with the object of rehabilitating land deficient in soil fertility but not needing the specific works already provided for, *i.e.*, field drainage, etc. It provides for the testing of land to establish its need of lime and fertilisers on payment by the occupier at the rate of 1s. per statute acre. A farmer who elects to avail of this scheme is required to deposit at least 10 per cent. of the cost and to repay the balance by means of an addition to his existing land purchase annuity.

31. The grants to farmers include payments amounting to £4,435 13s. 4d. under a scheme of grants for the installation of water supplies to farm dwellings, introduced during the year. Fifty per cent. of the approved estimated cost of installations was allowed, subject to a maximum grant of £100, but no grant was payable for any work or combination of works estimated to cost less than £10.

32. I communicated with the Accounting Officer regarding the inadequacy of the system of accounting for the machinery and stores purchased for the Land Rehabilitation Project, and was recently informed that the difficulties attendant on the formulation of a satisfactory scheme of store accounting which were experienced at the inception of the project had been overcome and that an adequate system is now in operation. The position will be reviewed in the course of the audit of the accounts for 1951-52.

33. A sum of £2,170 was paid in February, 1950, for a tractor which was loaned by the supplier, with the Department's permission, to a contractor engaged on land project work on condition that it would be replaced by the supplier within three months. I understand that owing to supply difficulties replacement has not yet been effected.

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

34. Reference was made in previous reports to arrangements whereby growers who sold wheat of the 1943, 1944 and 1945 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 1946 crop. Including expenditure of £288,358 3s. 9d. charged to this subhead, the total paid to fertiliser suppliers in connection with the redemption of the 1943, 1944, 1945 and 1946 dockets amounted at 31st March, 1951, to £910,740 11s. 5d.

The charge to the subhead also includes a payment of £5,000 to a company in respect of losses incurred on stocks of pedigree seed wheat unsold at the end of the 1948-49 sowing season. Provision for this payment was made in a supplementary estimate.

Subhead P.—Flour and Wheaten Meal Subsidies.

35. The expenditure on these subsidies amounted to £8,365,000 made up as follows:—

	£	s.	d.
Flour	8,245,807	1	5
Wheaten Meal	119,192	18	7
	<hr/>		
	£8,365,000	0	0

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 £7,833,622 19s. 7d. in respect of losses incurred in connection with the allocation of imported wheat and flour for periods up to the 24th February, 1951, offset by £39,648, being the balance due from the company in final adjustment of subsidy for the cereal year 1947-48 following examination of the millers' accounts by officers of the Department; £20,626 12s. 11d. for remuneration of importer-distributors for wheat handled on behalf of the company in the calendar year 1948; and payments on account amounting to £431,205 8s. 11d., being £219,205 8s. 11d. against losses incurred in the period 25th February, 1951, to 31st March, 1951, £200,000 in respect of provisional adjustment of subsidy for the cereal year 1948-49, and £12,000 for remuneration of importer-distributors for the calendar year 1949.

The subsidy on wheaten meal for the cereal year 1949-50 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.—Subsidies, Allowances, etc., for Dairy Produce.

36. 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, 1950, amounted to £2,666,089 19s. 2d. In addition to expenditure of £2,532,011 15s. 0d. in the year 1949-50 for allowances on creamery butter produced in that year, payments amounting to £254,745 17s. 8d. were made from this subhead during the year under review, bringing the total cost of these allowances for the production of the year 1949-50 to £2,786,757 12s. 8d., as compared with £2,302,842 15s. 9d. for the year 1948-49. The charge

to the subhead includes £72,496 10s. 3d. paid to the Butter Marketing Committee in respect of a deficiency in the Committee's trading account for the year ended 31st March, 1950, and £40,000 paid on account against an anticipated deficit for the year 1950-51. The remainder of the charge to the subhead comprises £39,037 8s. 8d. paid to creameries in connection with the Department's scheme for the cold storage of creamery butter and £1,680 1s. 0d. for the printing of butter wrappers.

37. Regulations made under the Dairy Produce Act, 1924, provide for the use at registered creameries of a prescribed form of wrapper issued by the Minister for Agriculture for the wrapping of creamery butter in rolls for sale off the ration. The Butter (Maximum Prices) Order, 1950 (Statutory Instrument No. 135 of 1950) prescribes that creamery butter contained in wrappers issued by the Minister shall be sold at the rate of 3s. 6d. per lb. and in any other case at the rate of 2s. 8d. per lb. The wrappers were sold to creameries at the rate of 10d. each and, as will be seen from the account, receipts amounting to £241,388 9s. 8d. have been brought to account as appropriations in aid.

Dairy Produce (Price Stabilisation) Fund.

38. The income of the Fund was made up of £18,373 19s. 5d. from levies, mainly on home sales of creamery butter and raw cheese, and £17,651 3s. 3d. received from catering establishments in accordance with the Creamery Butter (Prices for Catering Establishments) Orders (Statutory Instruments Nos. 355 of 1948 and 130 of 1950) in respect of 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 9d. per lb. on the issue of permits.

The payments out of the Fund, £5,898, were made to the Butter Marketing Committee to meet administrative expenses.

VOTE 28.—FISHERIES.

Subhead F.5.—Compensation, etc.

39. The sum of £66,000 was provided under this subhead for compensation payable under sections 35 and 67 of the Fisheries Act, 1939, and for miscellaneous expenses. The expenditure includes £10,595 paid during the year to six owners 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 £51 4s. 2d. for miscellaneous expenses. No payment of compensation was made during the year under section 67 of the Act in respect of transferable fisheries.

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

40. Including the advances of £75,000 charged in this account, the total advances for boats and gear to 31st March, 1951, amounted to £313,500. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1951, amounted to £174,598 5s. 2d. The sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £149,291 5s. 2d., including £12,592 8s. 10d. repaid in the year under review and credited to appropriations in aid. The repayments were, therefore, in arrear on 31st March, 1951, to the extent of £25,307 as compared with £18,847 16s. 2d. on 31st March, 1950.

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

41. The total advances for general development made to the Sea Fisheries Association amounted to £24,150 on 31st March, 1951, including £3,700 charged in this account. These advances are repayable over a period of twenty years by half-yearly instalments covering principal and interest, and sums totalling £1,143 17s. 4d. were repaid during the year under review and are included in the appropriations in aid.

Fishery Loans.

42. The balance outstanding on fishery loans on 31st March, 1951, was £20,510 11s. 8d. including arrears of £20,473 1s. 4d. There were no repayments or remissions of loans during the year under review.

VOTE 31.—PRISONS.

43. 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 38.—LOCAL GOVERNMENT.

Subhead I.1.—Contributions towards Housing Loan Charges of Local Authorities.

44. Non-statutory contributions amounting to £55,495 15s. 2d. were made during the year towards loan charges on certain loans, advanced from the Local Loans Fund to local authorities, in recoupment of the additional 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, 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, £673,913 14s. 5d. In addition, grants totalling £3,183,568 towards the cost of housing schemes were made to seventy-eight local authorities out of the Transition Development Fund.

I am in communication with the Accounting Officer regarding the basis on which the non-statutory contributions referred to above were calculated.

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 eight cases, including one relating to the previous year, this audit had not been completed at the date of my test examination.

The gross proceeds of motor vehicles, etc., duties in 1950-51, including £37,857 18s. 1d. attributable to fines collected by the Department of Justice, amounted to £2,838,763 8s. 2d. compared with a total of £2,644,197 15s. 8d. in the previous year. Fees amounting to £6,237 15s. 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, 1950-51.

VOTE 39.—OFFICE OF THE MINISTER FOR EDUCATION.

Subhead D.—Expenses in connection with the Council of Education.

46. The Council of Education was established by the Minister for Education to advise him upon such matters relating to educational theory and practice as it might think fit and upon any educational questions and problems referred to it. A token sum of £5 was provided for this service in the estimate and the expenditure of £606 7s. 1d. consisted mainly of an honorarium to the Chairman of the Council and travelling, etc., expenses of the members.

VOTE 40.—PRIMARY EDUCATION.

Subhead A. 3.—Preparatory Colleges, etc.

47. The average boarding cost per student in the school year 1950-51 ranged from 14s. 9d. to 18s. 1d. per week as compared with 14s. 2d. to 18s. 8d. per week for the previous year. The average fee paid by the students was £19 12s. 2d. as compared with £18 19s. 1d. for the previous year.

Accounts have been furnished to me showing the receipts and expenditure for the school year 1950-51 in connection with the farms and gardens attached to the colleges. Four of the accounts disclose deficits and two show excesses 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 43.—SCIENCE AND ART.

Subhead B. 16.—Exhibition of Pictures on their Presentation to the Nation by Mr. Alfred Chester Beatty.

48. This special subhead was opened with the sanction of the Department of Finance to bring to account expenditure on photographs which were included in a catalogue for an exhibition of the Chester Beatty collection of paintings at the National Gallery. The cost of printing the catalogue, £168 8s. 7d., was charged to subhead G. of the vote for Stationery and Printing (No. 24), and receipts from sales amounting to £100 16s. 6d. were credited as appropriations in aid of that vote during the year under review. A further sum of £17 12s. 6d. will be brought to account in the year 1951-52.

VOTE 44.—REFORMATORY AND INDUSTRIAL SCHOOLS.

Subhead G.—Appropriations in Aid.

49. Section 75 (7) of the Children Act, 1908, as amended by section 22 (d) of the Children Act, 1941, provides for the apportionment between the Minister for Education and the responsible local authority, in such proportions as the Minister for Education with the consent of the Minister for Finance directs, of all contributions by parents, etc., under section 75 (7), as amended, towards the cost of maintenance of a youthful offender or child ordered to be sent to and detained in a certified school.

Prior to the 1st July, 1950, it was the practice to apportion equally only those sums received from parents under Court Maintenance Orders. The law officers have, however, advised that all payments made to the Inspector of Reformatory and Industrial Schools or to local authorities towards the support of children in certified schools are apportionable between the Minister for

Education and the local authorities concerned. Accordingly, as from the 1st July, 1950, all such payments, whether received by the Inspector of Reformatory and Industrial Schools or by local authorities, are subject to apportionment and sums amounting to £5,067 10s. 10d. were remitted to local authorities in the year under review. There were no receipts from local authorities during the year, but I understand that they were requested in October, 1951, to furnish particulars of any contributions received by them since the 1st July, 1950.

VOTE 47.—LANDS.

Subhead B.—Travelling Expenses.

50. During the year under review it came to light that an officer of the Department had been for a number of years submitting fictitious receipts for car hire in support of his travelling claims. The officer was prosecuted, sentenced to a term of imprisonment and dismissed from the public service. I understand that the total loss to public funds has not yet been ascertained.

Subhead I.—Improvement of Estates, etc.

51. 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 £528 11s. 10d. The total expenditure on the scheme since its inception in 1934-35 to 31st March, 1951, amounts to £104,599 16s. 7d.

Under the scheme for the provision of holdings in Leinster for migrants from districts where there is acute congestion, and its extension, referred to in paragraph 50 of my previous report, providing for intra-county migration, expenditure amounting to £16,774 16s. 3d. was incurred, bringing the total charge in respect of this scheme since 1937-38 to £167,561 3s. 7d.

VOTE 48.—FORESTRY.

Subhead C. 2.—Forestry Development and Maintenance, etc.

52. The rules of procedure governing the placing of Government contracts provide that no contract of a greater value than £1,000 may be placed without the written approval of the Government Contracts Committee. It was observed in the course of examination of the expenditure from this subhead that approval was not obtained for placing certain contracts and I am in communication with the Accounting Officer on the matter.

Stores.

53. It was noted on a test examination of the records of the receipt and issue of machinery and stores that they were incomplete in certain respects. I have inquired regarding this matter and also as to the date and result of the last complete stocktaking carried out at the central stores depôts.

VOTE 49.—GAELTACHT SERVICES.

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

54. 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, 1951, the position regarding such grants and loans was as follows :—

	£
(i) Total amount of grants sanctioned ...	617,186
Total amount of actual payments ...	522,751
(ii) Total amount of loans sanctioned ...	201,036
Total amount of loans for which certificates have been issued to the Commissioners of Public Works ...	183,101

Subhead J.—Losses.

55. This subhead was opened with the authority of the Department of Finance to bring to account a payment made in respect of returnable industrial gas containers which were destroyed by fire in the toy factory at Cashla Bay, Co. Galway, in September, 1950. As noted in the account, machinery and materials destroyed were valued at £366 11s. 10d. The damage to buildings, electrical equipment and furniture was estimated at £646, as recorded in a note in the account of the vote for Public Works and Buildings (No. 9).

Industrial Loans.

56. I have been furnished with a schedule concerning the industrial loans from which it appears that loans to the value of £96 9s. 0d. were issued to weavers during the year ended 31st March, 1951, on hire purchase terms. Repayments in arrear, including interest accrued due at that date, amounted to £11,210 10s. 0d. as compared with £10,998 9s. 2d. on 31st March, 1950. Included in the arrears is a sum of £11,063 13s. 7d., due by a company which ceased to exist in 1925. As stated in previous reports, the realization of such security as is held by the State was the subject of negotiations, but owing to certain legal difficulties realization cannot be effected.

VOTE 50.—INDUSTRY AND COMMERCE.

Subhead J. 1.—Food Subsidies.

57. The amount, £1,650,000, charged to this subhead was paid to Tea Importers (Éire), Limited, as subsidy on tea. The audited accounts of the company for the year ended 31st March, 1951, revealed a net trading loss of £1,610,018, and after deduct-

ing £29,155, the balance due in respect of an excess payment of subsidy in the previous year, the net amount of subsidy payable was £1,580,863. Accordingly, a balance of £69,137 was due from the company on 31st March, 1951.

Subhead J. 2.—Remission of Penalties.

58. Millers who mill wheat in excess of the quotas allotted under the Agricultural Produce (Cereals) Acts, 1933 to 1939, are liable under section 30 (1) of the 1933 Act, as amended by section 9 of the 1934 Act, to pay to the Minister for Industry and Commerce certain penalties calculated on an ascending scale according to the quantity overmilled.

As stated in a note to the account, penalties totalling £21,387 8s. 7d. for the cereal year 1948-49 and £18,219 5s. 0d. for the cereal year 1949-50, have been waived with the sanction of the Department of Finance, the quotas laid down having been exceeded by direction of the Minister for Industry and Commerce because of certain emergency conditions. The remission of these penalties was brought to the notice of Dáil Éireann by the inclusion in the estimate of a token provision of £5.

Subhead K.—Fuel Subsidy.

59. The sum, £466 13s. 8d., charged to the subhead was paid to Bord na Móna in recoupment of the loss incurred on the supply of machine turf to the Aran Islands consequent on a serious shortage of fuel which arose in November, 1950. Some 300 tons of turf was supplied at a cost, including transport, of £1,338 18s. 3d., while the amount realised by Bord na Móna on its sale was £872 4s. 7d.

Subhead L.—Miscellaneous Turf Production Schemes.

60. Payments 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 amounted to £1,782 1s. 2d. and are charged to this subhead. The total amount recouped to 31st March, 1951, including £198,004 13s. 2d. paid in previous years, was £199,786 14s. 4d.

Subhead L.L.—Recoupment to County Councils of Losses on Turf produced.

61. The charge to this subhead includes a payment of £597 16s. 8d. to a local authority in respect of the loss involved in the disposal in December, 1949, of a quantity of turf produced for sale locally but which could not be sold at an economic price as supplies of cheaper fuel became available.

The expenditure charged to subhead L.L. also includes £5,358 14s. 6d. paid to a local authority in recoupment of a loss arising from the diversion for the use of the public in the area in the season 1946-47 of 2,000 tons of turf required for its institutions, which it had arranged to purchase from private suppliers at approximately £2 per ton. As a consequence, the authority was compelled to use for its institutions turf produced by it under the county council turf production scheme for sale to Fuel Importers (Éire), Limited, an essential part of this scheme being that local authorities should not be involved in any loss. Owing to severe weather conditions which caused widespread floods, a considerable proportion of this turf was lost with the result that the production cost of the remainder was raised to 93s. 9½d. per ton. It was decided, with the approval of the Department of Finance, to recoup the local authority the difference between the actual cost of 2,000 tons of turf produced under the scheme (£9,379 11s. 2d.) and the contract price (£4,020 16s. 8d.).

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

62. The charge of £20,000 to this subhead represents advances made during the year to Mianraí, 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, 1951, to £158,136 12s. 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, with the consent of the Minister for Finance, agreed to the postponement to 1st April, 1951, 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, 1950.

Operations of Bord na Móna.

Subheads O.1., O.2. and O.3.

63. The issues from the Grants-in-Aid during the year comprised £19,000 for experiment and research (subhead O.1.), £5,000 for publicity and marketing (subhead O.3.) and £140,000 to meet the cost of the turf production scheme previously 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 £120,000 which is credited to subhead T.—Appropriations in Aid.

The limitation of £120,000 imposed by section 52 of the Turf Development Act, 1946, on grants towards expenses incurred by Bord na Móna on experimental and research work was raised to £250,000 by section 2 of the Turf Development Act, 1950. The total issues under this head, including £19,000 in the year under review, amounted on 31st March, 1951, to £137,800.

Reference was made in paragraph 57 of my last report to the winding up of the turf camps scheme terminated in 1948. The camps and the equipment have been transferred to Bord na Móna at agreed figures of £21,887 15s. 4d. and £4,000, respectively, which have been brought to account as exchequer extra receipts, together with a balance of £75,034 4s. 9d. derived mainly from the sale of stocks of turf on hand at the close of the scheme.

The exchequer extra receipts also include a sum of £9,671 4s. 6d. received from Bord na Móna as interest on advances made for the development of Clonsast and Derryounce Bogs. At 31st March, 1951, the amounts outstanding, including interest, for advances made from voted moneys for the development of bogs were :—

	£	s.	d.
Clonsast ...	188,399	11	2
Glenties ...	9,397	10	0
Kilberry ...	6,084	18	5
Derryounce ...	11,930	15	10
Barna ...	11,492	5	0
Other bogs ...	47,850	0	0
	£275,155	0	5

Subhead R.—Repayment of Advances for Rural Electrification.

64. Section 41 (3) of the Electricity (Supply) (Amendment) Act, 1945, provides that one moiety of moneys advanced to the Electricity Supply Board for rural electrification out of the Central Fund shall be repaid to the Fund out of moneys provided by the Oireachtas at such time or times as the Minister for Finance shall direct. The Minister for Finance has directed that the amount of £625,000, being one moiety of £1,250,000 advanced from the Central Fund in the calendar year 1949, should be repaid by means of an annuity over a term of 50 years, interest being calculated at $3\frac{1}{4}$ per cent. The sum of £25,374 16s. 0d. charged to this subhead represents the first two half-yearly instalments of the annuity.

VOTE 51.—TRANSPORT AND MARINE SERVICES.

Subhead A.1.—Payments in respect of Steamer Services.

65. Section 2 of the Aran Islands Transport Act, 1946, provides that the Minister for Industry and Commerce may, with the consent of the Minister for Finance, enter into a contract for the operation of a shipping service between the City of Galway and the Aran Islands, and pay a subsidy for the operation of the service subject to the terms of such contract. It was observed that although contracts with the company operating the service had not been entered into for the years 1950 and 1951, subsidy amounting to £1,000 was paid during the year under review. The Accounting Officer has informed me that the company refused to sign agreements for these years unless certain provisions were deleted. It was essential in the public interest that the existing arrangements for the operation of the service should be continued so that effect could be given to the primary purpose of the Aran Islands Transport Act, 1946, (i.e., the maintenance of an efficient shipping service between the City of Galway and the Aran Islands). This could not be done by the company owing to its unsound financial position and the Minister for Industry and Commerce, with the concurrence of the Minister for Finance, authorized the payment of subsidies to the extent necessary to enable the company to continue operating the service until August, 1951, when it was taken over by Córas Iompair Éireann.

VOTE 52.—AVIATION AND METEOROLOGICAL SERVICES.

*Subhead G.—Constructional Works including Furnishing of Buildings—Shannon Airport.**Subhead H.—Constructional Works including Furnishing of Buildings—Dublin Airport.*

66. Expenditure during the year on constructional works, including furnishing of buildings, at Dublin, Shannon (Rineanna) and Shannon (Foynes) Airports amounted to £69,842 13s. 4d., £56,758 11s. 3d. and £1,432 5s. 10d., respectively, bringing the total expenditure, as at 31st March, 1951, to £1,148,753 4s. 0d. for Dublin Airport, £1,795,341 16s. 6d. for Shannon Airport (Rineanna) and £168,223 18s. 8d. for Shannon Airport (Foynes), exclusive of expenditure on the acquisition of land.

67. The hostel at Foynes, to which reference was made in paragraph 59 of the report for the year 1946-47, was taken over by a local authority for use as an hospital on 24th June, 1949,

at an agreed price of £5,000. This amount has not yet been received as the necessary legal documents have not been completed. Portion of the furniture and equipment in the hostel was sold to the local authority for £3,462 14s. 6d. which is included among the extra receipts payable to the Exchequer. The remainder of the furniture and equipment was transferred to Rineanna.

68. The erection of a hangar at Dublin Airport for the purpose of being leased to Aer Lingus, Teoranta, was completed in December, 1950, at a cost of approximately £137,000, including overhead charges, and it was occupied by the company as from 1st March, 1951, at a rent of £9,500 per annum, approximately. The company, on the same date, terminated an existing tenancy of another hangar which it had occupied at a rent of £1,850 per annum, approximately, and I inquired regarding the circumstances in which this tenancy was surrendered. I was informed that the latter hangar had been used to accommodate chartered and itinerant aircraft and that the company had found that, contrary to their earlier expectations, the demand for this accommodation had declined. I was also informed that this hangar had been converted for use as a cargo dépôt at an estimated cost of £2,500 and that it had been reoccupied by Aer Lingus, Teoranta, from 21st January, 1952, from which date an economic rent would be charged.

Subhead M.—Management of Dublin Airport.

69. The expenditure under this subhead includes £593, being the balance due to Aer Rianta, Teoranta, in respect of the loss incurred in the management of Dublin Airport in 1949-50, and an advance of £2,500 to meet anticipated losses in 1950-51. The accounts of the company for the latter year have revealed, however, a profit of £3,884 on the management of the airport and this sum together with the advance of £2,500 has, I understand, been surrendered by the company in the year 1951-52.

Subhead N.—Subsidy in respect of Air Services.

70. The amount, £2,740, charged to this subhead was paid to Aer Rianta, Teoranta, under the Subsidy (Aer Rianta, Teoranta) (No. 2) Order, 1950 (Statutory Instrument No. 159 of 1950) to meet the estimated losses of the company in the year ended 31st March, 1951. The actual losses of the company for the purpose of the Order had not been determined at the date of my report. As noted in the account, the provision of £47,260 in respect of the proportion of the Aer Lingus loss on operations during the year falling to be made good by Aer Rianta was not required as Aer Lingus realized a profit.

Reference was made in paragraph 63 of my last report to the payment of £104,500 to Aer Rianta, Teoranta, to meet the estimated losses of the company and of Aer Lingus, Teoranta, for the year ended 31st March, 1950. The actual losses for that year have not been determined.

Losses.

71. This special subhead was opened with the authority of the Department of Finance to bring to account a payment of £104 17s. 0d. for sundry small items of airport equipment for Shannon Airport, Foynes, stated to have been supplied during the emergency period. Owing to administrative difficulties at the time it has not been found possible to verify the receipt of these items. In the circumstances I have admitted the charge against the vote.

VOTE 54.—POSTS AND TELEGRAPHS.

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

72. The losses borne on the vote for the year ended 31st March, 1951, amounted to £2,973 2s. 2d. A classified schedule of these losses is set out at page 169. At page 172 particulars are given of 35 cases in which cash shortages or misappropriations amounting to £1,684 0s. 9d. and \$563 were discovered; the sums in question were made good and no charge to public funds was necessary.

Subhead T.—Appropriations in Aid.

73. The control of the wireless stations at Malin Head and Valentia, which had hitherto been operated and maintained on an agency basis by the Department of Posts and Telegraphs, was transferred from the British to the Irish Administration as from the 1st January, 1950. A sum of £50,532 19s. 7d. was received during the year under review from the British Post Office in discharge of claims outstanding at the date of transfer, of which £49,023 14s. 10d. has been credited to this subhead, £66 11s. 1d. to revenue and £1,442 13s. 8d. to a suspense account to which certain expenditure in connection with the stations had been charged.

Stores.

74. 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 £1,074,179 on the 31st March, 1951, engineering stores to the value of £1,847 were held on behalf of other Govern-

ment Departments. Stores other than engineering stores were valued at £408,466, including £87,725 in respect of stores held for other Government Departments.

Revenue.

75. 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 £437 8s. 5d. were written off during the year as irrecoverable.

Post Office Savings Bank Accounts.

76. The accounts of the Post Office Savings Bank for the year ended 31st December, 1950, were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £55,241,056 8s. 7d. on 31st December, 1950, as compared with £50,463,470 18s. 10d. at the close of the previous year. Interest accrued during the year on securities standing to the credit of the Post Office Savings Bank Fund amounted to £1,731,223 13s. 6d. Of this sum, £1,319,502 was paid and credited to depositors in respect of interest, management expenses amounted to £121,845 7s. 10d. and £289,876 5s. 8d. was set aside towards provision against depreciation in the value of securities.

Post Office Factory.

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

Including works in progress on 31st March, 1951, the expenditure on manufacturing jobs during the year amounted to £37,857, expenditure on repair work (other than repairs to mechanical transport) amounted to £25,439, and expenditure on mechanical transport repairs to £7,873.

VOTE 56.—DEFENCE.

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

78. Consolidated rates of pay were authorized by regulation for officers of the Forces with effect from 1st April, 1950, and include the equivalent of lodging, fuel and light allowance and ration allowance which were formerly issuable as separate allowances. Arising out of the introduction of these consolidated rates, officers accommodated in official quarters became liable to deductions from their pay in respect of accommodation and for fuel, gas and electricity supplied to married

quarters. The regulations enable the Minister, with the concurrence of the Minister for Finance, to determine the annual sum to be deducted from the pay of officers in occupation of married quarters by relation to the ranks of such officers and the location of the quarters, without identification of particular officers or particular quarters. In the case of single officers the regulations prescribe a deduction at the rate of 2s. 9d. per day for accommodation. Deductions from officers' pay amounting to £21,773 13s. 11d. in respect of occupation of official quarters are included in the appropriations in aid.

Subhead K.—Provisions and Allowances in lieu.

79. 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.		1950–51.	1949–50.
Cost of production	...	2·7 pence per lb.	2·8 pence per lb.
Cost delivered Dublin	3·1	„ „	3·2 „ „

MEAT.			
Dublin	...	20·6 „ „	20·4 „ „
Curragh	...	21·9 „ „	22·0 „ „

The average price of cattle purchased for the Dublin and Curragh areas was £56 19s. 0d. and £56 18s. 6d. per head, respectively, as compared with £55 6s. 11d. and £54 16s. 9d. in the previous year, while the average production of beef per head was 696 lbs. and 702 lbs., respectively, as compared with 690 lbs. and 679 lbs.

Subhead P.—Warlike Stores.

80. Orders were placed in February, 1949, and March, 1950, for the supply of equipment, the relevant contracts providing for advances amounting to 40 per cent. of their value. Including amounts of £15,975 4s. 0d. and £17,400 4s. 0d. paid in 1948–49 and 1949–50, respectively, and £1,425 paid in the year under review, the total advances made under the contracts amounted at 31st March, 1951, to £34,800 8s. 0d. As the contractor was unable to obtain the necessary export licence, none of the equipment has so far been delivered. I have been informed that, owing to the military importance of this equipment, the Minister for Defence was reluctant to cancel the contracts and obtain a refund of the advances made, as he feared that such action would interfere with any priority which the payments had established and might, in fact, prejudice the prospects of ultimate delivery.

Subhead T.—Military Lands.

81. A dwellinghouse with approximately $2\frac{1}{2}$ acres of land was purchased in 1948 for the sum of £4,400, and was occupied by an officer from October, 1948, to November, 1949, when it was vacated owing to its bad state of repair. The cost of rendering the building suitable for re-occupation was estimated at £3,000, and the work was not proceeded with. I have been informed that at the time of purchase the house was considered suitable for use as officer's married quarters, but that the property was acquired primarily for the value of the site which adjoined a military barracks and would be used for the erection of married quarters for non-commissioned officers and men when money for this purpose is made available.

Subhead Y.2.—The Reserve.

82. Negotiations for the acquisition of premises for the accommodation of a local unit of An Fórsa Cosanta Áitiúil were opened in September, 1946, but, owing mainly to delay connected with the investigation of title, the purchase was not completed until May, 1950, when a sum of £950, included in the charge to this subhead, was paid. The premises were reported to be structurally sound when examined in September, 1946, but in October, 1948, the local authority complained that the walls at one side had sagged, and subsequent engineering reports confirmed the existence of this structural defect. In April, 1950, when it was estimated that repairs to permit of a limited use of the premises would cost £1,400, it was decided to dispose of them and I understand that an offer of £400 has been accepted.

Statement of Losses.

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

	£	s.	d.
Cash losses charged to "Balances Irrecoverable"	87	3	4
Deficiencies of stores and other losses not affecting the 1950-51 vote ...	8,407	0	7

The corresponding figures of losses in the previous year were £371 4s. 7d. and £12,225 4s. 1d.

Suspense Account.

84. Expenditure amounting to £1,297 7s. 3d., arising out of the participation of units of An Fórsa Cosanta Áitiúil in the ceremonies connected with the celebration of the inauguration of the Republic of Ireland on Easter Monday, 1949, remains

charged to a suspense account. I have recently been informed that the total expenditure incurred by the Department of Defence on the celebration has not yet been finally ascertained but that the necessary inquiries in the matter have been almost completed, and the covering sanction of the Minister for Finance will be sought when final figures are available.

VOTE 57.—ARMY PENSIONS.

Subhead J.—Defence Forces (Pensions) Schemes, 1937 to 1949.

85. Gratuities totalling £1,700 were paid to four married officers who retired subsequent to the introduction of consolidated rates of pay for officers, to which reference is made in paragraph 78. As the gratuities are not covered by the existing Defence Forces (Pensions) Scheme, which provides that married officers shall either be in occupation of married quarters or in receipt of lodging, fuel and light allowance at the married rate during the two years ending on the date of their retirement, they were paid on an *ex-gratia* basis with the sanction of the Department of Finance. I am informed that the amendment of the scheme necessary to bring the conditions for the grant of married officers' gratuities up to date, having regard to the introduction of consolidated rates of pay, is under discussion with the Department of Finance.

VOTE 60.—OFFICE OF THE MINISTER FOR SOCIAL WELFARE.

Subhead A.—Salaries, Wages and Allowances.

86. The Social Welfare Act, 1950, provided for the dissolution of Cumann an Árachais Náisiúnta ar Shláinte and the transfer of its functions to the Minister for Social Welfare. The 1st August, 1950, was appointed to be the transfer day by the Social Welfare (Dissolution of Cumann an Árachais Náisiúnta ar Shláinte) Order, 1950 (Statutory Instrument No. 182 of 1950). In accordance with section 7 of the Act persons who immediately prior to the transfer day had been officers or employees of the Society were appointed to situations in the Civil Service and such pensionable service as they already had become reckonable as pensionable service for the purposes of the Superannuation Acts, 1834 to 1947. The staff of the Society was transferred to the Department of Social Welfare and their salaries, travelling and other expenses were paid from this vote as from 1st August, 1950. Under section 16 (1) of the Act a sum of £215,000, representing the costs of administration formerly borne by the Society, is to be paid out of the National

Health Insurance Fund in every financial year and appropriated in aid of the moneys provided by the Oireachtas for the expenses of administration of this Act and the National Health Insurance Acts, 1911 to 1948. Section 16 (2) of the Act provides for an initial payment of a proportionate part of the £215,000 if the dissolution of the Society should take place on a day other than the first day of the financial year then current. A sum of £143,333 6s. 8d. was accordingly paid from the Fund during the year under review and has been accounted for as an appropriation in aid.

VOTE 65.—NATIONAL HEALTH INSURANCE.

Subhead E.—Investment Return.

87. Section 21 of the Social Welfare Act, 1950, empowers the Minister for Social Welfare to make payments out of the National Health Insurance Fund in respect of expenditure on the acquisition of lands, premises, furniture or equipment or the construction or reconstruction of premises, and provides that an investment return in the form of contributions to the Fund should be made in respect of such payments at rates to be agreed upon from time to time between the Minister for Social Welfare and the Minister for Finance. Such contributions fall to be made out of moneys provided by the Oireachtas. The payments made out of the Fund under this section during the year under review amounted to £416,152 4s. 4d. and, as shown in the account, the amount paid from the vote to the Fund during the year as investment return was £5,395.

VOTE 67.—HEALTH.

Subhead H.—Grants to Health Authorities.

88. In paragraph 78 of my last report I mentioned that the grants payable to health authorities were to be related to the standard expenditure of each of these authorities, determined in accordance with section 3 of the Health Services (Financial Provisions) Act, 1947, and that until such determination had been effected final adjustment of the grants payable for each year subsequent to 1947-48 could not be made. I have recently been informed that the standard expenditure in respect of four authorities has been determined and certified by the Minister for Health and that it is anticipated that it will be possible to have figures finally determined for most of the authorities at an early date. Meanwhile payments continue to be made on a provisional basis and are subject to any adjustment subsequently found to be necessary.

VOTE 72.—TECHNICAL ASSISTANCE.

Subhead A.—Expenses arising out of E.C.A. Technical Assistance Projects (Grant-in-Aid).

89. The full amount of this Grant-in-Aid was paid into a deposit account under the control of the Minister for Finance. The issues made therefrom during the year towards defraying expenditure on travel, subsistence, etc., of participants in technical assistance projects approved by the United States Economic Co-operation Administration amounted to £10,333 1s. 4d., the balance remaining in the account at the close of the year being £39,666 18s. 8d. As indicated in a note to the estimate, the deposit account is examined by me but expenditure out of the account is not accounted for in detail to me and the unexpended balance at the close of the year is not liable to surrender.

The expenditure from the deposit account was offset by the receipt from the American Grant Counterpart Special Account of £10,333 1s. 4d. which has been accounted for as an exchequer extra receipt.

Subhead B.—Counterpart of Dollar Outlay by E.C.A. on Technical Assistance Projects (Grant-in-Aid).

90. This Grant-in-Aid was transferred to a deposit account under the control of the Minister for Finance. A note to the estimate indicated that issues from this account would be made from time to time, as required by the Irish-American Agreement of 28th June, 1948, to the American Grant Counterpart Special Account, and any unexpended balance in the deposit account at the close of the financial year would not be liable to surrender. The full amount of the Grant-in-Aid, £100,000, remained in the deposit account on the 31st March, 1951, as no issues were made from it during the year.

W. E. WANN,

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

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 23rd February, 1952.

APPROPRIATION ACCOUNTS, 1950-51.

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 ...	6,700	—	6,700	6,466 9 4	—	6,466 9 4	233 10 8	—	—	—	233 10 8	—	—	1
3	2	HOUSES OF THE OIREACHTAS ...	188,500	—	188,500	185,781 10 6	—	185,781 10 6	2,718 9 6	—	—	—	2,718 9 6	—	131 12 0	2
5	3	DEPARTMENT OF THE TAOISEACH ...	21,970	—	21,970	21,424 13 10	—	21,424 13 10	545 6 2	—	—	—	545 6 2	—	14 7 5	3
6	4	CENTRAL STATISTICS OFFICE ...	94,000	150	93,850	83,344 8 11	305 7 4	83,039 1 7	10,655 11 1	—	155 7 4	—	10,810 18 5	—	—	4
8	5	COMPTROLLER AND AUDITOR GENERAL ...	35,930	5,600	30,330	31,139 11 7	5,893 10 0	25,246 1 7	4,790 8 5	—	293 10 0	—	5,083 18 5	—	—	5
10	6	OFFICE OF THE MINISTER FOR FINANCE ...	155,935	1,505	154,430	144,803 10 5	2,226 10 0	142,577 0 5	11,131 9 7	—	721 10 0	—	11,852 19 7	—	24 16 0	6
12	7	OFFICE OF THE REVENUE COMMISSIONERS ...	1,448,270	47,000	1,401,270	1,429,669 18 4	58,228 18 9	1,371,440 19 7	18,600 1 8	—	11,228 18 9	—	29,829 0 5	—	203 17 9	7
16	8	OFFICE OF PUBLIC WORKS ...	267,890	42,250	225,640	245,666 11 8	42,467 14 2	203,198 17 6	22,223 8 4	—	217 14 2	—	22,441 2 6	—	14,867 13 4	8
19	9	PUBLIC WORKS AND BUILDINGS ...	2,719,350	70,000	2,649,350	1,990,813 5 7	84,609 1 8	1,906,204 3 11	728,536 14 5	—	14,609 1 8	—	743,145 16 1	—	75 0 0	9
26	10	EMPLOYMENT AND EMERGENCY SCHEMES ...	954,500	—	954,500	765,509 7 7	—	765,509 7 7	188,990 12 5	—	—	—	188,990 12 5	2,000	1,140 9 5	10
28	11	MANAGEMENT OF GOVERNMENT STOCKS ...	25,750	—	25,750	25,611 14 2	—	25,611 14 2	138 5 10	—	—	—	138 5 10	—	—	11
29	12	STATE LABORATORY ...	14,470	—	14,470	13,777 10 3	—	13,777 10 3	692 9 9	—	—	—	692 9 9	1,000	1,035 10 11	12
30	13	CIVIL SERVICE COMMISSION ...	44,355	12,455	31,900	40,597 1 3	11,708 7 3	28,888 14 0	3,757 18 9	—	746 12 9	—	3,011 6 0	—	5 0	13
32	14	IRISH TOURIST BOARD ...	45,000	—	45,000	44,890 0 0	—	44,890 0 0	110 0 0	—	—	—	110 0 0	—	—	14
33	15	COMMISSIONS AND SPECIAL INQUIRIES ...	7,400	—	7,400	5,912 13 7	—	5,912 13 7	1,487 6 5	—	—	—	1,487 6 5	—	—	15
36	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	965,025	21,375	943,650	916,336 12 7	20,609 7 5	895,727 5 2	48,688 7 5	—	—	765 12 7	47,922 14 10	4,595	6,533 14 4	16
39	17	RATES ON GOVERNMENT PROPERTY ...	243,550	950	242,600	226,037 11 0	910 7 4	225,127 3 8	17,512 9 0	—	—	39 12 8	17,472 16 4	—	—	17
40	18	SECRET SERVICE ...	5,000	—	5,000	1,664 16 3	—	1,664 16 3	3,335 3 9	—	—	—	3,335 3 9	—	—	18
41	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	18,000	—	18,000	17,220 10 11	—	17,220 10 11	779 9 1	—	—	—	779 9 1	—	—	19
42	20	SUPPLEMENTARY AGRICULTURAL GRANTS ...	3,550,989	—	3,550,989	3,335,410 10 11	—	3,335,410 10 11	215,578 9 1	—	—	—	215,578 9 1	—	—	20
43	21	LAW CHARGES ...	103,200	4,000	99,200	89,691 9 10	7,740 4 1	81,951 5 9	13,508 10 2	—	3,740 4 1	—	17,248 14 3	—	34 2 6	21
45	22	UNIVERSITIES AND COLLEGES ...	482,174	—	482,174	481,724 0 0	—	481,724 0 0	450 0 0	—	—	—	450 0 0	—	—	22
47	23	MISCELLANEOUS EXPENSES ...	15,460	—	15,460	14,703 9 7	—	14,703 9 7	756 10 5	—	—	—	756 10 5	—	—	23
49	24	STATIONERY AND PRINTING ...	465,491	67,061	398,430	438,844 11 10	68,305 1 6	370,539 10 4	26,646 8 2	—	1,244 1 6	—	27,890 9 8	—	—	24
53	25	VALUATION AND BOUNDARY SURVEY ...	58,645	7,295	51,350	56,119 17 6	7,590 0 1	48,529 17 5	2,525 2 6	—	295 0 1	—	2,820 2 7	—	—	25
55	26	ORDNANCE SURVEY ...	51,240	5,000	46,240	49,943 19 5	5,893 13 0	44,050 6 5	1,296 0 7	—	893 13 0	—	2,189 13 7	—	11 3 3	26
57	27	AGRICULTURE ...	15,759,627	662,577	15,097,050	14,231,781 10 8	610,725 1 2	13,621,056 9 6	1,527,845 9 4	—	51,851 18 10	1,475,993 10 6	350	8,092 17 1	—	27
74	28	FISHERIES ...	228,217	29,057	199,160	159,808 16 10	30,421 14 9	129,387 2 1	68,408 3 2	—	1,364 14 9	—	69,772 17 11	—	8 0	28
77	29	OFFICE OF THE MINISTER FOR JUSTICE ...	68,570	—	68,570	66,332 9 5	—	66,332 9 5	2,237 10 7	—	—	—	2,237 10 7	1,200	705 4 11	29
79	30	GÁRDA SÍOCHÁNA ...	3,059,688	67,858	2,991,830	3,032,030 10 3	68,622 0 11	2,963,408 9 4	27,657 9 9	—	764 0 11	—	28,421 10 8	3,800	4,205 15 2	30
83	31	PRISONS ...	192,980	19,350	173,630	184,404 19 7	15,388 0 11	169,016 18 8	8,575 0 5	—	3,961 19 1	—	4,613 1 4	—	—	31
87	32	DISTRICT COURT ...	73,200	—	73,200	68,381 13 0	—	68,381 13 0	4,818 7 0	—	—	—	4,818 7 0	29,000	15,800 0 0	32
88	33	CIRCUIT COURT ...	126,503	26,153	100,350	117,541 14 2	29,640 11 6	87,901 2 8	8,961 5 10	—	3,487 11 6	—	12,448 17 4	—	153 4 7	33
90	34	SUPREME COURT AND HIGH COURT OF JUSTICE ...	77,490	460	77,030	75,250 0 2	1,070 11 1	74,179 9 1	2,239 19 10	—	610 11 1	—	2,850 10 11	2,800	2,530 13 4	34
92	35	LAND REGISTRY AND REGISTRY OF DEEDS ...	80,440	—	80,440	76,905 11 7	—	76,905 11 7	3,534 8 5	—	—	—	3,534 8 5	—	7 12 0	35
93	36	PUBLIC RECORD OFFICE ...	7,540	—	7,540	7,310 0 11	—	7,310 0 11	229 19 1	—	—	—	229 19 1	—	—	36
94	37	CHARITABLE DONATIONS AND BEQUESTS ...	4,228	48	4,180	3,689 2 8	47 14 8	3,641 8 0	538 17 4	—	—	5 4	538 12 0	5	—	37
95	38	LOCAL GOVERNMENT ...	4,420,595	38,435	4,382,160	4,337,281 18 3	34,560 9 5	4,302,721 8 10	83,313 1 9	—	3,874 10 7	79,438 11 2	—	—	—	38
99	39	OFFICE OF THE MINISTER FOR EDUCATION ...	286,253	363	285,890	278,546 8 10	359 6 10	278,187 2 0	7,706 11							

APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1950-51.

PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	4,770	4,650 11 0	119	9	0	—		
B.—Travelling and Incidental Expenses	100	50 5 10	49	14	2	—		
BB.—Travelling, etc., Expenses in connection with Visit to Rome by the President	1,200	1,192 14 2	7	5	10	—		
C.—Telegrams and Telephones	330	272 18 4	57	1	8	—		
D.—Motor Cars—Replacement Grant	300	300 0 0	—			—		
TOTAL ...£	6,700	6,466 9 4				—		
Surplus to be surrendered ...£			233	10	8			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Requirements were less than expected.

C.—Expenditure on telephones was less than anticipated.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
9th November, 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.

HOUSES OF THE OIREACHTAS.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	83,869 0 0	52	0	0	—		
B.—Travelling Expenses of Teachtaí :—								
<i>Original</i> ... £18,000								
<i>Supplementary</i> 4,300	22,300	21,533 6 6	766	13	6	—		
SEANAD ÉIREANN.								
C.—Salaries and Allowances of Seanadóirí ...	29,211	27,676 13 2	1,534	6	10	—		
D.—Travelling Expenses of Seanadóirí :—								
<i>Original</i> ... £2,000								
<i>Supplementary</i> 1,700	3,700	3,346 3 3	353	16	9	—		
HOUSES OF THE OIREACHTAS.								
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...	48,613	45,010 9 10	3,602	10	2	—		
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	600	561 10 9	38	9	3	—		
G.—Telegrams and Telephones	650	740 12 0	—			90	12	0
H.—Witnesses' Expenses ...	5	—	5	0	0	—		
I.—Inter-Parliamentary Activities (Grants-in-Aid) ...	3,000	3,000 0 0	—			—		
J.—Restaurant—								
Contribution in respect of Catering Expenses ...	500	43 15 0	456	5	0	—		
	192,500	185,781 10 6	6,809	1	6	90	12	0
Deduct :—								
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	4,000	—	4,000	0	0	—		
TOTAL :—								
<i>Original</i> ... £186,500								
<i>Supplementary</i> 2,000	£ 188,500	185,781 10 6	2,809	1	6	90	12	0

Surplus to be surrendered ... £2,718 9 6

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—
Fees for translation services ...

— 131 12 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- C. and E.—The savings were due to vacancies and were utilised towards meeting the additional expenditure under Subheads B. and D. provided for in the supplementary estimate.
- D.—The volume of travelling was below expectations.
- F.—A saving of about £120 due to the volume of travelling and miscellaneous requirements being less than expected was offset by higher cost of publications (£60) and uniforms (£22).
- G.—Excess due to the installation of new telephone switchboards.
- J.—Expenditure cannot be accurately determined in advance since it is governed by the caterer's accounts which are made up to 31st May in the year of payment.

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,
9th November, 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.

DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	20,620	20,611 0 7	8 19 5	—
B.—Travelling Expenses ...	800	257 10 9	542 9 3	—
C.—Incidental Expenses ...	150	180 14 1	—	30 14 1
D.—Telegrams and Telephones	400	375 8 5	24 11 7	—
TOTAL ...£	21,970	21,424 13 10	576 0 3	30 14 1

Surplus to be surrendered ... £545 6 2

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Refund of overpayment ...	—	14 7 5
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—The estimate, which included provision for official visits abroad by Ministers, was necessarily conjectural.
- C.—Expenditure on uniforms and publications was more than anticipated.
- D.—Casual saving.

NOTES.

This Account includes expenditure of approximately £1,315 in respect of staff temporarily lent, without repayment, to another Department.
The Account of another Department includes expenditure of approximately £75 in respect of staff temporarily lent, without repayment, to the Department of the Taoiseach.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
9th November, 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.

CENTRAL STATISTICS OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	92,530	82,268 16 5	10,261 3 7	—
B.—Travelling Expenses ...	500	204 14 9	295 5 3	—
C.—Incidental Expenses ...	150	219 9 2	—	69 9 2
D.—Telegrams and Telephones	620	549 10 4	70 9 8	—
E.—Census of Population, 1946	150	51 18 3	98 1 9	—
F.—Subscription to International Organisation ...	50	50 0 0	—	—
GROSS TOTAL ...£	94,000	83,344 8 11	10,725 0 3	69 9 2
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £10,655 11 1	
Deduct :—			Surplus of Appropriations in Aid realized.	
G.—Appropriations in Aid ...	150	305 7 4	£155 7 4	
NET TOTAL ...£	93,850	83,039 1 7	Total Surplus to be surrendered. £10,810 18 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to the deferment of the National Farm Survey and to delay in commencing the Household Budget Inquiry.
- B.—The number and duration of International Conferences attended was less than anticipated.
- C.—Requirements were greater than expected.
- D.—Saving due to unforeseen delay in certification for payment of a telephone account.
- E.—The provision for supplies of maps was not required and foreign postage was less than anticipated.

EXTRA REMUNERATION (exceeding £50).

Nine Clerical Officers and three Writing Assistants received sums varying from £50 0s. 8d. to £66 7s. 6d. in respect of overtime. From Vote 57 a Temporary Male Clerk and a Messenger Packer received £280 and £78 3s. 3d., respectively, in respect of military service pensions.

NOTES.

This Account includes expenditure of £245, approximately, in respect of remuneration of staff lent, without repayment, to another Department.

The Account of another Department includes expenditure of £414, approximately, in respect of remuneration of staff lent, without repayment, to the Central Statistics Office.

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,

21 Samhain, 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.

COMPTROLLER AND AUDITOR GENERAL.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	32,822	28,226 7 1	4,595 12 11	—
B.—Travelling Expenses ...	330	332 17 4	—	2 17 4
C.—Incidental Expenses ...	112	138 18 3	—	26 18 3
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	2,666	2,441 8 11	224 11 1	—
GROSS TOTAL ...£	35,930	31,139 11 7	4,820 4 0	29 15 7
			Surplus of Gross Estimate over Expenditure. £4,790 8 5	
			Surplus of Appropriations in Aid realized.	
<i>Deduct :—</i>				
E.—Appropriations in Aid ...	5,600	5,893 10 0	£293 10 0	
NET TOTAL ...£	30,330	25,246 1 7	Total Surplus to be surrendered. £5,083 18 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due mainly to changes in staff (£1,455), vacancies remaining unfilled (£2,72), and to an officer being on reduced rate of pay for part of the year owing to prolonged illness (£420).
- B.—Casual variation.
- C.—Excess due to increased expenditure on telephones.
- D.—Saving due to vacancy remaining unfilled.
- E.—Surplus due to increased fees in the case of three audits (£368), partly offset by decreases in fees charged for two audits (£75).

NOTE.

This Account includes expenditure of approximately £200 in respect of staff temporarily lent, without repayment, to another Department.

W. J. KIELY,

Accounting Officer.

OIFIG AN ARD-REACHTAIRE

CUNTAS AGUS CISTE,

5 Nollaig, 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 FINANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	139,145	128,505 5 5	10,639 14 7	—
A.A.—Actuary	250	—	250 0 0	—
B.—Travelling Expenses	500	462 6 7	37 13 5	—
C.—Incidental Expenses	700	827 1 3	—	127 1 3
D.—Telegrams and Telephones	1,600	1,768 14 7	—	168 14 7
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages and Allowances	13,630	13,122 11 6	507 8 6	—
F.—Travelling and Incidental Expenses	110	117 11 1	—	7 11 1
GROSS TOTAL ...£	155,935	144,803 10 5	11,434 16 6	303 6 11
			Surplus of Gross Estimate over Expenditure. £11,131 9 7	
			Surplus of Appropriations in Aid realized.	
<i>Deduct :—</i>				
G.—Appropriations in Aid ...	1,505	2,226 10 0	£721 10 0	
NET TOTAL ...£	154,430	142,577 0 5	£11,852 19 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of officer injured in accident	—	24 16 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

A.A.—No actuarial investigation was undertaken during the year.

B. and F.—Casual variations.

C.—Expenditure on miscellaneous requirements was greater than anticipated.

D.—Excess attributable to charges for telephonists' services in respect of previous year.

G.—Appropriations in Aid :—

	Estimated.	Realized.		
		£	£	s. d.
(1) Expenses of management of Local Loans Fund	1,000		1,000	0 0
(2) Commission charged to sundry Departmental funds on purchases of securities by the Government Stockbroker	500		1,222	3 0
(3) Miscellaneous	5		4	7 0
TOTAL	£1,505		£2,226	10 0

EXTRA REMUNERATION (exceeding £50).

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 a Clerical Officer received £88 14s. 8d. for overtime.

A Messenger received £80 on foot of a military service pension.

NOTE.

This Account includes expenditure of £224, approximately, in respect of remuneration of staff temporarily lent, without repayment, to another Department.

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,
21st November, 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 REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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. ...	1,302,100	1,284,497 11 10	17,602	8	2	—		
AA.—Contribution to Cost of Common Staff in Income Tax Conjoint Office, Great Britain ...	1,060	1,003 0 0	57	0	0	—		
B.—Travelling Expenses ...	20,000	23,845 8 6	—			3,845	8	6
C.—Removal Expenses ...	3,500	3,169 6 6	330	13	6	—		
D.—Poundage to Distributor of Stamps ...	470	392 10 11	77	9	1	—		
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	83,300	80,906 8 9	2,393	11	3	—		
F.—Carriage of Parcels, Advertisements, etc. ...	900	722 8 5	177	11	7	—		
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ...	9,850	8,777 19 1	1,072	0	11	—		
H.—Telegrams and Telephones	7,100	7,286 4 3	—			186	4	3
I.—Uniform Clothing ...	3,500	4,266 10 5	—			766	10	5
J.—Boat Hire, Cycles and other Conveyances ...	580	353 8 5	226	11	7	—		
K.—Motor Cars for Frontier Patrols ...	7,200	5,850 2 11	1,349	17	1	—		
L.—Revenue Instruments, etc.	580	807 0 0	—			227	0	0
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	7,500	7,017 4 0	482	16	0	—		
N.—Incidental Expenses ...	450	550 16 11	—			100	16	11

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.—Provision of Rooms for Official Purposes ...	170	180 8 6	—	10 8 6
P.—Compensation ...	5	13 2 6	—	8 2 6
Q.—Losses by Default, Fraud and Accident ...	5	30 6 5	—	25 6 5
GROSS TOTAL ...£	1,448,270	1,429,669 18 4	23,769 19 2	5,169 17 6
			Surplus of Gross Estimate over Expenditure. £18,600 1 8	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
R.—Appropriations in Aid ...	47,000	58,228 18 9	£11,228 18 9	
			Total Surplus to be surrendered. £29,829 0 5	
NET TOTAL ...£	1,401,270	1,371,440 19 7		

Extra Receipts payable to Exchequer :—

Compensation for loss of services of officers injured in accidents ...

Estimated.	Realized.
£	£ s. d.
—	203 17 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due mainly to vacancies remaining unfilled. The expenditure includes *ex-gratia* payments of £108 11s. 4d. and £20 12s. 4d., respectively, to two members of the Preventive Staff who were injured in the course of duty (Department of Finance minutes E. 104/4/50).

AA.—Saving due to variations in the staffing of the Conjoint Office.

B.—Excess due mainly to increased expenditure on travelling, principally on Customs and Excise work.

C.—Saving due to decreased expenditure on lodging allowances.

D.—Sales of stamps were less than estimated.

E.—Saving due mainly to vacancies for Collectors of Taxes remaining unfilled.

F.—Expenditure on freight and advertising was less than expected.

G.—The provision for designs, dies, plates and stores was not fully utilized.

H.—Excess due to increased expenditure on rentals and increased cost of telephonists' services.

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

J.—Saving due to reduced expenditure on official cycles and hire of boats.

- K.—Provision was made for the purchase of four new cars, but only two were purchased.
- L.—Excess due mainly to increased purchases of emergency stocks.
- M.—Saving due mainly to reduced expenditure in connection with prosecutions, etc., and rewards.
- N.—Excess due to additional payments for copies of Poor Law Ratings for Income Tax purposes. The expenditure includes *ex-gratia* payments of £2 18s. 3d. and 9s. 9d., respectively, to two officials in part reimbursement of medical expenses incurred as a result of injuries sustained by them while on duty (Department of Finance minutes P.7/43/50 and P.7/50/50); £4 to an official for the replacement of glasses which were broken in an assault upon him while on duty (Department of Finance minute E. 109/11/44); £1 15s. 0d. and £1 10s. 0d., respectively, to two officials in part reimbursement of the cost of hats lost during an assault upon them in the course of duty (Department of Finance reference E. 109/41/41); and £4 4s. 0d. to an official in respect of the costs of a summons arising out of the driving of an official car (Department of Finance minute S. 48/18/49).
- O.—Excess due to increased expenditure on hire of rooms for Income Tax appeals.
- P.—The amount paid in compensation comprises £10 in respect of damage caused by an official car and £3 2s. 6d. solicitor's costs (Department of Finance minute S. 48/18/49).
- Q.—Statement of losses charged against the subhead:—
 £30 2s. 5d.—To make good the amount of defalcations which occurred in an office of an Inspector of Taxes. The loss is nominal to the extent of £10 0s. 6d. in respect of remuneration withheld (Department of Finance minute E. 2/4/49).
 4s. 0d.—To make good the loss of official cash burgled from a Customs Hut (Department of Finance minute S. 47/1/51).
- 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	350	350	0	0
2. Charge for manufacture of unemployment insurance stamps for Department of Social Welfare (Unemployment Fund)	375	375	0	0
3. Clerical services and incidental expenses on account of General Lighthouse Fund	275	275	0	0
4. Moneys received from merchants, etc., for special attendance of Officers	27,000	34,443	15	0
5. Fines, forfeitures, law costs recovered, etc.	9,000	9,950	18	1
6. Registry of Business Names	300	314	3	0
7. Proceeds of Customs sales (seizures, etc.)	5,000	7,250	18	5
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	380	380	0	0
9. Charge for printing widows' and orphans' pensions orders for Department of Social Welfare	1,395	1,395	0	0
10. Miscellaneous items	2,925	3,494	4	3
TOTAL	£47,000	£58,228	18	9

4. Receipts vary with the volume of trade.
5. Receipts vary with the number and importance of the cases involved.
7. Receipts vary with the quantity of seizures sold and the level of prices realized.
10. Miscellaneous items comprised the following:—

	£	s.	d.
Fees under Merchant Shipping Acts ... ..	...	31	15 0
Bill of Entry receipts ... ..	...	1,818	17 10
Recovery of salary of Officer on loan ... ..	...	308	14 6
Minor unclassified items, e.g., surpluses in cash, rent of official residences, rent of goods in State Warehouses ... ..	...	1,334	16 11
		£3,494	4 3

EXTRA REMUNERATION (exceeding £50).

One Surveyor and four Officers of Customs and Excise, one Chief Preventive Officer, two Preventive Officers and one Assistant Preventive Officer received allowances varying from £65 to £125 while engaged on Special Inquiry duty. Two Officers of Customs and Excise and one Preventive Officer received total amounts varying from £63 19s. 9d. to £110 12s. 11d. in respect of allowances while engaged on Special Inquiry duty and in respect of overtime while not engaged on Special Inquiry duty.

Ninety-two Officers of Customs and Excise, one Chief Preventive Officer, fifty-three Preventive Officers, one hundred and sixty-one Assistant Preventive Officers, thirty-nine Watchers, eight Extra Men, eleven Tax Officers (Higher Grade), seventy-five Senior Tax Officers, twenty-seven Tax Officers, thirteen Clerical Officers, two Departmental Clerical Officers, one Writing Clerk, two Writing Assistants, three Departmental Writing Assistants, one Shorthand Typist, one Typist, one Superintendent of Printing, one Assistant Superintendent of Printing, two Principal Stampers, three Stampers, six Female Stampers and Tellers, six Printers, two Engineers, one Guillotine Operator, three Paperkeepers and one Messenger received amounts varying from £50 0s. 4d. to £263 8s. 6d. 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 £219 9s. 0d. from the Vote for Science and Art ; one Assistant Inspector of Taxes, two Officers of Customs and Excise and one Departmental Clerical Officer received amounts varying from £60 to £134 15s. 0d. from the Vote for Wireless Broadcasting ; one Officer of Customs and Excise received from the Vote for Wireless Broadcasting and in respect of overtime from this Office a total of £177 6s. 2d. which included £12 from the Vote for Wireless Broadcasting.

NOTES.

This Account includes expenditure of £608 13s. 0d. in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

Defalcations amounting to £325 11s. 1d. were discovered in the accounts of a Collector of Taxes. His appointment was revoked. The sum of £26 10s. 7d. was repaid, and proceedings were taken in respect of £299 0s. 6d. The defaulter was convicted and received a suspensory sentence of twelve months imprisonment with hard labour on his entering into recognizances in the sum of £50 to keep the peace and be of good behaviour for two years. The full amount of the deficiency and a further amount of £18 17s. 0d. subsequently discovered were made good without recourse to the Fidelity Bond. It is improbable that further deficiencies will be discovered, but if any should occur they are unlikely to exceed the amount of the Fidelity Bond of £1,250 which is still in force.

A Clerical Officer was prosecuted and dismissed for uttering, forging and false pretences in respect of the misuse of blank payable order forms which he had improperly procured. The spurious orders were rejected by the Bank so that there was no loss of public money.

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

- (1) £67 10s. 0d. in respect of the value of revenue instruments destroyed by fire at a Customs and Excise Office (Department of Finance minute S. 2/11/36).
- (2) £31 2s. 10d. in respect of overpayment of salary irregularly obtained by a former female Clerical Officer through concealment of her marriage (Department of Finance minute E. 2/8/50).
- (3) £3 0s. 10d. in respect of the value of petrol lost from an official garage as a result of an accident (Department of Finance minute S. 47/4/50).
- (4) 5s. 6d. in respect of the value of an official torch burgled from a Customs Hut (Department of Finance minute S. 47/1/51).

R. P. RICE,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
9 Samhain, 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 PUBLIC WORKS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	243,590	220,682 15 3	22,907	4 9	—	
B.—Travelling Expenses ...	21,000	20,410 16 10	589	3 2	—	
C.—Incidental Expenses ...	1,800	2,977 4 8	—		1,177	4 8
D.—Telegrams and Telephones	1,500	1,595 14 11	—		95	14 11
GROSS TOTAL ...£	267,890	245,666 11 8	23,496	7 11	1,272	19 7
			Surplus of Gross Estimate over Expenditure. £22,223 8 4			
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
<i>Deduct :—</i>						
E.—Appropriations in Aid ...	42,250	42,467 14 2	£217 14 2			
			Total Surplus to be surrendered. £22,441 2 6			
NET TOTAL ...£	225,640	203,198 17 6				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Administration expenses on the cost of works charged to Telephone Capital Account	—	14,858 0 11
Miscellaneous	—	9 12 5
		£14,867 13 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to unfilled vacancies in the establishment and to unforeseen delay in recruitment of professional staff provided for in the estimate.
- B.—The amount of travelling by the professional staff was less than expected.
- C.—The expenditure on equipment for technical staff was greater than anticipated.
- D.—A casual variation.

E.—Appropriations in Aid :—	Estimated.	Realized.		
	£	£	s.	d.
(1) Penal interest on overdue loan repayments ...	750	500	3	4
(2) Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946 ...	10,000	14,837	0	7
(3) Amount recoverable as administration expenses in connection with agency services	6,500	9,072	11	2
(4) Amount recoverable from Vote 9 (Subheads J.2. and J.4.) in respect of salaries and travelling expenses in connection with arterial drainage construction works ...	13,000	9,430	8	7
(5) Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc. ...	2,000	1,910	11	11
(6) Amount recoverable from Vote 51 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works ...	2,300	2,546	5	8
(7) Amount recoverable as expenses of management of the Local Loans Fund ...	7,000	2,821	0	0
(8) Miscellaneous ...	700	1,349	12	11
TOTAL ...	£42,250	£42,467	14	2

(1) The liability of borrowers for penal interest through unpunctuality was less than expected.

(2) The amount of new loans coming in course of issue during the year was greater than anticipated.

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

(4) The receipts are based on the actual expenditure borne on this Vote in respect of 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 are based on the actual expenditure borne on this Vote in respect of staff engaged on harbour improvement and constructional works.

(7) The receipts represent the cost of management in the previous year of the Local Loans Fund by the Commissioners; offset by receipts in respect of penal interest and of fees under the Local Loans Fund regulations.

(8) Salaries and expenses of Engineers, etc., recovered from Vote No. 27, the Shannon Navigation Fund and Marine Works Maintenance Fund, £1,253 17s. 6d.; mapping charges, etc., £95 15s. 5d.

NOTES.

(1) This Account includes expenditure of approximately £1,107 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices. Subhead A.

(2) 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 hÉIGEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
DUBLIN,
26 Samhain, 1951.

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, 1951.

SERVICE.	Balances, 1st April, 1950.	Receipts, 1950-51.	Payments, 1950-51.	Balances, 31st March, 1951.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments	— <i>Dr.</i>	5 0 0	5 0 0	— <i>Dr.</i>
Shannon Navigation	188 15 8	8,552 19 0	9,517 6 7 (b)	1,153 3 3(a)
Letterkenny Railway	—	5 9 0	5 9 0	—
Marine Works Act, 1902, Maintenance Fund ...	1,821 11 7	993 11 5	315 17 4	2,499 5 8(c)

(a) 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) Sums amounting to £38 10s. 0d. compensation and £28 8s. 0d. costs were paid in connection with claims for damage to property caused by floods from the River Blackwater and the Plassy-Errina Canal (Department of Finance letter S. 50/2/46).

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

DIARMUID Ó hÉIGEARTUIGH,
Accounting Officer.

26 Samhain, 1951.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	100,000	78,451 8 3	21,548 11 9	—
B.—New Works, Alterations and Additions ...	1,166,000	780,785 3 6	385,214 16 6	—
C.—Maintenance and Supplies	350,000	353,468 10 0	—	3,468 10 0
D.1.—Furniture, Fittings and Utensils ...	34,000	39,689 4 3	—	5,689 4 3
D.2.—Central Furniture Stores	2,000	3,930 15 3	—	1,930 15 3
E.—Rents, Rates, etc. ...	155,000	107,625 5 11	47,374 14 1	—
F.—Fuel, Light, Water, Cleaning, etc. ...	120,000	146,127 9 11	—	26,127 9 11
G.—Phoenix Park National School ...	300	161 7 4	138 12 8	—
H.—River Shannon Works ...	270	258 1 5	11 18 7	—
I.—Telegrams and Telephones	390	393 17 6	—	3 17 6
J.1.—Arterial Drainage—Surveys ...	11,000	5,423 12 10	5,576 7 2	—
J.2.—Arterial Drainage—Construction Works ...	231,000	240,713 0 6	—	9,713 0 6
J.3.—Barrow Drainage—Repayment of Advances	14,417	14,416 12 10	7 2	—
J.4.—River Fergus Drainage	14,900	12,938 5 1	1,961 14 11	—
J.5.—Lough and River Erne Drainage ...	73	—	73 0 0	—
K.1.—Purchase of Engineering Plant and Machinery ...	395,000	178,613 9 8	216,386 10 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.2.—Maintenance of Engineering Plant and Machinery	30,000	20,543 11 11	9,456 8 1	—
K.3.—Central Engineering Workshop and Stores ...	95,000	7,273 9 5	87,726 10 7	—
GROSS TOTAL ...£	2,719,350	1,990,813 5 7	775,469 11 10	46,932 17 5
			Surplus of Gross Estimate over Expenditure. £728,536 14 5	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
Deduct :— L.—Appropriations in Aid ...	70,000	84,609 1 8	£14,609 1 8	
NET TOTAL ...£	2,649,350	1,906,204 3 11	Total Surplus to be surrendered. £743,145 16 1	

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Sale of plot	—	75 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Certain anticipated purchases did not materialise, and due to difficulties in negotiations or legal formalities some 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 :		
Kildrum, Co. Donegal : Customs Frontier Post	11 11 9	S.2/1/31.
Blacklion, Co. Cavan : Customs Frontier Post ...	1 14 8	S.2/2/46.
DEPARTMENT OF JUSTICE :		
Gárda Síochána :		
Co. Cork : Kinsale	450 0 0	S.14/8/45.
Watergrasshill	112 12 1	S.14/25/46.
Co. Donegal : Carrigart	200 0 0	S.14/15/37.
Co. Galway : Portumna	425 0 0	S.14/24/46.
Co. Offaly : Mount Bolus	55 10 0	S.14/10/43.
Co. Wicklow : Baltinglass	100 0 0	S.14/15/39.
DEPARTMENT OF EDUCATION :		
Daingean Reformatory, Co. Offaly	49 1 5	S.68/3/39.
DEPARTMENT OF LANDS :		
Gaeltacht Services :		
Spinning Factory, Kilcar, Co. Donegal ...	1,018 4 9	S.29/8/49.
DEPARTMENT OF EXTERNAL AFFAIRS :		
London Embassy	76,027 13 7	S.2/12/49.
TOTAL	£78,451 8 3	

- B.—Progress on some works was less than anticipated. The fulfilment of the works programme under this subhead is dependent on certain factors not within the control of the Commissioners. A statement of expenditure, Department by Department, is at page 25.
- C.—This subhead consists of a large number of provisions for requirements which are partly dependent on circumstances which cannot be accurately forecast. The excess, which was the net result of savings and excesses on these various items, was of a casual nature.
- D.1.—This subhead was affected by increasing prices. Requirements of furniture, etc., for Government establishments were somewhat more than anticipated.
- D.2.—The expenditure represents the cost of stocks of standard supplies purchased during the year and not issued before 31st March, 1951. The total value of stocks held in the Central Furniture Stores on 31st March, 1951, was £7,800, approximately.
- E.—The rents coming in course of payment during the year were less than anticipated when the estimate was framed.
- F.—Excess due to the increased cost of fuel.
- G.—Certain works for which provision was made in the estimate were not carried out during the year.
- H. and I.—Casual variations.
- J.1.—Owing to difficulty experienced in recruiting technical staff all the work for which the estimate provided could not be carried out within the year. In addition to the charge against the subhead, services to the value of £878 17s. 6d. were rendered by engineering plant and machinery.
- J.2.—Excess due to the expansion of the work being more rapid than was anticipated when the estimate was framed. In addition to the charge against the subhead, services to the value of £91,807 16s. 8d. in the case of the Brosna Catchment Drainage Scheme and of £24,023 17s. 6d. in the case of the Glyde and Dee Catchment Drainage Scheme were rendered by engineering plant and machinery.
- J.3.—The expenditure represents the actual payment made to the Local Loans Fund during the year.
- J.4.—Unfavourable weather retarded progress of this work. In addition to the charge against the subhead, services to the value of £1,843 were rendered by engineering plant and machinery.
- J.5.—The service for which this subhead provided was taken over by the Electricity Supply Board.
- K.1.—Certain plant for which the estimate provided was not purchased, and there were long delays in the delivery of items ordered.
- K.2.—Certain work for which the estimate provided could not be undertaken during the year.
- K.3.—The vote for this subhead is a net figure. The expenditure in the year was £85,817 0s. 7d.; offset by credits amounting to £78,543 11s. 2d. for work done and stores issued.
- The full programme of work for the year could not be completed due mainly to delays in supplies and non-availability of machine tools.
- The value of stocks held at 31st March, 1951, was £60,000, approximately.

L.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
1. Rents and fines	...	...	...	26,000	40,432	19	4
2. Harbour tolls, dues, etc.	...	...	...	20,000	19,484	15	10

	Estimated	Realized		
	£	£	s.	d.
3. Sale of surplus and obsolete stores, old materials, etc.	2,900	2,475	17	9
4. Hire of plant	8,000	7,454	9	4
5. Sales of farm and garden produce ...	6,400	7,930	1	0
6. Admission tickets at parks, piers, etc. ...	1,300	1,478	10	1
7. Lettings of sporting, fishing rights, etc. ...	190	306	0	0
8. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D.1., E. and F.) ...	3,200	3,332	17	11
9. Recoveries from other services in connection with Central Engineering Workshop and Stores. (See Subhead K.3.)	10	—		
10. Miscellaneous	2,000	1,713	10	5
TOTAL	£70,000	£84,609	1	8

1. The receipts comprised :—Rents, £33,182 19s. 4d., and fines on leasing of Government property, £7,250. The yield from rents was greater than anticipated.

2. Receipts were somewhat less than anticipated.

3. Sales were less than expected.

4. Hirings were effected to a lesser extent than expected.

5. Bourn Vincent Memorial Park, £6,432 19s. 0d.; Royal Hospital Gardens, etc., £1,129 2s. 2d.; Phoenix Park, etc., £102 15s. 2d.; Moore Park, £62 0s. 3d.; Ballyfair Estate, £131 4s. 1d.; Clondalkin site, £30 0s. 0d.; sundry other sales, £42 0s. 4d.

6. Receipts were greater than anticipated.

7. Bourn Vincent Memorial Park :—Deerstalking, £100; rough shooting, £105; fishing, £101.

8. Widows' and Orphans' Pensions Department, £2,089 0s. 11d.; Special Employment Schemes Office, £682 4s. 1d.; Department of Local Government (Combined Purchasing Section), £438 11s. 8d.; College of Science, £97 10s. 0d.; Post Office Savings Bank, £25 11s. 3d.

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

10. Sales and leases of Government properties, £226 3s. 0d.; work done for other parties, £431 17s. 8d.; refund of grants for National Schools, £105 3s. 9d.; contractors' deposits unclaimed, £78 2s. 0d.; storage of yachts at Dún Laoghaire and Howth Harbours, £64; licences, Phoenix Park, £66 1s. 0d.; football pavilions, Phoenix Park, £94 5s. 3d.; sundry other receipts, £647 17s. 9d.

NOTES.

(1) Following the decision to abandon the project for a new Central Engineering Workshop on a Clondalkin site, a contract for structural steel work was terminated, involving a payment to the contractor of £8,974 16s. 9d. Subhead B. (Department of Finance letter S. 59/2/42).

(2) Two prefabricated buildings, valued at £3,235, purchased in connection with the projected building of a Central Engineering Workshop at Clondalkin were transferred to, and erected at, Kilcar Spinning Mill. Subhead B. (Department of Finance letter S. 102/7/48).

(3) Owing to increased cost of wages the sum of £1,197 10s. 9d. was paid *ex-gratia* to a contractor for window-cleaning. Subhead C. (Department of Finance letter S.9/3/43).

(4) The sum of £215 was paid to the landlord for works of reinstatement, etc., on termination of the tenancy of Kilkenny former Employment Exchange. Subhead C. (Department of Finance letter S. 2/31/39).

(5) The sum of £45 was recouped to a tenant *ex-gratia* in respect of improvement works carried out on State property. Subhead C. (Department of Finance letter S. 55/12/50).

(6) A sum of £145 was paid to a landlord in respect of works of internal maintenance not his legal responsibility. Subhead C. (Department of Finance letter S. 14/5/49).

(7) A sum of £20 was expended on repairs to a gate, not State property, alleged to have been damaged by a lorry engaged on work for the State. Subhead C. (Department of Finance letter S. 2/14/42).

(8) Payments amounting to £293 2s. 3d., and £143 0s. 7d. costs, were made to persons injured as a result of accidents on State property. Subhead C. (Department of Finance letters S. 71/34/49, S. 73/2/50, S. 102/5/51, S. 90/1/50 and S. 102/1/50).

(9) The sum of £18 15s. 0d. was paid to a contractor in respect of wages for a bank holiday to give the employees the benefit of the Holidays (Employees) Act, 1939. Subhead C. (Department of Finance letter S. 9/9/36).

(10) A sum of £335 7s. 0d. was expended on maintenance of St. Enda's College (Pearse Bequest). Subhead C. (Department of Finance letter S. 22/9/41).

(11) A sum of £21 costs was paid to a landlord on foot of a decree obtained against the Commissioners for possession of premises at Mallow used as Government offices. Subhead E. (Department of Finance letter S. 2/11/49).

(12) A sum of £7 13s. 4d. was paid *ex-gratia* to an employee in respect of personal property destroyed in a fire at Belmont stores on the Brosna Drainage Scheme. Subhead J.2. (Department of Finance letter E. 109/41/41).

(13) Arising out of an accident in which a Commissioners' truck was involved a claim for £400 plus £75 costs was settled on a halving basis; and a second claim was settled by a payment of £59 and £24 3s. 10d. costs following a decree. Subhead K.2. (Department of Finance letter S. 48/3/47).

(14) Included under Subhead L. are the following receipts in respect of sales and leases of Government properties:—Ballyvaughan former Coastguard Station, £100; Roches Point former Coastguard Station (Signal Tower), £8; Roundwood Garda Station (plot), £108 3s. 0d.; Johnstown Garda Station (plot), £10. (Department of Finance letters S. 55/5/35, S. 55/21/49, S. 14/13/35 and S. 14/13/31).

(15) Arrears of rent amounting to £138 11s. 8d. in respect of sublet property were written off as irrecoverable. Subhead L. (Department of Finance letters S. 55/42/29, S. 55/7/50 and S. 55/2/44).

(16) Articles surplus to the requirements of the Department of Industry and Commerce and valued at £338 3s. 4d. were taken over by the Commissioners (Department of Finance letters S. 59/4/43, S. 56/1/47 and S. 102/8/50).

(17) Articles surplus to the requirements of the Department of Social Welfare and valued at £66 1s. 0d. were taken over by the Commissioners (Department of Finance letter S. 72/9/41).

(18) Articles surplus to the requirements of the Department of Defence and valued at £827 16s. 0d. were taken over by the Commissioners (Department of Finance letter S. 8/16/45).

(19) An article surplus to the requirements of the Commissioners and valued at £100 was taken over by Dundrum Asylum (Department of Finance letter S. 2/17/49).

(20) £14 representing losses from theft was written off (Department of Finance letter S. 102/3/51).

(21) Losses of stores valued at £3 17s. 2d. were written off under the authority of the Commissioners.

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

	£	s.	d.
(1) Munster Institute	65	7	7
(2) Cashla Bay Toy Factory	646	0	0
(3) Gárda Detective Branch, Dublin Castle	33	4	3
(4) Gárda Depót	2	10	0
(5) Ballyduff Gárda Station	58	8	4
(6) Rathangan Gárda Station	175	5	2
(7) Oylegate Gárda Station	1	0	0
(8) Carlow Post Office	25	0	0

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

	£	s.	d.
Department of Agriculture	65	7	7
Department of Justice	89	3	4

(24) *Telephone Capital Account.*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £62,740 2s. 11d.

DIARMUID Ó HÉIGEARTUIGH,

Accounting Officer.

OFFICE OF PUBLIC WORKS,
30 Samhain, 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, subject to the observations in my Report.

W. E. WANN,

Comptroller and Auditor General.

B.—NEW WORKS, ALTERATIONS AND ADDITIONS (including Furniture for New Buildings).

Departments, etc.					Vote.	Expenditure.			
					£	£	s.	d.	
President's Establishment	...	...	...	...	3,680	2,777	0	7	
Houses of the Oireachtas	...	...	...	...	820	1,226	1	0	
Finance	...	...	...	...	84,950	67,534	17	8	
Agriculture	...	...	...	...	83,800	37,684	8	5	
Justice	...	...	...	...	60,000	16,504	10	4	
Education	...	...	...	...	724,680	531,836	5	11	
Lands	...	...	...	...	16,150	9,467	17	4	
Industry and Commerce	...	...	...	...	1,950	1,600	4	1	
Posts and Telegraphs	...	...	...	...	57,850	27,306	13	9	
Defence	...	...	...	...	95,500	48,608	10	10	
Social Welfare	...	...	...	...	13,750	1,327	18	0	
Health	...	...	...	...	4,100	1,088	3	6	
Minor New Works not exceeding £400 each	...	...	...	...	12,000	7,587	12	6	
Urgent and Unforeseen Works	...	...	...	...	20,000	10,319	11	3	
Minor Balances of Expenditure (not provided for above)	...	...	...	...	
on Works of prior years which may not be completed	...	...	...	...	
on 1st April, 1950	...	...	...	...	7,500	15,915	8	4	
TOTAL	...	...	...	...	£1,186,730	£780,785	3	6	
Deduct for Works which may not be carried out during	...	...	...	...	
the year	...	...	...	...	20,730				
NET TOTAL	...	...	...	...	£1,166,000	£780,785	3	6	

EMPLOYMENT AND EMERGENCY SCHEMES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	48,861	48,731 18 9	129	1 3	—	—
B.—Travelling Expenses	10,000	11,417 0 2	—	—	1,417	0 2
C.—Incidental Expenses	100	370 18 0	—	—	270	18 0
D.—Telegrams and Telephones	130	180 7 2	—	—	50	7 2
E.—Repayments to other Departments for Services rendered	2,340	2,273 0 7	66	19 5	—	—
F.—Urban Employment Schemes	230,000	190,943 14 5	39,056	5 7	—	—
G.—Rural Employment Schemes	290,000	245,875 7 11	44,124	12 1	—	—
H.—Minor Employment Schemes	95,000	91,690 5 7	3,309	14 5	—	—
I.—Development Works in Bogs used by Landholders and other Private Producers	60,000	58,368 4 7	1,631	15 5	—	—
J.—Reconditioning or Repair of Public Roads subject to Heavy Turf Transport	1,000	411 14 4	588	5 8	—	—
K.—Rural Improvements Scheme	125,000	87,468 0 4	37,531	19 8	—	—
L.—Miscellaneous Schemes	92,069	27,778 15 9	64,290	4 3	—	—
TOTAL	£ 954,500	765,509 7 7	190,728	17 9	1,738	5 4

Surplus to be surrendered ...

£188,990 12 5

	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	2,000	896 12 5
Miscellaneous		43 17 0
	<u>£2,000</u>	<u>£1,140 9 5</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies in clerical staff, partly offset by increase in inspectorate staff.
- B.—Excess due to increase in inspectorate staff.
- C.—The number of advertisements issued was greater than expected and there was increased expenditure on the purchase of technical equipment.
- D.—The requirements in respect of telephone service were greater than expected.
- E.—Casual variation.
- F. and G.—Owing to a change in the basis on which grants were made available towards the cost of sanitary service works, fewer grants fell due for payment in the financial year. The rate of progress of road works was also slower than expected.
- H. and I.—The rate of progress of schemes was slower than expected, due mainly to unfavourable weather conditions.
- J.—The requirements in respect of outstanding cases were less than estimated.
- K.—The rate of progress of schemes was retarded, mainly by adverse weather conditions.
- L.—The expenditure in respect of grants towards the cost of major harbour development works was less than expected.

EXTRA REMUNERATION (exceeding £50).

A Clerical Officer received £51 18s. 2d. for overtime, and a Temporary Inspector (Grade III) received £66 1s. 1d. for special duties.

NOTES.

1. This Account includes expenditure of approximately £124 in respect of remuneration of staff temporarily lent, without repayment, to another Department.
2. A claim for compensation in respect of damage by flooding attributed to operations under a rural improvements scheme was settled on the basis of further necessary drainage being carried out at a cost not exceeding £60 and the payment of an *ex-gratia* grant of £3 3s. towards the claimant's legal expenses (Department of Finance minute F. 88/7/50).
3. An *ex-gratia* payment of £35 was made from Subhead I. in settlement of a claim in respect of damage to a plantation caused by the accidental spreading of a fire lighted in the course of operations in connection with a bog development scheme (Department of Finance minute F. 88/19/37).
4. *Ex-gratia* payments of £4 and £7 10s. were made from Subhead K. in settlement of claims for damage accidentally caused to adjoining property by blasting operations in connection with a rural improvements scheme (Department of Finance minute F. 88/7/50).
5. A payment of £9 2s. 2d. was made from Subhead L. in settlement of a claim for damage accidentally caused to adjoining property by blasting operations during the construction of a quay at Bunbeg, Co. Donegal (Department of Finance minute F. 88/19/37).
6. Tools and equipment to the value of £154 18s., purchased in connection with the Special Farm Drainage Scheme, and office equipment valued at £1 10s., were transferred, without repayment, to the Department of Agriculture.

R. CORISH,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
30th November, 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.

MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	25,750	25,611 14 2	138 5 10	—
TOTAL ...£	25,750	25,611 14 2	—	—
Surplus to be surrendered £			138 5 10	

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,

2nd July, 1951.

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

W. E. WANN,

Comptroller and Auditor General.

STATE LABORATORY.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	12,910	12,513 7 8	396 12 4		—	
B.—Travelling and Incidental Expenses	135	125 17 11	9 2 1		—	
C.—Apparatus and Chemical Equipment	1,425	1,138 4 8	286 15 4		—	
TOTAL ...£	14,470	13,777 10 3				
Surplus to be surrendered ...£			692 9 9			

	Estimated.			Realized.		
	£			£ s. d.		
Extra Receipts payable to Exchequer :—						
Fees for analyses, etc.			500	676 11 11		
Recovery from Road Fund			400	356 12 8		
Miscellaneous			100	2 6 4		
			£1,000	£1,035 10 11		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C.—New apparatus was not as costly as anticipated.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th November, 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.

CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	32,790	30,910 2 0	1,879 18 0	—
A.2.—Examiners, etc. ...	6,500	5,605 0 3	894 19 9	—
B.—Travelling Expenses ...	1,550	1,366 4 4	183 15 8	—
C.—Examinations ...	2,640	1,960 5 1	679 14 11	—
D.—Incidental Expenses ...	875	755 9 7	119 10 5	—
GROSS TOTAL ...£	44,355	40,597 1 3	3,757 18 9	—
			Surplus of Gross Estimate over Expenditure. £3,757 18 9	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Deduct :—	—	—		
E.—Appropriations in Aid ...	12,455	11,708 7 3	£746 12 9	
NET TOTAL ...£	31,900	28,888 14 0	Net Surplus to be surrendered. £3,011 6 0	

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

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to vacancies and to the provision for temporary clerical assistance not being fully required.
- A.2., B., C. and D.—Savings due to deferment or cancellation of certain examinations and tests.

EXTRA REMUNERATION (exceeding £50).

From Vote 57 an Unestablished Messenger received £63 in respect of a military service pension.

From this Vote the Chief Medical Officer, whose salary is borne on Vote 54, received a gratuity of £174 for special services.

NOTE.

The charge to Subhead B. includes £11 3s. 6d. refunded to three candidates in respect of travelling and subsistence expenses incurred by them in attending an examination for a post as Temporary Housemaster at Athénry Agricultural School, the filling of which was not proceeded with. In the Account for 1948-49 a sum of £7 13s. 9d. was charged to Subhead C. and in the Account for 1949-50 sums of £6 19s. 5d. and 18s. 9d. were charged to Subheads A.2. and B., respectively, on foot of expenditure incurred in connection with the same examination (E. 64/2/39).

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,

30th November, 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.

IRISH TOURIST BOARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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) :— Original ... £30,000 Supplementary 15,000	45,000	44,890	110	—
TOTAL ...£	45,000	44,890		—
Surplus to be surrendered £			110	

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,
23rd July, 1951.

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, 1951, compared with the sum granted, for the Salaries and Expenses of Commissions, Committees and Special Inquiries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
IRISH MANUSCRIPTS COMMISSION.						
A.1.—Salaries, etc. ...	1,757	1,743 6 7	13 13 5		—	
A.2.—Preparation of Manuscripts, etc., for Publication ...	984	704 4 0	279 16 0		—	
A.3.—Travelling Expenses ...	150	117 6 0	32 14 0		—	
A.4.—Incidental Expenses ...	20	26 13 8	—		6 13 8	
£	2,911	2,591 10 3	326 3 5		6 13 8	
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. ...	35	—	35 0 0		—	
C.2.—Travelling and Incidental Expenses ...	15	3 4 10	11 15 2		—	
£	50	3 4 10	46 15 2		—	
COMMISSION ON PLACE NAMES.						
D.1.—Salaries, etc. ...	917	913 18 0	3 2 0		—	
D.2.—Travelling and Incidental Expenses ...	5	7 12 9	—		2 12 9	
£	922	921 10 9	3 2 0		2 12 9	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CIVIL SERVICE (COM-PENSATION) 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 EMIGRA-TION AND OTHER POPULA-TION PROBLEMS.						
F.1.—Salaries, etc. ...	682	1,365 6 5	—		683 6 5	
F.2.—Travelling Expenses ...	800	193 19 5	606 0 7		—	
F.3.—Incidental Expenses ...	40	226 17 10	—		186 17 10	
£	1,522	1,786 3 8	606 0 7		870 4 3	
CIVIL SERVICE ARBITRA-TION BOARD.						
G.1.—Salaries, etc. ...	470	383 10 3	86 9 9		—	
G.2.—Travelling and Incidental Expenses ...	5	5 1 10	—		1 10	
£	475	388 12 1	86 9 9		1 10	
H.—COMMISSIONS AND IN-QUIRIES NOT SPECI-FICALLY PROVIDED FOR ...	£ 1,500	221 12 0	1,278 8 0		—	
TOTAL ...£	7,400	5,912 13 7	2,366 18 11		879 12 6	

Surplus to be surrendered ... £1,487 6 5

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 many uncertain factors such as the tempo of the work of the body concerned, the extent to which travelling of members and officials is necessary, the number of witnesses examined and the staff (including outside reporters) needed in addition to that seconded from public Departments.

A.2.—Saving 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 expected.

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

F.1.—Excess due to the work of the Commission continuing beyond the period for which provision was made.

F.2.—The drafting of the report of the Commission was delegated to a sub-committee and, consequently, the attendance of country members to the extent anticipated was not necessary.

F.3.—Excess mainly due to the provision of luncheons for members of the sub-committee engaged on drafting the Commission's report.

G.1.—The number of sittings of the Board was less than expected.

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

H.—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, 1950-51.

COMMISSION OR COMMITTEE.			Salaries, Wages, etc., including Reporting.	Travelling and Incidental Expenses.	Total.
			£ s. d.	£ s. d.	£ s. d.
Wages Appeal Board	...	...	15 15 0	—	15 15 0
Rents and Leaseholds	...	...	—	138 18 11	138 18 11
Flour and Bread	...	...	—	19 10 5	19 10 5
Gárda Síochána	...	...	—	47 7 8	47 7 8
TOTAL	...	...£	15 15 0	205 17 0	221 12 0

TOTAL EXPENDITURE.

Expenditure from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1950-51 on account of which payments were made in the year 1950-51.

COMMISSION OR COMMITTEE.				Year of Appointment.	Expenditure to 31st March, 1951.
					£ s. d.
Irish Manuscripts	...	...	...	1928-29	39,025 7 4
Youth Unemployment	...	...	...	1943-44	602 19 8
Place Names	...	...	...	1946-47	6,548 19 8
Emigration and other Population Problems	...	...	...	1948-49	4,842 4 1
Flour and Bread	...	...	...	1948-49	45 7 11

NOTE.

The Accounts of other Voted Services include expenditure of £1,436, £390 and £482, approximately, in respect of staff lent, without repayment, to the Commission on Youth Unemployment, the Rents and Leaseholds Commission and the Gárda Síochána Inquiry Committee, respectively.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
15th November, 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.

SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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, the Pensions (Increase) Act, 1950, and sundry other Statutes; Extra-Statutory Pensions, Allowances and Gratuities awarded by the Minister for Finance; fees to Medical Referees and occasional fees to Doctors; 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); 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	351,000	349,668 0 1	1,331	19 11	—	
B.—Additional Allowances and Gratuities in respect of Established Officers ...	163,000	151,631 15 7	11,368	4 5	—	
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	130,000	119,602 9 1	10,397	10 11	—	
D.—Agency Payments in respect of Compensation Allowances	21,000	19,534 19 9	1,465	0 3	—	
E.—Gratuities in respect of Unestablished Officers	10,500	6,175 12 7	4,324	7 5	—	
F.—Extra-Statutory Grants ...	5	—	5	0 0	—	
G.—Injury Grants	11,000	8,599 10 7	2,400	9 5	—	
H.—Fees to Medical Referees and Occasional Fees to Doctors	200	65 17 5	134	2 7	—	
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	70,000	66,606 5 1	3,393	14 11	—	
J.—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	206,000	192,260 6 3	13,739	13 9	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Emergency Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ...	2,320	2,191 16 2	128 3 10	—
GROSS TOTAL ...£	965,025	916,336 12 7	48,688 7 5	—
			Surplus of Gross Estimate over Expenditure. £48,688 7 5	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Deduct :—				
L.—Appropriations in Aid ...	21,375	20,609 7 5	£765 12 7	
NET TOTAL ...£	943,650	895,727 5 2	Net Surplus to be surrendered. £47,922 14 10	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Pension liability in respect of officers on loan, etc.	4,495	5,242 10 10
Payments and refunds of teachers' contributions	100	88 16 0
Compensation recovered from an external government ...	—	1,200 0 0
Miscellaneous ...	—	2 7 6
	£4,595	£6,533 14 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The charge to this subhead includes £1,698 6s. 11d. in respect of pensions payable under Section 8 of Act No. 14 of 1950.

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

C. and D.—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.

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

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

K.—Casual variation.

L.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921	21,000	20,358	19	4
(2) Payment by local authorities under Sections 82 and 84 of the Local Government (Superannuation) Act, 1948, towards certain pensions granted under the Superannuation Acts	350	233	13	7
(3) Miscellaneous	25	16	14	6
	<u>£21,375</u>	<u>£20,609</u>	<u>7</u>	<u>5</u>

EXTRA REMUNERATION (exceeding £50).

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. 57), in respect of military service pensions, to 19 ex-Civil Servants, 30 ex-members of the Garda Síochána and 6 ex-members of the Royal Irish Constabulary ; one of these ex-Civil Servants and three of these ex-members of the Garda Síochána received, in addition, sums of £74 19s. 2d. ; £146 10s. 10d. ; £270 15s. 2d. and £30, respectively, for services rendered	4,252 2 10

Further, as remuneration for services rendered, 52 pensioners received from public funds sums ranging from £56 to £751.

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,
21st November, 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.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for Rates and Contributions in lieu of Rates, etc., in respect of Government Property, and for Contributions towards Rates on Premises occupied by Representatives of External Governments.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Rates and Contributions in lieu of Rates, etc. ...	241,565	225,231 17 5	16,333	2 7	—	
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments	1,985	805 13 7	1,179	6 5	—	
GROSS TOTAL ...£	243,550	226,037 11 0	17,512	9 0	—	
			Surplus of Gross Estimate over Expenditure. £17,512 9 0			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.			
Deduct :—						
C.—Appropriations in Aid ...	950	910 7 4	£39 12 8			
NET TOTAL ...£	242,600	225,127 3 8	Net Surplus to be surrendered. £17,472 16 4			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Rates were lower than anticipated.

B.—Rates were lower than anticipated and claims were not received in respect of certain properties for which provision was made.

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,

26th July, 1951.

I certify th

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, 1951,
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	1,664 16 3	3,335 3 9	—
TOTAL ...£	5,000	1,664 16 3		—
Surplus to be surrendered ...£			3,335 3 9	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The Estimate is necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd July, 1951.

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, 1951, 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	17,220 10 11	779 9 1	—
TOTAL ...£	18,000	17,220 10 11		—
Surplus to be surrendered ...£			779 9 1	

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,
2nd July, 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.

SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ; No. 36 of 1946 ; etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925 ...	150,989	150,989 0 0	—	—
B.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ...	750,000	750,000 0 0	—	—
C.—Further Increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939	370,000	370,000 0 0	—	—
D.—Additional Grant under the Rates on Agricultural Land (Relief) Act, 1946	2,280,000	2,064,421 10 11	215,578 9 1	—
TOTAL ...£	3,550,989	3,335,410 10 11		—
Surplus to be surrendered ...£			215,578 9 1	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Local rates, which govern expenditure, were, in general, lower than anticipated.

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,
23rd July, 1951.

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, 1951, 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 ...	19,270	17,434 12 3	1,835 7 9	—
A.2.—State Solicitors ...	47,714	45,366 7 9	2,347 12 3	—
B.—Witnesses' Expenses, etc.	12,500	9,527 9 8	2,972 10 4	—
C.—Fees to Counsel ...	15,000	11,130 18 5	3,869 1 7	—
D.—General Law Expenses ...	8,316	5,795 15 8	2,520 4 4	—
E.—Defence of Public Officials	400	436 6 1	—	36 6 1
GROSS TOTAL ...£	103,200	89,691 9 10	13,544 16 3	36 6 1
			Surplus of Gross Estimate over Expenditure. £13,508 10 2	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
Deduct :—				
F.—Appropriations in Aid ...	4,000	7,740 4 1	£3,740 4 1	
NET TOTAL ...£	99,200	81,951 5 9	Total Surplus to be surrendered. £17,248 14 3	

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Compensation for loss of services of an officer injured in accident

— 34 2 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to vacancies.

B., C. and D.—Expenditure chargeable against these subheads depends on the number and nature of the cases coming before the Courts. Payments to civilian and medical witnesses (Subhead B.), fees to counsel (Subhead C.) and costs awarded against the State (Subhead D.) proved to be less than expected.

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	6,565	5	5
2. Local Loans Fund, expenses of management	1,200	1,174	18	8
	<u>£4,000</u>	<u>£7,740</u>	<u>4</u>	<u>1</u>

NOTES.

The charge against Subhead D. includes a payment of £42 to counsel in a case where the State had been ordered to pay costs but the solicitor concerned had failed to obtain a stamped certificate in compliance with the provisions of Section 43 of the Stamp Act, 1891 (F. 14/11/50).

By authority of the Minister for Finance a sum of £30 was accepted in settlement of a claim for taxed costs (estimated at £45) awarded to the State in connection with a currency offence (F. 14/1/51).

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th November, 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.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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.
	£	£	£	£
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	—	—
E.—Grants under Section 7 (7) of the Irish Universities Act, 1908 ...	4,780	4,780	—	—
EB.—Additional Grants under Section 7 (7) of the Irish Universities Act, 1908 :— Original ... £90,644 Supplementary 162,000	252,644	252,644	—	—
C.—Annual Grant under Section 1 (1) of the University College Dublin Act, 1934	3,000	2,550	450	—
D.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923 ...	3,000	3,000	—	—
E.—Trinity College, Dublin (Grants-in-Aid) :— Original ... £37,250 Supplementary 10,000	47,250	47,250	—	—
F.—Royal College of Surgeons in Ireland (Grant-in-Aid) :— Original ... £1,500 Supplementary 3,000	4,500	4,500	—	—
G.—St. Patrick's College, Maynooth (Grant-in-Aid) :— Original ... Nil Supplementary £15,000	15,000	15,000	—	—
TOTAL :— Original ... £292,174 Supplementary 190,000	£ 482,174	£ 481,724	450	—
Surplus to be surrendered ... £			450	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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.

DEPARTMENT OF FINANCE,

23rd July, 1951.

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

W. E. WANN,

Comptroller and Auditor General.

MISCELLANEOUS EXPENSES.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for certain Miscellaneous Expenses, including certain Grants-in-Aid and payments of Compensation for Death or Personal Injuries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
GRANTS TO SOCIETIES, ETC.				
A.—The Incorporated Law Society of Ireland (Grant-in-Aid) ...	330	330 0 0	—	—
B.—The Incorporated Council of Law Reporting for Ireland (Grant-in-Aid) ...	500	500 0 0	—	—
C.—The National Theatre Society, Limited (Grant-in-Aid) ...	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) ...	9,300	8,687 10 0	612 10 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 ...	1,724	1,574 0 0	150 0 0	—
G.—Travelling and Incidental Expenses ...	260	296 1 7	—	36 1 7
COMPENSATION.				
H.—Compensation for Death or Personal Injuries ...	236	210 18 0	25 2 0	—
TOTAL ...£	15,460	14,703 9 7	792 12 0	36—1 7

Surplus to be surrendered ...

£756 10 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Issues to the Royal Irish Academy in respect of the grants-in-aid of publication of contributions to lexicography of early Irish and of certain temporary professorships were less than anticipated, due to printing difficulties and the absence of a professor on special leave without pay.

F.—It was not necessary to employ any temporary arbitrators.

G.—Casual variation.

H.—No claim was made against the provision for re-issue of uncashed orders of previous years.

EXTRA REMUNERATION (exceeding £50).

From Vote 56 the Referee and Arbitrator received £150 6s. 11d. as an Officer of the Reserve.

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,

26th July, 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.

STATIONERY AND PRINTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	49,665	49,197 4 6	467	15 6	—	
B.—Travelling Expenses	50	41 5 6	8	14 6	—	
C.—Carriage and Transport	1,300	882 5 4	417	14 8	—	
D.—Incidental Expenses	590	845 15 0	—		255	15 0
E.—Telegrams and Telephones	320	322 4 1	—		2	4 1
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas	11,750	12,145 7 6	—		395	7 6
F.2.—Oireachtas Debates :— Original ... £13,500 Supplementary 1,500	15,000	15,301 2 5	—		301	2 5
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i>	6,750	6,977 17 6	—		227	17 6
F.4.—Printing, etc., for Registration Officers under Electoral and Juries Acts	31,500	32,156 7 10	—		656	7 10
F.5.—Publication of Irish Translation of the New Testament	260	—	260	0 0	—	
FOR PUBLIC DEPARTMENTS.						
G.—Printing :— Original ... £79,000 Supplementary 25,126	104,126	100,077 19 3	4,048	0 9	—	
H.—Paper :— Original ... £117,000 Supplementary 23,000	140,000	121,454 18 1	18,545	1 11	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.—Miscellaneous Office Supplies :—				
<i>Original</i> ... £38,000				
<i>Supplementary</i> 25,500				
	63,500	60,763 13 3	2,736 6 9	—
J.—Binding :—				
<i>Original</i> ... £16,400				
<i>Supplementary</i> 13,600				
	30,000	27,959 14 3	2,040 5 9	—
K.—Books and Maps :—				
<i>Original</i> ... £7,000				
<i>Supplementary</i> 1,750				
	8,750	8,790 3 2	—	40 3 2
K.I.—Publicity for Housing and Hospital Building Programmes :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £1,930				
	1,930	1,928 14 2	1 5 10	—
GROSS TOTAL :—				
<i>Original</i> ... £373,085				
<i>Supplementary</i> 92,406				
	£ 465,491	438,844 11 10	28,525 5 8	1,878 17 6
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £26,646 8 2	
Deduct :—				
L.—Appropriations in Aid :—				
<i>Original</i> ... £55,705				
<i>Supplementary</i> 11,356				
	67,061	68,305 1 6	£1,244 1 6	
NET TOTAL :—				
<i>Original</i> ... £317,380				
<i>Supplementary</i> 81,050				
	£ 398,430	370,539 10 4	£27,890 9 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to depletion of staff, modified by expenditure on overtime occasioned by vacancies.
- B.—The amount provided for travelling and subsistence in connection with a contemplated visit to the British Industries Fair was not expended.
- C.—The saving is attributable to a railway strike which caused a hold-up in deliveries to provincial centres.

D.—Accounts in respect of expenses for the collection and disposal of waste paper which were in arrears were discharged during the financial year.

E.—Casual variation.

F.1.—The number of accounts in respect of printing, etc., for the Houses of the Oireachtas examined and paid within the year slightly exceeded expectations.

F.2., F.3. and F.4.—A closer estimate was not possible.

F.5.—No accounts for editorial or printing charges were received during the financial year.

G.—The value of printing accounts which came in course of payment within the financial year was less than anticipated.

H.—Orders for paper of which delivery had been expected within the financial year were still outstanding on 31st March, 1951.

I.—A number of orders in respect of office machinery and equipment for which provision was made had not been executed before the close of the financial year.

J.—The number of accounts which came in course of payment was smaller than anticipated.

K.—Casual variation.

L.—Appropriations in Aid :—

		Estimated.	Realized.		
		£	£	s.	d.
1. Sale of Ordnance Survey Maps ...	...	2,500	2,283	7	2
2. Sales of Stationery Office publications and Oireachtas papers (including Debates), reprinted Irish Texts, parchments and other Revenue forms :—					
<i>Original</i> ...	£13,000				
<i>Supplementary</i> ...	3,500				
		16,500	16,548	4	4
3. Advertisements in official publications :—					
<i>Original</i> ...	£8,000				
<i>Supplementary</i> ...	1,000				
		9,000	9,017	8	2
4. Sales of waste :—					
<i>Original</i> ...	£100				
<i>Supplementary</i> ...	1,300				
		1,400	1,461	0	2
5. Miscellaneous sales (old typewriters, duplicators and other old stores) ...	...	300	1,336	14	0
6. <i>Iris Oifigiúil</i> advertisements and sales ...	...	1,100	1,357	3	9
7. Supplies to repaying Departments, including commission thereon :—					
<i>Original</i> ...	£12,250				
<i>Supplementary</i> ...	4,750				
		17,000	16,923	3	11
8. Proportion recovered from local authorities of cost of printing and paper required under the Electoral and Juries Acts :—					
<i>Original</i> ...	£18,450				
<i>Supplementary</i> ...	806				
		19,256	19,377	10	0
9. Miscellaneous ...	...	5		10	0
TOTAL :—					
<i>Original</i> ...	£55,705				
<i>Supplementary</i> ...	11,356				
		£67,061	£68,305	1	6

1. Sales proved smaller than anticipated.

2., 3. and 4. Casual variations.

5. Receipts from old typewriters, duplicators, etc., traded-in proved higher than anticipated.

6., 7., 8. and 9. Casual variations.

VALUE OF STOCK IN HAND ON 31st MARCH, 1951.

	£	s.	d.
Paper	83,511	4	8
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	21,171	17	3
	£104,683	1	11

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 £50).

Four Clerical Officers, three Printing and Binding Clerks, two Temporary Printing and Binding Clerks and two Packers and Porters received sums varying from £52 1s. 7d. to £168 18s. 5d., and totalling £857 10s. 5d., in respect of overtime. The overtime worked by the eleven officers concerned was necessary because of depletion of staff and pressure of work and for the purpose of stocktaking.

NOTES.

The payments during the year included nugatory expenditure as follows :—

- (1) £111 4s. 0d. for printing on behalf of the Department of Agriculture of 145,000 forms of application for licences to export turkeys to Great Britain. The forms were not used (Department of Finance minute S. 49/19/50).
- (2) £14 5s. 0d. for printing on behalf of the Department of External Affairs of the publication "Exchange of Notes between Irish and French Governments" which was withdrawn from circulation (Department of Finance minute S. 46/8/51).
- (3) £26 2s. 6d. additional expenditure incurred by the failure of a contractor to fulfil a contract for certain typing work (Department of Finance minute S. 200/5/39).

Customs and Excise forms to the value of £15 13s. 11d., forwarded to a firm in England, were lost in transit through post. The loss was written off (Department of Finance minute S. 49/14/51).

A typewriter valued £6 5s. 6d. was damaged beyond economical repair in the Department of Lands. The loss was written off (Department of Finance minute S. 49/3/45).

Twenty-four bound copies of the revised Circuit Court Rules were issued, one each to the persons involved in the revision of those Rules. Cost £12 2s. 9d. (Department of Finance minute S. 46/10/50).

Copies of official publications to the value of £12 16s. 0d. were issued gratis during the year to the Secretary General, Council of Europe, 5 Rue de Palais, Strasbourg, France (Department of Finance minute S. 46/13/50).

Copies of the Nutrition Survey Reports (Parts I to IV) to the value of £13 15s. 0d. were issued gratis to members of the Nutrition Society (Department of Finance minute S. 100/1/49).

Copies of official publications, Acts and Statutory Instruments to the value of £12 18s. 0d. were issued gratis during the year to the International Labour Office, Geneva (Department of Finance minute S. 46/2/35).

Copies of works of general literature in Irish to the value of £7 12s. 6d. were issued during the year to members of the panel of paid readers. The cost was borne on Subhead K. (Department of Finance minute S. 18/11/34).

Copies of certain official publications to the value of £4 11s. 6d. were issued gratis during the year to the Editor of the Irish Law Times and Solicitors Journal (Department of Finance minute S. 46/3/50).

J. B. CARR,
Accounting Officer.

30th November, 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.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	50,293	48,085 16 5	2,207 3 7	—
B.—Travelling Expenses ...	8,000	7,735 9 5	264 10 7	—
C.—Incidental Expenses ...	207	150 11 2	56 8 10	—
D.—Telegrams and Telephones	145	148 0 6	—	3 0 6
GROSS TOTAL ...£	58,645	56,119 17 6	2,528 3 0	3 0 6
			Surplus of Gross Estimate over Expenditure. £2,525 2 6	
			Surplus of Appropriations in Aid realized.	
<i>Deduct :—</i>	Estimated.	Realized.		
E.—Appropriations in Aid ...	7,295	7,590 0 1	£295 0 1	
NET TOTAL ...£	51,350	48,529 17 5	Total Surplus to be surrendered. £2,820 2 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was due to resignations, retirements and transfers (£900), delay in filling vacancies (£717), deaths (£548), sickness and leave without pay (£479) ; offset by increased cost of extra clerical assistance (£437).
- B.—It is not possible to estimate travelling expenses accurately as the extent of the work to be done by travelling officers is not known until after the beginning of the accounting year.
- C.—Documents were mainly carried by post instead of by rail as hitherto with a consequent reduction (£83) which was offset by the purchase of additional surveying and drawing instruments (£27).
- D.—The excess was due to a new telephone and to an increase in the cost of telegrams.
- E.—Appropriations in Aid. All amounts payable by counties and cities during the year were duly received. The fees for certified documents, etc., were increased in September, 1950, as a result of post-war increases in Civil Service remuneration, etc.

	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 Viet., c. 70, as adapted	6,295	6,295	0	0
Fees payable under 23 Viet., c. 4, sec. 9, and miscellaneous receipts	1,000	1,295	0	1
	<u>£7,295</u>	<u>£7,590</u>	<u>0</u>	<u>1</u>

EXTRA REMUNERATION (exceeding £50).

One Clerical Officer received £61 17s. 2d. in respect of overtime.

C. C. McELLIGOTT,

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

VALUATION OFFICE, DUBLIN,
13th November, 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.

ORDNANCE SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	46,335	45,041 8 8	1,293 11 4	—
B.—Travelling Expenses	2,800	2,156 9 10	643 10 2	—
C.—Stores, etc.	1,800	1,954 16 10	—	154 16 0
D.—Photographic and Printing Equipment	10	36 9 5	—	26 9 5
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	5	—	5 0 0	—
F.—Incidental Expenses	290	754 14 8	—	464 14 8
GROSS TOTAL ...£	51,240	49,943 19 5	1,942 1 6	646 0 11
			Surplus of Gross Estimate over Expenditure. £1,296 0 7	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
Deduct :—				
G.—Appropriations in Aid ...	5,000	5,893 13 0	£893 13 0	
NET TOTAL ...£	46,240	44,050 6 5	Total Surplus to be surrendered. £2,189 13 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of scrap-iron	—	11 0 0
Sums recovered for instruments lost by staff	—	3 3
		£11 3 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was mainly due to resignations and retirements (£837), delay in filling vacancies (£192) and over-provision for overtime (£165).
- B.—The saving was mainly due to a reduction in the number of staff employed in field work.

- C.—The excess was due to the purchase of extra stocks of materials (£96) and to the increased cost of chemicals and printing accessories.
- D.—The excess was due to unforeseen repairs to the printing machines and to the purchase of zinc printing plates.
- E.—A token provision.
- F.—The excess was due to the purchase of a new motor van (£400), extra photographic equipment (£50) and the increased cost of protective clothing (£15).
- G.—The sale of maps was greater than anticipated and the sale of the old delivery van realized £73.

NOTE.

Special work done for other Departments cost £1,646 19s. 1d., while the face value of maps supplied to other Departments was £5,956 11s. 0d., no repayment being made in either case. Copies of new or revised maps published during the year were supplied gratis to various libraries, colleges and societies. The face value of such free supplies was £389 5s. 6d.

C. C. McELLIGOTT,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,

13th November, 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.

AGRICULTURE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	327,466	330,032 8 3	—		2,566	8 3
B.—Travelling Expenses :— Original ... £20,000 Supplementary 4,000	24,000	23,520 7 5	479	12 7	—	
C.—Incidental Expenses ...	400	694 8 9	—		294	8 9
D.—Telegrams and Telephones	3,800	4,317 7 9	—		517	7 9
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	11,182	10,701 7 0	480	13 0	—	
E.2.—Veterinary Research :— Original ... £24,298 Supplementary 48,350	72,648	68,919 9 7	3,728	10 5	—	
E.3.—Subscriptions, etc., to International and other Research Organisations :— Original ... £14,538 Supplementary 3,962	18,500	16,542 6 0	1,957	14 0	—	
E.4.—Research Grant to University College, Dublin	1,050	1,094 15 8	—		44	15 8
E.5.—Miscellaneous Investigations, Inquiries and Reports	600	990 5 9	—		390	5 9
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms :— Original £125,376 Supplementary 30,975	156,351	138,732 7 11	17,618	12 1	—	

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. ...	30,923	31,087 13 0	—		164	13 0
F.3.—Veterinary College ...	28,012	29,034 18 7	—		1,022	18 7
F.4.—Scholarships in Agriculture, etc. ...	2,169	2,146 10 8	22	9 4	—	
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 :— Original £18,992 Supplementary 10,000	28,992	28,992 0 0	—		—	
F.8.—Educational Tours for Instructors in Agriculture, etc. ...	1,000	561 7 6	438	12 6	—	
G.1.—Improvement of Milk Production ...	45,971	49,894 4 11	—		3,923	4 11
G.2.—Improvement of Live Stock ...	12,925	8,114 13 3	4,810	6 9	—	
G.3.—Improvement of Poultry and Egg Production ...	350,000	202,410 19 5	147,589	0 7	—	
G.4.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone Area ...	3,500	71 4 2	3,428	15 10	—	
H.1.—Grants to County Committees of Agriculture ...	213,190	183,319 9 0	29,870	11 0	—	
H.2.—Parish Agricultural Advisory Service ...	21,455	6 11 0	21,448	9 0	—	
I.1.—Special Agricultural, etc., Schemes in Congested Districts :— Original £70,470 Supplementary 7,300	77,770	77,281 17 11	488	2 1	—	
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan. ...	250	142 15 7	107	4 5	—	
I.3.—Scheme to encourage the Commercial Production of Glasshouse Crops in Gaeltacht Areas ...	13,050	11,042 14 2	2,007	5 10	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
I.4.—Seed Distribution Scheme	70,000	67,059 4 3	2,940	15	9	—		
J.—National Stud ...	868	867 5 2		14	10	—		
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	3,051	2,646 15 9	404	4	3	—		
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	—		
L.—Botanic Gardens, Glasnevin :— Original ... £17,475 Supplementary 2,200	19,675	18,710 15 7	964	4	5	—		
M.1.—Miscellaneous Work ...	12,873	12,368 12 8	504	7	4	—		
M.2.—Fees for Reports on Agricultural Conditions ...	1,512	1,251 6 8	260	13	4	—		
M.3.—Printing of Special Departmental Publications	3,650	4,626 15 2	—			976	15	2
M.4.—Loans and Grants for Agricultural Purposes, etc.	36,130	25,990 0 11	10,139	19	1	—		
M.5.—Loans for the Purchase of Heifers and Agricultural Implements ...	10	—	10	0	0	—		
M.M.5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep ...	2,900	3,217 13 10	—			317	13	10
M.6.—Improvement of the Creamery Industry ...	5	—	5	0	0	—		
M.7.—Agricultural Production—Consultative Council ...	5	—	5	0	0	—		
M.8.—Travelling Expenses of Trade Representatives	5	—	5	0	0	—		
M.9.—Potato Reserve Scheme :— Original ... £5 Supplementary 5,895	5,900	3,168 14 1	2,731	5	11	—		
M.10.—Farm Buildings Scheme	431,712	313,315 7 8	118,396	12	4	—		
M.11.—Land Rehabilitation Project and Water Supplies ...	3,100,000	568,665 14 0	2,531,334	6	0	—		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.12.—Prevention of Contagious Abortion and other Diseases in Cattle ...	8,000	8,056 9 10	—	56 9 10
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1949 :— Original ... £13,713 Supplementary 1,800	15,513	15,670 17 1	—	157 17 1
N.2.—Bovine Tuberculosis Order, 1926 :— Original ... £3,300 Supplementary 3,000	6,300	5,901 9 4	398 10 8	—
N.3.—Horse Breeding Act, 1934	1,340	1,434 11 3	—	94 11 3
N.4.—Live Stock Breeding Act, 1925 ...	4,840	4,619 18 9	220 1 3	—
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	23,990	22,829 9 2	1,160 10 10	—
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc.	24,526	22,988 15 11	1,537 4 1	—
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	26,917	28,458 9 3	—	1,541 9 3
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 :— Original ... £46,798 Supplementary 3,000	49,798	50,993 17 9	—	1,195 17 9
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc. :— Original ... £356,225 Supplementary 5,000	361,225	304,156 10 2	57,068 9 10	—
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	24,574	22,868 17 6	1,705 2 6	—
O.7.—Flax Act, 1936 ...	4,528	5,246 1 6	—	718 1 6

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	
O.8.—Agricultural Wages Acts, 1936 and 1945 ...	11,249	8,883 3 3	2,365 16 9	—	
O.9.—Sundry Statutes ...	210	98 14 2	111 5 10	—	
FOOD SUBSIDIES.					
P.—Flour and Wheat Meal Subsidies :—					
<i>Original</i> £7,200,000					
<i>Supplement- ary</i> 1,165,000					
	8,365,000	8,365,000 0 0	—	—	
Q.—Subsidies, Allowances, etc., for Dairy Produce :—					
<i>Original</i> £2,639,000					
<i>Supplementary</i> 479,415					
	3,118,415	3,074,049 16 9	44,365 3 3	—	
	17,228,914	14,231,781 10 8	3,011,115 7 8	13,982 18 4	
Deduct :—					
Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate)	1,469,287	—	1,469,287 0 0	—	
GROSS TOTAL :—					
<i>Original</i> £15,459,017					
<i>Supplementary</i> 300,610					
	£ 15,759,627	14,231,781 10 8	1,541,828 7 8	13,982 18 4	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,527,845 9 4		
Deduct :—			Deficiency of Appropriations in Aid realized.		
R.—Appropriations in Aid :—					
<i>Original</i> £361,977					
<i>Supplementary</i> 300,600					
	662,577	610,725 1 2	£51,851 18 10		
NET TOTAL :—					
<i>Original</i> £15,097,040					
<i>Supplementary</i> 10					
	£ 15,097,050	13,621,056 9 6	Net Surplus to be surrendered. £1,475,993 10 6		

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Sales of creameries, etc.	10	—
Repayment of loans advanced to agricultural credit societies	10	—
Fees for licences granted under Emergency Powers Orders (No. 22 of 1946)	330	668 9 0
Miscellaneous	—	7,424 8 1
	£350	£8,092 17 1

Details of the miscellaneous receipts are as follows :—

	£	s.	d.
Compensation for loss of services of officers injured in accidents ...	54	11	0
Refunds of overpayments	250	14	11
Sale of old stores and allowances in respect of sacks, containers, etc., returned	583	14	5
Bank interest allowed on sub-accountants' balances	8	19	2
Receipts under the Land Rehabilitation Project	6,526	8	7
	<u>£7,424</u>	<u>8</u>	<u>1</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was on the Veterinary Inspectorate which had to be supplemented by the employment on a fee basis of a number of temporary Veterinary Inspectors.
- C.—Excess due to an increase in the cost of uniforms for messengers, etc., and to unforeseen expenditure on entertainment and other incidentals incurred by officers attending overseas conferences, meetings, etc.
- D.—The increase in the work of the Department necessitated additional telephone installations and greater use of the telegraph and telephone services.
- E.2.—Most of the provision of £5,800 made for the purchase of emergency supplies was saved as the supplies could not be obtained in time to enable payment to be claimed before the close of the year. The provision of £500 for the purchase of additional land at Brownsbarn Farm was not needed and there were small savings on salaries and travelling expenses due to a staff vacancy. The saving on the subhead was modified by additional expenditure on the purchase of live stock for Abbotstown Farm.
- E.3.—The annual contribution to the Food and Agriculture Organisation of the United Nations was reduced by £1,597 and the cost of attendance at meetings of this organisation and at the International Seed Testing Congress was lower than estimated. The provision made for attending meetings of the International Committee for Control of the Colorado Beetle was not required. Increased subscriptions were payable to the International Dairy Federation, the International Veterinary Bureau and the World's Poultry Science Association, and additional expenditure was incurred on attendance at the International Wheat Conference and the International Soil Science Congress.
- E.4.—Excess due to the payment this year of a quarterly instalment of the grant in respect of the previous year.
- E.5.—More trials and experiments than were provided for became necessary during the year.
- F.1.—Staff vacancies at Clonakilty Agricultural Station, Johnstown Castle Agricultural College and Grange Farm caused a saving of £4,232 on salaries, wages and allowances which was partly offset by the necessity for employing additional labour at Athenry Agricultural Station on a larger scale than had been anticipated. A saving of £14,573 on general expenses of management at the Department's farms was mainly due to the fact that only a relatively small proportion of the emergency supplies of farm requisites, for which provision was made in the supplementary estimate, could be obtained in time to enable payment to be made before the close of the year.
- F.3.—Excess due to the increased cost of medicines, drugs, laboratory and surgery equipment, feeding stuffs for animals under treatment, scientific publications, books and miscellaneous items.
- F.8.—Owing to outbreaks of fowl pest in Great Britain the provision made for a tour by Instructors in Poultry-keeping was not utilised.

- G.1.—The purchase of additional dairy bulls for artificial insemination purposes caused excess expenditure of £2,092 and the payment this year to Cow Testing Associations of grants earned and not claimed in the previous year caused the provision to be exceeded by £953. An increase in the number of dairy herds to be visited by Cow Testing Instructors necessitated additional expenditure of £930 on travelling, and bonuses qualified for under the non-pedigree dairy bull bonus scheme amounted to £265 more than expected. Savings on other items of the subhead reduced the excess to £3,923.
- G.2.—Fewer thoroughbred stallions and colts and Irish Draught colts than anticipated were obtainable and the demand for stock bulls did not reach expectations. The provision made for carriage on premium bulls and boars was not fully needed. Increased demand for stock pigs and stock rams and the payment this year of some claims for fees and travelling expenses in connection with mare show inspections held in the previous year caused the provisions made for these services to be exceeded.
- G.3.—Operations under the Poultry Development Scheme were on a less extensive scale than was envisaged when the estimate was framed and grants provided for the establishment of poultry hatcheries, for the acquisition of poultry-keeping accommodation and equipment, etc., were not availed of to the extent anticipated. A proposed scheme for the erection of poultry fattening stations for which £70,000 was provided did not come into operation and the demand for day-old chicks from hatcheries was less than expected.
- G.4.—Fruit growing in the Athlone area did not develop on the scale expected and expenditure on the purchase of stocks for planting fell far below expectations.
- H.1.—The Lime Subsidy Scheme was not availed of to the extent anticipated. There was a casual excess on normal grants.
- H.2.—The scheme was abandoned.
- I.2.—Only one of the three bulls provided for in the estimate was placed during the year.
- I.3.—Delay in the completion of constructional work at one of the centres caused a saving of £2,583 and only a small portion of the provision of £300 made for maintenance of the central buildings was expended. Additional expenditure of £774 was incurred on the payment this year of claims for heating and spraying materials provided for in the previous year.
- I.4.—The cost of seed was slightly less than estimated.
- K.1.—The Munster Agricultural Society did not hold an Autumn Fruit Show this year. Application for the grant-in-aid provided for the Irish Beekeepers' Federation was not received in time to enable payment to be made before the close of the year. Expenses of the Department's Educational Exhibit at the Royal Dublin Society and Provincial Shows were slightly lower than estimated.
- L.—Emergency supplies of seeds, etc., for which provision was made in the supplementary estimate could not be obtained in time to enable payment of claims to be made within the year and the full number of students for whom maintenance allowances were provided did not attend the course of training in horticulture.
- M.2.—Saving due to vacancies in the staff of reporters.
- M.3.—Excess due to the payment this year of accounts for the printing of two volumes of the Register of Dairy Cattle and of the Department's Journal and to the increased demand for leaflets.
- M.4.—The demand for loans for the purchase of stallions, bulls, hand sprayers, other agricultural implements 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.
- M.5.—No claim was received from the Agricultural Credit Corporation during the year.
- M.M.5.—The provision made to meet claims from the Agricultural Credit Corporation for administrative expenses proved inadequate.

- M.9.—This provision was made to meet the anticipated losses of the Irish Potato Marketing Company in accumulating and disposing of a reserve stock of potatoes. These were lower than expected.
- M.10.—A saving of £114,581 on the provision made for grants to farmers for the erection and repair of farm buildings, etc., was due partly to the exceptionally inclement weather during the latter half of 1950 which severely retarded building operations and partly to the shortage of labour and building materials. Vacancies during the year in the staff of Farm Improvements Supervisors caused a saving of £4,067 on salaries and wages and only a small part of the provision made for incidentals was expended. Travelling expenses amounted to a little more than the estimate.
- M.11.—The Land Rehabilitation Project was only a few months in operation when the estimate was being framed and there was little information as to the speed at which the Project might expand, the extent to which it would be availed of by the farming community and the rate at which work would be completed. The estimate was therefore purely approximate and various factors such as the difficulty in procuring supplies of machinery and equipment, materials for drains and fencing, lime and phosphates, and the unfavourable weather conditions which hampered operations during a considerable portion of the year combined to effect considerable savings on the provisions made.
- N.2.—The number of animals slaughtered under the Bovine Tuberculosis Order, 1926, was somewhat lower than was anticipated when the supplementary estimate was being framed.
- N.3.—Expenditure on travelling was higher than was allowed for in the estimate and there was a small excess on incidentals. The excess was partly offset by savings on other items of the subhead.
- O.1.—Saving due to vacancies in the staff of Junior Marketing Inspectors was modified by additional expenditure on travelling consequent upon a number of Inspectors becoming entitled during the year to use their motor cars for official travelling instead of bicycles and other modes of conveyance. Small excesses on inspections of eggs at ports, etc., and expenses of central egg store due to increases in wages and on incidentals due to additional purchases of binding wire also modified the saving.
- O.2.—The post of Analyst at the Butter Testing Station was vacant and there were other vacancies during the year in the staff of Dairy Produce Inspectors, etc., due to resignations. Casual labour at cold stores was not required to the full extent provided for and the full number of students' places provided for training in creamery management and cheesemaking was not filled. Casual excesses on travelling and incidental expenses, laboratory equipment and surprise butter inspections modified the saving.
- O.3.—The excess was on wages and travelling expenses and was due to the necessity for employing additional staff in greater numbers and for longer periods than had been anticipated.
- O.5.—A saving of £61,642 on the provision of £350,000 made for the Fertiliser Credits (Wheat) Scheme was due to the fact that applications from farmers for credit vouchers in exchange for fertiliser credit dockets were not as numerous as expected. The saving was modified by additional expenditure on wages and travelling expenses due to the necessity for employing additional milling and cereals inspectors for work under the Flour, Wheaten Meal and Bread Orders and in connection with surveys of grain storage.
- O.6.—The number of unemployed allotment holders was less than expected and the services of the Allotment Instructors were not required to the full extent for which provision was made.
- O.7.—The excess was mainly on travelling expenses and was due to a revival of interest in flax growing which led to increased demand for the services and advice of the Flax Inspectors. There was a casual excess on salaries and wages.
- O.8.—The principal saving was on advertising and publicity as the Wages Board Order which was advertised this year was less elaborate than usual and considerably reduced advertising space was required. A saving on salaries, wages and allowances was due to vacancies in the staff during the year and changes in personnel. There was a slight excess on travelling expenses.

O.9.—No expenditure was incurred under the Sale of Food and Drugs Act owing to the continuance of rationing, and the improved milk supply position in the Dublin production district caused a drop in the demand for pasteurised milk from licensed creameries in Munster with a consequent decrease in the number of samples for testing under the Milk and Dairies Act.

Q.—The production of creamery butter during the latter portion of the year was lower than expected.

R.—APPROPRIATIONS IN AID.

		Corresponding Debit Subhead.	Estimated.	Realized.		
			£	£	s.	d.
1. Receipts from seed testing fees, sale of pure line seed, etc. :—		E.1.				
<i>Original</i> ...	£3,470					
<i>Supplementary</i> ...	1,350					
			4,820	4,742	4	5
2. Receipts from sale of vaccines, live stock, farm produce, etc. : Veterinary Research Laboratory and farms at Brownsbarn and Abbotstown :—		E.2.				
<i>Original</i> ...	£11,000					
<i>Supplementary</i> ...	1,500					
			12,500	12,897	3	6
3. Receipts from students' fees, sale of live stock and farm produce, rents, etc. :—		F.1.				
Albert Agricultural College ...			746	745	12	2
Athenry Agricultural Station ...			9,500	11,148	7	3
Ballyhaise Agricultural Station ...			5,700	5,932	11	5
Clonakilty Agricultural Station ...			7,500	8,583	10	8
Johnstown Castle Agricultural College			7,124	6,497	16	7
Munster Institute ...			6,500	7,101	5	8
Grange Farm, Dunsany :—						
<i>Original</i> ...	£8,480					
<i>Supplementary</i> ...	1,300					
			9,780	10,098	18	1
4. Receipts from students' and other fees : Veterinary College ...		F.3.	5,500	5,512	6	4
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls, and registration fees ...		G.1.	2,900	2,306	18	8
6. Receipts from sale of colts, sale and leasing of bulls, etc. ...		G.2.	1,750	1,465	11	3
7. Receipts from fees in respect of poultry hatchery licences, etc. ...		G.3. & O. 9.	2,100	2,594	6	0
8. Receipts from sale of seeds, manure, live-stock, etc. :—		I.1.				
<i>Original</i> ...	£5,400					
<i>Supplementary</i> ...	1,000					
			6,400	5,997	8	0
9. Receipts from sale of fencing materials, including fencing loans ...		I.1.	250	289	6	3
10. Refund of portion of the cost of certain schemes in North-West Cavan ...		I.2.	150	120	6	2

	Corres- ponding Debit Subhead.	Estimated. £	Realized. £ s. d.
11. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas :—	I.3.		
<i>Original</i> ... £5,000			
<i>Less Supplementary</i> 450		4,550	4,383 12 0
12. Receipts in respect of seed supplied to small-holders at reduced prices :—	I.4.		
<i>Original</i> ... £35,000			
<i>Supplementary</i> ... 5,000		40,000	40,816 11 0
13. Repayment by Cólucht Groighe Náisiúnta na h-Eireann, Teo., in respect of rents and annuity on lands and premises at the National Stud ...	J.	864	867 5 2
14. Receipts from sale of agricultural products at exhibitions and fairs ...	M.1.	5	—
15. 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.	6,754	6,470 3 8
16. Repayments of agricultural loans (excluding fencing loans) ...	M.4.	33,500	32,947 16 7
17. Repayments of loans for the purchase of cattle and sheep ...	M.M.5.	86,500	79,044 19 7
18. Receipts from disposal of reserve stocks of potatoes ...	M.9.	5	—
19. Horse Breeding Act, 1934 : Receipts from licences, etc. :—	N.3.		
<i>Original</i> ... £1,400			
<i>Less Supplementary</i> 200		1,200	876 16 0
20. Live Stock Breeding Act, 1925 : Receipts from licences, etc. ...	N.4.	4,400	4,156 4 0
21. Agricultural Produce (Eggs) Act : Receipts from fees, etc. :—	O.1.		
<i>Original</i> ... £19,700			
<i>Less Supplementary</i> 1,000		18,700	17,586 17 9
22. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts : Fees on production of butter and fees in respect of butter exported, etc. :—	O.2.		
<i>Original</i> ... £6,150			
<i>Supplementary</i> ... 1,250		7,400	7,521 9 11
23. Receipts from fees for inspection of potatoes, etc. :—	O.3.		
<i>Original</i> ... £3,700			
<i>Less Supplementary</i> 1,500		2,200	2,176 15 3

	Corres- ponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
24. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts, Slaughter of Cattle and Sheep Acts and Emergency Powers Orders, S.R. & O. Nos. 325 and 330 of 1941 :—	O.4.				
(a) Receipts from licences, inspection fees, etc. :—					
(1) Fresh Meat Acts :—					
<i>Original</i> ...		£4,300			
<i>Supplementary</i> ...		2,500			
		6,800	7,833	1	0
(2) Pigs and Bacon Acts ...		14,580	14,864	14	7
(3) Slaughter of Cattle and Sheep Acts :—					
<i>Original</i> ...		£5,130			
<i>Supplementary</i> ...		850			
		5,980	5,627	7	10
(b) Levy on the slaughter of cattle and sheep ...		150	154	3	10
(c) Fees for inspecting open-packed meats :—					
<i>Original</i> ...		£300			
<i>Supplementary</i> ...		300			
		600	588	19	9
(d) Fees for inspecting canned hams :—					
<i>Original</i> ...		Nil			
<i>Supplementary</i> ...		£200			
		200	231	6	5
25. Agricultural Produce (Cereals) Acts and Emergency Powers (Cereals) Orders :—	O.5.				
(a) Receipts from registration fees, etc.		5	14	0	0
(b) Repayments of sums advanced to seed merchants ...		5	—		
(c) Receipts from grain dealers' licences		1,000	966	0	0
26. Fees for licences under the Milk and Dairies Act, 1935 ...	O.9.	185	214	10	0
27. Miscellaneous receipts ...		624	381	0	9
28. Local Taxation (Customs and Excise Duties) Grant ...		40,650	40,650	0	0
29. Receipts from Church Temporalities Fund		10,000	10,000	0	0
30. Estate Duty Grant ...		4,000	4,000	0	0
31. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc. :—	M.12.				
<i>Original</i> ...		Nil			
<i>Supplementary</i> ...		£1,500			
		1,500	929	4	0

	Corres- ponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
32. Receipts in respect of butter wrappers issued under the Dairy Produce Act, 1924 (Regulations under Part III) Orders, 1925 to 1950 :—			
<i>Original</i> ... Nil.	Q.		
<i>Supplementary</i> ... £287,000		287,000	241,388 9 8
TOTAL :—			
<i>Original</i> ... £361,977			•
<i>Supplementary</i> ... 300,600		£662,577	£610,725 1 2

3. Receipts from sales of live stock and farm produce at the Department's farms depend upon the numbers and quantities available for disposal and the prices obtainable which vary considerably from year to year and a close estimate is not possible.

5. The deficiency was in receipts from the sale and leasing of dairy bulls due to some of the animals purchased for sale or leasing to breeders not having been placed until after the close of the year.

6. The decline in the estimated receipts from the sale of stallions and colts and the sale and leasing of stock bulls was due to the decreased expenditure on the purchase of these animals.

7. The surplus receipts were in respect of fees for the blood-testing of poultry which were not allowed for in the estimate.

8. Receipts from sale of seeds, manures, live stock, etc., did not increase to the full extent anticipated when the supplementary estimate was being framed.

9. The demand for fencing materials was better than expected.

10. The refund in respect of the schemes in North-West Cavan was less than estimated as one of the bulls provided for was not located during the year.

15. Deficiency due to vacancies in the staff of seconded officers.

17. The deficiency represents instalments of loans included in the estimate which were received shortly after the close of the year.

19. The decline in the number of applications for licences for stallions was greater than was anticipated when the supplementary estimate was being framed.

20. The anticipated increase in the number of applications for licences under the Live Stock Breeding Act, 1925, did not materialise.

21. A shortage in receipts from registration fees and annual fees was due to a decrease in the estimated number of new registrations under the Act. Receipts from acquisition fees and from sales of forfeited eggs did not reach expectations owing to decreased production.

24. (a) (1) Exports of fresh meat and of frozen meat during the year were larger than expected and receipts from inspection fees increased accordingly.

26. Applications for licences under the Milk and Dairies Act, 1935, increased more than was anticipated.

27. Receipts from miscellaneous sources are variable and a close estimate is not possible.

31. Deficiency due to an unexpected falling-off as compared with the previous year in the number of doses of vaccine supplied for the treatment of cattle against contagious abortion.

32. Deficiency due partly to difficulties experienced in obtaining supplies of vegetable parchment for the printing of official wrappers for unrationed creamery butter and partly to the restricted supplies of creamery butter available for sale off the ration towards the end of the year.

EXTRA REMUNERATION (exceeding £50).

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.

The Director of Veterinary Services received an allowance of £100 from the Pigs and Bacon Commission for acting as a member of the Commission during the year.

An Assistant Principal Officer received an allowance of £106 10s. 5d. 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.

Two Clerical Officers received allowances of £69 and £63 5s., respectively, for acting as Clerks in Waiting at their residences; a Clerical Officer received £31 3s. 8d. for overtime and £42 in respect of military service pension, and another Clerical Officer received £50 11s. 7d. for overtime.

A Messenger received an allowance of £20 10s. 4d. for performing higher duties and £42 in respect of military service pension.

A Marketing Inspector and a Temporary Lay Inspector received allowances of £87 6s. 8d. and £73 9s. 4d., respectively, for the performance of higher duties.

A Transit Inspector, three Junior Marketing Inspectors, a Cow Testing Instructor, the Head Messenger, three Messengers, nine Ship Inspectors, a Labourer and an Engine and Refrigerator Attendant received sums varying from £51 2s. 9d. to £180 in respect of Army Reserve pay, military pensions, disability pensions and overtime.

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

The Literary Teacher at Clonakilty Agricultural Station received £44 for clerical work and £18 15s. for teaching Irish.

An Assistant Foreman and a Gardener at the Botanic Gardens received £81 15s. 4d. and £54 16s. 7d., respectively, for overtime, Sunday duty, etc.

Nine farm hands at Athenry Agricultural Station, six at Ballyhaise Agricultural Station and two at Clonakilty Agricultural Station received sums varying from £50 9s. to £107 7s. in respect of overtime, Sunday duty, etc.

Three fitter drivers and one driver employed on the Land Rehabilitation Project received £97 9s., £91 15s. 7d., £76 1s. 7d. and £69 1s. 11d., respectively, in respect of overtime.

NOTES.

The Account of another Department includes expenditure of approximately £257 in respect of the remuneration of an officer temporarily lent, without repayment, to this Department.

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

	£	s.	d.
Department of Industry and Commerce	639	6	0
Department of Defence	146	18	5
Special Employment Schemes Office	156	8	0
Department of Social Welfare	45	14	0

(Department of Finance minutes S. 56/1/47, S. 8/16/45 and S. 72/9/41).

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

- (a) £37 10s. compensation for the loss of a crop of pedigree seed barley grown under an agreement with this Department at the Cereal Station, Ballinacurra, Co. Cork. The crop became diseased and was destroyed (Subhead E.1.) (Department of Finance minute S. 90/17/29).

- (b) £45 14s. 6d. to seven farmers in County Leitrim for assistance rendered by them in connection with steps taken to combat an outbreak of trichomoniasis in cattle (Subhead E.2.) (Department of Finance minute S. 90/6/50).

This Account includes expenditure of an extra-statutory nature amounting to £137 12s. 6d. in respect of compensation not provided for under the Diseases of Animals Acts, 1894 to 1949, and the Fowl Pest Orders made thereunder, for loss resulting from the destruction of quantities of poultry feathers and feather packs or bales as a precautionary measure to control outbreaks of fowl pest (Subhead N.1.) (Department of Finance minutes S. 90/33/49).

Cattle valued at £400 were supplied free to the Veterinary Laboratory of the British Ministry of Agriculture and Fisheries at Weybridge, Surrey, for research work into Johnes's disease. The freight, etc., charges on the cattle amounting to £27 3s. 3d. were defrayed from Subhead E.2. (Department of Finance minute S. 90/25/50).

Subhead G. 3. of this Account includes expenditure amounting to £94 0s. 11d. in respect of compensation to the owners of property damaged in collisions with official vehicles (Department of Finance minutes S. 48/1/50).

Subhead M. 11. of this Account includes expenditure amounting to £641 4s. in respect of rehabilitation work of an experimental nature carried out at Johnstown Castle Agricultural College, Wexford (Department of Finance minute S. 90/7/49).

Subhead M. 11. also includes expenditure amounting to £24 2s. 7d. in respect of compensation to the owners of property accidentally destroyed or damaged in the course of drainage and reclamation work under the Land Rehabilitation Project (Department of Finance minutes S. 48/1/50).

This Account includes an estimated loss of £837 11s. involved in the supply of vaccine free of charge under the Contagious Abortion Vaccination Scheme during the period October, 1949, to August, 1950, inclusive. Of a total of 260,122 doses of vaccine supplied to veterinary surgeons during that period it is estimated that 19,144 doses costing £837 11s. became unusable through loss of potency (Department of Finance minute S. 90/24/49).

Tools valued at 12s. 6d. destroyed by fire or lost during the operation of a farm drainage scheme were written off with the sanction of the Minister for Finance (Department of Finance minute F. 88/10/48).

An overpayment of £3 8s. 6d. to an Office Cleaner in respect of excess annual leave proved irrecoverable and was written off (Department of Finance authority E. 103/2/46).

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

Reference.	Amount.	
------------	---------	--

	£	s.	d.	
S. 90/8/39	8	12	8	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S. 91/3/30	39	4	0	A sum of £4 due in respect of a bull sold on special terms in a congested district and two sums of £13 4s. and £22 due for boars sold.
S. 90/9/50				
S. 90/36/50				

Fines amounting to £529,858 17s. 6d. incurred by holders of milling licences under Section 10 of the Agricultural Produce (Cereals) Act, 1935, for failure to meet the technical requirements of the Act to take into store specified monthly quantities of home-grown wheat were remitted (Department of Finance authority S. 90/23/36).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 134 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., £134 and £2 6s. 10d., respectively, were written off (Department of Finance authority S. 90/14/41).

SEÁN Ó BROIN,
Accounting Officer.

27th November, 1951.

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

W. E. WANN,
Comptroller and Auditor General.

STATEMENT of Loan Securities and Amounts repayable to the Department under Agreements, etc., on 31st March, 1951
(Capital amounts only).

	£	s.	d.
For the purchase of agricultural implements, etc.	39,009	8	7
For the purchase of bulls	24,612	7	5
For the purchase of stallions	1,208	0	0
For the purchase of poultry equipment	122	17	6
For the purchase or erection of poultry houses	108	11	1
For the erection of fencing in congested districts	135	14	0
Loans to a co-operative creamery society	79	13	3
For the erection and equipment of corn mills	188	11	0
Loans to agricultural credit societies (a)	7,464	9	11
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of cattle and sheep	83,541	2	0
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (b)	18,012	0	0
Purchase of Kerry heifers for location at reduced prices (maximum sum payable) (c)	384	0	0
Loans under scheme to encourage commercial production of glass-house crops in Gaeltacht areas	27,105	10	3
Miscellaneous	25	0	0
	<u>£201,997</u>	<u>5</u>	<u>0</u>

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

(b) and (c) Reducible, if certain conditions are complied with, to £6,051 and £192, respectively.

SEÁN Ó BROIN,
Accounting Officer.

27th November, 1951.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the year ended 31st March, 1951.

	RECEIPTS.			PAYMENTS.			AMOUNT.		
	AMOUNT.						AMOUNT.		
	£	s.	d.				£	s.	d.
Balance on 1st April, 1950	...	...	...				34,509	2	1
Assessments on local authorities (57 & 58 Vict., c. 57, s. 71)	...	...	...	Recoupments to local authorities (57 & 58 Vict., c. 57, s. 72)	...	...	25,689	0	9
Fines	...	...	...	Balance on 31st March, 1951	...	...	33,745	7	4
Transfer from Oireachtas Vote 27, Subhead N.2., in respect of part compensation for slaughter of tuberculous cattle	...	...	...			
	1,998	2	2						
TOTAL	£59,434 8 1			TOTAL	£59,434 8 1				

27th November, 1951.

SEÁN Ó BROIN, Accounting Officer.

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. 355 OF 1948 AND 130 OF 1950)).

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, 1951.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance on 1st April, 1950	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)	5,898	0 0
Levies	Balance on 31st March, 1951	38,464	12 0
Receipts from catering establishments in respect of butter purchased under permit (Creamery Butter (Prices for Catering Establishments) Orders (S.I. Nos. 355 of 1948 and 130 of 1950)).			
TOTAL	TOTAL	£44,362	12 0

27th November, 1951.

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, 1951, 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 ...	19,812	19,456 7 5	355	12	7	—		
B.—Travelling Expenses ...	2,300	2,243 12 2	56	7	10	—		
C.—Incidental Expenses ...	185	296 16 11	—			111	16	11
D.—Telegrams and Telephones	180	224 15 1	—			44	15	1
SEA FISHERIES.								
E.1.—Scientific Investigations, etc. ...	450	184 18 6	265	1	6	—		
E.2.—International Council for the Study of the Sea ...	825	850 10 2	—			25	10	2
E.3.—Sea Fisheries Protection	25	8 18 6	16	1	6	—		
E.4.—Whale Fisheries Act, 1937	5	—	5	0	0	—		
E.5.—Miscellaneous ...	60	2 0 0	58	0	0	—		
INLAND FISHERIES.								
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	18,900	18,924 7 1	—			24	7	1
F.2.—Fish Hatcheries ...	1,225	1,324 7 3	—			99	7	3
F.3.—State Fisheries ...	1,600	1,576 3 5	23	16	7	—		
F.4.—Scientific Investigations, etc. ...	2,500	1,594 16 2	905	3	10	—		
F.5.—Compensation, etc. ...	66,000	10,646 4 2	55,353	15	10	—		
F.6.—Inland Fisheries Trust ...	5,500	—	5,500	0	0	—		

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 ...	24,000	23,775 0 0	225 0 0	—
G.2.—Repayable Advances for Boats and Gear ...	75,000	75,000 0 0	—	—
G.3.—Repayable Advances for General Development	9,650	3,700 0 0	5,950 0 0	—
GROSS TOTAL ...£	228,217	159,808 16 10	68,713 19 8	305 16 6
			Surplus of Gross Estimate over Expenditure. £68,408 3 2	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
Deduct :—				
H.—Appropriations in Aid ...	29,057	30,421 14 9	£1,364 14 9	
NET TOTAL ...£	199,160	129,387 2 1	Total Surplus to be surrendered. £69,772 17 11	

	Estimated.	Realized.
	£	s. d.
Extra Receipts payable to Exchequer :—		
Miscellaneous	—	8 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C.—The additional expenditure was incurred on advertising Fishery District Orders arising from a rearrangement of certain fishery districts which became necessary during the year and could not be foreseen.

D.—Telephones cost more than was estimated. Increased provision is now made.

E.1.—It was not possible to proceed this year with shell fish investigations on the scale provided for in the estimate due to a staff vacancy.

E.3.—The extent to which the services of the Garda Síochána may be called upon for sea fisheries protection work cannot be closely estimated.

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

F.2.—Ova production is unpredictable and the quantity of ova supplied by Lismore Hatchery was above expectations. Increased activities at minor stations necessitated increased grants. The excess was partly offset by savings on other items of the subhead.

F.4.—The staff required to carry out the scientific and technical investigations provided for in the estimate was not available until portion of the year had elapsed and, in addition, some of the operations planned had to be deferred because of unfavourable weather conditions.

F.5.—The number of claims for compensation under Sections 35 and 67 of the Fisheries Act, 1939, which matured for payment before the close of the year was much smaller than expected.

F.6.—The Inland Fisheries Trust was not established this year and no expenditure was incurred under this subhead.

G.3.—The buildings required for the installation of a quick-freeze and cold storage plant for which provision was made in the estimate were not completed before the close of the year.

H.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Local Taxation (Customs and Exeise Duties) Grant	10,650	10,650 0 0
(2) Repayment of fishery loans	5	—
(3) Proceeds of fines and forfeitures incurred in respect of fishery offences—Fisheries (Amendment) Act, 1949 (Subhead F.1.) ...	1,500	574 14 9
(4) Lettings of sporting rights (Subhead F.3.) ...	1,080	882 10 0
(5) Repayment of advances by the Sea Fisheries Association (Subheads G.2. and G.3.) ...	12,000	13,736 6 2
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	2,000	2,770 10 0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ...	5	—
(8) Receipts from salmon export licences ...	450	195 0 0
(9) Miscellaneous receipts	1,367	1,612 13 10
	£29,057	£30,421 14 9

(3) It is not possible to forecast accurately the amount likely to be received for fines and forfeitures in respect of fishery offences.

(4) One moiety of rent for a letting was not received until after the close of the year.

(5) Repayments of advances by the Sea Fisheries Association fluctuate with the earnings of fishermen and cannot be accurately forecasted.

(6) The demand for special local licences exceeded expectations due mainly to the application of the Fisheries (Tidal Waters) Acts to the River Foyle.

(8) Deficiency due to a change in the basis upon which salmon export licences were issued following the cessation of official control over the distribution of salmon in Great Britain.

(9) The additional receipts were from sales of ova which became available in greater quantities than expected.

EXTRA REMUNERATION (exceeding £50).

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.

2nd November, 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 JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	61,175	58,880 16 4	2,294 3 8	—
A.2.—Film Censorship ...	2,697	2,633 3 0	63 17 0	—
A.3.—Censorship of Publications	1,985	2,002 8 2	—	17 8 2
A.4.—Legal and Technical Assistance ...	25	200 0 0	—	175 0 0
A.5.—Irish Legal Terms Advisory Committee ...	400	333 6 8	66 13 4	—
—				
B.—Travelling Expenses ...	1,300	1,387 16 4	—	87 16 4
C.—Incidental Expenses ...	338	318 12 0	19 8 0	—
D.—Telegrams and Telephones	550	492 4 6	57 15 6	—
E.—Expenses in connection with Awards for Acts of Bravery ...	100	84 2 5	15 17 7	—
TOTAL ...£	68,570	66,332 9 5	2,517 15 1	280 4 6

Surplus to be surrendered ... £2,237 10 7

	Estimated.		Realized.	
	£		£ s. d.	
Extra Receipts payable to Exchequer :—				
Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ...	1,200		33	0 0
Fees for certificates under Irish Nationality and Citizenship Act, 1935 ...			489	0 0
Fees for documents of identity ...			179	7 6
Miscellaneous ...	—		3	17 5
	£1,200		£705	4 11

The decrease is principally due to the dangerous drugs service having been transferred to the Department of Health in June, 1950.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Due to changes in staff personnel and to vacancies not being filled directly on occurrence.
- A.2.—Due to staff changes.
- A.3.—Excess due to appointment of clerical assistant.
- A.4.—Excess due to unforeseen expenditure incurred in the provision of drafting assistance to the Superior Courts Rules Committee.
- A.5.—The services of the legal assistant were not given for the entire year.
- B.—Excess due to unforeseen expenditure incurred in connection with Committee of Inquiry into the organisation and distribution of the *Gárda Síochána*.
- D.—A claim for which provision had been made did not mature for payment within the year.

THOMAS J. COYNE,

Oifigeach Cuntasaíochta.

30th October, 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.

GÁRDA SÍOCHÁNA.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána (No. 7 of 1925, No. 10 of 1926, No. 5 of 1937, No. 19 of 1941, Nos. 1 and 17 of 1945) and for payments of compensation and other expenses arising out of service in the Local Security Force (No. 19 of 1946 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 £2,548,713 Supplementary 20,497	2,569,210	2,556,074 9 6	13,135 10 6	—
B.—Allowances 	252,628	245,610 13 8	7,017 6 4	—
C.—Subsistence Allowances :— Original ... £13,800 Supplementary 1,200	15,000	14,362 17 7	637 2 5	—
D.—Locomotion Expenses :— Original ... £58,800 Supplementary 1,000	59,800	57,961 2 9	1,838 17 3	—
E.—Clothing and Equipment :— Original ... £7,887 Supplementary 28,884	36,771	33,454 14 3	3,316 5 9	—
F.—Furniture, Barrack Bedding and Bedsteads :— Original ... £2,589 Supplementary 1,227	3,816	2,075 1 10	1,740 18 2	—
G.—Barrack Maintenance ...	10,300	10,211 17 10	88 2 2	—
H.—Transport and Carriage ...	49,040	49,823 11 6	—	783 11 6
I.—Fuel, Light and Water :— Original ... £19,520 Supplementary 1,000	20,520	19,974 11 6	545 8 6	—
J.—Medical Expenses ...	8,767	8,504 0 3	262 19 9	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention 	750	600 10 2	149 9 10	—
L.—Telegrams and Telephones	23,600	24,423 6 0	—	823 6 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.—Compensation :—				
<i>Original</i> ... £3,000				
<i>Supplementary</i> 520				
	3,520	3,485 5 9	34 14 3	—
N.—Incidental Expenses ...	5,366	4,980 5 9	385 14 3	—
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and other Expenses in connection therewith ...	600	488 1 11	111 18 1	—
GROSS TOTAL :—				
<i>Original</i> £3,005,360				
<i>Supplementary</i> 54,328				
	£3,059,688	3,032,030 10 3	29,264 7 3	1,606 17 6
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £27,657 9 9	
P.—Appropriations in Aid :—				
<i>Original</i> ... £62,080				
<i>Supplementary</i> 5,778				
	67,858	68,622 0 11	£764 0 11	
NET TOTAL :—				
<i>Original</i> £2,943,280				
<i>Supplementary</i> 48,550				
	£2,991,830	2,963,408 9 4	Total Surplus to be surrendered. £28,421 10 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,800	4,205 15 2
Details of the above receipts are as follows :—		
Fees for stamping of bottles ...		3,993 18 9
Motor park attendants' licences ...		2 4 0
Centage charge to insurance companies for collection of insurance premiums ...		209 12 5
		£4,205 15 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The Force was below the strength for which provision was made.
- B.—Payments of arrears of rent allowances, arising from increases of rates, retrospectively as from the 1st April, 1950, were not completed within the financial year.
- D.—Expenses in connection with the transfer of members of the Force and their families were less than anticipated.
- E. and F.—Stores for which provision had been made were not delivered within the year.
- H.—Excess due to increases in the price of petrol ; offset in part by a saving in the purchase of tools, etc.

K.—Expenditure depends on the numbers of committals and the cost of conveyance to industrial schools.

L.—Inadequate provision was made for the teleprinter service.

N.—Saving was mainly on the provision for wireless equipment.

O.—Saving due to cessation of payment in one case and also to the provision for medical and surgical treatment, etc., being greater than required.

P.—Appropriations in Aid :—

		Estimated.	Realized.
		£	£ s. d.
1. Repayments of sums advanced to Officers under Subhead H. :—			
<i>Original</i>	£4,250		
<i>Supplementary</i>	1,375		
		5,625	5,665 4 10
2. Payments for services rendered by the Garda Síochána :—			
<i>Original</i>	£6,000		
<i>Less Supplementary</i>	900		
		5,100	4,465 4 5
3. Repayments in respect of loss of property or damage to stores, etc. :—			
<i>Original</i>	£40		
<i>Supplementary</i>	60		
		100	75 10 6
4. Proceeds of sale of old stores and cast uniforms :—			
<i>Original</i>	£6,875		
<i>Supplementary</i>	1,332		
		8,207	8,725 1 5
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area) :—			
<i>Original</i>	£130		
<i>Less Supplementary</i>	110		
		20	101 6 9
6. Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates ...		295	304 4 0
7. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933 :—			
<i>Original</i>	£42,000		
<i>Supplementary</i>	2,844		
		44,844	44,844 7 7
8. Proceeds of sale of forfeited and unclaimed property, etc. :—			
<i>Original</i>	£390		
<i>Less Supplementary</i>	210		
		180	173 12 11
9. Fees for accident reports :—			
<i>Original</i>	£1,200		
<i>Supplementary</i>	963		
		2,163	2,500 8 0
10. Receipts from public assistance authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945 :—			
<i>Original</i>	£700		
<i>Less Supplementary</i>	500		
		200	327 16 2

				Estimated.	Realized.
				£	£ s. d.
11. Miscellaneous receipts:—					
	<i>Original</i>	...	£200		
	<i>Supplementary</i>	...	924		
				1,124	1,439 4 4
TOTAL:—					
	<i>Original</i>	...	£62,080		
	<i>Supplementary</i>	...	5,778		
				£67,858	£68,622 0 11

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

5. Estimate was conservative.

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

STATEMENT OF LOSSES (Stores, etc.).

(1) Claims in respect of damage arising out of collisions in which Garda vehicles were involved were abandoned, three on a mutual forbearance basis, £23 8s. 0d., and two under halving agreements, £14 5s. 1d. Sums amounting to £7 2s. 7d. were recovered (Department of Finance authorities S. 16/13/48, S. 16/13/50, S. 16/18/50, S. 16/12/51 and S. 16/18/51).

(2) In seven cases in which Garda cars were involved in accidents the damage, £364 4s. 6d., was not attributable to Garda personnel (Department of Finance authorities S. 16/2/50, S. 16/7/50, S. 16/16/50, S. 16/3/51, S. 16/5/51, S. 16/10/51 and S. 16/13/51).

(3) In two cases in which Garda vehicles were involved in accidents the damage, £24 ls. 0d., was attributable to the Garda personnel (Department of Finance authorities S. 16/14/50 and S. 16/17/50).

EXTRA REMUNERATION (exceeding £50).

From the Vote for Army Pensions forty-three members of the Force received sums varying from £50 13s. 4d. to £96, and amounting to £2,809 14s. 7d., as pensions under the Military Service Pensions Acts.

NOTE.

The expenditure under Subhead H. includes £68 11s. 9d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

GÁRDA SÍOCHÁNA REWARD FUND, 1950–51.

The appended Statement shows the total receipts proper to the Fund for the year 1950–51; the amount of the payments in that period, and the balance to the credit of the Fund at the 31st March, 1951.

				£	s.	d.
Balance from previous year				19,011	18	10
Payments during the year ended 31st March, 1951					8,210	0 3
Total amount credited in the year 1st April, 1950, to 31st March, 1951				10,808	14	4
Balance on 31st March, 1951*					21,610	12 11
				£29,820	13	2
					£29,820	13 2

* In addition there were, on the 31st March, 1951, sums held in suspense accounts payable to the Reward Fund amounting to £1,201 3s. 0d.

THOMAS J. COYNE,
Accounting Officer.

13 Nollaig, 1951.

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, 1951, 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	102,000	100,004 18 0	1,995 2 0	—
B.—Victualling	15,390	15,081 18 1	308 1 11	—
C.—Clothing, Bedding, Furniture, etc.	6,000	5,025 13 8	974 6 4	—
D.—Medicines, Surgical Instruments, etc.	600	614 14 2	—	14 14 2
E.—Fuel, Light, Water, Cleaning Articles, etc.	15,940	17,087 5 0	—	1,147 5 0
F.—Rent, etc.	225	224 10 6	9 6	—
G.—Escort and Conveyance ...	6,800	6,001 5 2	798 14 10	—
H.—Maintenance of Buildings and Equipment ...	10,700	8,139 19 5	2,560 0 7	—
I.—Fine Fund	10	10 0 0	—	—
J.—Travelling Expenses ...	350	253 11 2	96 8 10	—
K.—Incidental Expenses ...	1,600	2,995 19 8	—	1,395 19 8
L.—Telegrams and Telephones	370	368 2 1	1 17 11	—
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	15,000	13,485 2 11	1,514 17 1	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
N.—Gratuities to Prisoners ...	660	627 19 3	32	0	9	—		
O.—Contributions to Discharged Prisoners' Aid Societies	1,050	1,050 0 0	—			—		
P.—Manufacturing Department and Farms ...	16,285	13,434 0 6	2,850	19	6	—		
GROSS TOTAL ...£	192,980	184,404 19 7	11,132	19	3	2,557	18	10
			Surplus of Gross Estimate over Expenditure. £8,575 0 5					
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.					
<i>Deduct :—</i>								
Q.—Appropriations in Aid ...	19,350	15,388 0 11	£3,961	19	1			
			Net Surplus to be surrendered.					
NET TOTAL ...£	173,630	169,016 18 8	£4,613	1	4			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners	...	...	...	560
Actual daily average number of prisoners	...	...	...	518

A.—Due to reduction in strength of serving officers.

B. and C.—The number of prisoners in custody during the year was less than anticipated.

D.—Due to increase in price of medicines.

E.—Due to increase in price of fuel.

G.—Saving mainly due to smaller number of prisoners in custody than anticipated.

H.—Work provided for was not completed within the year.

J.—Due to the variable nature of the subhead.

K.—Increase mainly due to payment of compensation to prisoner who was injured.

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

P.—Mainly due to reduction in contracts for mail bags.

Q.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ...	17,769	13,434 15 11
2. Receipts from farms and gardens (including value of produce used in the prisons) ...	1,157	1,463 11 9

	Estimated.	Realized.
	£	£ s. d.
3. Rents	114	157 10 11
4. Sales of old stores and miscellaneous receipts	310	332 2 4
	<u>£19,350</u>	<u>£15,388 0 11</u>

1. Mainly due to fall in receipts from mail bag contracts.
2. Due to bumper crop of vegetables and the increased price of pigs.
3. Due to rents received for overholding prison cottages at Mountjoy and Portlaoighise.

NOTES.

A circular saw, surplus to requirements and valued at £250, was transferred to the Department of Lands, Forestry Division (Department of Finance minute S. 44/5/47).

Sums amounting to £1,036 17s. 11d. were paid, without admission of liability, in an action by a prisoner against prison officials (Department of Finance minutes S. 44/5/49).

Cooking equipment valued at £24 9s. 10d. was transferred, without repayment, from the Department of Social Welfare for use in Mountjoy Prison (Department of Finance minute S. 72/9/41).

THOMAS J. COYNE,

Oifigeach Cúntasaíochta.

20 Samhain, 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.

Dr. ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS AND ST. PATRICK'S, CLONMEL, during the Year ended 31st March, 1951. *Cr.*

—	Agriculture.		Other Industries.		TOTAL.		—		Agriculture.		Other Industries.		TOTAL.	
	£	s. d.	£	s. d.	£	s. d.	Sales, 1950-51	...	£	s. d.	£	s. d.	£	s. d.
Stock in hand, 1st April, 1950	910	18 9	12,854	10 6	13,765	9 3			1,448	6 6	13,845	9 8	15,293	16 2
Purchases, 1950-51	497	10 9	12,697	5 2	13,194	15 11	*Stock in hand, 31st March, 1951	...	934	8 0	13,593	19 9	14,528	7 9
Profit	974	5 0	1,887	13 9	2,861	18 9								
£	2,382	14 6	27,439	9 5	29,822	3 11	£		2,382	14 6	27,439	9 5	29,822	3 11

* Viz.—Manufactory materials, £10,019 2s. 2d.; manufactured goods, £2,088 12s. 11d.; tools, etc., £2,420 12s. 8d.

RECONCILIATION WITH CASH ACCOUNT.

		£	s. d.	£	s. d.			£	s. d.
To Decrease of outstanding debts due by the manufacturing department :—						By Profit			
From ...	...	777	8 5			...			
*To ...	...	537	10 4			...			
Increase of stock	...			239	18 1	...			
" Excess of receipts over expenditure	...			762	18 6	...			
" Increase of outstanding debts due to the manufacturing department :—				1,463	13 8	...			
From ...	...	3,295	13 0			...			
†To ...	...	3,691	1 6			...			
				395	8 6				
				£2,861	18 9			£2,861	18 9

* Viz.—Public Departments, £107 18s. 9d.; other persons, £429 11s. 7d.

† Viz.—Public Departments, £3,577 19s. 9d.; other persons, £113 1s. 9d.

THOMAS J. COYNE, *Accounting Officer.*

DISTRICT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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.
A.—Salaries, Wages and Allowances ...	65,088	59,338 0 10	5,749 19 2	—
B.—Travelling Expenses ...	7,515	8,496 11 1	—	981 11 1
C.—Incidental Expenses ...	397	505 18 4	—	108 18 4
D.—Our Lady's Home, Henrietta Street, Dublin	200	41 2 9	158 17 3	—
TOTAL ...£	73,200	68,381 13 0	5,908 16 5	1,090 9 5

Surplus to be surrendered £4,818 7 0

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer:—		
District Court fines ...	29,000	15,800

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies not being filled directly on occurrence and to delay in implementing a new establishment scheme.
- B.—Due to travelling expenses of “movable” Justices being greater than anticipated, and to increases in commuted travelling allowances of some District Justices.
- C.—Provision of additional telephone facilities resulted in increased expenditure.
- D.—Expenditure is dependent upon the number of persons who may be required by the Court to reside in the Home and also upon the duration of their stay there. This cannot be estimated closely.

THOMAS J. COYNE,
Oifigeach Cuntasaiochta.

3rd November, 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,

CIRCUIT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	116,523	107,220 4 3	9,302 15 9	—
B.—Travelling Expenses ...	6,640	6,819 6 7	—	179 6 7
C.—Incidental Expenses ...	1,200	1,301 1 10	—	101 1 10
D.—Telegrams and Telephones	740	718 9 4	21 10 8	—
E.—Sheriffs and Under Sheriffs	1,400	1,482 12 2	—	82 12 2
GROSS TOTAL ...£	126,503	117,541 14 2	9,324 6 5	363 0 7
			Surplus of Gross Estimate over Expenditure. £8,961 5 10	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
Deduct :—				
F.—Appropriations in Aid ...	26,153	29,640 11 6	£3,487 11 6	
NET TOTAL ...£	100,350	87,901 2 8	Total Surplus to be surrendered. £12,448 17 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—	—	—
Interest on Public Bank Accounts ...	—	3 18 11
Refund of national health contributions by Department of Social Welfare ...	—	149 5 8
		£153 4 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The provision for a staff re-organisation was not fully utilised.
- B.—Mileage rates were increased as from the 1st April, 1950, and Court Messengers incurred increased travelling and subsistence expenses in the execution of Court Orders and Land Commission Warrants.
- C.—Excess due to increased incidental expenses in execution of Court Orders and Land Commission Warrants.
- E.—Vacancy created by the death of an Under Sheriff was filled by a Sheriff at a higher salary.

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	2,622	14	0
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923, sec. 12, and No. 27 of 1926, sec. 39	9,600	9,540	0	10
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	20	1	17	3
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46, sec. 16)	1,520	1,500	0	0
5. Fees received by certain County Registrars in connection with the execution of Court Orders and Land Commission Warrants	12,500	15,975	19	5
6. Miscellaneous	13	—		
	<u>£26,153</u>	<u>£29,640</u>	<u>11</u>	<u>6</u>

5. Receipts are conjectural.

EXTRA REMUNERATION (exceeding £50).

A gratuity of £60 was paid to each of two Circuit Court Officers for performing the duties of County Registrar.

NOTES.

The services of two wholtime Circuit Court stenographers are given as required to the Central Criminal Court, towards which a sum of £550, being half of their combined remuneration, is recouped to the Vote for the Circuit Court from Subhead D. of the Vote for the Supreme Court and High Court of Justice.

Accounts of previous years included excess payments aggregating £612 13s. 9d. in respect of the remuneration of a Court Stenographer. It was decided, with the approval of the Minister for Finance, that no action towards recovery should be taken (Department of Finance minute E.20/1/46).

THOMAS J. COYNE,

Oifigeach Cuntasaíochta.

3rd November, 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.

SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	73,525	71,279 8 0	2,245 12 0	—
B.—Travelling and Incidental Expenses	140	175 9 11	—	35 9 11
C.—Telegrams and Telephones	650	594 10 10	55 9 2	—
D.—Stenography (Central Criminal Court) ...	550	550 0 0	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	250	272 5 3	—	22 5 3
F.—Expenses of High Court	2,375	2,338 17 8	36 2 4	—
F.F.—Purchase of Law Books	—	39 8 6	—	39 8 6
GROSS TOTAL ...£	77,490	75,250 0 2	2,337 3 6	97 3 8
			Surplus of Gross Estimate over Expenditure. £2,239 19 10	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
Deduct :—				
G.—Appropriations in Aid ...	460	1,070 11 1	£610 11 1	
NET TOTAL ...£	77,030	74,179 9 1	Total Surplus to be surrendered. £2,850 10 11	
			Estimated.	Realized.
Extra Receipts payable to Exchequer :—			£	£ s. d.
Lunacy percentages			2,800	2,530 13 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies not being filled directly on occurrence and to a vacancy remaining unfilled. Provision for salary increases in the District Probate Registries was not utilised.

B. and E.—Expenditure is variable and cannot be estimated closely.

F.F.—Special subhead opened under Department of Finance authority S. 46/2/43.

G.—Appropriations in Aid:—

			Estimated.	Realized.		
			£	£	s.	d.
1. Bankruptcy percentages	...	...	450	1,070	11	1
2. Land Judge's Office: Duty on estates	...		10	—		
			£460	£1,070	11	1

These receipts vary from causes which cannot be foreseen.

THOMAS J. COYNE,
Oifigeach Cuntasiochta.

3rd November, 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.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	53,820	51,487 13 6	2,332	6 6	—	
B.—Travelling and Incidental Expenses ...	157	156 15 9	4	3	—	
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ...	10	—	10	0 0	—	
REGISTRY OF DEEDS.						
D.—Salaries, Wages and Allowances ...	26,385	25,182 11 0	1,202	9 0	—	
E.—Travelling and Incidental Expenses ...	68	78 11 4	—		10	11 4
TOTAL ...£	80,440	76,905 11 7	3,544	19 9	10	11 4

Surplus to be surrendered ... **£3,534 8 5**

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees received from Ministry of Finance, Northern Ireland, in respect of searches made by the Registry of Deeds on behalf of Government Departments in Northern Ireland ...	—	7 12 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and D.—Savings due to staff changes. Vacancies were not filled directly on occurrence.
E.—Excess due to increased cost of messengers' uniforms.

EXTRA REMUNERATION (exceeding £50).

A Clerical Officer received a sum of £78 17s. 6d. from the Vote for Wireless Broadcasting.

From the Vote for Army Pensions two officers received pensions of £94 18s. 0d. and £78 2s. 6d., respectively, under the Military Service Pensions Acts.

THOMAS J. COYNE,
Oifigeach Cuntasaíochta.

8 Samhain, 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.

PUBLIC RECORD OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	7,340	7,171 2 9	168 17 3	—
B.—Incidental Expenses	200	138 18 2	61 1 10	—
TOTAL ...£	7,540	7,310 0 11		—
Surplus to be surrendered ...£			229 19 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to delay in filling vacancy caused by retirement of Unestablished Paper Keeper and staff changes and to saving of £50 provided for additional assistance.
- B.—Savings on transfer of records and purchase of historical documents ; offset by increase in office expenses, protective clothing and miscellaneous expenditure.

DIARMID COFFEY,

Accounting Officer.

23rd October, 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.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	3,636 5 4	536 14 8	—
B.—Law Costs ...	20	16 6 9	3 13 3	—
C.—Travelling and Incidental Expenses ...	35	36 10 7	—	1 10 7
GROSS TOTAL ...£	4,228	3,689 2 8	540 7 11	1 10 7
			Surplus of Gross Estimate over Expenditure. £538 17 4	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Deduct :—				
D.—Appropriations in Aid ...	48	47 14 8	5s. 4d.	
NET TOTAL ...£	4,180	3,641 8 0	Net Surplus to be surrendered. £538 12 0	

	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.—Expenditure is of a variable nature.

C.—Excess due to increased cost of Messenger's uniform.

J. S. MARTIN,
Accounting Officer.

23rd October, 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.

LOCAL GOVERNMENT.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	161,625	158,362 5 3	3,262 14 9		—	
B.—Travelling Expenses ...	12,750	18,127 10 5	—		5,377 10 5	
C.—Incidental Expenses ...	800	774 14 3	25 5 9		—	
D.—Telegrams and Telephones	1,800	1,802 13 2	—		2 13 2	
E.—Expenses in connection with International and other Congresses ...	150	186 4 2	—		36 4 2	
F.—Statutory Inquiries ...	800	899 15 2	—		99 15 2	
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	24,637 16 4	2 3 8		—	
H.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	2,250	1,985 8 3	264 11 9		—	
I.1.—Contributions towards Housing Loan Charges of Local Authorities ...	757,800	729,409 9 7	28,390 10 5		—	
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1948 ...	2,500	14,681 5 0	—		12,181 5 0	
I.3.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1949, and under the Housing (Amendment) Acts, 1948 and 1949 ...	1,635,000	1,628,799 8 8	6,200 11 4		—	
I.4.—Grants to Local Authorities under the Housing (Amendment) Act, 1946	3,000	3,074 14 6	—		74 14 6	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.5.—Competitions for Designs for Housing Schemes ...	3,780	7 3 4	3,772 16 8	—
I.6.—Grants to Local Authorities under the Housing (Amendment) Act, 1948	50,000	48,000 0 0	2,000 0 0	—
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	10,000	7,081 16 10	2,918 3 2	—
K.—Grants to Local Authorities for the Execution of Works under the Local Authorities (Works) Act, 1949 ...	1,750,000	1,697,525 0 0	52,475 0 0	—
L.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947 ...	2,000	1,430 0 0	570 0 0	—
M.—Payments under Section 5 (3) of the Local Government Act, 1933 ...	50	46 13 4	3 6 8	—
N.—Text-book on, and Revision and Codification of, Local Government Law ...	1,500	450 0 0	1,050 0 0	—
GROSS TOTAL ...£	4,420,595	4,337,281 18 3	101,085 4 2	17,772 2 5
			Surplus of Gross Estimate over Expenditure. £83,313 1 9	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Deduct :—				
O.—Appropriations in Aid ...	38,435	34,560 9 5	£3,874 10 7	
NET TOTAL ...£	4,382,160	4,302,721 8 10	Net Surplus to be surrendered. £79,438 11 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies remaining unfilled for all or part of the year, retirements and resignations and deaths.

B.—Travelling expenses were incurred by the inspectorate in excess of the provision owing to the greatly accelerated housing activities of local authorities and State-aided private enterprise, and the operations of local authorities under the Local Authorities (Works) Act, 1949.

E.—The expenditure from this subhead included the expenses of a delegate to the International Congress for Housing and Town Planning at Amsterdam for which provision had not been made.

- F.—Accurate estimating is difficult in the case of this subhead as it is impossible to forecast the number of inquiries to be held in the year.
- FF.—Saving due to unforeseen difficulties which delayed the printing and publication of the report of the Committee during the financial year.
- H.—Payment of grant deferred in one case pending consideration of proposal to vary basis of subsidy.
- I.1.—Expenditure was estimated as closely as practicable.
- I.2.—The excess was due to an unexpectedly larger number of applicants electing to participate in this scheme of grants, and to claims for payment of grants materialising to a greater extent than was anticipated in respect of building operations completed during the year.
- I.3.—Expenditure was estimated as closely as practicable.
- I.4.—Recoupment claims of local authorities maturing for payment during year were higher than anticipated.
- I.5.—The difficulties precluding the satisfactory completion of preliminaries and the holding of the competitions continued during the year 1950-51.
- I.6.—Expenditure was estimated as closely as practicable.
- J.—Claims for recoupment of expenses incurred by local authorities in providing allotments for unemployed persons were less than anticipated. There was, also, a decline in the number of unemployed allotment holders.
- K.—Bad weather and other circumstances prevented local authorities from completing their programmes of works in time to qualify for payment of the full amounts of the grants within the financial year.
- L.—Several items of expenses estimated by An Chomhairle Leabharlanna as likely to arise during the year for recoupment from grant did not reach the amounts anticipated.
- N.—The factors delaying the completion of the text-book in the year 1949-50 continued in 1950-51.

O.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Fees payable by local authorities, etc., for audit of their accounts	12,000	13,218	6	6
2. Costs payable by local authorities in relation to inquiries	1,400	1,409	19	0
3. Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	16,228	12,952	19	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)	7,400	5,024	5	11
5. Salaries of officers seconded to local authorities ...	1,240	1,245	16	7
6. Miscellaneous	17	709	2	0
	<u>£38,435</u>	<u>£34,560</u>	<u>9</u>	<u>5</u>

1. In some cases fees were received for audit of accounts covering a period of more than one year.

3. Some of the administrative and technical staffs were engaged on roads duties to a less extent than was anticipated.

3(a). See note at Subhead FF.

4. Deficiency due to a reduction in the expenditure recoverable in respect of work performed and time occupied in the administration of the Act.

6. Receipts realized include refunds of housing grants.

EXTRA REMUNERATION (exceeding £50).

A Senior Engineering Inspector received £115 for acting in a grade higher than his substantive rank.

J. GARVIN,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
30th November, 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, subject to the observations in my Report.

W. E. WANN,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR EDUCATION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Education and for Expenses connected with the Council of 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	150,464	148,514 18 5	1,949	1	7	—		
A.2.—Travelling Expenses ...	150	202 10 10	—			52 10 10		
A.3.—Incidental Expenses ...	1,500	1,221 9 1	278	10	11	—		
A.4.—Telegrams and Telephones	1,600	1,620 4 11	—			20 4 11		
INSPECTION, ORGANISATION, Etc.								
B.1.—Salaries, etc.	105,024	101,166 6 3	3,857	13	9	—		
B.2.—Travelling and Incidental Expenses	27,500	25,214 12 3	2,285	7	9	—		
C.—Preparation of Irish Vocabularies	10	—	10	0	0	—		
D.—Expenses in connection with the Council of Education	5	606 7 1	—			601 7 1		
GROSS TOTAL ...£	286,253	278,546 8 10	8,380	14	0	674	2	10
			Surplus of Gross Estimate over Expenditure. £7,706 11 2					
			Deficiency of Appropriations in Aid realized.					
			£3 13 2					
<i>Deduct :—</i>								
E.—Appropriations in Aid ...	363	359 6 10						
			Net Surplus to be surrendered. £7,702 18 0					
NET TOTAL ...£	285,890	278,187 2 0						

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Compensation for loss of services of two officers injured in accidents	—	18 14 7
--	-----	-----	---	---------

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Casual variation.

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

A.3.—Saving due to a decrease in the number of advertisements.

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.—Only a token provision could be made as the Council had not been set up nor its functions defined when the Estimates were prepared.

E.—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 ...	280	263 9 3
Contribution from Registration Council Account in respect of salary of officer acting as Secretary to the Council ...	65	65 0 0
Miscellaneous receipts ...	18	30 17 7
	<u>£363</u>	<u>£359 6 10</u>

EXTRA REMUNERATION (exceeding £50).

An Executive Officer and a Clerical Officer received £106 and £170 15s. 0d., respectively, from the Vote for Wireless Broadcasting.

Four Clerical Officers received sums varying from £56 13s. 1d. to £61 16s. 5d. in respect of overtime.

From the Vote for Army Pensions a Gatekeeper and two Messengers received £108 16s. 11d., £136 10s. 0d. and £75, respectively.

NOTE.

This Account includes an *ex-gratia* payment of £6 to an officer whose bicycle was stolen from the Office.

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Samhain, 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.

PRIMARY EDUCATION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	69,500	80,176 15 6	—		10,676 15 6	
A.2.—Repayable Advances of Training College Fees to Students ...	7,000	6,682 0 0	318 0 0		—	
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	56,930	59,283 9 10	—		2,353 9 10	
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	600	181 15 3	418 4 9		—	
<hr/>						
B.—Examinations ...	4,550	4,739 10 7	—		189 10 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 ...	5,582,800	5,456,330 12 0	126,469 8 0		—	
C.2.—Model Schools—Miscellaneous Expenses ...	3,770	3,688 1 2	81 18 10		—	
C.3.—Van and Boat Services ...	12,450	10,433 16 1	2,016 3 11		—	
C.4.—Incidental Expenses ...	250	774 7 11	—		524 7 11	
C.5.—Free Grants of School Requisites ...	400	616 15 9	—		216 15 9	
C.6.—Grants towards the Cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	63,000	62,430 9 5	569 10 7		—	
C.7.—Teachers' Residences ...	220	99 7 1	120 12 11		—	

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 ...	52,000	51,948 0 0	52 0 0	—
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	2,000	945 10 0	1,054 10 0	—
C.10.—Grants towards the Cost of Free School Books for Necessitous Children ...	5,300	5,367 18 9	—	67 18 9
D.—Superannuation, etc., of Teachers ...	638,200	709,093 7 8	—	70,893 7 8
GROSS TOTAL ...£	6,498,970	6,452,791 17 0	131,100 9 0	84,922 6 0
			Surplus of Gross Estimate over Expenditure. £46,178 3 0	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Deduct :—				
E.—Appropriations in Aid ...	98,970	98,698 7 11	£271 12 1	
NET TOTAL ...£	6,400,000	6,354,093 9 1	Net Surplus to be surrendered. £45,906 10 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Excess due to increase in grants to the training colleges (Finance sanction S. 20/1/50).
- A.2.—Accurate estimation is difficult as these advances are subject to a means test.
- A.3.—Excess due to increase in salaries of teaching staffs.
- A.4.—There was an unexpected decrease in the number of teachers who attended Irish Colleges.
- B.—The number of candidates for the Primary School Certificate Examination was greater than expected.
- C.1.—The cost of the new scales of salary, allowances, etc., was overestimated.
- C.2.—Casual variation.
- C.3.—The special bus service to convey children from the Ballyfermot district did not come into full operation as quickly as was anticipated.
- C.4.—Excess due to the purchase of eighty-six sets of outdoor equipment for the teaching of rural science in primary schools.
- C.5.—Excess due to the fact that supplies of certain school requisites became available again.

C.6.—Casual variation.

C.7.—Saving due to overestimation.

C.8.—Casual variation.

C.9.—Four committees of Coiste na bPáistí did not function, and another reduced its activities considerably, during the year.

C.10.—Casual variation.

D.—Excess due to the grant of lump sums to women teachers.

E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
TRAINING OF TEACHERS :—		
(1) Training college entrance examination fees ...	100	44 7 6
(2) Refund of cost of training ...	1,000	979 18 0
(3) Recovery of training college fees advanced to necessitous students ...	3,700	3,836 18 5
PREPARATORY COLLEGES :—		
(4) Fees from students ...	10,100	9,028 2 9
(5) Book fees from students ...	320	276 17 6
(6) Payment from Vote 41 (Subhead D.) in respect of Fíor-Ghaeltacht Secondary Scholarship holders who are accommodated, as a temporary arrangement, in preparatory colleges ...	30	45 0 0
(7) Sale of livestock, farm produce, etc. ...	500	820 2 11
(8) Miscellaneous ...	50	94 19 11
SUPERANNUATION, ETC., OF TEACHERS :—		
(9) Income from securities formerly part of the National School Teachers' Pension Fund ...	55,090	55,092 0 6
(10) Receipts from Church Temporalities Fund ...	26,598	26,598 0 0
(11) Refunds under paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc. ...	82	82 7 7
MISCELLANEOUS :—		
(12) Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ...	1,400	1,799 12 10
	£98,970	£98,698 7 11

(1) There was a decrease in the number of candidates.

(4) and (5) The number of students was less than estimated and payment of fees, in a number of cases, was delayed.

(7) There was a general increase in the prices of livestock.

(8) There was an increase in the number of professors, etc., who received meals in the colleges.

(12) Refunds of overpayments of teachers' salaries and of grants to capitation schools were greater than anticipated.

NOTE.

Surplus stores, valued at £35 5s. 7d., were acquired from the Department of Social Welfare for use in the preparatory colleges, without inter-departmental payment (Finance minute S. 8/16/45).

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES.

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

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

No. of cases.	Total amount.
—	—
	£ s. d.
6	143 3 1

- (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, 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.

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, 1951.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1950 :—				Balance on 31st March, 1951 :—			
4½ per cent. Third National Loan, 1950/70 ...	2,580	0	0	4½ per cent. Third National Loan, 1950/70 ...	2,580	0	0

INCOME ACCOUNT.

	£ s. d.				£ s. d.		
Balance on 1st April, 1950	43	12	8	Payment of prizes ...	117	12	0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	116	2	0	Balance on 31st March, 1951	42	2	8
	£159	14	8		£159	14	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, 1951.

CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Cash.</i>		<i>Securities.</i>			<i>Cash.</i>
	£	s.	d.	£ s. d.		£	s.	d.	£ s. d.
Balance on 1st April, 1950 :—					Cash invested in securities, viz. :—				
4½ per cent. Third National Loan, 1950/70 ...	760	0	0		3½ per cent. Exchequer Bonds, 1965/70 ...				297 0 0
3½ per cent. National Security Loan, 1956/61 ...	500	0	0		Balance on 31st March, 1951 :—				
Cash transferred from Income Account for investment ...				297 0 0	4½ per cent. Th.rd National Loan, 1950/70 ...	760	0	0	
Securities purchased, viz. :—					3½ per cent. National Security Loan, 1956/61 ...	500	0	0	
3½ per cent. Exchequer Bonds, 1965/70 ...	300	0	0		3½ per cent. Exchequer Bonds, 1965/70 ...	300	0	0	
	£1,560	0	0	£297 0 0		£1,560	0	0	£297 0 0

INCOME ACCOUNT.

	£ s. d.				£ s. d.		
Balance on 1st April, 1950 ...	357	5	7	Transfer to Capital Account for investment ...	297	0	0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	34	4	0	Cost of repairs to Killury National School ...	23	19	6
Dividends on 3½ per cent. National Security Loan, 1956/61 ...	16	5	0	Balance on 31st March, 1951	89	15	1
Dividend on 3½ per cent. Exchequer Bonds, 1965/70	3	0	0				
	£410	14	7		£410	14	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, 1951.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£	s.	d.	£	s.	d.
Balance on 1st April, 1950 :—			Balance on 31st March, 1951 :—		
5 per cent. Second National			5 per cent. Second National		
Loan, 1950/60 ...	151	4 4	Loan, 1950/60 ...	151	4 4

INCOME ACCOUNT.

<i>£ s. d.</i>			<i>£ s. d.</i>		
Balance on 1st April, 1950 ...			Payment to Principal Teacher		
Dividends on 5 per cent.			of Liss National School for		
Second National Loan,			year 1950 ...		
1950/60 ...			Balance on 31st March, 1951		
7 11 2			7 18 0		
£15 9 2			£15 9 2		

REID BEQUEST.

Bequest made in a will dated 22nd September, 1881, by the late Dr. R. T. Reid, Bombay, for the encouragement of education in his native county of Kerry. The bequest is administered by the Department of Education under an Order made by the Master of the Rolls in 1919, as amended by an Order of the High Court of Justice dated 31st July, 1934, No. 277 of 1932. The Order provided that the funds should be divided into three parts, one part to be applied for the purposes of each section of the Scheme.

REID BEQUEST—SCHEME "A."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1951.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£	s.	d.	£	s.	d.
Balance on 1st April, 1950 :—			Balance on 31st March, 1951 :—		
4½ per cent. Third National			4½ per cent. Third National		
Loan, 1950/70 ...	2,740	0 0	Loan, 1950/70 ...	2,740	0 0

INCOME ACCOUNT.

<i>£ s. d.</i>			<i>£ s. d.</i>		
Balance on 1st April, 1950 ...			Payments to managers of six		
Dividends on 4½ per cent.			national schools in Co. Kerry		
Third National Loan,			Balance on 31st March, 1951		
1950/70 ...			61 13 0		
123 6 0			£184 19 0		
£184 19 0			£184 19 0		

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1951.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£	s.	d.	£	s.	d.
Balance on 1st April, 1950 :—			Balance on 31st March, 1951 :—		
4½ per cent. Third National Loan, 1950/70	3,300	0 0	4½ per cent. Third National Loan, 1950/70	3,300	0 0

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Balance on 1st April, 1950 ...			Prizes awarded to candidates admitted to training colleges		
Dividends on 4½ per cent. Third National Loan, 1950/70 ...			Balance on 31st March, 1951		
148 10 0			80 6 6		
£270 6 6			£270 6 6		

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1951.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Cash.</i>		<i>Securities.</i>		<i>Cash.</i>	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1950 :—				Cash invested in securities, viz. :—			
4½ per cent. Third National Loan, 1950/70 ...		4,385 0 0		3½ per cent. Exchequer Bonds, 1965/70 ...		247 10 0	
Cash transferred from Income Account for investment ...		7 10 0		Balance on 31st March, 1951 :—			
Securities purchased, viz. :—				4½ per cent. Third National Loan, 1950/70 ...		4,385 0 0	
3½ per cent. Exchequer Bonds, 1965/70 ...		250 0 0		3½ per cent. Exchequer Bonds, 1965/70 ...		250 0 0	
£4,635 0 0		£247 10 0		£4,635 0 0		£247 10 0	

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Balance on 1st April, 1950 ...			Transfer to Capital Account for investment ...		
Dividends on 4½ per cent. Third National Loan, 1950/70 ...			Cost of advertisements in the Press ...		
197 6 6			Payment of exhibitions to university students ...		
Dividend on 3½ per cent. Exchequer Bonds, 1965/70			Balance on 31st March, 1951		
2 10 0			373 4 2		
£793 16 11			£793 16 11		

THE FATHER O'HALLORAN MEMORIAL FUND.

Bequest made in a will dated 16th June, 1934, by the late Very Rev. Martin O'Halloran, Parish Priest, for the benefit of the district of Grane, Parish of Urlingford, Co. Kilkenny. Under an Order of the High Court of Justice dated 23rd May, 1938, No. 1129 of 1937, the bequest was paid over to the Minister for Education to constitute a fund to be called the Father O'Halloran Memorial Fund, the income of the Fund to be applied annually to the provision of two prizes, to be called "The Father O'Halloran Memorial Prizes", for the boy and girl, respectively, between the ages of 12 and 14 years *bona fide* residing in the district of Grane and attending any national school therein who shall, in the judgment of the Minister, show the greatest proficiency in all the subjects forming the ordinary national school programme.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1951.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1950 :—			Balance on 31st March, 1951 :—		
4½ per cent. Third National			4½ per cent. Third National		
Loan, 1950/70	...	303 14 3	Loan, 1950/70	...	303 14 3

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Dividends on 4½ per cent.			Payment of prizes for year		
Third National Loan,			1950	...	...
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, 1951.

CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Securities.</i>	
	£	s. d.		£	s. d.
Balance on 1st April, 1950 :—	...	1,371 5 8	Balance on 31st March, 1951 :—	...	1,371 5 8
4 per cent. Conversion Loan, 1950/70	...		4 per cent. Conversion Loan, 1950/70	...	

INCOME ACCOUNT.

	£	s. d.		£	s. d.
Balance on 1st April, 1950	...	121 13 6	Payment of scholarships	...	40 0 0
Dividends on 4 per cent. Conversion Loan, 1950/70	...	54 17 0	Examination expenses	...	5 3
			Balance on 31st March, 1951	...	136 5 3
					£176 10 6

AN ROINN OIDEACHAIS,
30 Samhain, 1951.

MICHEÁL BREATHNACH,
Accounting Officer.

SECONDARY EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for Secondary Education, including the Teachers' Salaries Grant, Capitation Grant, Incremental Salary to Secondary School Teachers and Grant to the Secondary Teachers' Pension Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.1.—Capitation Grant (including Teachers' Salaries Grant) ...	330,600	332,275 7 6	—		1,675	7 6
A.2.—Laboratory Grants ...	39,700	40,100 18 0	—		400	18 0
A.3.—Grant for Irish and Bilingual Schools ...	27,420	28,015 12 3	—		595	12 3
A.4.—Special Grants for Excellence in Oral Irish	4,600	4,640 0 0	—		40	0 0
A.5.—Bonus for Choirs and Orchestras ...	2,000	1,999 0 0	1	0 0	—	
B.1.—Incremental Salary Grant :— Original ... £513,000 Supplementary 123,000	636,000	624,716 0 6	11,283	19 6	—	
B.2.—Allowances in Aid of Rent	8,500	8,466 17 9	33	2 3	—	
C.—Examinations ...	25,800	26,461 2 10	—		661	2 10
D.—Scholarships and Prizes ...	12,000	12,021 18 8	—		21	18 8
E.—Grant towards Publication of Irish Text Books ...	930	1,269 17 0	—		339	17 0
F.—Courses for Secondary Teachers ...	100	7 13 9	92	6 3	—	
G.—Payment to the Secondary Teachers' Pension Fund	3,000	3,000 0 0	—		—	
GROSS TOTAL :— Original ... £967,650 Supplementary 123,000	£ 1,090,650	1,082,974 8 3	11,410	8 0	3,734	16 3
			Surplus of Gross Estimate over Expenditure. £7,675 11 9			
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
Deduct :— H.—Appropriations in Aid ...	41,320	41,826 5 2	£506	5 2		
NET TOTAL :— Original ... £926,330 Supplementary 123,000	£ 1,049,330	1,041,148 3 1	Total Surplus to be surrendered. £8,181 16 11			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C.—The number of candidates who sat for the Certificate Examinations was greater than expected.

E.—Greater progress than had been anticipated was made with the preparation of text books.

F.—The number of teachers who attended classes in Irish was less than expected.

H.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Examination fees of students	5,400	5,984 12 0
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,390 14 10
(3) Sale of Irish text books	500	368 3 10
(4) Miscellaneous receipts	30	82 14 6
	<u>£41,320</u>	<u>£41,826 5 2</u>

(3) The demand for text books was less than anticipated.

(4) The number of certified statements of marks furnished to applicants was greater than expected.

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
14 Samhain, 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.

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, 1951.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£	s.	d.				£	s.	d.
Balance on 1st April, 1950 :—						Balance on 31st March, 1951 :—					
4½ per cent. Third National Loan, 1950/70 ...						4½ per cent. Third National Loan, 1950/70 ...					
1,160 0 0						1,160 0 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, 1951.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1950 :—			Balance on 31st March, 1951 :—		
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, 1950 ...	5	6 1	Payment of prizes for year 1950	21	4 4
Dividends on 2½ per cent. Consolidated Stock ...	21	4 4	Balance on 31st March, 1951	5	6 1
	£26	10 5		£26	10 5

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, 1951.

CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1950 :—				Balance on 31st March, 1951 :—			
3½ per cent. Financial Agreement Loan, 1953/58	...	...	78 14 9	3½ per cent. Financial Agreement Loan, 1953/58	...	...	78 14 9

INCOME ACCOUNT.

£ s. d.				£ s. d.			
Balance on 1st April, 1950 ...							
Dividends on 3½ per cent. Financial Agreement Loan, 1953/58	...	2 19 0		Balance on 31st March, 1951			
		£5 5 6		5 5 6			
				£5 5 6			

REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE REGISTRATION COUNCIL ON 31st MARCH, 1951.

<i>Securities.</i>				<i>Amount.</i>			
				£ 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,
14 Samhain, 1951.

TECHNICAL INSTRUCTION.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	1,940	1,879 0 0	61 0 0			—
B.—Annual Grants to Vocational Education Committees	653,548	650,780 7 0	2,767 13 0			—
C.—Training of Teachers	17,670	18,213 8 8	—			543 8 8
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	13,250	12,348 17 11	901 2 1			—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services	3,910	3,746 1 7	163 18 5			—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	100	92 2 10	7 17 2			—
F.—Examinations	4,175	4,514 12 5	—			339 12 5
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	25,970	23,552 11 11	2,417 8 1			—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	18,000	15,573 6 10	2,426 13 2			—
GROSS TOTAL ...£	738,563	730,700 9 2	8,745 11 11			883 1 1
			Surplus of Gross Estimate over Expenditure. £7,862 10 10			
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
Deduct :—						
I.—Appropriations in Aid ...	33,833	34,482 4 4	£649 4 4			
NET TOTAL ...£	704,730	696,218 4 10	Total Surplus to be surrendered. £8,511 15 2			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Casual variations.

C.—Excess due to (1) increase in allowances to trainees on the long training courses, (2) purchase of material and employment of a special principal teacher for Woodwork Course in Cork and (3) stockpiling wood for Woodwork Courses before prices rose.

D.1.—The number of students was less than anticipated.

D.2.—The number of students on the Farriery Course was less than expected.

E.—Saving due to a reduction in the number of students.

F.—The number of students who sat for the Department's examinations was greater than anticipated.

G.—Saving due to (1) failure of local authorities to submit claims for recoupment of pensions and gratuities before 31st March, 1951, (2) delay in assessing certain pensions and (3) abatement and suspension of certain pensions.

H.—Progress with the provision of new schools was not as rapid as expected.

I.—Appropriations in Aid:—

	Estimated.	Realized.		
		£	£	s. d.
(1) Fees of candidates for examinations (technical school examinations £3,350, other examinations £190)	3,540	4,280	17	0
(2) Fees for Courses	285	168	15	0
(3) Receipts from Church Temporalities Fund ...	30,000	30,000	0	0
(4) Miscellaneous receipts	8	32	12	4
	<u>£33,833</u>	<u>£34,482</u>	<u>4</u>	<u>4</u>

(1) The number of candidates was greater than anticipated.

(2) The number of trainees was less than expected.

(4) Purchases of drawings from the Department were greater than expected.

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
14 Samhain, 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.

SCIENCE AND ART.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	48,696	47,526 10 5	1,169	9 7	—	
A.2.—Travelling and Incidental Expenses	750	971 0 8	—		221	0 8
A.3.—Telegrams and Telephones	230	250 9 3	—		20	9 3
NATIONAL MUSEUM.						
A.4.—Purchase of Specimens (Grant-in-Aid) ...	500	500 0 0	—		—	
A.5.—Fittings, Materials, etc. ...	1,000	860 14 0	139	6 0	—	
NATIONAL LIBRARY.						
A.6.—Purchase of Books, etc. (Grant-in-Aid) ...	3,500	3,138 14 0	361	6 0	—	
A.7.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ...	1,500	1,500 0 0	—		—	
A.8.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications	560	507 6 7	52	13 5	—	
GENEALOGICAL OFFICE.						
A.9.—Purchase of Objects for Heraldic Museum (Grant-in-Aid)	50	50 0 0	—		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
NATIONAL COLLEGE OF ART.								
A.10.—Accessories, Models and Materials ...	1,700	1,262 5 5	437	14	7	—		
A.11.—Scholarships and Prizes	694	660 15 6	33	4	6	—		
<hr/>								
B.1.—Publications in Irish ...	7,000	6,585 2 9	414	17	3	—		
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	6,590	6,280 16 2	309	3	10	—		
B.3.—The Irish Folklore Commission (Grant-in-Aid)	11,000	11,000 0 0	—			—		
B.4.—University Scholarships	17,500	16,176 0 7	1,323	19	5	—		
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 tOireachtas (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	—	5	0	0	—		
B.10.—Grants to Colleges providing Courses in Irish for Persons other than Teachers ...	6,000	4,805 19 3	1,194	0	9	—		
B.11.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement ...	275	168 14 2	106	5	10	—		
B.12.—Purchase of Works of Art	5	—	5	0	0	—		
B.13.—Summer Courses in Music	1,400	1,503 9 1	—			103	9	1
B.14.—Research Grants to Students ...	1,250	1,150 0 0	100	0	0	—		
B.15.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ...	9,600	9,166 10 8	433	9	4	—		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.16.—Exhibition of Pictures on their Presentation to the Nation by Mr. Alfred Chester Beatty ...	—	25 4 0	—	25 4 0
C.—Aids to Arts and Crafts Exhibitions ...	5	—	5 0 0	—
GROSS TOTAL ...£	127,910	122,189 12 6	6,090 10 6	370 3 0
			Surplus of Gross Estimate over Expenditure. £5,720 7 6	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
D.—Appropriations in Aid ...	5,360	6,672 14 4	£1,312 14 4	
			Total Surplus to be surrendered. £7,033 1 10	
NET TOTAL ...£	122,550	115,516 18 2		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Receipts from the showing of the film "A Nation Once Again" ...	—	133 7 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to delay in filling vacancies.
- A.2.—Travelling by officers of the Department was greater than anticipated.
- A.3.—Excess due to increased use of the telephone.
- A.5.—Certain requisite fittings and materials were not readily obtainable, being in short supply.
- A.6.—The Grant-in-Aid was reduced by £361 6s. 0d. in consideration of the additional provision made for this purpose by the special subhead opened in the Appropriation Account for 1949–50 (Finance minute S. 60/6/42).
- A.10.—Saving due to (a) overestimation of provision for salaries for models in the National College of Art and (b) difficulty in obtaining materials which were in short supply during the year.
- A.11.—Saving due to the non-payment of one scholarship allowance owing to illness.
- B.1.—The output from the printers was less than expected.
- B.2.—No plays were produced by Cumann Drámuíochta na Sgol during the year.
- B.4.—Saving due to non-renewal of some scholarships.
- B.10.—There was a decrease in the number of students who attended the courses.
- B.11.—The arrangements for the erection of the statue at College Green were not completed during the year.

- B.13.—The provision made for remuneration of professors proved to be inadequate.
- B.14.—Saving due to reduction in grants to some students who also held scholarships or prizes.
- B.15.—Saving due mainly to the fact that the amount of current news published in Irish in the newspapers was less than anticipated.
- B.16.—Special subhead opened with the sanction of the Department of Finance to meet expenditure on photographs included in the catalogue for the exhibition of the Chester Beatty collection of paintings at the National Gallery (Finance minute S. 109/2/50).

D.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Fees for tuition in National College of Art ...	1,500	1,470 14 0
(2) Fees for genealogical researches, etc. ...	850	851 2 9
(3) Sale of publications in Irish ...	2,200	3,324 19 9
(4) Salary of an official of the National Library seconded to the All-Party Anti-Partition Committee ...	510	510 16 1
(5) Miscellaneous receipts ...	300	515 1 9
	<u>£5,360</u>	<u>£6,672 14 4</u>

(3) The demand for works of general literature was greater than anticipated.

(5) The sale of photostat prints was greater than estimated.

EXTRA REMUNERATION (exceeding £50).

From the Vote for Army Pensions, four Attendants received sums varying from £64 10s. 0d. to £94 10s. 0d. in respect of military service pensions.

NOTES.

Publications valued at £66 6s. 6d. and £9 10s. 3d. (all specially purchased) were sent to the Harvard and Yale University Libraries, respectively, and, in exchange, gifts of publications valued at \$356.65 and \$30.25 were received (Finance minute S. 18/2/48).

Seventy obsolete exhibition cases were loaned from the National Museum, for an indefinite period, to Maynooth College (24), Mount St. Joseph Abbey, Roscrea (18), Clongowes Wood College, Naas (12), St. Joseph's College, Ballinasloe (2) and Corporation of Clonmel (14). One officer's coat of arms of the 28th North Gloucestershire Regiment was loaned to the Regimental Museum Committee of the Gloucestershire Regiment (Finance minutes S. 18/5/46 and S. 18/3/50).

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Samhain, 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,
1950-51.

	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, 1950	901 11 8	—	864 2 7	233 13 0
Grants-in-Aid, 1950-51	500 0 0	3,138 14 0	1,500 0 0	50 0 0
	1,401 11 8	3,138 14 0	2,364 2 7	283 13 0
Expenditure, 1950-51 ...	839 8 3	3,089 7 11	2,188 19 0	9 12 8
Balances on 31st March, 1951 £	562 3 5	49 6 1	175 3 7	274 0 4

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, 1951.

CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1950 :—				Balance on 31st March, 1951 :—			
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, 1950	350	0	0	Field work of an archaeo- logical nature ...	135	2	1
Dividends on 4 per cent. Funding Loan, 1960/90	26	0	0	Work in connection with completion of Leabhar na hAiseirghe	250	4	0
Dividends on 4½ per cent. Third National Loan, 1950/70	335	5	0	Installation of improved lighting in National Museum	275	13	10
Excess of expenditure over income	51	5	4	Archaeologia Hibernica ...	1	2	6
				Purchase of books for Library of Irish Antiqui- ties Division	100	7	11
	£	762	10 4		£	762	10 4

DUAIS-CHISTE AN UACHTARÁIN DE HÍDE.

A fund derived from the investment of a sum of money donated to the Minister for Education by An Dochtúir Dubhglas de hÍde, 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, 1951.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i> £ s. d.
£	s. d.	
Balance on 1st April, 1950 :—		
3¼ per cent. National Security Loan, 1956/61	... 514 4 5	
Balance on 31st March, 1951 :—		
3¼ per cent. National Security Loan, 1956/61	... 514 4 5	

INCOME ACCOUNT.

Receipts.	Amount.	Payments.	Amount.
	£ s. d.		£ s. d.
Balance on 1st April, 1950	... 42 17 11		... 59 12 1
Dividends on 3¼ per cent. National Security Loan, 1956/61	16 14 2	Balance on 31st March, 1951	... 59 12 1
	£59 12 1		£59 12 1

AN ROINN OIDEACHAIS,
30 Samhain, 1951.

MICHEÁL BREATHNACH,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 and No. 6 of 1949).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Reformatory Schools ...	9,100	7,720 10 9	1,379 9 3	—
B.—Industrial Schools ...	153,750	148,337 17 6	5,412 2 6	—
C.—Places of Detention ...	1,890	1,829 18 1	60 1 11	—
D.—Conveyance Expenses ...	400	307 12 7	92 7 5	—
E.—Parental Moneys—Collection Expenses ...	770	791 18 4	—	21 18 4
F.—Building and Equipment Grants ...	5,000	5,068 4 0	—	68 4 0
GROSS TOTAL ...£	170,910	164,056 1 3	6,944 1 1	90 2 4
			Surplus of Gross Estimate over Expenditure. £6,853 18 9	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
Deduct :—				
G.—Appropriations in Aid ...	15,700	12,054 4 9	£3,645 15 3	
			Net Surplus to be surrendered. £3,208 3 6	
NET TOTAL ...£	155,210	152,001 16 6		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B., C. and D.—Saving due to the numbers under detention being less than anticipated.

G.—It became necessary, following a legal ruling, to apportion between the Minister for Education and the local authorities liable under the Children Acts for the maintenance of youthful offenders and children in certified schools, all moneys received in respect of such children, including moneys received under Court Orders.

NOTES.

The average number under detention during the year 1950-51 at St. Anne's Reformatory for Girls, Kilmacud, was 12, but payment was made on the basis of a notional number of 40 offenders (Department of Finance minute S. 68/4/44).

A payment of £4 0s. 7d. was made from Subhead A. in respect of a youthful offender who was detained in St. Conleth's Reformatory, Daingean, under a Detention Order which was subsequently found to be defective (Department of Finance sanction S. 68/7/26).

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Samhain, 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.

DUBLIN INSTITUTE FOR ADVANCED STUDIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	55,000	55,000	—	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ...	300	300	—	—
TOTAL ...£	55,300	55,300	—	—

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
14 Samhain, 1951.

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

W. E. WANN,
Comptroller and Auditor General.

NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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.	£ s. d.	
A.—Salaries and Wages ...	5,060	4,817 19 4	242 0 8	—	—	
B.—Purchase and Repair of Pictures (Grant-in-Aid)	3,000	3,000 0 0	—	—	—	
C.—Travelling Expenses ...	150	—	150 0 0	—	—	
D.—Incidental Expenses ...	350	300 10 3	49 9 9	—	—	
TOTAL ...£	8,560	8,118 9 7			—	
Surplus to be surrendered ... £			441 10 5			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	5	5 10 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The post of Director remained vacant for portion of the year. The consequent saving was partly offset by payment of arrears to Attendants for Sunday duty.
 C.—Director in office only from July 1st, 1950. No journeys undertaken by him owing to reorganization of the Collection.
 D.—Carriage costs less owing to fewer repairs of pictures undertaken.

THOMAS MCGREEVY,
Director and Accounting Officer.

NATIONAL GALLERY,
 19th November, 1951.

GRANT-IN-AID ACCOUNT.

	£	s.	d.
Balance from 1949-50 ...	5,227	3	2
Grant-in-Aid, 1950-51 ...	3,000	0	0
	8,227	3	2
Expended, 1950-51 ...	1,301	10	1
Balance to 1951-52 ...	£6,925	13	1

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

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, 1951, compared with the sum granted, for the Salaries and Expenses of the Offices of the Minister for Lands and of the Irish Land Commission (44 & 45 Vict., c. 49, sec. 46, and c. 71, sec. 4 ; 48 & 49 Vict., c. 73, secs. 17, 18 and 20 ; 54 & 55 Vict., c. 48 ; 3 Edw. 7, c. 37 ; 7 Edw. 7, c. 38, and c. 56 ; 9 Edw. 7, c. 42 ; Nos. 27 and 42 of 1923 ; No. 25 of 1925 ; No. 11 of 1926 ; No. 19 of 1927 ; No. 31 of 1929 ; No. 11 of 1931 ; Nos. 33 and 38 of 1933 ; No. 11 of 1934 ; No. 41 of 1936 ; No. 26 of 1939 ; No. 12 of 1946 ; No. 25 of 1949 ; and No. 16 of 1950).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	495,932	458,949 0 5	36,982 19 7		—	
B.—Travelling Expenses ...	29,000	26,382 8 2	2,617 11 10		—	
C.—Incidental Expenses ...	1,520	1,760 17 11	—		240 17 11	
D.—Office of Public Trustee ...	3,148	3,153 10 5	—		5 10 5	
E.—Solicitor's Branch—Incidental Expenses ...	2,500	4,054 15 0	—		1,554 15 0	
F.—Telegrams and Telephones	3,100	3,176 4 2	—		76 4 2	
G.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933 ...	7,900	7,274 12 6	625 7 6		—	
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	115,000	115,022 19 7	—		22 19 7	
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,250	17,200 5 7	49 14 5		—	
H.3.—Payments under Section 27 (2) of the Land Act, 1933 ...	643,000	642,855 17 2	144 2 10		—	
H.4.—Deficiencies in the Land Bond Fund and the Local Loans Fund under Section 37 of the Land Act, 1933, as extended by Section 24 of the Land Act, 1950 :— Original ... £150 Supplementary ... 455	605	576 9 10	28 10 2		—	

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	338,708 2 4	16,091 17 8	—
J.—Advance to meet Deficiency of Income from Un-tenanted Lands purchased under the Land Acts, 1923-46 ...	5	—	5 0 0	—
K.—Deficiencies on Realisation by Government Departments of Land Bonds	5	3 7 0	1 13 0	—
L.1.—Loss on Unoccupied Holdings ...	5	15 16 2	—	10 16 2
L.2.—Loss on Unoccupied Holdings sold for State Forestry Purposes ...	5	—	5 0 0	—
L.3.—Advances under Section 43 of the Land Act, 1939	500	15 0 0	485 0 0	—
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	250	274 10 10	—	24 10 10
N.—Advances to provide Funds for the Maintenance of Embankments or other Works ...	225	—	225 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 ...	200	9 8 9	190 11 3	—
R.—Deficiencies under Section 11 of the Land Act, 1950 :— Original ... Nil Supplementary ... £150	150	—	150 0 0	—
S.—Purchase of Interests for Cash (Sections 27 and 28 of the Land Act, 1950) :— Original ... Nil Supplementary ... £20,000	20,000	—	20,000 0 0	—
T.—Gratuities under Section 29 of the Land Act, 1950 :— Original ... Nil Supplementary ... £2,000	2,000	882 7 0	1,117 13 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
U.—Compensation under Section 30 of the Land Act, 1950 :—				
<i>Original</i> Nil				
<i>Supplementary</i> £5				
	5	—	5 0 0	—
Losses 	—	313 18 9	—	313 18 9
	1,697,110	1,620,629 11 7	78,730 1 3	2,249 12 10
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) 	22,600	—	22,600 0 0	—
GROSS TOTAL :—				
<i>Original</i> £1,674,500				
<i>Supplementary</i> 10				
	£ 1,674,510	1,620,629 11 7	56,130 1 3	2,249 12 10
			Surplus of Gross Estimate over Expenditure. £53,880 8 5	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
Q.—Appropriations in Aid ...	139,120	139,712 17 9	£592 17 9	
NET TOTAL :—			Total Surplus to be surrendered. £54,473 6 2	
<i>Original</i> £1,535,380				
<i>Supplementary</i> 10				
	£ 1,535,390	1,480,916 13 10		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Excess receipts over expenditure in Rent and Interest Account No. 3 in the year 1949-50 	—	10,106 18 9
Payment in respect of surplus cash at 31st March, 1950, in the State Claims Accounts Nos. 1, 2, 3, 4 and 5 ...	—	314 0 0
Deposit interest earned on balances in the Land Purchase Account No. 3 in the year 1950-51 	—	369 14 4
Compensation for loss of services of officers injured in accidents 	—	31 7 3
		£10,822 0 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies remaining unfilled and to the suppression of two posts of Lay Commissioner.

B.—Estimated as closely as possible.

C.—The excess was due to increased expenditure on advertisements and on uniforms for the messenger staff; offset by a saving on the amount expended on casual labour employed on inspections.

An *ex-gratia* payment of £1 19s. 0d. was made to a typist as compensation for accidental damage to her clothing (Department of Finance minute E. 109/41/41).

E.—Expenditure on compensation payable under Section 16 of the Land Act, 1939, and on tenants' costs in resumption proceedings was far greater than anticipated due to increased activity by the Department in the acquisition and resumption of lands.

F., G., H.1., H.2., H.3. and H.4.—Estimated as closely as possible.

I.—Estimated as closely as possible.

Under Contract B.2027 for the erection of two dwellinghouses and two outoffices an *ex-gratia* payment of £65 was made to the contractor for extra work carried out by him on the foundations (Department of Finance minute F.63/7/51).

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 25th May, 1951, in accordance with Department of Finance minute F.63/11/26.

			£	s.	d.
Receipts	...	...	64,489	14	10
Payments	...	...	54,888	17	2
Surplus	...	...	£9,600	17	8

L.1.—The amounts charged to this subhead were sanctioned by Department of Finance minutes F.63/1/42, F.63/1/44 and F.63/11/50.

L.2.—Token Vote.

L.3.—Fewer cases matured for payment than was anticipated. The amount charged to the subhead was sanctioned by Department of Finance minute F.63/39/50.

M.—Estimated as closely as possible.

STATEMENT OF ADVANCES AND RECOUPMENTS.

			£	s.	d.
Balance outstanding at 31st March, 1950	...	...	21,859	12	4
Amount paid from the subhead in the year to 31st March, 1951			274	10	10
			£22,134	3	2
Amount recovered in the year to 31st March, 1951	...	...	20	12	1
Balance outstanding at 31st March, 1951	...	...	£22,113	11	1

N.—Payments which were anticipated did not mature during the year.

O.—Token Vote.

P.—Due to the non-completion of proceedings in a number of cases there was a considerable saving on this subhead. The amounts charged were sanctioned by Department of Finance minutes F. 56/4/37.

R.—The deficiencies anticipated in the latter part of the financial year did not arise.

S.—It was not found possible to purchase suitable lands at reasonable prices.

T.—It is difficult to estimate expenditure under this subhead and payments which were anticipated did not arise.

U.—Token Vote.

Losses.—The charges under this subhead were sanctioned by Department of Finance minutes as follows:—

£25 10s. 0d.—£24 compensation and £1 10s. 0d. costs were paid to the owner of a lorry which was damaged as the result of the collapse of a Land Commission road (Department of Finance minute F. 63/7/50).

£38 3s. 0d.—£35 compensation and £3 3s. 0d. costs were paid to the owner of a cow which was drowned in a bog on lands acquired by the Department (Department of Finance minute F. 63/31/50).

£71 8s. 6d.—£71 8s. 6d. was paid to a tenant on the Carleton Estate, Co. Leitrim, to meet damages, costs and expenses incurred by him as the result of Court proceedings taken against him, due to incorrect allotment to him of a plot of which a neighbouring tenant claimed to be the owner (Department of Finance minute F. 63/32/50).

£43 0s. 3d.—£10 damages, with £33 0s. 3d. costs, was awarded by Court to the Parochial Trustees of a school plot on the Gault Estate, Co. Leitrim, owing to the wrongful acquisition of the plot by the Land Commission (Department of Finance minute F. 63/36/50).

£135 17s. 0d.—£96, with £36 7s. 0d. costs, was paid to two allottees in Co. Roscommon to meet their claim for repairs which the contractor had failed to complete in respect of defects in buildings erected for them by the Land Commission under Contract B. 1298. A further sum of £3 10s. 0d. was paid to repair damage caused by cattle to one of the buildings before it was handed over to the allottee. The total loss of £135 17s. 0d. is offset by the sum of £6 16s. 10d. withheld out of the retention money under the contract (Department of Finance minute F. 63/22/51).

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	27,100 0 0
(3) Fees, and costs recovered from purchase annuity defaulters	1,000	364 3 1
(4) Surplus income of Rent and Interest Accounts	23,000	22,735 15 11
(5) Repayment of (late) Congested Districts Board's loans	420	462 5 8
(6) Excess annuities (Section 7 (2) and (3), Land Bond Act, 1925) and redemptions ...	64,000	68,162 19 2
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933 ...	7,900	6,881 19 3
(8) Repayment of advances made to meet payments under Sections 13(3), 15(2), 18 (2) and 19 (1) of the Land Act, 1931 ...	250	20 12 1
(9) Local Loans Fund—expenses of management	3,000	3,000 0 0
(10) Miscellaneous	9,000	7,435 2 7
	<u>£139,120</u>	<u>£139,712 17 9</u>

(2), (4) and (5) Estimated as closely as possible.

(3), (7), (8) and (10) It is difficult to make an accurate estimate of the receipts for these items.

(6) The receipts for this item were underestimated due to a reduction of a purely temporary nature in the receipts for the two previous financial years.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT.				£	s.	d.
Advance outstanding at 31st March, 1950	...	...	...	1,262	12	5
Add arrears previously funded or waived	...	...	...	25	2	2
Advance outstanding at 31st March, 1951	...	...	...	£1,287	14	7

EXTRA REMUNERATION (exceeding £50).

Officers of this Department received military service pensions :—One Temporary Inspector, Grade III, £68 13s. 10d. ; one Minor Staff Officer, £57 10s. 0d. ; two Clerical Officers, £52 10s. 0d. each, and one, £63 ; one Stationery and Accommodation Clerk, £52 10s. 0d. ; one Temporary Messenger, £97 15s. 5d. ; five Male Cleaners, £352 0s. 8d., in sums varying between £61 18s. 4d. and £92 11s. 0d.

For service on the Army Reserve, a Temporary Inspector, Grade III, received £85 18s. 0d. ; a Higher Executive Officer and an Executive Officer received £54 and £84, respectively.

For special duties, four Inspectors, Grade III, and ten Temporary Inspectors, Grade III, received an allowance of £100 each, two Temporary Inspectors, Grade III, an allowance of £125 each, and one Temporary Inspector, Grade III, an allowance of £133 13s. 11d.

A Junior Administrative Officer received an allowance of £69 9s. 0d. for performance of higher duties.

A Clerical Officer and a Temporary Clerical Assistant earned £56 13s. 0d. and £54 5s. 3d., respectively, for overtime.

From Vote 55 an Executive Officer received £102 15s. 0d. in fees, and a Record Attendant received £70 4s. 0d. for services on night duty as telephonist from Vote 54.

NOTES.

Apportioned annuities amounting to £10 13s. 6d. on five holdings submerged owing to coast erosion were written off as irrecoverable, as follows :—

Number of Holdings.	£	s.	d.
3. Estate of Nunn, E.C. 3457, Co. Wexford, as from 1st December, 1935 (Department of Finance minute F. 63/1/47) ...	7	13	4
1. Estate of Kavanagh, E.C. 7245, Co. Wexford, as from 1st December, 1935 (Department of Finance minute F. 63/1/47) ...	2	16	0
1. Estate of Ellis, L.C. 2589, Co. Limerick, as from 1st November, 1949 (Department of Finance minute F. 63/1/47) ...	4	2	
	£10	13	6

Arrears of annuities and annual sums amounting to £399 3s. 11d. were written off under Section 20 of the Land Act, 1939, as irrecoverable, as follows :—

	£	s.	d.
Estate of Whyte, A. 388, Co. Clare (Department of Finance minute F. 63/11/50) ...	6	10	4
Estate of Nixon and Lees, S. 7617, Co. Leitrim (Department of Finance minute F. 63/1/44) ...	57	17	1
Estate of Cummins, L.J. 32, Co. Cork (Department of Finance minute F. 63/1/42) ...	106	14	0

	£	s.	d.
Estate of Stannard, E.C. 7318, Co. Wexford (Department of Finance minute F. 63/39/50)	2	13	10
Estate of Mackay, E.C. 2596, Co. Cork (Department of Finance minute F. 63/61/40)	8	3	8
Estate of Connolly & ors., S. 3083, Co. Donegal (Department of Finance minute F. 63/6/50)	11	0	6
Estate of Hugo, S. 2781, Co. Wicklow (Department of Finance minute F. 63/23/49)	29	9	9
Estate of Adair, S. 119, Co. Donegal (Department of Finance minute F. 63/1/51)	31	12	11
Estate of Joule, L.C. 2862, Co. Donegal (Department of Finance minute F. 63/25/50)	48	3	4
Estate of Mecredy, C.D.B. 86, Co. Galway (Department of Finance minute F. 63/27/50)	25	17	3
Estate of Moore, C.D.B. 11D, Co. Mayo (Department of Finance minute F. 63/49/40)	9	7	
Estate of Earl of Rosse, E.C. 4424, Co. Offaly (Department of Finance minute F. 63/19/50)	70	11	8
	£399	3	11

In addition to arrears of annuities and annual sums in above there were also written off costs and expenses of possession proceedings:—

	£	s.	d.
Estate of Whyte, A. 388	10	2	0
Estate of Nixon and Lees, S. 7617	10	7	6
Estate of Cummins, L. J. 32	12	3	6
Estate of Connolly & ors., S. 3083	2	10	6
Estate of Hugo, S. 2781	12	5	5
Estate of Adair, S. 119	4	13	4
Estate of Joule, L.C. 2862	3	0	6
Estate of Mecredy, C.D.B. 86	9	18	9
Estate of Moore, C.D.B. 11D	2	18	9
Estate of Earl of Rosse, E.C. 4424	8	0	0

The Commissioners made Orders declaring sums amounting to £64 9s. 10d. due by nine allottees of untenanted lands to be irrecoverable and sanction of the Minister for Finance was given by minute F. 56/3/31.

In the cases of parcels of untenanted lands of which possession was taken from allottees for default, deficiency of income incurred from the 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 Johnson Gerrard, S. 1293 ¹¹ , Co. Meath (Department of Finance minute F. 63/16/50)	4	15	8
Estate of Mansfield, S. 7221, Co. Donegal (Department of Finance minute F. 63/17/50)	45	7	11
Estate of Purdon, S. 8194, Co. Westmeath (Department of Finance minute F. 63/20/50)	20	16	3
Estate of Fitzgerald, S. 8583, Co. Mayo (Department of Finance minute F. 63/21/50)	3	5	4
Estate of Munster & Leinster Bank, S. 8251, Co. Wicklow (Department of Finance minute F. 63/38/50)	8	0	0
Estate of Grehan, S. 7988, Co. Cork (Department of Finance minute F. 63/6/51)	3	7	6

In addition to the losses set out above from the date of possession to the date of re-allotment there were also written off costs and expenses of possession proceedings :—

				£	s.	d.
Estate of Johnson Gerrard, S. 1293 ¹¹	...	...	...	10	4	6
Estate of Munster & Leinster Bank, S. 8251	...	...	...	4	17	0

Payments amounting to £93 15s. 2d. were made by the Land Commission in respect of the erection of a dwellinghouse and outoffice on a holding on the Estate of Griffith, Co. Tipperary. The tenant refused to complete the buildings and the sum of £93 15s. 2d. paid was written off as irrecoverable (Department of Finance minute F. 63/18/50).

Surplus equipment valued at £23 4s. 6d., and formerly used on special turf production schemes, was acquired from the Department of Industry and Commerce (Department of Finance minute S. 56/1/47).

The sum of £92 16s. 3d. was expended on drilling a well at Dundrum Sawmills for the Forestry Division (Department of Finance minute F. 63/19/47).

The surplus turbary on a holding on the Phibbs Estate, Co. Sligo, was vested in the Land Commission for turbary development under Section 40 of the Land Act, 1927. As the only feasible alternative to the erection and maintenance of a fence between the turbary and the part of the holding remaining in the tenant's possession a sum of £410 was paid to the tenant on his agreement to indemnify the Department against any loss sustained to stock by reason of the development of the turbary (Department of Finance minute F. 63/14/50).

This Account includes expenditure of approximately £888 in respect of remuneration of staff, temporarily lent, without repayment, to other Departments and Offices.

W. F. NALLY,
Accounting Officer.

30th November, 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, subject to the observations in my Report.

W. E. WANN,
Comptroller and Auditor General.

FORESTRY.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	97,594	93,745 18 5	3,848	1 7	—	—
B.—Travelling Expenses :— Original ... £12,250 Supplementary 1,750	14,000	16,156 6 6	—	—	2,156	6 6
C.1.—Acquisition of Land (Grant-in-Aid) ...	65,000	65,000 0 0	—	—	—	—
C.2.—Forest Development and Maintenance, etc. :— Original ... £428,330 Supplementary 147,000	575,330	532,759 10 11	42,570	9 1	—	—
C.3.—Timber Conversion ...	91,945	88,684 1 4	3,260	18 8	—	—
D.—Grants for Afforestation Purposes ...	2,000	1,870 5 0	129	15 0	—	—
E.1.—Forestry Education ...	1,376	1,257 7 3	118	12 9	—	—
E.2.—Exhibits at Shows ...	100	96 14 0	3	6 0	—	—
F.1.—Agency, Advisory and Special Services ...	50	30 12 4	19	7 8	—	—
F.2.—Membership Contribution to the Imperial Forestry Bureau ...	5	—	5	0 0	—	—
G.—Incidental Expenses ...	1,215	1,140 10 8	74	9 4	—	—
	848,615	800,741 6 5	50,030	0 1	2,156	6 6
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	10,180	—	10,180	0 0	—	—
GROSS TOTAL :— Original ... £699,865 Supplementary 138,570	£ 838,435	800,741 6 5	39,850	0 1	2,156	6 6
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £37,693 13 7			
Deduct :— H.—Appropriations in Aid :— Original ... £96,235 Supplementary 24,540	120,775	126,433 19 7	Surplus of Appropriations in Aid realized. £5,658 19 7			
NET TOTAL :— Original ... £603,630 Supplementary 114,030	£ 717,660	674,307 6 10	Total Surplus to be surrendered. £43,352 13 2			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due mainly to delay in filling vacancies, especially in forester grades.
- B.—Excess due to unexpected amount of travelling by foresters towards the end of the year.
- C.2.—Saving due mainly to late receipt of tree seeds and stocks of fencing materials ordered from British and Continental firms.
- C.3.—Saving due to delay in arrival of sawmilling machinery and short employment of labour during sawmill reconstruction; offset by excess on freight charges.
- E.1.—Saving due to abandonment of proposed course of instruction for foresters.
- G.—Saving chiefly in cost of advertising.
- H.—Appropriations in aid :—

FOREST RECEIPTS :				Estimated.	Realized.		
				£	£	s.	d.
(1) Sales of timber :—							
	<i>Original</i> ...	...	£80,000				
	<i>Supplementary</i> ...	...	31,000				
				111,000	111,792	7	7
(2) Sale of miscellaneous materials ...				1,000	2,067	9	4
(3) Rents (grazing, shooting, etc.) ...				4,500	5,291	13	3
(4) Payments by trainees ...				130	155	7	6
(5) Miscellaneous (including compensation for malicious injuries to forest properties) ...				500	514	1	1
SAWMILL RECEIPTS :							
(6) Sales of sawn timber ...				10,000	6,613	0	10
(7) Sawing undertaken on behalf of members of the public ...				100	—		
(8) Miscellaneous ...				5	—		
				127,235			
<i>Less</i> anticipated deficiencies on various items (See Supplementary Estimate) ...				6,460			
TOTAL :—							
	<i>Original</i> ...	...	£96,235				
	<i>Supplementary</i> ...	...	24,540				
				£120,775	£126,433	19	7

Items (2) and (3) Receipts more than anticipated.

Item (6) Period of reconstruction of Dundrum Sawmill, during which there were no sales, proved longer than anticipated.

EXTRA REMUNERATION (exceeding £50).

A Temporary Messenger received £55 as military service pension.

NOTES.

The sum of £92 16s. 3d. was expended out of the Vote for Lands (No. 47) on drilling a well at Dundrum Sawmill (Department of Finance minute F. 63/19/47).

Items of equipment, value £48 12s. 0d., bought by Bord na Móna out of a Grant-in-Aid from the Vote for Industry and Commerce (No. 50), were supplied, without repayment, to this Department (Department of Finance minute S. 56/1/47).

A sum of £2 was paid as compensation for damage to clothing and equipment incurred in fighting a forest fire at Cappamore (Department of Finance minute E. 35/4/40).

An electrically driven circular saw, valued at £250, was transferred to this Department from the Department of Justice (Department of Finance minute S. 44/5/47).

A sum of £59 9s. 11d., being the net amount of losses of material by theft during the year, was written off as irrecoverable (Department of Finance minute S. 90/72/34).

A sum of £967 3s. 3d. was written off in respect of losses incurred as a result of forest fires during the year (Department of Finance minute S. 86/7/39).

W. F. NALLY,
Accounting Officer.

20 Samhain, 1951.

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

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, 1951.

					£	s.	d.
Balance on 1st April, 1950	...	...	...	...	23,481	14	8
Grant-in-Aid, 1950-51	...	...	...	...	65,000	0	0
Amounts received from various persons for purchase of land, etc.	...	...	...	...	3,161	19	0
					91,643	13	8
Expenditure, 1950-51	...	...	...	...	53,502	14	4
Balance on 31st March, 1951	...	...	...	...	£38,140	19	4

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	20,288	19,513 14 8	774 5 4	—
B.—Travelling Expenses ...	400	443 17 5	—	43 17 5
C.—Incidental Expenses ...	1,240	1,248 9 5	—	8 9 5
RURAL INDUSTRIES.				
D.1.—Salaries, Wages and Allowances ...	15,480	14,984 17 0	495 3 0	—
D.2.—Assistance to Convent Classes—Salaries, etc. ...	223	181 10 3	41 9 9	—
D.3.—Domestic Instruction—Salaries, etc. ...	415	386 5 3	28 14 9	—
D.4.—Travelling Expenses ...	2,825	2,881 9 7	—	56 9 7
D.5.—Machines and Plant ...	11,421	8,116 19 6	3,304 0 6	—
D.6.—Materials :— Original ... £62,879 Supplementary 17,741	80,620	80,170 11 2	449 8 10	—
D.7.—General Expenses ...	5,650	6,856 19 7	—	1,206 19 7
D.8.—Toy Industry :— Original ... £55,800 Supplementary 15,420	71,220	64,628 13 2	6,591 6 10	—
D.9.—Spinning :— Original ... £40,000 Supplementary 31,580	71,580	77,195 16 7	—	5,615 16 7
D.10.—Homespuns ...	275	—	275 0 0	—
D.11.—Dyeing and Finishing	6,850	8,056 13 11	—	1,206 13 11
D.12.—Leaden Models Industry	30	116 7 8	—	86 7 8

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
MARINE PRODUCTS INDUSTRIES.				
E.1.—Salaries, Wages and Allowances ...	1,321	1,367 17 0	—	46 17 0
E.2.—Travelling Expenses ...	1,400	1,575 15 10	—	175 15 10
E.3.—Kelp and Seaweeds ...	32,550	21,723 18 8	10,826 1 4	—
CENTRAL MARKETING DEPÔT.				
F.1.—Salaries, Wages and Allowances ...	22,662	22,385 16 11	276 3 1	—
F.2.—Advertising and Publicity	5,000	3,869 5 8	1,130 14 4	—
F.3.—General Expenses ...	8,500	9,159 6 2	—	659 6 2
G.—Miscellaneous Services ...	90	60 0 0	30 0 0	—
GAELTACHT HOUSING.				
H.1.—Salaries, Wages and Allowances ...	4,725	3,611 11 9	1,113 8 3	—
H.2.—Travelling and Miscellaneous Expenses ...	3,205	2,181 18 0	1,023 2 0	—
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1949 ...	40,000	39,916 5 4	83 14 8	—
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	120	1 10 0	118 10 0	—
J.—Losses ...	—	66 0 0	—	66 0 0
	408,090	390,701 10 6	26,561 2 8	9,172 13 2
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate)	9,986	—	9,986 0 0	—
GROSS TOTAL :—				
<i>Original ...</i> £343,349				
<i>Supplementary 54,755</i>	£ 398,104	390,701 10 6	16,575 2 8	9,172 13 2
			Surplus of Gross Estimate over Expenditure. £7,402 9 6	
<i>Deduct :—</i>	Estimated.	Realized.		
I.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized.	
<i>Original ...</i> £166,609				
<i>Supplementary 54,745</i>	221,354	238,973 18 7	£17,619 18 7	
NET TOTAL :—			Total Surplus to be surrendered.	
<i>Original ...</i> £176,740				
<i>Supplementary 10</i>	£ 176,750	151,727 11 11	£25,022 8 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- D.2.—Temporary allowance of £1 per week terminated as from 25th June, 1950.
- D.5.—Purchase of some machinery was deferred pending extension of the factory premises at Kilcar.
- D.7.—Expenditure on packing materials was greater than anticipated due to increased sales. Cost of fuel was also greater owing to scarcity of supplies.
- D.8.—Saving due to delay in delivery of the total quantity of materials provided for in estimate.
- D.9.—Expenditure on wool was greater than had been anticipated owing to increased prices and increased consumption to meet demand.
- D.10.—The grant under this subhead is made up of token amounts which were not expended.
- D.11.—Expenditure on finishing materials was greater than anticipated due to the increased demand for tweeds.
- D.12.—Transport and other charges consequent on closing of factory were greater than the token amounts provided.
- E.2.—A reorganisation of staff and travelling duties led to an underestimation.
- E.3.—The seaweeds available were some 1,200 tons less than provided for and no kelp or ascopyllum was purchased.
- F.2.—The demand for tweeds and knitwear was greater than was anticipated and, accordingly, the advertising undertaken was restricted. In addition to the expenditure under this subhead, goods to the value of £43 18s. 8d. were presented free as a form of advertisement (Department of Finance minutes S. 29/9/50 and S. 29/4/48).
- G.—Saving mainly made up of token sums provided for under the various sub-divisions of the subhead.
- H.1. and H.2.—Saving due to unfilled vacancies for Housing Surveyors.
- H.4.—Work on the maintenance of teachers' residences was not proceeded with.
- J.—The sum of £66 was paid in respect of returnable containers destroyed in the fire at Cashla Bay Toy Factory (Department of Finance minute S. 29/11/51).
- 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 :—	D. 1. to D. 12.				
(a) Workers' wages :—					
Original ...		£71,585			
Supplementary		2,415			
		£74,000			
(b) Agents' commission :—					
Original ...		£9,000			
Supplementary		2,500			
		£11,500			
		Original ... £131,915			
		Supplementary 58,775			
			190,690	208,955	17 3
(2) Receipts from sales of kelp and seaweeds :—	E. 3.				
Original ...		£34,030			
Less Supplementary ...		7,030			
			27,000	26,025	0 0
(3) Repayment of industrial, etc., loans ...	G.		42	48	11 7
(4) Receipts from rentals ...	H. 4.		122	128	16 1
(5) Miscellaneous receipts, including receipts in respect of sale of old stores :—	—				
Original ...		£500			
Supplementary ...		3,000			
			3,500	3,815	13 8
TOTAL :—					
Original ...		£166,609			
Supplementary ...		54,745			
			£221,354	£238,973	18 7

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £79,498 15s. 11d. in respect of the wages and State insurance of workers and (b) £9,638 19s. 7d. in respect of agents' commission. The excess realized was due to an increase in sales of textiles and the consequent disposal of large stocks of tweeds and homespun which had been on hands for some years.

(2) Receipts vary in accordance with expenditure under Subhead E.3.

EXTRA REMUNERATION (exceeding £50).

A Warehouse Supervisor in the Central Marketing Depôt received £90 as military service pension.

A Temporary Clerical Assistant received £90 from the Vote for the Department of Defence.

NOTES.

The Account of the Department of Posts and Telegraphs includes expenditure of £104 18s. 8d. in respect of remuneration of staff lent, without repayment, to this Department.

Sundry bad debts of the Central Marketing Depôt amounting to £93 16s. 0d. were written off as irrecoverable (Department of Finance minutes S. 29/7/51, S. 29/14/50 and S. 29/5/51).

The toy factory at Cashla Bay was partly destroyed by fire in September, 1950. The loss of machinery and materials has been computed at £366 11s. 10d. and this amount has been written off (Department of Finance minute S. 29/11/51).

W. F. NALLY,
Oifigeach Cuntasaíochta.

AN ROINN TAILTE
(Seirbhísí na Gaeltachta),
30 Samhain, 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.

INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	307,407	297,684 18 11	9,722	1 1	—	
B.—Travelling Expenses ...	14,000	13,222 0 7	777	19 5	—	
C.—Incidental Expenses ...	1,000	939 19 1	60	0 11	—	
D.—Telegrams and Telephones	5,700	4,954 17 4	745	2 8	—	
E.—Advertising and Publicity	7,500	2,216 6 3	5,283	13 9	—	
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	95 5 0	—		11	5 0
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc. ...	5,530	5,419 16 5	110	3 7	—	
H.H.—Chicago International Trade Fair, 1950 ...	6,100	4,318 0 8	1,781	19 4	—	
INTERNATIONAL LABOUR OFFICE.						
I.1.—Contribution towards the Expenses of the International Labour Organisation ...	23,300	23,216 16 0	83	4 0	—	
I.2.—Travelling and Incidental Expenses ...	1,450	1,823 17 4	—		373	17 4
SUPPLIES BRANCH.						
J.1.—Food Subsidies ...	1,790,000	1,650,000 0 0	140,000	0 0	—	
J.2.—Remission of Penalties	5	—	5	0 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Fuel Subsidy :—				
<i>Original</i> ... £5				
<i>Supplementary</i> 495				
	500	466 13 8	33 6 4	—
L.—Miscellaneous Turf Production Schemes :—				
<i>Original</i> ... £5				
<i>Supplementary</i> 1,780				
	1,785	1,782 1 2	2 18 10	—
L.L.—Recoupment to County Councils of Losses on Turf produced :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £5,960				
	5,960	5,956 11 2	3 8 10	—
M.—Acquisition of Lands ...	5	56 0 8	—	51 0 8
MINERALS DEVELOPMENT.				
N.1.—Advances to Mianrai, Teo. ...	20,000	20,000 0 0	—	—
N.2.—Payments to Mianrai, Teo., for Prospecting :—				
<i>Original</i> ... £70,000				
<i>Supplementary</i> 10,000				
	80,000	80,000 0 0	—	—
N.3.—Compensation for Mineral Rights acquired :—				
<i>Original</i> ... £1,000				
<i>Supplementary</i> 27,000				
	28,000	27,932 19 1	67 0 11	—
N.4.—Minerals Exploration ...	5,600	5,439 17 8	160 2 4	—
OPERATIONS OF BORD NA MÓNA.				
O.1.—Experiment and Research (Grant-in-Aid) ...	19,000	19,000 0 0	—	—
O.2.—Cost of Turf Production Scheme hitherto undertaken by County Councils (Grant-in-Aid) :—				
<i>Original</i> ... £5				
<i>Supplementary</i> 139,995				
	140,000	140,000 0 0	—	—
O.3.—Publicity and Marketing (Grant-in-Aid) :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £5,000				
	5,000	5,000 0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
LABOUR COURT.						
P.1.—Salaries, Wages and Allowances	20,296	20,150 19 9	145	0 3	—	—
P.2.—Travelling Expenses ...	1,000	622 6 5	377	13 7	—	—
P.3.—Incidental Expenses ...	1,000	296 15 6	703	4 6	—	—
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	—	—
Q.3.—Grant towards the Cost of Land, Buildings and Equipment	11,800	7,052 7 0	4,747	13 0	—	—
RURAL ELECTRIFICATION.						
R.—Repayment of Advances for Rural Electrification	25,375	25,374 16 0	4	0	—	—
INDUSTRIAL DEVELOPMENT AUTHORITY.						
S.1.—Grant for Remuneration and Expenses ...	12,500	10,500 0 0	2,000	0 0	—	—
S.2.—Salaries, Wages and Allowances :— Original ... £44,823 Supplementary 6,175	50,998	46,245 14 4	4,752	5 8	—	—
PRICES ADVISORY BODY.						
U.1.—Salaries, Wages and Allowances :— Original ... Nil Supplementary £6,365	6,365	2,723 16 1	3,641	3 11	—	—
U.2.—Travelling and Incidental Expenses :— Original ... Nil Supplementary £2,300	2,300	656 12 0	1,643	8 0	—	—
	2,614,570	2,438,151 4 1	176,854	18 11	436	3 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	151,945	—	151,945 0 0	—
<i>GROSS TOTAL :—</i>				
Original £2,409,500				
Supplementary 53,125	£ 2,462,625	2,438,151 4 1	24,909 18 11	436 3 0
			Surplus of Gross Estimate over Expenditure. £24,473 15 11	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
<i>Deduct :—</i>				
T.—Appropriations in Aid ...	126,600	127,089 2 10	£489 2 10	
<i>NET TOTAL :—</i>				
Original £2,282,900				
Supplementary 53,125	£ 2,336,025	2,311,062 1 3	Total Surplus to be surrendered. £24,962 18 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
(1) Fees under the Minerals Development Act, 1940 ...	3,500	3,611 18 6
(2) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	100	—
(3) Fees under the Insurance Act, 1936 ...	10	59 2 6
(4) Fees under the Cement (Amendment) Act, 1938 ...	4,000	4,602 1 8
(5) Fees under the Trade Union Act, 1941 ...	5	2 0 0
(6) Fees under the Sugar (Control of Import) Act, 1936 ...	3,000	5,673 10 5
(7) Licence and other fees payable under the Supplies and Services (Temporary Provisions) Act, 1946 ...	1,000	1,683 5 1
(8) Sale of Registered Agreements—Labour Court ...	10	1 2 6
(9) Miscellaneous ...	175	111,623 3 3
	£11,800	£127,256 3 11

Details of the miscellaneous receipts are as follows :—

	£	s. d.
Payment by Bord na Móna of balance on hands from former Kildare Emergency Scheme ...	79,034	4 9
Sale of turf camps (Kildare Emergency Scheme) ...	21,887	15 4
Payment by Bord na Móna of interest on advances made for the development of certain bogs for the production of turf ...	9,671	4 6
Sale of land acquired for turf production ...	931	15 8
Rent for Allenwood turf camp ...	93	3 0
Sale of motor cycle ...	5	0 0
	£111,623	3 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies and retrenchments.
- B. and C.—Closer estimation was not practicable.
- D.—Saving due to accounts for telephonists' services not having come in course of payment.
- E.—Savings due to a substantial reduction in the volume and extent of press notices.
- G.—Excess due to the number of apprentices who were required to attend the course of training in the furniture trade having been greater than anticipated.
- H.—Contribution towards off-season tourist publicity campaign in U.S.A. was less than anticipated and rates of exchange were more favourable than expected.
- H.H.—Fewer firms than anticipated availed of the financial assistance offered to Irish participants in the Fair.
- I.1.—A more favourable rate of exchange was obtained than was anticipated.
- I.2.—The excess was due to (1) extension of the 1950 Session of the International Labour Organisation Conference beyond the period anticipated, (2) the attendance of one delegate more than the number provided for and (3) an increase in the representation allowance to the delegation.
- J.1.—Subsidy payments were less than anticipated owing to increased sales and increase in the sale price of unrationed tea.
- J.2.—This was a token provision—see note below.
- K.—Closer estimation was not practicable.
- M.—Commitments for rates and annuities on certain land which it had been hoped to dispose of in 1949–50 had to be met in 1950–51.
- N.3.—Closer estimation was not practicable.
- N.4.—Drilling operations were less than anticipated.
- P.2.—Travelling by members and staff of the Court to local sittings was less than anticipated.
- P.3.—Saving due to curtailment of press notices regarding sittings of the Court and to certain telephone accounts not having come in course of payment during the year.
- Q.2.—The Institute was not required to undertake any special investigation which would qualify for a grant.
- Q.3.—Saving mainly due to difficulties in placing orders and obtaining deliveries of laboratory and workshop equipment. Expenditure on site works and buildings was less than anticipated.
- S.1.—Saving due to a post of member of the Authority remaining unfilled.
- S.2.—Saving due to vacancies.
- U.1.—Savings due to vacancies and to appointments having been made later than was anticipated.
- U.2.—The amount of travelling by members and staff of the Body was considerably less than anticipated.

T.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
(1) Proceeds of sale of turf produced by Bord na Móna (Subhead O.2.)	120,000	120,000	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	3,000	3,130	4 6
(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	1,400	1,436	7 4
(4) Fees paid to Registrar of Friendly Societies	100	118	11 2
(5) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939	30	34	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)	2,000	2,189	8 2
(7) Fees under the Harbours Act, 1946	20	40	0 0
(8) Miscellaneous receipts	50	140	11 8
	<u>£126,600</u>	<u>£127,089</u>	<u>2 10</u>

(2) to (6) Closer estimation was not practicable.

(7) More applications for Harbours Works Orders were received than had been anticipated.

(8) Surplus due to receipts in respect of (a) loss of services of an officer involved in an accident (b) staff loaned to Irish Tourist Board (c) refund by County Councils of amounts due by private turf producers and other small items which could not have been foreseen.

EXTRA REMUNERATION (exceeding £50).

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 the period 1st April, 1950, to 31st July, 1950, for acting as a Director.

The Director of Geological Survey received from Mianraí, Teoranta, an allowance at the rate of £150 per annum for the period 1st April, 1950, to 11th September, 1950, for acting as a Director of that Company.

NOTES.

This Account includes expenditure of approximately £1,720 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

Local currency expenditure in respect of technical assistance projects sponsored by the Department of Industry and Commerce amounting to £7,224 13s. 0d., made up of:—Gypsum Survey £742 6s. 2d.; Tourism (U.S.A. experts) £2,153 7s. 7d. and Irish Hoteliers (visit to U.S.A.) £4,328 19s. 3d., was defrayed from the Vote for Technical Assistance.

Ex-gratia payments totalling £4 16s. 11d. were made to five officers in respect of medical expenses and damage to clothing, incurred in consequence of accidents in the course of official duties (Subhead C.) (Department of Finance minutes E. 109/41/41, P. 7/23/50 and P. 7/47/50).

A claim for payment of dead rent amounting to £30 8s. 3d. was waived (Department of Finance minute S. 99/46/47).

Expenditure totalling £39 8s. 6d. incurred in connection with the survey of the Irish Tourist Industry by American experts which would normally be charged to the Vote for Technical Assistance was, in the absence of supporting vouchers, charged to Subhead C. of this Account (Department of Finance minute F. 123/10/50).

Stores and equipment valued £911 7s. 6d. which were surplus to requirements on the Special Turf Production Scheme were transferred to other Departments (Department of Finance minute S. 56/1/47).

Penalties totalling £21,387 8s. 7d., representing the amounts due by three firms of millers in respect of the milling of wheat in excess of the quota during the cereal year 1948-49, were waived. A similar penalty amounting to £18,219 5s. 0d. representing the amount due by one firm in respect of the cereal year 1949-50 was also waived (Department of Finance minute S. 99/42/46).

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
21st November, 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.

TRANSPORT AND MARINE SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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.1.—Payments in respect of Steamer Services ...	3,000	1,000 0 0	2,000	0 0	—	—
A.2.—Transport Tribunal ...	5	—	5	0 0	—	—
A.A.—Payments to Córás Iompair Éireann :— Original ... Nil Supplementary £980,000	980,000	980,000 0 0	—	—	—	—
HARBOURS.						
B.—Grants for Harbours :— Original £340,000 Less Supplementary 180,000	160,000	114,590 16 3	45,409	3 9	—	—
MARINE SERVICE.						
C.—Salaries, Wages and Allowances ...	11,932	10,723 17 8	1,208	2 4	—	—
D.—Travelling Expenses ...	300	223 16 7	76	3 5	—	—
E.—Incidental Expenses ...	40	146 11 8	—	—	106	11 8
F.—Telegrams and Telephones	120	92 7 4	27	12 8	—	—
G.—Inquiries into Shipping Casualties ...	5	—	5	0 0	—	—
H.—Services in connection with Wreck and Salvage ...	120	39 5 7	80	14 5	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.—Relief of Distressed Seamen	5	48 14 5	—	43 14 5
J.—Acquisition of Foreshores and Foreshore Rights	5	—	5 0 0	—
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 ...	13,000	12,582 19 7	417 0 5	—
K.2.—Medical Expenses of Seamen, including the Cost of Hospital Treatment and other Miscellaneous Items ...	50	13 12 2	36 7 10	—
L.—Medals and Certificates ...	1,000	454 5 5	545 14 7	—
COAST LIFE SAVING SERVICE.				
M.1.—Salaries, Wages and Allowances ...	4,329	4,074 11 1	254 8 11	—
M.2.—Travelling Expenses ...	550	498 11 10	51 8 2	—
M.3.—Incidental Expenses ...	240	463 7 4	—	223 7 4
M.4.—Coast Communication Telephone Service ...	1,200	806 3 4	393 16 8	—
GROSS TOTAL :—				
Original ...	£375,901			
Supplementary	800,000			
	£ 1,175,901	1,125,759 0 3	50,515 13 2	373 13 5
Surplus of Gross Estimate over Expenditure. £50,141 19 9				
Deficiency of Appropriations in Aid realized.				
Deduct :—				
N.—Appropriations in Aid ...	5,861	5,771 5 1	£89 14 11	
NET TOTAL :—				
Original ...	£370,040			
Supplementary	800,000			
	£ 1,170,040	1,119,987 15 2	£50,052 4 10	
Net Surplus to be surrendered.				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Payments to Comhlucht Loingeas Chuan na Gaillimhe, Teo., to cover operating losses on the normal weekly service and to meet the Company's creditors on the transfer of the service to Córas Iompair Éireann were not completed pending the outcome of negotiations. The provision made to cover the operation of a second sailing in the week was not required.
- A.2.—Token provision.
- B.—The contract for the graving dock at Dublin was not placed until late in the year and payment of a grant to a harbour authority to meet the interest charges on borrowings was not necessary owing to improvement in its finances.
- C.—The saving was due to staff vacancies.
- D.—Staff vacancies resulted in less travelling than was anticipated.
- E.—Unforeseen expenditure was incurred on the hiring and installation of wireless apparatus and on technical training courses.
- F.—Telephone calls were fewer than was anticipated.
- G.—Token provision.
- H.—The estimate is necessarily conjectural and the quantity of wreck dealt with was less than was anticipated. Receipts are shown under Subhead N. (Appropriations in Aid).
- I.—The expenditure relates mainly to the relief and repatriation from Buenos Aires of a distressed seaman. Three other cases also arose.
- J.—Token provision.
- K.1.—The provision made for new claims was not required to the extent anticipated and adjustments arose on the re-marriages and deaths of pensioners.
- K.2.—Cases of hospital maintenance and treatment were fewer than anticipated.
- L.—The cost of the medals and of their distribution was less than was anticipated.
- M.1.—An expected increase in the attendance at exercises did not materialise and payments for bad weather watches were less than was anticipated.
- M.2.—Travelling is necessarily liable to some variation.
- M.3.—The excess was due to an unforeseen increase in the expenditure on protective clothing following a decision to make such clothing available for use by volunteers on bad weather watches.
- M.4.—The accounts proper to one quarter were not paid within the year.

	Estimated.	Realized.
	£	£ s. d.
N.—Appropriations in Aid :—		
1. Fees for survey and inspection of ships ...	500	499 1 9
2. Fees for examinations of Masters, Mates and Engineers, etc. ...	100	67 17 0
3. Payments by the Commissioners of Irish Lights :—		
(a) In respect of the services of Surveyors (Subhead C.) ...	800	695 13 0
(b) In respect of the cost of lighthouse telephones (Subhead M.4.) ...	180	353 15 9

	Estimated.	Realized.
	£	£ s. d.
4. Mercantile Marine Office fees (including overtime charges in respect of Surveyors) ...	550	530 16 0
5. Foreshore rents and licence fees ...	300	294 3 10
6. Sales of wreck and commission on wreck ...	200	86 17 1
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) ...	53	64 19 8
TOTAL ...	£5,861	£5,771 5 1

2. Fewer candidates than was anticipated presented themselves for examination.

3. (a) The sum of £800 was received but £104 7s. 0d. was paid over to the Vote for Superannuation and Retired Allowances as a contribution towards the pension liability of the officers concerned.

(b) The receipts include also those proper to the preceding year.

4. and 5. Casual variations.

6. See under Subhead H.

8. The estimate covers items such as fines and forfeitures on seamen which cannot be accurately forecasted.

NOTE.

A sum of £4 6s. 0d. was accepted in discharge of a debt of £15 6s. 10d. due by a deceased bankrupt in respect of travelling expenses incurred by an officer of this Department in the survey of a ship. The irrecoverable balance of £11 0s. 10d. is included in the expenditure under Subhead D. (Department of Finance minute S. 105/18/51).

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
23rd November, 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, 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, 1951, 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	194,274	184,743 1 11	9,530	18 1	—	—
B.—Travelling Expenses ...	3,000	2,957 5 8	42	14 4	—	—
C.—Telegrams and Telephones	6,100	5,390 19 11	709	0 1	—	—
D.—Incidental Expenses ...	3,000	2,081 4 1	918	15 11	—	—
E.—Acquisition of Land, Buildings, etc.	76,000	9,891 18 5	66,108	1 7	—	—
F.—Rent and Rates on Land, etc.	10,000	10,434 0 3	—	—	434	0 3
G.—Constructional Works including Furnishing of Buildings—Shannon Airport	100,000	58,190 17 1	41,809	2 11	—	—
H.—Constructional Works including Furnishing of Buildings—Dublin Airport	140,000	69,842 13 4	70,157	6 8	—	—
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. ...	34,000	29,966 17 10	4,033	2 2	—	—
K.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	12,250	33,039 18 10	—	—	20,789	18 10
L.—Transport of Staff—Shannon Airport ...	16,000	13,026 4 5	2,973	15 7	—	—
M.—Management of Dublin Airport	10,000	3,093 0 0	6,907	0 0	—	—
N.—Subsidy in respect of Air Services	50,000	2,740 0 0	47,260	0 0	—	—
O.—Expenses in connection with International Aviation Organisations ...	20,000	17,108 6 5	2,891	13 7	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
METEOROLOGICAL SERVICES.						
P.—Salaries, Wages and Allowances	129,026	116,131 1 3	12,894	18 9	—	—
Q.—Travelling Expenses	2,500	1,663 5 4	836	14 8	—	—
R.—Incidental Expenses	1,000	479 13 7	520	6 5	—	—
S.—Telegrams, Telephones and Teleprinters	21,000	19,080 14 9	1,919	5 3	—	—
T.—Equipment	30,000	20,423 8 11	9,576	11 1	—	—
U.—Expenses in connection with International Meteorological Organisations	1,200	722 19 1	477	0 11	—	—
Losses	—	104 17 0	—	—	104	17 0
GROSS TOTAL ...£	859,360	601,112 8 1	279,576	8 0	21,328	16 1
			Surplus of Gross Estimate over Expenditure. £258,247 11 11			
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
<i>Deduct :—</i>	—	—				
V.—Appropriations in Aid ...	156,750	212,557 6 9	£55,807 6 9			
NET TOTAL ...£	702,610	388,555 1 4	Total Surplus to be surrendered. £314,054 18 8			

Extra Receipts payable to Exchequer :—	Estimated.	Realized.
	£	£ s. d.
1. Refund of electricity charges paid in closed years	—	5,049 6 3
2. Sale of unserviceable furniture and equipment	—	49 9 11
3. Sale of surplus furniture and equipment ...	—	3,462 14 6
4. Materials used in work done on a repayment basis	—	255 8 7
5. Credit received for returned clothing charged for in a closed year	—	1 8 10
		£8,818 8 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to staff vacancies,

B.—Casual variation,

- C.—The provision under this subhead is necessarily conjectural.
- D.—Saving due mainly to a reduction in the number of officers required to wear uniform at Shannon Airport. Expenditure on stationery, printing and freight was less than anticipated and there was no expenditure on land acquisition arbitration.
- E.—No payments were made out of a sum of £60,000 provided in respect of land acquisition at Dublin Airport. The interpretation of the Arbitrator's awards was disputed by the landowners who, with the Minister's consent, referred the matter to the Courts by means of a test case. The case had not been listed for hearing at the close of the financial year.
Unexpected legal delays in the reconveyance of the Firgrove lands to the former owners contributed a further saving of about £6,000.
- F.—Excess due to an unexpected increase in the rateable valuation of the runways at Shannon Airport.
- G.—The construction of a crash-launch base on the River Fergus, for which a sum of £25,000 was provided, had to be postponed owing to the unsuitability of the site chosen. Owing to delays in delivery of plant, other projects for which provision had been made were necessarily delayed.
- H.—Runway extensions, taxiway extensions and Ballymun Road diversion for which a total sum of £60,000 was provided were deferred owing to legal complications in the acquisition of the necessary lands. Only part of the replacement work on the apron pavement, for which a sum of £20,000 was provided, was undertaken as the rate of deterioration of the apron was slower than anticipated.
- I.—A token provision.
- J.—Expenditure on road maintenance was less than anticipated and owing to shortage of labour it was not possible to complete the full architectural maintenance programme.
- K.—The excess was occasioned by a payment of approximately £21,000 to the Catering Service being the Department's accrued liability for the cleaning of the passenger and public lounges, etc., at Shannon Airport up to the 31st July, 1950. No provision was included for this expenditure as it was not anticipated that the extent of the liability would have been determined before the end of the financial year.
- L.—An account of approximately £900 did not come in course of payment during the year. The extent to which the facilities for the purchase of subsidised tickets to Limerick and Ennis are availed of by the staff at Shannon Airport makes this provision largely conjectural.
- M.—An advance of £2,500 was made to the Company to meet anticipated losses. Owing to expansion in traffic and increased landing charges a profit was realized and the advance will be repaid by the Company. A sum of £593 was paid to the Company in respect of losses incurred in the year 1949-50.
- N.—The provision included £2,740 in respect of estimated deficit in the Aer Rianta General Administration Account and £47,260 in respect of the proportion of the Aer Lingus loss on operations during the year, falling to be made good by Aer Rianta. As Aer Lingus realized a profit on the year's operations, the provision of £47,260 was not required.
- O.—The saving was mainly due to the following causes :—
(a) the subscription to the working expenses of the International Civil Aviation Organisation was £1,500 less than anticipated owing to an increase in the number of contracting countries.
(b) a credit of £1,000 from the previous year's contribution to the expenses of the North Atlantic Ocean weather stations was utilised to meet this year's contribution.
- P.—Saving due to staff vacancies.
- Q.—The saving was due to the transportation expenses of American forecasters during the year being less than anticipated.

R.—Expenditure on the carriage of commercial hydrogen was less than anticipated owing to failure of the suppliers to meet requirements.

S.—The Clones Meteorological Station did not operate on a 24-hour routine as soon as expected and the operation of other stations was delayed.

T.—The saving was due to delays in obtaining delivery of equipment.

U.—The number of international meteorological meetings was less than anticipated.

Losses—Payments to the British Air Ministry in respect of sundry small items of airport equipment for Shannon Airport, Foynes, the receipt of which could not be vouched in the normal way (Department of Finance minute S. 103/2/50).

V.—Appropriations in Aid :—	Estimated.		Realized.		
	£		£	s.	d.
(1) Receipts from fees payable under the Air Navigation and Transport Acts ...	500		706	17	0
SHANNON AIRPORT.					
(2) Receipts in respect of landing fees, etc. ...	100,000		132,305	2	10
(3) Receipts from sale of crops and from lettings of surplus lands ...	3,600		5,483	16	10
(4) Receipts from lettings of sites ...	2,800		5,046	1	2
(5) Receipts from lettings of offices and stores ...	30,000		23,808	19	10
(6) Receipts from staff hostels ...	2,000		1,610	13	2
(7) Receipts from passenger hostels ...	3,000		3,675	7	1
(8) Receipts from concession fees ...	5,000		5,408	17	0
(9) Receipts from admission charges to airport ...	3,000		2,543	18	6
(10) Receipts from staff in respect of staff transport	4,100		3,553	6	7
(11) Receipts from Catering Service ...	1,000		24,837	7	7
(12) Miscellaneous receipts ...	300		1,880	8	3
DUBLIN AIRPORT.					
(13) Receipts from lettings of surplus lands ...	1,400		1,636	7	5
METEOROLOGICAL SERVICES.					
(14) Miscellaneous receipts including income from Rosse Fund and receipts in respect of the supply of meteorological information ...	50		60	3	6
	<u>£156,750</u>		<u>£212,557</u>	<u>6</u>	<u>9</u>

(1) A sum of approximately £200 in respect of certificates of airworthiness, which had been in dispute, was unexpectedly paid in full during the year.

(2) Rebates to airlines operating scheduled services were abolished and rebates granted on a frequency basis were reduced during the year.

(3) The auction of hay and meadowing realized substantially more than was anticipated.

(4) Receipts were greater than anticipated owing to an agreement with the lessee of one of the larger sites at Shannon Airport to terminate the lease on payment by the lessee of a sum of £3,000 in lieu of the rent of £900 per annum payable under the lease which had still 5 years to run.

- (5) Three of the larger airline companies vacated accommodation during the year.
- (6) A passenger hostel occupied by members of the staff was transferred to the management of the Catering Service during the year and the receipts were brought to account as receipts from passenger hostels.
- (7) Receipts were greater than anticipated. See (6) above.
- (8) Duty free sales were greater than anticipated.
- (9) The number of visitors to the airport was less than anticipated.
- (10) The services were not availed of to the extent anticipated.
- (11) The payment to the Catering Service of approximately £21,000 out of Subhead K. in respect of the cleaning of passenger and public lounges over a number of years, enabled arrears of interest, depreciation, etc., due by the Catering Service to be cleared.
- (12) Amounts realized in agency fees were greater than anticipated and rates paid on behalf of tenants in the Utility Block at Shannon Airport in prior years were refunded during the year.
- (13) Competition at the auction of lettings was keener than anticipated and resulted in higher rents for the lands.
- (14) A casual variation.

EXTRA REMUNERATION (exceeding £50).

From this Vote two Air Traffic Control Officers, twenty-one Aviation Radio Officers, one Supervising Meteorological Officer, fifty-four Meteorological Assistants, twelve Clerical Officers, three Clearance Officers, two Station Officers, one Chief Coxswain, two Coxswains and one Deckhand were paid sums varying from £50 5s. 1d. up to £196 4s. 8d. in respect of extra attendance and special duties.

NOTES.

This Account includes expenditure of £210 10s. 5d. in respect of remuneration of an officer temporarily lent, without repayment, to the Department of Posts and Telegraphs.

Stores and equipment valued at £137 18s. 4d. were transferred, without repayment, to the Office of Public Works (Department of Finance minutes S. 59/4/43 and S. 102/8/50).

Equipment valued at £145 was transferred, without repayment, to the Department of Defence (Department of Finance minutes S. 8/9/46 and S. 103/27/47).

Three voice recording machines valued at £395 each and packing cases valued at £8 10s. were transferred, without repayment, to the Department of Posts and Telegraphs (Department of Finance minutes S. 41/6/49 and S. 99/21/49).

Used packing cases to the value of £21 5s. (plus delivery charges of £8 15s. 6d.) were transferred without repayment as follows:—

- Department of Lands (£1 15s. plus delivery charge of £1 10s.).
- Department of Justice (£18 plus delivery charge of £6 12s. 6d.).
- Stationery Office (£1 10s. plus delivery charge of 13s.).
- (Department of Finance minute S. 99/19/50).

Photographs of Shannon Airport valued at £10 were obtained, without repayment, from the Department of External Affairs (Department of Finance minute S. 99/18/50).

Subhead D. includes a payment of £16 4s. to a member of the public in respect of damage sustained by his car in a collision with a Departmental car. As the driver of the Departmental car is no longer in the service of the Department, the amount has been written off as irrecoverable (Department of Finance minute S. 48/5/50).

Subhead D. also includes a payment of £10 9s. as compensation to the owner of a building at Shannon Airport, rented for use as a State staff hostel, in respect of deficiencies in furniture and utensils (Department of Finance minute S. 103/1/41).

Subhead G. includes expenditure amounting to £41 3s. 7d. 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 £1,471 5s. 7d. (Department of Finance minute S. 99/1/44).

Subhead L. includes expenditure of £135 16s., £398 9s. 9d. and £846 1s. in respect of subsidised transport of Immigration, Customs and Excise, and Post Office staffs, respectively (Department of Finance minute S. 99/63/42).

An *ex-gratia* payment of £46 12s. 6d. was made to the Chief Control Officer at Shannon Airport in respect of the loss of navigational books and instruments which were damaged in the Control Tower fire at Shannon Airport (Department of Finance minute E. 109/41/41).

Owing to increased costs of labour and materials, *ex-gratia* payments of £184 3s., £433 12s. 6d. and £54 10s. were made to contractors (Department of Finance minutes S. 99/24/39, S. 102/17/42 and S. 99/32/41).

One of the larger sites at Shannon Airport which was let on a seven years lease at £900 per annum was vacated, by agreement with the Minister, after two years for which rent had been paid. Under the terms of settlement the tenants were released from their liability for the further five years rent on payment of a sum of £3,000 and the surrender to the Minister of the buildings erected by them on the site (Department of Finance minute S. 55/11/46).

A claim for £14 3s. against certain members of the Customs and Excise staff for sleeping accommodation at Shannon Airport was abandoned (Department of Finance minute S. 103/1/48).

A constructive loss of £55 10s. was incurred in the decoration of staff huts at Dublin Airport. For health reasons it was considered necessary to cover the interior walls of two huts with Unitex sheeting after they had been painted (Department of Finance minute S. 99/32/41).

A sum of £2 5s. in respect of repairs to an Air Company's station waggon damaged in collision with a Departmental car was written off (Department of Finance minute S. 48/3/50).

A sum of £395 was written off in respect of a voice recording machine destroyed in the fire in the Control Tower at Shannon Airport (Department of Finance minute S. 41/6/49).

Deficiencies in stores at Shannon Airport to the value of £19 3s. 6d. were written off (Department of Finance minutes S. 99/20/49 and S. 99/10/42).

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

17th November, 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, subject to the observations in my Report.

W. E. WANN,

Comptroller and Auditor General.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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, No. 45 of 1947 and No. 32 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 Allowances	18,460	18,021 19 10	438 0 2	—
B.—Travelling and Incidental Expenses	100	172 8 4	—	72 8 4
C.—Expenses in connection with International Organisations	790	893 7 5	—	103 7 5
TOTAL ...£	19,350	19,087 15 7	438 0 2	175 15 9

Surplus to be surrendered ... £262 4 5

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer:—			
Fees {	Patents	17,000	17,907 0 0
	Trade Marks and Designs ...	6,200	8,792 13 6
	Miscellaneous	800	837 10 9
Recovery of salary overpaid in a prior year ...		—	15 0
		<u>£24,000</u>	<u>£27,537 19 3</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes in staff.

B.—Expenditure increased in sending delegates to an international conference which was not anticipated.

C.—The sterling equivalent of contributions to international organisations was greater than anticipated.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
16th November, 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.

POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs (45 & 46 Vict., c. 74; 8 Edw. 7, c. 48; 1 & 2 Geo. 5, c. 26; the Telegraph Acts, 1863 to 1928; No. 14 of 1940 (secs. 30 and 31); No. 14 of 1942 (sec. 23); etc.), and of certain other Services administered by that Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
SALARIES, WAGES AND ALLOWANCES.						
A.1.—Headquarters Offices ...	354,430	358,535 1 3	—		4,105 1 3	
A.2.—Metropolitan Offices ...	900,780	873,855 16 3	26,924 3 9		—	
A.3.—Provincial Offices ...	2,032,400	2,060,059 8 8	—		27,659 8 8	
A.4.—Stores Branch ...	112,500	120,502 14 11	—		8,002 14 11	
<hr/>						
AA.—Payment to other Administrations in respect of Services rendered by Agency ...	4,200	6,693 17 6	—		2,493 17 6	
B.—Travelling Expenses ...	25,155	21,121 4 8	4,033 15 4		—	
BB.—International and other Conferences and Conventions ...	6,900	9,529 19 10	—		2,629 19 10	
C.—Rent, Office Fittings, etc.	44,240	46,483 14 4	—		2,243 14 4	
D.—Purchase of Sites, etc. (Postal and Telegraph Services only):— Original £11,300 Supplementary 5,500	16,800	12,625 11 4	4,174 8 8		—	
<hr/>						
CONVEYANCE OF MAILS.						
E.1.—Conveyance of Mails by Rail ...	376,800	357,005 2 1	19,794 17 11		—	
E.2.—Conveyance of Mails by Road ...	82,085	88,202 15 6	—		6,117 15 6	
E.3.—Packet Services at Home	2,000	2,267 12 11	—		267 12 11	
E.4.—Packet Services—British and Foreign ...	23,000	20,625 3 3	2,374 16 9		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
E.5.—Conveyance of Mails by Air :—						
<i>Original</i> £153,100						
<i>Supplementary</i> 119,000						
	272,100	268,410 8 9	3,689 11 3		—	
F.—Railway Companies, etc., for Services in connection with Telegrams ...	100	83 1 11	16 18 1		—	
STORES OTHER THAN ENGINEERING MATERIALS.						
G.1.—Stores :—						
<i>Original</i> £163,920						
<i>Supplementary</i> 47,420						
	211,340	171,232 19 1	40,107 0 11		—	
G.2.—Uniform Clothing :—						
<i>Original</i> ... £47,810						
<i>Supplementary</i> 10,000						
	57,810	41,829 3 10	15,980 16 2		—	
G.3.—Manufacture of Stamps, etc. ...	25,135	25,028 2 11	106 17 1		—	
INCIDENTAL EXPENSES, LAW CHARGES, ETC.						
H.1.—Law Charges ...	250	231 15 7	18 4 5		—	
H.2.—Losses by Default, Accident, etc. ...	3,800	2,973 2 2	826 17 10		—	
H.3.—Incidental Expenses ...	5,495	11,600 1 5	—		6,105 1 5	
ENGINEERING ESTABLISHMENT.						
I.1.—Salaries, Wages and Allowances ...	379,000	380,936 1 9	—		1,936 1 9	
I.2.—Travelling Expenses ...	40,100	36,336 19 2	3,763 0 10		—	
K.—Engineering Materials ...	136,000	90,718 5 11	45,281 14 1		—	
ENGINEERING WORK, ETC.						
L.1.—Cross-Channel Cable Maintenance ...	500	5,132 0 5	—		4,632 0 5	
L.2.—Wayleaves ...	200	167 13 0	32 7 0		—	
L.3.—Contract Work ...	30,300	8,804 6 2	21,495 13 10		—	
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	26,800	24,294 2 11	2,505 17 1		—	
L.5.—Incidental Expenses ...	850	1,106 17 7	—		256 17 7	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
M.—Telephone Capital Repayments	309,540	309,540 2 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> ... £292,100								
<i>Supplementary</i> 5,000	297,100	298,319 16 2	—			1,219	16	2
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	45,400	43,961 1 7	1,438	18	5	—		
N.3.—Agency Payments in respect of Compensation Allowances	24,000	23,139 10 2	860	9	10	—		
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.								
Q.1.—Salaries, Wages and Allowances	15,730	9,650 3 6	6,079	16	6	—		
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	65,000	33,133 18 2	31,866	1	10	—		
Q.3.—Travelling and Miscellaneous Expenses	1,300	841 7 6	458	12	6	—		
	5,929,140	5,764,979 4 2	231,831	0	1	67,670	4	3
<i>Deduct :—</i>								
Anticipated Savings on various Subheads (See Supplementary Estimate)	107,050	—	107,050	0	0	—		
GROSS TOTAL :—								
<i>Original</i> £5,742,220								
<i>Supplementary</i> 79,870	£ 5,822,090	5,764,979 4 2	124,781	0	1	67,670	4	3
			Surplus of Gross Estimate over Expenditure. £57,110 15 10					
	Estimated.	Realized.						
<i>Deduct :—</i>								
T.—Appropriations in Aid :—			Deficiency of Appropriations in Aid realized.					
<i>Original</i> ... £253,620								
<i>Supplementary</i> 60,600	314,220	302,599 8 2				£11,620	11	10
NET TOTAL :—			Net Surplus to be surrendered.					
<i>Original</i> £5,488,600								
<i>Supplementary</i> 19,270	£ 5,507,870	5,462,379 16 0	£45,490	4	0			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Expenditure on overtime and additional staff to meet expanding services, mainly telephone, was greater than anticipated.

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 suspension of parcel traffic during the railway strike (£11,300), restrictions on export of certain foodstuffs to Great Britain (£13,000), transfer of sub-offices from Dublin district (£700), economies effected in certain duties (£1,300), vacancies not filled and changes in personnel (£5,200); offset by increased staff requirements for telephone expansion (£3,200) and shortening of scales of pay (£1,400).

A.3.—Excess due to additional cost of staff due to growth of business (£20,700), re-organisation of part-time posts (£3,000), shortening of scales of pay (£1,500), rearrangement of duties owing to the railway strike (£1,800) and transfer of sub-offices from Dublin district (£700).

A.4.—Excess due to relief from telephone capital funds being less than anticipated (£9,700); offset by saving in labour force owing to programme of manufacturing work not fully materializing (£1,700). Expenditure under this subhead includes gratuities of £100 paid to each of two Assistant Foremen in respect of a period ending in July, 1950, during which pay increases to their subordinates did not admit of the maintenance of reasonable differentials between the pay of the two grades (Department of Finance letter E. 81/8/46).

AA.—The number of money orders and postal orders issued for payment in Great Britain was greater than anticipated.

B.—The amount of travelling done by headquarters and provincial staffs was less than anticipated.

BB.—This Administration's share of expenses of international conferences was greater than anticipated. Expenditure under this subhead includes a payment of £202, being this Department's share of the repayment by the International Telecommunications Union to the Dutch Administration in respect of an Extraordinary Administrative Radio Conference which was to have been held at The Hague but was abandoned (Department of Finance letter S. 75/13/33).

C.—Excess mainly due to increased cost of fuel.

D.—Anticipated expenditure on certain sites did not materialize.

E.1.—Saving due to a decline in parcel post traffic (£10,400), to curtailment of parcel post services due to the rail strike in December, 1950 (£6,700) and to payments to Great Northern Railway (Ireland) and County Donegal Railways Joint Committee for the conveyance of letter mails being less than anticipated (£2,700).

E.2.—Excess due to unanticipated delay in the introduction of certain Departmental motor mail services in lieu of existing contract services (£4,000) and to increased cost of mail carriage contracts (£2,100).

E.3.—A casual variation.

E.4.—Expenditure on foreign packet services was less than anticipated.

E.5. and F.—Casual variations.

G.1.—Saving due to unanticipated delay in delivery of mechanical transport stores (£10,000) and miscellaneous postal stores (£5,000), to expenditure on new mechanical transport stores not materializing (£16,000) and to diversion of mechanical transport to telephone development purposes (£10,000); offset by the cost of allowances for the use of private cycles being greater than anticipated (£1,000).

G.2.—Deliveries effected by contractors were less than anticipated (£5,900) and the amount of uniform clothing supplied to other Government Departments was greater than anticipated (£11,800); offset by the cost of tailoring contracts being greater than anticipated (£1,700).

G.3. and H.1.—Casual variations.

H.2.—Expenditure under this subhead cannot be accurately estimated. A classified schedule of losses is shown on pages 169 to 171.

H.3.—Excess mainly due to the provision for savings publicity proving inadequate. Expenditure under this subhead, which cannot be accurately estimated, includes cost of savings publicity (£6,980) (Department of Finance letter F. 42/3/47), cost of publicity urging early Christmas posting (£990) (Department of Finance letter S. 41/15/48), damages and costs awarded to members of the public involved in traffic accidents with official vehicles (£443) (Department of Finance letters S. 48/20/49), entertainment expenses (£28) (Department of Finance letter S. 100/7/49), payments amounting to £52 in respect of special medical fees and examinations (Department of Finance letters P. 7/16/50, P. 7/31/50, P. 7/25/50, P. 7/9/50, P. 7/41/48, P. 7/5/51, P. 7/13/50, E. 82/24/50, E. 104/6/39, E. 82/3/48, E. 100/4/42, E. 104/16/37, S. 48/25/49 and S. 48/20/49), recoupment of legal expenses incurred by officers of the Department involved in traffic accidents, etc. (£23) (Department of Finance letters S. 48/20/49, P. 7/19/46, P. 7/40/49 and S. 48/9/49), payments to the Corporation of Dublin in respect of facilities for the destruction of confidential waste (£19) (Department of Finance letter S. 9/6/38), cost of official Christmas greetings cards for distribution to members of the Universal Postal Union (£7) (Department of Finance letter S. 41/2/25) and cost of brochures for philatelic sets of postage stamps (£149) (Department of Finance letter S. 41/18/32). In addition, *ex-gratia* awards totalling £20 were made to officers of the Department in recognition of their courageous and resourceful conduct in frustrating attempted armed raids (Department of Finance letter E. 82/9/36). Expenditure under this subhead also includes *ex-gratia* payments amounting to £100 made to a window-cleaning contractor in respect of increased wages paid by him (Department of Finance letter S. 9/3/43).

I.1.—A casual variation.

I.2.—The amount of travelling done by engineering staff was less than anticipated.

K.—Saving due to unanticipated delay in delivery of certain stores which had been provided for. The expenditure includes a payment of £1,678 2s. 7d., in addition to a sum of £2,700 paid in the financial year 1947–48, in full settlement of the Department's contribution in respect of the salvage of Post Office engineering equipment which was part of the cargo carried by the s.s. "Ayrshire Coast" when the ship was disabled in heavy seas. A refund amounting to £4 ls. 8d. was received in respect of short shipment of certain items (Department of Finance letters S. 41/1/47).

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 (£13,000), on telegraph construction (£500), renewal works (£5,000) and on maintenance works (£3,000) being less than anticipated.

L.4.—Saving due to unanticipated deferment of the due date for rental of a telephone exchange (£6,500); offset by expenditure on rates (£1,480) and electricity (£2,520) being greater than anticipated.

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 thirty-three awards varying between £1 and £5 and totalling £70 to engineering staff for suggestions to improve engineering plant and methods (Department of Finance letter E. 81/1/47). Eleven *ex-gratia* payments totalling £346 were made to members of the public as compensation for injuries, etc., resulting from accidents arising out of engineering works. In addition an *ex-gratia* payment of £11 was made to a window-cleaning contractor in respect of increased wages paid by him (Department of Finance letter S. 9/3/43).

N.1., N.2. and N.3.—Casual variations.

Q.1.—Expenditure on engineering staff and labour force was less than anticipated owing to non-delivery of apparatus and to postponement of works.

Q.2.—Saving due to non-delivery of equipment and reduced installation programme (£36,350); offset by expenditure on maintenance stores being greater than anticipated (£4,500). The expenditure includes an *ex-gratia* payment to a contractor of £302 in respect of an increase in the cost of engineering materials owing to devaluation (Department of Finance letter S. 9/5/49).

Q.3.—Expenditure on travelling was less than anticipated.

T.—Appropriations in Aid :—

		Estimated.	Realized.		
		£	£	s.	d.
(1) Void money orders :—					
	<i>Original</i> ...	£2,600			
	<i>Supplementary</i> ...	200			
		2,800	2,348	10	3
(2) Void postal orders :—					
	<i>Original</i> ...	£2,400			
	<i>Supplementary</i> ...	300			
		2,700	2,480	0	0
(3) Works for railway companies and others :—					
	<i>Original</i> ...	£5,000			
	<i>Supplementary</i> ...	500			
		5,500	9,587	9	9
(4) Sale of engineering stores ...		6,000	4,065	5	9
(5) Receipts from Savings Bank funds :—					
	<i>Original</i> ...	£107,005			
	<i>Supplementary</i> ...	3,740			
		110,745	101,026	11	10
(6) Rent of Post Office premises sublet ...		7,500	5,901	14	7
(7) Repayment of sums advanced to officers under Subhead G.I. ...		10	—		
(8) Receipts from Widows' and Orphans' Pensions Fund for administration expenses :—					
	<i>Original</i> ...	£37,100			
	<i>Supplementary</i> ...	1,500			
		38,600	36,922	7	4
(9) Receipts for agency services performed on behalf of other Governments :—					
	<i>Original</i> ...	£30,000			
	<i>Supplementary</i> ...	5,000			
		35,000	31,391	14	7
(10) Receipts from British Government for excess parcels traffic :—					
	<i>Original</i> ...	Nil			
	<i>Supplementary</i> ...	£13,000			
		13,000	16,473	0	0
(11) Receipts from British Government for staffing of wireless stations :—					
	<i>Original</i> ...	£14,680			
	<i>Supplementary</i> ...	38,820			
		53,500	42,510	14	4
(12) Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921 :—					
	<i>Original</i> ...	£24,000			
	<i>Less Supplementary</i> ...	500			
		23,500	23,341	1	10

				Estimated.	Realized.		
				£	£	s.	d.
(13) Repayment by Post Office Workers' Union of salaries, plus a contribution towards superannuation liability, of officers loaned to that Union :—							
	Original	...	...	£1,350			
	Supplementary	...	...	250			
				<hr/>	1,600	1,247	6 11
(14) Miscellaneous receipts :—							
	Original	...	...	£15,975			
	Less Supplementary	...	...	2,210			
				<hr/>	13,765	25,303	11 0
TOTAL :—							
	Original	...	...	£253,620			
	Supplementary	...	...	60,600			
				<hr/>	£314,220	£302,599	8 2

- (1) The amount of void money orders was less than anticipated.
- (2) The amount of void postal orders was less than anticipated.
- (3) Excess mainly due to receipt from the British Post Office of payment in respect of works effected on their behalf during the financial years 1947-48 to 1949-50.
- (4) Receipts from sales were less than anticipated.
- (5) Staff costs and administrative expenses of the Savings Bank and expenditure on savings publicity, which are recovered from Savings Bank funds and credited to this heading, were less than anticipated by £6,700 and £3,000, respectively.
- (6) The residential portions of certain official premises were taken over for official purposes.
- (7) No advances were made.
- (8) Closer estimation was not practicable.
- (9) The number of postal orders and allowance forms paid for other Governments was less than anticipated.
- (10) Five quarterly payments in respect of excess parcels traffic were received within the year from the British Post Office.
- (11) The amounts proper to be appropriated to this heading were less than anticipated. Some receipts estimated for under this heading have been appropriated to (3).
- (12) A casual variation.
- (13) Anticipated receipts did not materialize.

(14) 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	...	...	9,907	17	6
(b)	Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property	...	...	790	19	7
(c)	Receipts in respect of damage to property, fines, prosecution costs, restitution, etc.	...	...	413	12	2
(d)	Receipts in respect of commission on repurchase of stamps	...	...	1,742	14	2

	£	s.	d.
(e) Receipts for services rendered in respect of meteorological services, engineering work, etc., for broadcasting service, etc.	3,159	16	7
(f) Profits on exchange—money order services	112	14	11
(g) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc.	3,739	12	3
(h) Receipts in respect of officers loaned	274	6	11
(i) Advertisement receipts	844	16	2
(j) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus	835	12	1
(k) Refund of overpayment of widows' and orphans' contributions	226	16	11
(l) Sum received for premium on lease of premises at Roche's Point, Cork	200	0	0
(m) Refund of customs duties on apparatus purchased for civil aviation purposes	918	13	7
(n) Repayment by staff associations in respect of salary, wages, etc., of officers loaned	472	4	8
(o) Other miscellaneous receipts	1,663	13	6

H.2.—LOSSES BY DEFAULT, ACCIDENT, ETC. CLASSIFIED SCHEDULE.

Deficiency in Accounts—	£	s.	d.
Due to shortage in official remittance between An Uaimh Head Office and Donaghpatrick Sub-Office	6	0	0
„ „ Due to an error in transmission of a telegraph money order between An Uaimh Head Office and Kilmainhamwood Sub-Office (Department of Finance letter S. 41/4/50) ...	28	0	0
„ „ Due to shortage in official remittance between An Uaimh Head Office and Wilkinstown Sub-Office	5	0	0
„ „ Due to theft of £27 at Ballivor Sub-Office, An Uaimh, by a member of the public who was prosecuted. The loss to public funds was reduced by £5 made good by the Sub-Postmistress	22	0	0
„ „ Due to accidental loss of official remittances between Batterstown Sub-Office and Dublin Head Office	20	11	3
„ „ Due to forgery of customs charge labels by an Auxiliary Postman at Bantry Head Office. The offender was prosecuted and dismissed ...	3	0	
„ „ Due to fraudulent negotiation of a British postal draft at Belmullet Sub-Office, Ballina, by a member of the public who died before prosecution could be effected	5	0	0
„ „ Due to loss of cash, stocks and paid vouchers amounting to £645 4s. 0½d. by fire at Bunbeg Sub-Office, Letterkenny. The loss to public funds was reduced by £185 4s. 10d. salvaged and £420 14s. 2½d. reconstructed vouchers (Department of Finance letter S. 41/16/50)	39	5	0

			£	s.	d.
Deficiency in Accounts—	Due to accidental loss of a paid postal draft at				
	College Green Branch Office, Dublin ...		3	4	0
„	„	Due to shortage in official remittance between			
	Drogheda Head Office and Tallanstown				
	Sub-Office		1	0	0
„	„	Due to loss of a registered letter in transit to			
	Drogheda (Department of Finance letter				
	S. 41/7/50)		26	18	1½
„	„	Due to theft of a registered packet by two			
	temporary Postmen at Dublin Head Office.				
	The offenders were prosecuted and dismissed		21	15	4
„	„	Due to loss of registered letters amounting to			
	£5 15s. 3d. at Dublin Head Office. The loss				
	to public funds was reduced by £1 5s. 0d.				
	made good by the officers held to be				
	responsible		4	10	3
„	„	Due to loss of registered parcels at Dublin Head			
	Office (Department of Finance letter S.				
	41/15/50)		14	1	2
„	„	Due to loss of a registered letter, value £5 16s. 7d.,			
	in transit to Dublin Head Office. The loss				
	to public funds was reduced by 10s. made				
	good by the officer held to be responsible ...		5	6	7
„	„	Due to shortage in official remittance between			
	Dublin Head Office and James's Street				
	Branch Office, Dublin		10	0	
„	„	Due to loss of a registered letter between Dublin			
	Head Office and Mallow Head Office (Depart-				
	ment of Finance letter S. 41/7/50) ...		30	0	0
„	„	Due to loss of cash by a coin box collector at			
	Dublin Head Office. The loss to public funds				
	was reduced by £1 made good		5	2	5
„	„	Due to misappropriation of postal orders amount-			
	ing to £82 17s. 11d. by a Postman, Grade B,				
	and a temporary Postman, at Dún Laoghaire				
	Head Office. The offenders were dismissed.				
	The loss to public funds was reduced by				
	£1 10s. 0d. made good (Department of				
	Finance letter E. 82/11/50)		81	7	11
„	„	Due to shortage in official remittance between			
	Mallow Head Office and Drommahane Sub-				
	Office		1	0	0
„	„	Due to shortage in official remittance between			
	Moyglass Sub-Office, Galway, and Loughrea				
	Head Office		5	0	0
„	„	Due to shortage in the accounts at Portumna			
	Sub-Office, Ballinasloe. The Sub-				
	Postmistress left the service		2	0	
„	„	Due to shortage in official remittance between			
	Rossmore Sub-Office, Galway, and Loughrea				
	Head Office		1	0	0

	£	s.	d.
Deficiency in Accounts—Due to an amount of £2 refunded to Department of Social Welfare in respect of maternity benefit, owing to failure at Waterford Head Office to insure the officer at the proper time (Department of Finance letter E. 82/2/47) ...	2	0	0
„ „ Due to misappropriation of postal orders by a temporary Postman at Whitehall Branch Office, Dublin. The offender was prosecuted and dismissed ...	2	15	0
„ „ Due to fraudulent withdrawals (three cases) amounting to £84 10s. 0d. from various Savings Bank accounts by members of the public, one of whom was prosecuted and convicted. The loss to public funds was reduced by £23 10s. 8½d. found on the offender who was prosecuted and by £39 made good by the officers held to be responsible ...	21	19	3½
Commemoration, etc., stamps presented to His Holiness the Pope, the Universal Postal Union, Berne, International Philatelic Exhibition at Madrid, President of Ireland, and others (Department of Finance letter S. 41/18/32) ...	66	5	0

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants :—

	£	s.	d.
Counter losses ...	325	9	10½
Irrecoverable amounts of Customs duties uncollected ...	18	3	4
Money orders ...	37	17	4
Postal orders ...	14	13	8
Postal drafts ...	2	1	9
Savings bank ...	10	0	0
Miscellaneous ...	6	5	3½
	414	11	3

Compensation for loss of or damage to parcels and insured letters :—

	£	s.	d.
Loss :—Registered and insured parcels ...	244	14	9
Unregistered and uninsured parcels ...	1,276	19	1½
Total (Parcels) ...	1,521	13	10½
Registered and insured letters ...	356	19	9½
Total (Loss) ...	1,878	13	8
Damage :—Registered and insured parcels ...	63	10	10
Unregistered and uninsured parcels ...	194	19	1
Total (Parcels) ...	258	9	11
Registered and insured letters ...	1	11	0
Total (Damage) ...	260	0	11
TOTAL LOSS AND DAMAGE ...	2,138	14	7
TOTAL ...	£2,973	2	2

The total number of money orders and postal orders issued during the year was 12,244,000 amounting to a sum of £16,897,000. The total number of parcels dealt with was approximately 8,200,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £54,407,000. The total number of Savings Bank deposits and withdrawals during the year was 1,545,000 and the total amount involved was approximately £19,370,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance:—

An Auxiliary Postman at Arva Sub-Office, Cavan, abstracted £5 2s. 6d. from postal packets. He was prosecuted and dismissed.

A Postman, Grade B, at Bandon Head Office abstracted £65 15s. 0d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/9/51).

A temporary Postman at Blackrock Sub-Office, Dún Laoghaire, abstracted £1 from postal packets. He was prosecuted and dismissed.

An Auxiliary Postman at Carrickmines Sub-Office, Dublin, abstracted £3 from a postal packet. He was prosecuted and dismissed.

A Postman, Grade B, at Carrick-on-Suir Sub-Office, Waterford, abstracted £23 1s. 6d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/10/50).

A Post Office Clerk, Grade B, at Castleblayney Sub-Office, Dundalk, misappropriated a Savings Bank deposit of £20 and official cash to an amount of £6 12s. 0d. He was prosecuted and dismissed (Department of Finance letter E. 82/21/50).

A Boy Messenger at the Central Telegraph Office, Dublin, abstracted £1 from an express postal packet. He was dismissed.

An Assistant at Charlestown Sub-Office, Claremorris, affixed previously used stamps valued £1 6s. 2d. to parcels and telegraph forms. She was dismissed.

An Auxiliary Postman at Churchill Sub-Office, Letterkenny, misappropriated two money orders valued £5. He was prosecuted and dismissed.

An Assistant at Clonroche Sub-Office, Enniscorthy, misappropriated £52 19s. 7½d. official cash. She was dismissed (Department of Finance letter E. 82/12/40).

A temporary Postman at Cork Head Office abstracted £3 12s. 6d. from postal packets. He was prosecuted and dismissed.

An Assistant at The Crescent Sub-Office, Limerick, misappropriated £34 10s. 0d. Savings Bank moneys. She was prosecuted and dismissed.

A Postman, Grade B, at Donegal Head Office affixed previously used stamps valued £1 to parcel charge slips. He was dismissed (Department of Finance letter E. 82/4/51).

An Auxiliary Postman at Dromahair Sub-Office, Sligo, abstracted £3 from postal packets. He was prosecuted and dismissed.

A Post Office Clerk, Grade A, at Dublin Head Office abstracted £30 from a postal packet. He was prosecuted and dismissed (Department of Finance letter E. 82/17/50).

A Postman, Grade A, at Dublin Head Office abstracted 562 dollars from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/20/50).

A Postman, Grade B, at Dublin Head Office abstracted £9 10s. 0d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/13/50).

A temporary Postman at Dublin Head Office misappropriated £2 15s. 6d. customs charges. He was dismissed.

A temporary Auxiliary Postman at Dublin Head Office abstracted £1 10s. 0d. from a postal packet. He was prosecuted and dismissed.

An Assistant at Dundrum Sub-Office, Dublin, misappropriated £1 8s. 0d. official cash and postal orders valued £1 12s. 0d. She was dismissed.

An Auxiliary Postman at Dundrum Sub-Office, Dublin, abstracted £1 14s. 0d. from postal packets. He was prosecuted and dismissed.

A Post Office Clerk, Grade A, at Dún Laoghaire Head Office abstracted £220 8s. 3d. from registered postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/3/50).

An Overseer at Killarney Head Office misappropriated £800 official cash. He was prosecuted and dismissed (Department of Finance letter E. 82/8/50).

A Post Office Clerk, Grade B, at Loughrea Sub-Office, Galway, abstracted £2 10s. 0d. and one dollar from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/2/51).

An Assistant at Lower Leeson Street Sub-Office, Dublin, misappropriated £10 10s. 0d. Savings Bank moneys. She was dismissed.

Official cash and stocks to a total value of £223 6s. 9½d. burgled from Lower Mount Street Sub-Office, Dublin, were made good on foot of a burglary insurance policy.

A temporary Allowance Deliverer at Lucan Sub-Office, Dublin, abstracted £16 from postal packets. He was dismissed.

An Assistant at Mountcharles Sub-Office, Donegal, misappropriated £2 Savings Bank moneys and one £1 postal order. She was dismissed.

An Auxiliary Postman at Santry Sub-Office, Dublin, misappropriated £7 2s. 3d. customs charges. He was dismissed.

An Assistant at Tourlestrane Sub-Office, Sligo, misappropriated £98 10s. 0d. Savings Bank moneys. She was prosecuted and dismissed.

Five members of the public fraudulently withdrew £27 4s. 8d. 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. ...	18	1	5
Losses of engineering stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (120 cases)	324	1	11

Amounts totalling £822 7s. 5d. being the value of engineering equipment and apparatus destroyed, damaged in transit, etc., were written off under Department of Finance authorities S. 41/6/51, S. 41/16/50, S. 41/6/49 and S. 41/2/50.

The total value of engineering stores handled during the year was £1,231,000.

The sale value of all materials of postcards, wrappers, envelopes and telegraph books issued to Postmasters in the year was £5,797.

REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for railway companies and others ...	6,494	4,774

The labour expenditure included under the above totals for repayment services is charged to a suspense account. Any other expenditure incurred is charged to the Vote, and credited on recovery to Appropriations in Aid. For the sake of completeness, the total expenditure is included above.

During the year five claims for repayment services amounting to £35 7s. 3d. were abandoned under the Secretary's authority.

EXTRA REMUNERATION (exceeding £50).

The Chief Medical Officer received a gratuity amounting to £174 from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E. 109/33/46).

One hundred and ninety-four Clerical Officers, two Law Clerks, twenty-nine Writing Assistants, two Overseers of Sorting Assistants, fifteen Telephone Officers, one Head Messenger, five Doorkeepers and five temporary Clerical Assistants received extra remuneration varying between £50 11s. 6d. and £177 10s. 0d. in respect of extra attendance on weekdays.

Two Superintendents, five Assistant Superintendents, forty-one Overseers, four Inspectors, six Assistant Inspectors, two Superintendent Warehousemen, one Assistant Foreman, three hundred and twenty-four Post Office Clerks, Grade A, one hundred and seventy-six Post Office Clerks, Grade B, one hundred and seventy-one Postmen, Grade A, one hundred and eighty-four Postmen, Grade B, sixteen Telephonists, ten Male Night Telephonists, one Night and Sunday Telephone Attendant, twelve Draughtsmen, four Motor Mechanics, two hundred and thirty-four Skilled Workmen, two Warehousemen, three Storemen, one Woodworking Machinist, seventy-one Labourers, one Mason, three Packers and Porters, forty-two Doorkeepers and twelve Cleaners received extra remuneration varying between £50 0s. 4d. and £454 13s. 10d. 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.

From Vote 55 two Clerical Officers and one Postman, Grade B, received fees varying between £58 7s. 6d. and £116 10s. 0d.

A Fitter received a gratuity of £125 in respect of his performance of the full-time duties of Foreman Fitter during the period January, 1947, to July, 1950 (Department of Finance letter E. 81/8/46).

NOTES.

1. This Account includes expenditure of approximately £1,415 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 £251 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 vans (3 cases)	...	...	...	...	61	16	9
Motor cycles (3 cases)	...	...	...	...	18	11	9
Pedal cycles (3 cases)	...	...	...	...	13	17	11
					£94	6	5

(b) on a mutual forbearance basis :—					£	s.	d.
Motor vans (5 cases)	...	...	...	...	50	2	8
Motor trucks (3 cases)	...	...	...	...	42	17	3
Motor cycles (6 cases)	...	...	...	...	192	7	5
Pedal cycles (8 cases)	...	...	...	...	36	15	10

(Department of Finance letters S. 41/2/37) £322 3 2

(c) on a halving basis :—					£	s.	d.
Motor vans (3 cases)	...	...	...	...	13	0	0
Motor cycles (2 cases)	...	...	...	...	18	18	2

(Department of Finance letters S. 41/2/37) £31 18 2

4. In fourteen 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 £191 3s. 0d., but £61 is being recovered from the officers concerned in three cases.

5. Amounts totalling £5 10s. 2d. (two cases) in respect of the value of excess annual leave were abandoned as irrecoverable.

6. Three amounts of £29 0s. 2d., £2 4s. 1d. and £4 12s. 9½d. (Department of Finance letters E. 112/5/40) in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable.

7. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Cabinteely, Dublin, and Dean's Grange, Dún Laoghaire (Department of Finance letters E. 82/1/48).

8. Amounts totalling £18 6s. 6d. due in respect of legal costs from telephone subscribers were abandoned.

9. Three voice recording machines, valued £1,185, surplus to the requirements of the Department of Industry and Commerce, were taken over by this Department (Department of Finance letter S. 41/6/49).

10. An amount of £390 15s. 4d. in respect of the expenses of two officers who visited the United States of America under the E. C. A. Technical Assistance Projects was finally defrayed from Subhead A. of the Vote for Technical Assistance (Department of Finance circular F. 121/11/50).

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
22nd December, 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, 1951.
SUMMARY.

Estimated Expenditure.				Actual Expenditure.			
Lines and Apparatus.		Telephone Services.		Electric Light and Power.		Common Services.	
Telegraph Services.							
£	£	£	£	£	£	£	£
27,355	*	*		23,370		7,815	
20,570	101,395	1,065				1,901	
96,070	320,820	22,280				22,261	
1,215	19,015	110				59	
£633,265				£611,015			

* Telephone construction is provided for by loans raised under the Telephone Capital Acts, 1924 to 1946.

APPENDIX No. IA.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1951.

Estimate.	Expenditure.
£	£
Construction (Telegraphs):—	
Shore Wireless Stations	292
Sundry Works (including fast Telegraph Apparatus) ...	13,122
TOTAL COST OF TELEGRAPH CONSTRUCTION:—	
Cash	£1,241
Materials	12,173
	13,414 (a)
Construction (Common Services):—	
Electric Light, Electric Power, Heating:—	
New Works:—	
Cash	£6,847
Materials	968
	7,815 (a)
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	£7,815

(a) The saving was due to sundry construction works provided for not being carried out or completed within the financial year.

APPENDIX No. IA.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1951—continued.

ESTIMATE.			EXPENDITURE.			
Lines and Apparatus.		Electric Light and Power.	Lines and Apparatus.		TOTAL.	Electric Light and Power.
Telegraph Services.	Telephone Services.	Common Services.	Telegraph Services.	Telephone Services.		Common Services.
£ 14,085 6,385 —	£ 69,925 23,820 150	£ 665 350 —	£ 8,766 5,042 —	£ 85,987 21,217 —	£ 96,373 26,481 —	£ 1,620 222 —
£20,470	93,895	1,015	13,808	107,204	122,854	1,842
100	7,500	50	171	7,906	8,136	59
£20,570	101,395	1,065	13,979	115,110	130,990	1,901
82,175 13,875 20 —	273,655 46,635 180 350	18,295 3,985 — —	80,629 13,503 17 306	269,843 48,190 151 4,826	366,874 67,552 168 5,132	16,402 5,859 — —
£96,070	320,820	22,280	94,455	323,010	439,726	22,261
1,215	19,015	110	633 71	14,261 4,046	14,940 4,130	46 13
£1,215	19,015	110	704	18,307	19,070	59

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1951.

RECEIPTS.	£	£	ISSUES.	£	£
Value of Stores in hand, 1st April, 1950 :—					
Stock at Rate Book prices on 31st March, 1950	1,025,693*		Works and Maintenance ...	...	468,846
Stores in transit on 31st March, 1950	8,510		Repayment Services ...	...	1,783
Adjustment in respect of stores taken into stock prior to 1st April, 1950 ...	9,820		Sales ...	...	305
Engineering materials purchased ...	444,518	1,044,023	Factory, for use in manufacture, Plant, etc. ...	...	28,035
Add Stores taken into stock in 1950-51 but not paid for on 31st March, 1951	67,022				498,969
	511,540		Value of Stores in transit on 31st March, 1951 ...	...	13,440
Deduct Stores taken into stock prior to 1st April, 1950, and paid for in 1950-51 ...	29,982		Value of Stores in hand on 31st March, 1951	1,074,179*	1,087,619
Manufactured articles received from Factory at cost ...		481,558	(Including stores, £100,392, awaiting repair or condemnation; for sale, £6,926; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £13,229).		
Profit on Rate Book prices ...		24,991			
Stocktaking adjustment ...		35,944			
		72			
		<u>£1,586,588</u>			<u>£1,586,588</u>

* 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 1950-51.

						Subhead N. 1.
RECURRENT CHARGES.						£ s. d.
Superannuation Allowances granted under the Superannuation Acts, 1834 to 1947	...	...	...	...	...	205,240 1 9
GRATUITIES AND OTHER NON-RECURRENT CHARGES.						
A.—Statutory.						
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1) )	...	...	...	...	...	58,078 17 7
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) )	...	...	...	...	...	11,775 18 11
Gratuities granted to Established Officers under the Superannuation Act, 1859 (Section 6)	...	...	...	...	...	679 5 3
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4)	...	...	...	...	...	487 6 4
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act, 1887 (Section 4), as amended by the Act of 1914 (Section 3)	...	...	...	...	...	234 1 1
B.—Non-Statutory.						
Marriage Gratuities	...	...	...	...	...	12,874 18 0
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts and to certain Unestablished Full-time Officers whose service was partly allowance paid	...	...	...	...	...	2,054 12 9
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	...	...	...	...	...	6,894 14 6
						£298,319 16 2
						Subhead N. 2.
						£ s. d.
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	...	...	...	...	...	43,961 1 7
						Subhead N. 3.
						£ s. d.
Agency Payments in respect of Compensation Allowances	...	...	...	...	...	23,139 10 2
TOTAL						£365,420 7 11

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 TO 1946.

	Receipts in the Year ended 31st March, 1951.		Total for the previously expired period.		Total to 31st March, 1951.			Payments in the Year ended 31st March, 1951.		Total for the previously expired period.		Total to 31st March, 1951.	
	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
—							—						
To Balance on 31st March, 1950 ...							By Balance on 31st March, 1950 ...	78,571	19 5	—		—	
„ Advances from the Exchequer ...	1,800,000	0 0	6,551,858	0 0	8,351,858	0 0	„ Expenditure on works	1,834,183	11 8	6,170,429	19 5	8,004,613	11 1
„ Balance on 31st March, 1951 ...	112,755	11 1	—		112,755	11 1	„ Expenditure on Stores not yet allocated (Suspense Head)	—		460,000	0 0	460,000	0 0
TOTAL ...£	1,912,755	11 1	6,630,429	19 5	8,464,613	11 1	TOTAL ...£	1,912,755	11 1	6,630,429	19 5	8,464,613	11 1

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
22nd December, 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, 1951, compared with the sum granted, for Salaries and other Expenses in connection with Wireless Broadcasting (No. 45 of 1926) including Public Concerts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances ...	118,045	110,238 7 7	7,806 12 5	—	—	
B.—Cost of Daily Programmes, including Public Concerts	69,430	66,984 16 7	2,445 3 5	—	—	
C.—Musical Instruments, Music, etc. ...	4,500	4,765 10 7	—	265 10 7		
D.—Travelling Expenses ...	3,810	4,185 10 0	—	375 10 0		
E.—Light, Power, etc. ...	12,735	9,838 16 5	2,896 3 7	—	—	
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour ...	36,975	21,071 17 3	15,903 2 9	—	—	
G.—International and other Conferences and Conventions ...	525	2,021 14 1	—	1,496 14 1		
H.—Telegrams and Telephones	1,000	1,104 3 6	—	104 3 6		
I.—Radio Journal ...	10	—	10 0 0	—	—	
J.—Incidental Expenses ...	150	334 2 0	—	184 2 0		
TOTAL ...£	247,180	220,544 18 0	29,061 2 2	2,426 0 2		

Surplus to be surrendered ... £26,635 2 0

				Estimated.	Realized.		
				£	£	s.	d.
Extra Receipts payable to Exchequer :—							
Licence fees	...	...	...	182,500	193,396	0	0
Advertisements, etc.	...	...	...	45,500	45,656	5	2
				<u>£228,000</u>	<u>£239,052</u>	<u>5</u>	<u>2</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to non-operation of short wave station, vacancies unfilled, and provision for additional staff and overtime not being fully expended.

B.—Expenditure on telephone lines used for broadcasting purposes, and payments to composers and arrangers of Irish music were less than anticipated.

- C.—Expenditure on the purchase and hire of music was greater than anticipated.
- D.—Travelling expenses of engineering and programme staff were greater than anticipated.
- E.—Anticipated expenditure on additional studios at Dublin did not materialize, as the studios were not provided during the year, and expenditure on short wave transmitter tests was less than anticipated.
- F.—Expenditure on maintenance was less than anticipated, and delivery of equipment which had been estimated for was not effected within the year.
- G.—The annual subscription payable to the Union Européenne de Radiodiffusion was higher than that payable to the Union Internationale de Radiodiffusion which it replaced, and an alteration in the due date resulted in two annual subscriptions coming in course of payment during the year.
- H.—Expenditure on telegrams and telephones was greater than anticipated.
- I.—An official journal was not in operation during the year.
- J.—Closer estimation was not possible. The expenditure includes an *ex-gratia* payment of £15 13s. 0d. to a window-cleaning contractor in respect of increased wages paid by him (Department of Finance letter S. 9/3/43).

EXTRA REMUNERATION (exceeding £50).

Two Clerical Officers, one Shorthand Typist, two Writing Assistants, four Inspectors, twenty-six Skilled Workmen and twelve Doorkeepers received extra remuneration varying between £50 11s. 11d. and £155 0s. 7d. in respect of extra attendance.

One Executive Officer, one temporary Programme Assistant, two Actors and ten orchestra members received extra remuneration varying between £50 10s. and £229 for professional services rendered.

NOTE.

The Account of another Department includes expenditure of approximately £258 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

L. Ó BROIN,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 15th November, 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.

DEFENCE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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.; for Expenses of the Bureau of Military History; and for a Grant-in-Aid of the Irish Red Cross Society (No. 32 of 1938).

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 ...	1,535,397	1,525,798 7 5	9,598 12 7	—
A.1.—Military Educational Courses abroad :— Original ... £10,000 Supplementary 5,000	15,000	13,170 1 10	1,829 18 2	—
A.2.—Resignation, Retirement and Discharge Gratuities	600	450 0 0	150 0 0	—
A.3.—Expenses of Equitation Teams at Horse Shows	10,000	9,470 3 11	529 16 1	—
A.4.—Emergency Gratuities and Re-enlistment Bounties	1,010	528 17 4	481 2 8	—
B.—Marriage Allowance ...	273,000	281,985 5 4	—	8,985 5 4
C.—Pay of Civilians attached to Units ...	394,912	405,488 6 7	—	10,576 6 7
D.—Pay of Chaplains and Officiating Clergymen ...	7,500	6,873 17 0	626 3 0	—
E.—Pay of Officers of Medical Corps, etc. ...	71,854	69,695 11 10	2,158 8 2	—
F.—Medicines and Instruments :— Original ... £10,209 Supplementary 3,000	13,209	12,426 18 5	782 1 7	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
G.—Subsistence and other Allowances :—						
<i>Original</i> ...	£35,137					
<i>Supplementary</i> ...	5,000					
	40,137	36,973 17 6	3,163 2 6	—	—	—
H.—Transport of Troops ...	38,789	39,540 13 9	—	—	751 13 9	—
I.—Conveyance of Stores, etc.	1,500	1,122 4 6	377 15 6	—	—	—
J.—Mechanical Transport :—						
<i>Original</i> ...	£39,735					
<i>Supplementary</i> ...	13,419					
	53,154	56,556 6 10	—	—	3,402 6 10	—
K.—Provisions and Allowances in lieu ...	368,808	377,626 4 7	—	—	8,818 4 7	—
L.—Petrol and Oils :—						
<i>Original</i> ...	£43,052					
<i>Supplementary</i> ...	20,861					
	63,913	56,679 13 11	7,233 6 1	—	—	—
M.—Clothing and Equipment :—						
<i>Original</i> ...	£91,667					
<i>Supplementary</i> ...	70,769					
	162,436	144,391 7 9	18,044 12 3	—	—	—
N.—Animals and Forage ...	9,730	10,206 8 4	—	—	476 8 4	—
O.—General Stores ...	87,085	49,199 1 1	37,885 18 11	—	—	—
O.1.—Assistance to Civil Aviation ...	10	—	10 0 0	—	—	—
P.—Warlike Stores ...	94,871	45,466 8 8	49,404 11 4	—	—	—
P.1.—Air-raid Precautions ...	1,000	863 3 6	136 16 6	—	—	—
P.2.—Naval Service :—						
<i>Original</i> ...	£126,006					
<i>Supplementary</i> ...	8,313					
	134,319	126,950 0 4	7,368 19 8	—	—	—
Q.—Engineer Stores ...	12,555	14,291 15 5	—	—	1,736 15 5	—
R.—Fuel, Light and Water in kind and Fuel Oils :—						
<i>Original</i> ...	£111,975					
<i>Supplementary</i> ...	230,938					
	342,913	301,503 0 1	41,409 19 11	—	—	—
S.—Barrack Maintenance and Minor Works ...	86,430	95,603 6 8	—	—	9,173 6 8	—
S.1.—Marine Transport Service (Vessels) ...	15,145	15,295 13 7	—	—	150 13 7	—
T.—Military Lands ...	6,097	5,397 15 3	699 4 9	—	—	—
U.—Compensation ...	5,000	2,888 18 8	2,111 1 4	—	—	—
V.—Barrack Services ...	46,845	42,158 17 5	4,686 2 7	—	—	—
W.—Insurance ...	26,039	26,327 3 10	—	—	288 3 10	—
X.—Incidental Expenses :—						
<i>Original</i> ...	£2,880					
<i>Supplementary</i> ...	1,000					
	3,880	6,060 8 11	—	—	2,180 8 11	—
X.1.—Telegrams and Telephones	25,150	26,844 1 9	—	—	1,694 1 9	—
X.2.—Hospital Treatment of Soldiers' Dependants :—						
<i>Original</i> ...	£1,500					
<i>Supplementary</i> ...	3,500					
	5,000	4,677 3 10	322 16 2	—	—	—
X.3.—Irish Red Cross Society (Grant-in-Aid) ...	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.
Y.—Office of the Minister for Defence : Salaries, Wages and Allowances ...	201,372	202,105 17 4	—	733 17 4
Y.1.—Travelling Expenses of Office Staff ...	3,000	2,976 11 9	23 8 3	—
Y.2.—The Reserve ...	299,234	309,442 15 7	—	10,208 15 7
Y.3.—The Reserve—Second Line (Grants-in-Aid) ...	16,000	11,650 0 0	4,350 0 0	—
Y.4.—Bureau of Military History : Salaries, Wages and Allowances ...	6,935	7,253 11 4	—	318 11 4
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940 ...	493	493 0 0	—	—
B.B.—Medals, etc. ...	3,000	3,408 8 10	—	408 8 10
Balances Irrecoverable ...	—	87 3 4	—	87 3 4
	4,493,322	4,359,928 14 0	193,383 18 0	59,990 12 0
<i>Deduct :—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	109,177	—	109,177 0 0	—
GROSS TOTAL :— <i>Original</i> £4,131,522 <i>Supplementary</i> 252,623 —£	4,384,145	4,359,928 14 0	84,206 18 0	59,990 12 0
			Surplus of Gross Estimate over Expenditure. £24,216 6 0	
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.	
<i>Deduct :—</i> Z.—Appropriations in Aid ...	154,812	130,946 18 3	£23,865 1 9	
			Net Surplus to be surrendered.	
NET TOTAL :— <i>Original</i> £3,976,710 <i>Supplementary</i> 252,623 —£	4,229,333	4,228,981 15 9	£351 4 3	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	182 18 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A normal variation.
- A.1.—A number of claims for accommodation, fees, etc., were not received until after the close of the financial year.
- A.2.—A gratuity of £137 10s. 0d., for which provision was made, was not paid owing to altered circumstances.
- A.3.—A normal variation.
- A.4.—The number of claims was less than anticipated.
- B. and C.—Normal variations.
- D.—The number of Chaplains was reduced during the year.
- E.—A normal variation.
- F.—Due to non-delivery of drugs and dressings before the end of the financial year.
- G.—Mainly due to the fact that certain appointments provided for were not filled during the year.
- H.—A normal variation.
- I.—The transfer of stores between barracks and posts was not as great as was anticipated.
- J.—Mainly due to the purchase of reserve stocks of spares.
- K.—A normal variation.
- L.—It was not found possible to secure delivery within the year of the full amount of petrol ordered.
- M.—Claims for payment in respect of reserve stocks of cloth did not mature during the year.
- N.—A normal variation.
- O.—Stores ordered were either not available or not delivered during the year.
- P.—See Subhead O. The expenditure includes an advance payment of £1,425 on foot of a contract for the supply of certain equipment (Department of Finance authority S. 8/2/36).
- P.1.—Grants to local authorities in the winding up of the air-raid precautions schemes were less than expected.
- P.2.—Stores ordered were not delivered within the year.
- Q.—Mainly due to the purchase of an item of machinery not provided for. Expenditure includes sums amounting to £2 2s. 4d. paid to contractors in respect of clerical errors made by them when tendering (Department of Finance authority S. 9/13/39).
- R.—Mainly due to the fact that the full quantity of reserve stocks of coal ordered was not delivered within the year.
- S.—Due to a payment for dredging at Haulbowline not provided for; offset by saving on repairs, renewals and maintenance.
- S.1.—A normal variation.
- T.—Certain appointments provided for were not filled during the year.
- U.—Expenditure under this subhead is purely conjectural.
- V.—Due to delay in delivery of furniture, etc., for messes and barracks.

W.—A normal variation.

X.—Due mainly to the cost of advertising for recruits not provided for.

X.1.—Mainly due to increased cost of installing telephones.

X.2.—It is difficult to estimate accurately the expenditure under this subhead.

Y. and Y.1.—Normal variations.

Y.2.—Due to payment of gratuities, not provided for, to members of An Fórsa Cosanta Áitiúil, partly offset by savings due to the effective strength of the Reserve and the members attending for training being less than anticipated. The expenditure includes *ex-gratia* payments amounting to £45 in respect of annual grants for the years 1947, 1948 and 1949, to four reservists who did not attend for annual training in these years because of an error in their calling-out notices. Expenditure also includes an *ex-gratia* payment of £12 10s. 0d. to a reservist who in exceptional circumstances was unable to attend for annual training (Department of Finance authority S. 4/22/47).

Y.3.—The number qualifying for grant-in-aid was less than expected.

Y.4.—A normal variation.

B.B.—Due to arrears of claims.

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 ...	17,000	22,092	9	2
(2) Deductions from officers' pay in respect of occupation of official quarters ...	21,939	21,773	13	11
(3) Rents from canteen lettings ...	5	15	15	0
(4) Sale of surplus stores and unserviceable clothing ...	25,000	16,671	7	7
(5) Receipts from dental workshops ...	225	202	13	11
(6) Receipts from clothing issued on repayment	3,000	3,133	7	9
(7) Sale of manure, etc. ...	50	195	18	0
(8) Sale of cast horses ...	200	396	19	6
(9) Sale of hides and offals ...	4,100	4,119	2	11
(10) Sale of supplies on repayment ...	39,200	28,009	16	4
(11) Revenue from bands ...	1,200	1,155	1	1
(12) Receipts on discharge by purchase ...	500	545	0	0
(13) Refunds from Army Pensions Vote—treatment of civilian patients in military hospitals ...	2,000	1,693	16	9
(14) Receipts in respect of barrack damages ...	500	556	19	2
(15) Receipts for fuel, light and water and barrack services ...	17,149	7,536	11	6
(16) Mechanical or horse transport on repayment	3,000	1,909	7	4
(17) Refunds for warrants issued on repayment ...	5,000	5,434	16	6
(18) Receipts from stores issued on repayment ...	4,500	2,268	10	3
(19) Engineer services rendered on repayment	350	192	17	1
(20) Show prizes ...	1,000	909	18	9
(21) Receipts in respect of services of seconded officers ...	1,747	2,943	15	6
(22) Receipts for X-ray and aerial photographs ...	1,000	802	19	7
(23) Receipts for use of power for private wireless sets ...	47	90	13	7
(24) Refunds in respect of telephones ...	600	743	5	6
(25) Miscellaneous receipts ...	5,500	7,552	1	7
	£154,812	£130,946	18	3

The receipts vary considerably and cannot be accurately estimated.

LOSSES STATEMENT.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1950-51 Vote.	Cash Losses charged to Balances Irrecoverable, 1950-51.
	£ s. d.	£ s. d.
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUS- PECTED.		
1. Six cases of theft involving a loss of £27 12s. 4d. of which it was not practicable to recover any portion Department of Finance authorities S. 8/2/45, S. 8/5/49, S. 8/10/50, S. 8/5/51, S. 8/6/51 and S. 8/9/51.	27 12 4	—
2. Loss of, or damage to, stores. Four cases due to negligence involving a loss of £183 8s. 2d. of which a sum of £1 was recovered. Dis- ciplinary action was taken where possible ... Department of Finance authorities S. 4/3/48, S. 6/3/48 and S. 8/6/51.	182 8 2	—
3. Cases of damage to Army vehicles. Disciplin- ary action was taken in certain cases and sums amounting to £26 8s. 2d. were recovered against a gross loss of £1,018 12s. 9d. ... Department of Finance authorities S. 4/87/34, S. 6/3/48, S. 6/2/49, S. 6/5/49, S. 4/24/49, S. 8/1/50, S. 6/5/50, S. 6/8/50, S. 6/10/50, S. 4/25/50, S. 6/2/51, S. 6/5/51, S. 6/6/51 and S. 6/7/51.	992 4 7	—
II.—OTHER LOSSES.		
4. Expenditure incurred under mutual forbearance agreements, etc., in respect of damage to Army vehicles. The total amount involved was £453 3s. 6d. of which sums amounting to £99 5s. 3d. were recovered Department of Finance authorities S. 4/67/37, S. 6/5/49, S. 6/3/50, S. 6/4/50, S. 6/5/50, S. 6/6/50, S. 6/7/50, S. 6/8/50, S. 6/1/51, S. 6/3/51, S. 6/4/51, S. 6/5/51 and S. 6/6/51.	353 18 3	—
5. Loss of, or damage to, stores for which negligence could not be attributed to any person resulted in a loss of £6,049 7s. 2d. Stores valued at £33 7s. 11d. were salvaged Department of Finance authorities S. 4/66/31, S. 8/2/36, S. 8/20/39, S. 4/27/42, S. 8/5/42, S. 4/3/48, S. 6/3/48, S. 4/28/49, S. 8/3/49, S. 8/5/49, S. 8/3/50, S. 4/25/50, S. 6/10/50, S. 8/7/50, S. 8/8/50, S. 8/9/50, S. 8/1/51, S. 8/2/51, S. 8/6/51 and S. 8/9/51.	6,015 19 3	—
6. Damage caused by fires in which negligence could not be attributed to any person resulted in a loss of £121 9s. 3d. Department of Finance authority S. 4/3/48.	121 9 3	—
7. Waiver of:—Claims in respect of defaults in contracts and sundry small amounts ... Department of Finance authorities S. 9/12/40, S. 8/3/48 and S. 8/11/50.	8 5 8	5 14 0

LOSSES STATEMENT.—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1950-51 Vote.	Cash Losses charged to Balances Irrecoverable, 1950-51.
	£ s. d.	£ s. d.
8. Three 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 £420 18s. 7d. ... Department of Finance authority S. 8/29/39.	420 18 7	—
9. Debtor balances on non-effective soldiers' accounts Department of Finance authority S. 4/34/49.	25 8 11	14 17 7
10. Value of clothing found to be deficient on desertion of members of the Defence Forces Department of Finance authority S. 4/34/49.	240 12 8	—
11. Due to an incorrect address shown on the official records an ex-volunteer was paid £27 2s. 11d. in respect of deferred pay to which he was not entitled. Recovery of £9 was effected, but it was not possible to recover the balance Department of Finance authority S. 4/23/49.	18 2 11	—
12. Owing to an error in computing service a member of the Defence Forces was overpaid £31 18s. 3d. in respect of an Emergency gratuity. A sum of £12 0s. 6d. was re- covered. It was not, however, possible to recover the balance Department of Finance authority S. 4/34/49.	—	19 17 9
13. A payable order for £27 14s. 3d. for deferred pay issued to an ex-member of the Defence Forces was irregularly cashed by another ex- member of the Defence Forces. Full re- covery of the overpayment was made ... Department of Finance authority S. 4/36/46.	—	—
14. A contract placed in connection with sanitary work at a training camp for members of An Fórsa Cosanta Áitiúil was found un- necessary as members did not report for training in the numbers estimated. A claim by the contractor for compensation was settled for £10 Department of Finance authority S. 4/34/39.	—	10 0 0
15. Owing to the failure of a contractor to execute his contract for the supply of firewood blocks it was necessary to arrange a further contract with another contractor resulting in a loss of £10 14s. 8d. A sum of £10 was recovered leaving a net loss of 14s. 8d. Department of Finance authority S. 9/12/40.	—	14 8
16. Due to the leakage of electric current in a military barracks during a period when the barracks was not occupied as a military post a loss of £31 19s. 4d. was involved ... Department of Finance authority S. 4/7/51.	—	31 19 4

LOSSES STATEMENT.—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1950-51 Vote.			Cash Losses charged to Balances Irrecoverable, 1950-51.		
	£	s.	d.	£	s.	d.
17. Entry fees were paid in respect of horses which through unforeseen circumstances did not subsequently compete in shows. The show authorities concerned would not allow refunds and a loss of £4 resulted Department of Finance authority S. 4/41/40 ...	—			4	0	0
TOTAL	8,407	0	7	87	3	4

EXTRA REMUNERATION (exceeding £50).

The following received payments, as shown, from Vote 57 in respect of pensions:—

The Assistant Lands Officer, £252 17s. 1d.; a Translator, £250 6s. 2d.; an Administrative Clerk, £455; a Temporary Clerk, £100 3s. 11d.; one N.C.O., £52 19s. 4d.; the Registrar, Special Criminal Court, £252 0s. 3d.; fifty-nine civilian employees, amounts varying from £400 14s. 0d. to £51 9s. 9d., and the Judge Advocate General, £83 18s. 9d.

Two Army officers received allowances of £194 each 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.

NOTES.

This Account includes the sum of £3,910 4s. 4d. in respect of pay and allowances of Army officers on loan to other Departments.

The Accounts of other Departments include sums amounting to £544 12s. 2d. in respect of salaries, etc., of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £486 1s. 2d. in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

This Account includes a sum estimated at £20 for telephone facilities, and for fuel and light provided for the Office of the Public Relations Officer, Army Benevolent Fund (Department of Finance authority S. 55/8/49).

Stores surplus to Army requirements were transferred to the following:—

	£	s.	d.
Public Works and Buildings	827	16	0
Agriculture	146	18	5

(Department of Finance authority S. 8/16/45).

Stores valued at £145 which were surplus to the requirements of the Department of Industry and Commerce were taken over by this Department (Department of Finance authorities S. 103/27/47 and S. 8/9/46).

Stores valued at £2,534 16s. 0d. were transferred from Air-raid Precautions Stores to Army Stores (Department of Finance authority S. 4/112/40).

Arising out of the joint occupation of Coláiste Einde, Galway, by the Department of Defence and the Department of Education, a sum of £262 12s.9d. was paid by this Department as portion of the wages of two boiler attendants of the Department of Education (Department of Finance authority S. 22/5/44).

This Account includes a nugatory payment of £3 19s. 3d. in respect of goods dispatched to this Department which were never received (Department of Finance authority S. 8/11/50).

PEADAR MAC MATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
17th November, 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, subject to the observations in my Report.

W. E. WANN,
Comptroller and Auditor General.

ARMY PENSIONS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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, No. 9 of 1948 and No. 30 of 1950); 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.	£ s. d.
ARMY PENSIONS BOARD.					
A.—Salaries, Wages and Allowances	4,594	4,655 15 4	—	61 15 4	
B.—Travelling Expenses ...	10	6 16 8	3 3 4	—	
REFEREE AND ADVISORY COMMITTEE.					
C.—Salaries, Wages and Allowances	7,550	7,372 12 8	177 7 4	—	
D.—Travelling Expenses ...	10	561 19 11	—	551 19 11	
PENSIONS, ALLOWANCES, Etc.					
E.—Wound and Disability Pensions and Gratuities, etc.	151,000	150,573 19 7	426 0 5	—	
F.—Allowances and Gratuities to Dependants, etc. ...	24,700	23,961 12 6	738 7 6	—	
G.—Surgical and Medical Appliances	500	638 14 6	—	138 14 6	
H.—Hospital Treatment ...	1,250	638 11 1	611 8 11	—	
I.—Military Service Pensions ...	396,400	378,602 10 10	17,797 9 2	—	
J.—Defence Forces (Pensions) Schemes, 1937 to 1949	181,600	182,253 2 0	—	653 2 0	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	5,000	1,725 5 10	3,274 14 2	—
L.—Incidental Expenses ...	2,000	1,851 0 11	148 19 1	—
M.—Connaught Rangers (Pensions) Acts, 1936 and 1948 ...	968	831 7 3	136 12 9	—
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	2,238	2,649 18 1	—	411 18 1
O.—Special Allowances to Persons who served in Easter Week, and to Persons awarded Medals	91,500	86,208 1 2	5,291 18 10	—
P.—MacSwiney (Pension) Act, 1950 :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £222	222	221 18 4	1 8	—
	869,542	842,753 6 8	28,606 3 2	1,817 9 10
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	212	—	212 0 0	—
TOTAL :—				
<i>Original</i> £869,320				
<i>Supplementary</i> 10				
—£	869,330	842,753 6 8	28,394 3 2	1,817 9 10

Surplus to be surrendered ... £26,576 13 4

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	2,866 16 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increased remuneration of a civilian member and of the Secretary of the Army Pensions Board.

B.—Travelling was not necessary to the extent anticipated.

C.—The number of office staff employed was less than authorised.

- D.—Travelling was much greater than anticipated.
- E.—The number of pensions and gratuities falling for payment was less than anticipated.
- F.—The number of allowances and gratuities falling for payment was less than anticipated.
- G.—Excess due to increased cost of surgical and medical appliances.
- H.—The number of cases requiring hospital treatment was less than anticipated.
- I.—The number of cases falling for payment was less than anticipated.
- J.—The number of pensions and gratuities falling for payment was greater than anticipated.
- K.—The number of applicants and witnesses attending for examination was less than anticipated.
- L.—Medical fees and expenses in connection with the examination of applicants were less than anticipated.
- M.—The number of pensions falling for payment was less than anticipated.
- N.—The number of cases falling for payment was greater than anticipated.
- O.—The number of special allowances falling for payment was less than anticipated.
- P.—Casual variation.

PEADAR MAC MATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
12th November, 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, subject to the observations in my Report.

W. E. WANN,
Comptroller and Auditor General.

EXTERNAL AFFAIRS.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for External Affairs, and of certain Services administered by that Office (No. 16 of 1924), including 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 ...	60,397	56,243 2 6	4,153 17 6	—
A.2.—Travelling Expenses ...	4,750	1,588 7 1	3,161 12 11	—
A.3.—Incidental Expenses ...	2,900	3,903 0 4	—	1,003 0 4
A.4.—Telegrams and Telephones	5,600	4,997 12 7	602 7 5	—
A.5.—Official Entertainment	6,500	7,800 7 2	—	1,300 7 2
REPRESENTATIVES ABROAD.				
B.1.—Salaries, Wages and Allowances :— Original £193,553 Supplementary 10	193,563	178,692 7 3	14,870 12 9	—
B.2.—Travelling Expenses ...	14,000	13,980 15 10	19 4 2	—
B.3.—Postage, Stationery, Telegrams and Telephones	16,500	18,706 15 9	—	2,206 15 9
B.4.—Incidental Expenses ...	1,750	3,380 8 10	—	1,630 8 10
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad ...	400	475 18 9	—	75 18 9
MISCELLANEOUS.				
C.1.—Cultural Relations with other Countries (Grant-in-Aid) ...	10,000	9,961 0 6	38 19 6	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
C.2.—Irish News Agency ...	25,000	25,000 0 0	—	—	—
C.3.—Information Material ...	10,000	6,547 11 4	3,452 8 8	—	—
C.4.—Holy Year Celebrations	8,000	4,292 18 8	3,707 1 4	—	—
TOTAL :—					
Original	£359,350				
Supplementary	10				
—£	359,360	335,570 6 7	30,006 4 3	6,216 10 10	
Surplus to be surrendered ...			£23,789 13 5		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,200	5,188 1 10

Details of the above receipts are as follows :—

	£	s.	d.
Passport, visa and consular fees—profit on exchange of proceeds of stamps used ...	83	11	4
Fees for consular services rendered in connection with estates of deceased persons ...	4,162	18	7
Profit on exchange on sundry payments ...	57	11	2
Recovery of expenditure on telegrams, telephones and postage charged in prior year ...	16	7	11
Bank interest on sub-accountants' balances ...	34	19	4
Fees for notarial services ...	1	19	0
Repayments on foot of repatriation expenditure ...	240	0	6
Proceeds of sale of waste paper ...	22	8	10
Sale of "Constitution of the Irish Free State" ...	14		2
Refund of cost of financial reports on certain foreign firms ...	15	19	3
Accumulated balances on dead accounts ...	4	8	3
Refund of expenditure on travelling expenses ...	12	9	6
Recovery of salary overpayments ...	14		10
Proceeds of sale of pamphlet "Working with Europe" ...	24	19	1
Proceeds of sale of pamphlet "Ireland's Economy" ...	16	13	9
Proceeds of sale of pamphlet "Ireland, An Introduction" ...	53	6	2
Fees for teleprinter messages ...	33	0	0
Unexpended balance of a grant made by the Cultural Relations Committee ...	19	12	1
Grant by E.C.A. of one-fifth of the production costs of a Radio Éireann Orchestra recording ...	100	0	0
Compensation in respect of the loss of services of an officer as a result of an accident ...	158	5	8
Fees received for consular services for which no stamps were used	56	10	4
Proceeds of sale of publication issued by Cultural Relations Committee ...	71	12	1
	£5,188	1	10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to vacancies.
- A.2.—Travelling expenses of headquarters staff in attending international conferences were less than anticipated.
- A.3.—Excess due to increased expenditure on postage, newspapers and miscellaneous items. The expenditure under this subhead includes an item of £70 13s. 8d. paid to a member of the British Embassy as compensation for damage done to his car as a result of a bomb explosion (Department of Finance minutes S. 71/6/51 and S. 71/20/51).
- A.4.—The expenditure under this subhead was less 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.
- B.1.—Saving due to vacancies and to the exchange compensation not being called upon to the extent provided. This subhead includes a gratuity of £30 paid to a Trade Officer in recognition of good service rendered to the State in the circumstances obtaining in Great Britain during the European war (Department of Finance minute E. 86/3/45).
- B.2.—Casual saving.
- B.3.—The expenditure on postage, stationery and telegraphic and telephonic services was greater than anticipated.
- B.4.—Excess due to increased expenditure on newspapers and incidentals.
- B.5.—The expenditure under this subhead was greater than anticipated.
- C.1.—Casual saving.
- C.3.—Expenditure from this subhead was less than anticipated. Expenditure under this subhead includes the following items:—
- (i) £84 paid for an Irish made presentation casket, and an illuminated brochure in a specially made russet leather binder for presentation to the Chief of the E.C.A. Mission on the occasion of his departure from Ireland (Department of Finance minute S. 100/2/50).
 - (ii) £536 5s. 2d. expended on the provision for E.C.A. of a recording of a symphony concert by Radio Éireann for broadcasting over the radio networks of the U.S.A. (Department of Finance minute S. 71/7/51).
- C.4.—A considerable anticipated expenditure on the official entertainment of distinguished persons visiting Ireland while travelling to or from Rome did not materialise.

EXTRA REMUNERATION (exceeding £50).

A Shorthand Typist received £68 for special services and a Typist received £53 10s. 8d. for overtime.

NOTES.

This Account includes a sum of approximately £64 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Account of another Department includes expenditure of approximately £198 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Four claims amounting to £135 11s. 4d. for refund of expenditure on repatriation and maintenance have been abandoned as irrecoverable (Department of Finance minutes S. 71/3/41).

SEÁN NUNAN,

Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
22nd December, 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.

EUROPEAN CO-OPERATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	9,650	9,172 17 3	477 2 9	—
A.2.—Travelling and Incidental Expenses ...	6,000	5,376 13 9	623 6 3	—
ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION. (EUROPEAN RECOVERY PROGRAMME).				
B.1.—Contribution towards the Expenses of the Organisation ...	14,700	11,762 19 11	2,937 0 1	—
B.2.—Travelling and Incidental Expenses ...	4,500	3,361 6 1	1,138 13 11	—
TOTAL ...	34,850	29,673 17 0		—
Surplus to be surrendered ...£			5,176 3 0	

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.—Travelling and incidental expenses were less than had been anticipated.

B.1.—The estimate of Ireland's contribution to the expenses of the Organisation was assessed before the preparation of the Organisation's budget. Ireland's contribution was less than had been anticipated.

B.2.—Travelling and incidental expenses of the delegates attending meetings of the Organisation were less than anticipated.

SEÁN NUNAN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
22nd December, 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.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 :— Original £760,770 Supplementary 134,815	895,585	835,915 9 0	59,669 11 0	—
B.—Travelling Expenses :— Original ... £25,000 Supplementary 1,500	26,500	27,072 5 9	—	572 5 9
C.—Incidental Expenses :— Original ... £870 Supplementary 130	1,000	1,213 2 7	—	213 2 7
D.—Telegrams, Telephones, Postage and Poundage :— Original ... £7,880 Supplementary 165	8,045	6,353 9 3	1,691 10 9	—
E.—Provision of Rooms for Official Purposes :— Original ... £593 Supplementary 30	623	657 4 4	—	34 4 4
F.—Manufacture of Insurance Stamps ...	375	375 0 0	—	—
G.—Advertising :— Original ... £275 Supplementary 100	375	128 6 3	246 13 9	—
H.—Blind Pensions Appeals Certificates ...	300	495 1 6	—	195 1 6
I.—Health Embarkation Certi- ficates ...	5,000	3,982 7 0	1,017 13 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.—Subscription, etc., to International Organisation	280	106 0 8	173 19 4	—
L.—Transport :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £6,500	6,500	5,083 1 1	1,416 18 11	—
GROSS TOTAL :—				
<i>Original</i> £801,343				
<i>Supplementary</i> 143,240	£ 944,583	881,381 7 5	64,216 6 9	1,014 14 2
			Surplus of Gross Estimate over Expenditure. £63,201 12 7	
	Estimated.	Realized.		
Deduct :—				
K.—Appropriations in Aid :—			Surplus of Appropriations in Aid realized.	
<i>Original</i> £422,733				
<i>Supplementary</i> 143,230	565,963	575,543 9 6	£9,580 9 6	
NET TOTAL :—			Total Surplus to be surrendered.	
<i>Original</i> £378,610				
<i>Supplementary</i> 10	£ 378,620	305,837 17 11	£72,782 2 1	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer :—				
Compensation for loss of services of two officers injured in accidents ...		...	—	67 16 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due principally to vacancies remaining unfilled. The expenditure includes an amount of £1 12s. 4d. overpaid to an officer who has since left the service (Department of Finance minute E. 95/7/50).
- B.—The expenses of the outdoor staff were greater than expected.
- C.—Estimated as closely as practicable.
- D.—The saving was due to expenditure on postal expenses and telephones being less than anticipated.
- E.—Excess due to increase in the rate of office allowances.
- 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 mainly to a decrease in the number of persons requiring certificates.

J.—Expenditure on travelling expenses was less than anticipated.

L.—Saving due to the fact that replacement of motor cars did not arise and expenditure on maintenance, repairs and running expenses of cars was less than anticipated.

K.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Contribution from the Unemployment Fund under Section 12 (3) of the Unemployment Insurance Act, 1920, as amended by Section 3 of the Unemployment Insurance Act, 1933.	315,300	329,421 16 10
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 ...	90,041	85,413 17 10
3. Payment to the Exchequer in pursuance of Section 7 (3) of the National Health Insurance Act, 1942 :—		
<i>Original</i> ...	£15,000	
<i>Less Supplementary</i> ...	15,000	
	—	—
4. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions ...	2,082	2,080 2 9
5. Repayment in respect of services of Temporary Telephonist on loan to Cumann an Árachais Náisiúnta ar Shláinte :—		
<i>Original</i> ...	£213	
<i>Less Supplementary</i> ...	89	
	124	122 5 5
6. Repayment of cost of administration of Society's (Officers) Guarantee Fund (National Health Insurance) :—		
<i>Original</i> ...	£34	
<i>Less Supplementary</i> ...	14	
	20	20 1 3
7. Miscellaneous ...	63	151 18 9
8. Contribution from the National Health Insurance Fund under sub-sections (1) and (2) of Section 16 of the Social Welfare Act, 1950 :—		
<i>Original</i> ...	Nil	
<i>Supplementary</i> ...	£143,333	
	143,333	143,333 6 8
9. Payment out of the National Health Insurance Fund in pursuance of Section 17 of the Social Welfare Act, 1950 :—		
<i>Original</i> ...	Nil	
<i>Supplementary</i> ...	£15,000	
	15,000	15,000 0 0
TOTAL :—		
<i>Original</i> ...	£422,733	
<i>Supplementary</i> ...	143,230	
	£565,963	£575,543 9 6

1. This item varies with the contribution income of the Unemployment Fund which was greater than anticipated.

2. The deficiency in the repayment under this head was due to the fact that payments in respect of salaries were less than anticipated owing to unfilled vacancies and changes in personnel, and to postal charges being less than anticipated.

EXTRA REMUNERATION (exceeding £50).

One Higher Executive Officer received £144 from the Vote for Science and Art, in connection with the scheme for publication of works in Irish.

NOTE.

This Account includes expenditure of £4,383 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
19 Nollaig, 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.

OLD AGE PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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	7,150,000	7,020,332 19 0	129,667 1 0	—
B.—Grants towards the Provision of Additional Cash Allowances ...	500	3,347 7 5	—	2,847 7 5
D.—Sums Irrecoverable ...	—	22 12 6	—	22 12 6
E.—Extra-Statutory Grants ...	—	229 7 6	—	229 7 6
GROSS TOTAL ...£	7,150,500	7,023,932 6 5	129,667 1 0	3,099 7 5
			Surplus of Gross Estimate over Expenditure. £126,567 13 7	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
<i>Deduct :—</i>	—	—		
C.—Appropriations in Aid ...	2,000	2,803 15 0	£803 15 0	
NET TOTAL ...£	7,148,500	7,021,128 11 5	Total Surplus to be surrendered. £127,371 8 7	

Extra Receipts payable to Exchequer :—

Refund by public assistance authorities of over-payment of grants towards the provision of supplemental allowances ...

Estimated.	Realized.
£	£ s. d.
—	67 6 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the number of pensioners being less than was anticipated.
- B.—Excess due to final payments, following the audit of accounts of public assistance authorities for the years 1947–48 and 1948–49, 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. 88/2/43).

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 from year to year.

NOTES.

(1) In addition to the cash recoveries under Subhead C. further recoveries amounting to £1,783 6s. 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.	
889	12	6	Cases in which, there being no fraud or concealment, recovery was waived.
1,753	7	6	Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners or failure of legal proceedings, or provisionally written off by reason of extreme poverty. Where the amounts have been provisionally written off, they have been noted for recovery under Section 7 (3) of the Old Age Pensions Act, 1911, in the event of fresh pensions being subsequently granted to the parties concerned.
76	17	6	Other cases of overpayments.
£2,719	17	6	

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
15 Samhain, 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.

CHILDREN'S ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for Children's Allowances (No. 2 of 1944 and No. 8 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Children's Allowances : Allowances under the Children's Allowances Acts, 1944 and 1946 ...	2,230,000	2,210,042 0 0	19,958 0 0	—
Losses	—	5 0	—	5 0
TOTAL ...£	2,230,000	2,210,042 5 0	19,958 0 0	5 0

Surplus to be surrendered ... £19,957 15 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Recoveries of children's allowances overpaid ...	100	32 0 6
Miscellaneous	—	12 5 0
	<u>£100</u>	<u>£44 5 6</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

No closer estimate was practicable.

Losses—A sum of 5s. 0d. irregularly paid in the year 1948–49 has been treated as irrecoverable and is 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 1950–51 to the extent of £93 15s. 0d. Of this amount £16 17s. 6d. was recovered by deduction from allowances to which the persons concerned subsequently became entitled, whilst 17s. 6d. was 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 £147 12s. 6d. had been overpaid in previous years. Of this amount £28 17s. 6d. was recovered by deduction and is reflected as a short-issue in the present Account, whilst 3s. 0d. 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 £65 2s. 6d. has been recovered by deduction and is reflected as a short-issue in the present Account, whilst £31 has been recovered in cash and treated as Exchequer Extra Receipts.

Sanction has been given to waive recovery of the sum of £23 10s. 0d. overpaid in the years 1947-48 and 1948-49 (Department of Finance minute S. 99/23/45).

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
29 Deireadh Fómhair, 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.

UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for Expenses in connection with Unemployment Insurance (including Contributions to the Unemployment Fund and the cost of Supplements) and Unemployment Assistance (including the cost of supplements and allowances), (9 Edw. 7, c. 7 ; 10 & 11 Geo. 5, c. 30 ; 11 Geo. 5, c. 1 ; 11 & 12 Geo. 5, c. 15 ; 12 Geo. 5, c. 7 ; No. 17 of 1923 ; Nos. 26 and 59 of 1924 ; No. 21 of 1926 ; No. 33 of 1930 ; Nos. 44 and 46 of 1933 ; No. 38 of 1935 ; No. 2 of 1938 ; No. 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.
A.—Payments to the Unemployment Fund ...	460,010	479,074 11 7	—	19,064	11 7
B.—Payments to Associations	70	48 7 2	21 12 10	—	
C.—Advances to Workpeople for Fares ...	100	15 16 10	84 3 2	—	
D.—Unemployment Assistance and Supplements	1,442,010	1,220,522 3 6	221,487 16 6	—	
D.D.—Losses and Compensation ...	—	9 10 10	—	9 10 10	
GROSS TOTAL ...£	1,902,190	1,699,670 9 11	221,593 12 6	19,074	2 5
			Surplus of Gross Estimate over Expenditure. £202,519 10 1		
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.		
E.—Appropriations in Aid	540,990	548,699 4 3	£7,709	4	3
NET TOTAL ...£	1,361,200	1,150,971 5 8	Total Surplus to be surrendered. £210,228 14 4		

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.—No closer estimate was practicable.

C.—Fewer advances were made than was anticipated.

D.—Saving due to the fact that the numbers in receipt of unemployment assistance were lower than expected.

	£	s.	d.
D.D.—(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	6	0	10
(2) Cash shortage at a local office not involving suspicion of fraud on the part of the officer concerned (Department of Finance minute S. 70/1/47)	3	10	0
	£9	10	10

E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Repayment of sums advanced to workpeople	100	18 11 5
(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 ...	240,630	248,503 16 0
(4) Recoveries of unemployment assistance overpaid	250	169 13 0
(5) Miscellaneous	10	7 3 10
TOTAL	£540,990	£548,699 4 3

(1) Deficiency follows variation in the amount of advances made (*See Subhead C.*).

(3) Surplus mainly due to the fact that certain instalments of contributions which were not expected to be received in 1950-51 came to hand before the close of that financial year.

(4) This item cannot be forecast with any degree of certainty.

NOTES.

In addition to cash recoveries accounted for under Subhead E., further recoveries totalling £531 11s. 1d. 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.

Included in Subhead D. is a charge of £1 0s. 6d., representing payments of unemployment assistance made in 1948-49 and 1949-50, for which the vouchers were incomplete (Department of Finance minutes S. 70/3/35).

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
26 Samhain, 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.

WIDOWS' AND ORPHANS' PENSIONS.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	1,012,000	1,012,000 0 0	—		—
B.—Payment to Widows' and Orphans' Pensions Fund	100	19 4 7	80	15 5	—
TOTAL ...£	1,012,100	1,012,019 4 7			—
Surplus to be surrendered ...£			80	15 5	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Payments in respect of arrears of cash supplements were less than anticipated.

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
29 Deireadh Fómhair, 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.

NATIONAL HEALTH INSURANCE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 1950, 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.	£ s. d.
A.—Medical Benefits (Grants-in-Aid) ...	44,000	44,000 0 0	—		—
B.—Benefits, Expenses of Administration and Supplements (Grants-in-Aid) :— Original £435,000 Supplementary 21,000	456,000	455,843 14 10	156 5 2		—
C.—District Medical Referee Service ...	1,890	1,568 17 2	321 2 10		—
D.—Substitutive Allowances ...	10	12 0	9 8 0		—
E.—Investment Return :— Original ... Nil Supplementary £13,000	13,000	5,395 0 0	7,605 0 0		—
TOTAL :— Original ... £480,900 Supplementary 34,000	£ 514,900	506,808 4 0			—
Surplus to be surrendered ...£			8,091 16 0		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :— Recoveries of overpayments of supplementary allowances to beneficiaries under the Widows' and Orphans' Pensions Acts ...	—	3 16 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—No closer estimate was practicable.
- C.—Saving due to the number of persons attending for medical examination being less than anticipated.

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

E.—Saving due to payments out of the National Health Insurance Fund under Section 21 of the Social Welfare Act, 1950, being less than anticipated.

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
5 Samhain, 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, 1951, 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.	£ s. d.
A.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	69,000	68,412 9 7	587 10 5	—	
B.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,794 0 0	206 0 0	—	
C.—Welfare of the Blind ...	15,700	15,694 13 9	5 6 3	—	
D.—Grants towards the Supply of Fuel for Necessitous Families ...	84,000	86,956 9 9	—	2,956 9 9	
E.—Grants towards the Supply of Footwear for Necessitous Children ...	30,000	29,566 5 2	433 14 10	—	
F.—Grants towards the Provision of Assistance in kind to Recipients of Home Assistance ...	12,000	9,284 17 3	2,715 2 9	—	
G.—Grants towards the Provision of Additional Home Assistance in cash in lieu of Assistance in kind ...	500	596 14 4	—	96 14 4	
TOTAL ...£	221,200	220,305 9 10	3,947 14 3	3,053 4 1	

Surplus to be surrendered ... £894 10 2

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refunds by public assistance authorities of over-payments of grants towards the supply of fuel for necessitous families ...	—	574 7 5
Refund by a public assistance authority of over-payment of grant towards the provision of assistance in kind to recipients of home assistance ...	—	14 2 1
		£588 9 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B. and C.—No closer estimate was practicable.

D.—Excess due in part to a greater number of persons than anticipated participating in the Fuel Scheme as a result of the bad weather of the winter of 1950, and in part to the higher cost of the turf supplied.

E.—No closer estimate was practicable.

F.—Saving due to final payments, following the audit of accounts of public assistance authorities for prior years, being less than anticipated.

G.—Excess due to final payments, following the audit of accounts of public assistance authorities for the year 1948–49, being greater than anticipated.

NOTE.

Equipment, valued at £171 10s. 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, as follows to :—Department of Agriculture (£45 14s. 0d.), Department of Education (£35 5s. 7d.), Department of Justice (£24 9s. 10d.) and Office of Public Works (£66 1s. 0d.) (Department of Finance minute S. 72/9/41).

W. MAGUIRE,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,

7 Samhain, 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.

HEALTH.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 :—						
<i>Original</i> ...£130,640						
<i>Less Supplementary</i> 2,490	128,150	120,815 11 9	7,334 8 3			—
B.—Travelling Expenses ...	5,500	4,535 8 9	964 11 3			—
C.—Incidental Expenses ...	375	515 19 9	—			140 19 9
D.—Telegrams and Telephones	1,350	1,422 0 9	—			72 0 9
E.—Expenses in connection with International Congresses, etc. ...	9,650	9,288 3 11	361 16 1			—
F.1.—Statutory Inquiries ...	100	101 10 2	—			1 10 2
F.2.—Expenses in connection with Consultative Health Councils, etc. ...	180	—	180 0 0			—
F.3.—Dissemination of Information and Advice on Health	24,200	19,493 4 4	4,706 15 8			—
F.4.—Miscellaneous Expenses in connection with the Health Act, 1947 ...	10	—	10 0 0			—
G.1.—Vaccine Lymph Supply	2,170	2,213 11 9	—			43 11 9
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	30	—	30 0 0			—
MISCELLANEOUS GRANTS.						
H.—Grants to Health Authorities ...	3,404,000	3,381,800 0 0	22,200 0 0			—
I.—Grants to Voluntary Agencies for Child Welfare, Schools for Mothers, etc. ...	19,500	19,636 6 8	—			136 6 8
J.—National Blood Transfusion Service (Grant-in-Aid) :—						
<i>Original</i> ... £18,200						
<i>Supplementary</i> 2,500	20,700	20,700 0 0	—			—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Grants in respect of Training of native Irish Speakers in Hospital Nursing, including training in Midwifery	175	170 10 4	4 9 8	—
GROSS TOTAL :—				
Original ... £3,616,080				
Supplementary 10				
£ 3,616,090	3,580,692 8 2	35,792 0 11	394 9 1	
		Surplus of Gross Estimate over Expenditure. £35,397 11 10		
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
Deduct :—				
L.—Appropriations in Aid ...	327,080	332,166 16 1	£5,086 16 1	
NET TOTAL :—				
Original ... £3,289,000				
Supplementary 10				
£ 3,289,010	3,248,525 12 1	Total Surplus to be surrendered. £40,484 7 11		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due largely to vacancies remaining unfilled.
- B.—The volume of travelling during the year was less than anticipated due principally to vacancies on the inspectorial and technical staff.
- C.—Expenditure on small miscellaneous items was underestimated. In addition, unanticipated expenditure (£30) arose out of an exhibition of hospital, etc., equipment arranged for the information of local authorities and payments for laundry (£46), formerly charged to the Vote for Local Government, are now charged to this subhead.
- D.—Excess due to increased cost of the telephone service.
- E.—It was not found necessary to send a delegate to the meeting of the Food and Agriculture Organisation of the United Nations (saving £180) and the contribution to the World Health Organisation was less than had been anticipated (saving £174).
- F.2.—No meetings were held during the year.
- F.3.—Claims in respect of advertisements inserted during the later portion of the year were not received until after the close of the financial year.
- G.2.—It was not found necessary either to incur travelling expenses or to purchase apparatus.
- H.—Estimated as closely as practicable;
- I.—Casual variation,

L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
1. Receipts from Local Taxation Account in respect of Licence Duties Grant (£263,200) and Estate Duty Grant (£58,800) under Sections 5 and 6, respectively, of the Health Services (Financial Provisions) Act, 1947	322,000	325,470 14 5
2. Costs payable by local authorities in relation to Inquiries ...	100	120 1 3
3. Fees for renewal of licences to private mental hospitals	240	246 10 0
4. Fees under the Therapeutic Substances Act, 1932	90	132 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 ...	2,135	2,135 6 7
6. Sums recoverable from the Hospitals Trust Fund in respect of the salaries of officers engaged full time on Regional Sanatoria work	2,510	2,518 5 6
7. Miscellaneous	5	625 3 7
8. Fees under the Dangerous Drugs Act, 1934 ...	—	186 10 0
9. Recovery of salary of an officer seconded to the Medical Research Council in the course of the year	—	731 14 9
	<u>£327,080</u>	<u>£332,166 16 1</u>

7. The surplus was due to recoveries, from local authorities, of overpayments of grants in respect of the year 1947-48.

8. The administration of the Dangerous Drugs Act, 1934, was transferred to the Minister for Health only during the course of the year.

NOTES.

This Account includes expenditure of approximately £74 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

An honorarium of £200 was paid to a retired Medical Inspector in respect of work performed as Inspector of Anatomy (Department of Finance authority E. 36/4/46).

P. Ó CINNÉIDE,
Accounting Officer.

AN ROINN SLÁINTE,
7 Samhain, 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, 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, 1951, 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. 90, sec. 20; and 43 & 44 Vict., c. 13).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £23,193				
<i>Less Supplementary</i> 250				
	22,943	22,759 12 7	183 7 5	—
B.—Travelling Expenses ...	450	424 1 3	25 18 9	—
C.—Superintendent and District Registrars ...	3,950	3,883 10 6	66 9 6	—
D.—Incidental Expenses ...	162	150 3 1	11 16 11	—
GROSS TOTAL :—				
<i>Original</i> ... £27,755				
<i>Less Supplementary</i> 250				
£	27,505	27,217 7 5	287 12 7	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £287 12 7	
Deduct :—				
E.—Appropriations in Aid :—				
<i>Original</i> ... £9,215				
<i>Less Supplementary</i> 850				
	8,365	8,281 18 0	£83 2 0	
NET TOTAL :—				
<i>Original</i> ... £18,540				
<i>Supplementary</i> 600				
£	19,140	18,935 9 5	Net Surplus to be surrendered. £204 10 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to casual staff vacancies.

C.—Savings due mainly to registration 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 :—		
<i>Original</i> £9,200		
<i>Less Supplementary</i> 850		
	8,350	8,278 9 0
(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 1948	10	3 9 0
TOTAL :—		
<i>Original</i> £9,215		
<i>Less Supplementary</i> 850		
	£8,365	£8,281 18 0

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

9th November, 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.

DUNDRUM ASYLUM.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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.
A.—Salaries, Wages and Allowances	24,103	23,865 3 0	237 17 0		—
B.—Victualling Patients and Rations for Attendants	5,200	4,506 17 0	693 3 0		—
C.—Uniforms, Clothing for Patients, etc. ...	1,198	1,363 19 0	—		165 19 0
D.—Travelling and Incidental Expenses	1,373	1,126 7 9	246 12 3		—
E.—Telegrams and Telephones	130	120 13 10	9 6 2		—
F.—Farm and Garden ...	694	649 6 8	44 13 4		—
GROSS TOTAL ...£	32,698	31,632 7 3	1,231 11 9		165 19 0
			Surplus of Gross Estimate over Expenditure. £1,065 12 9		
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized.		
Deduct :—					
G.—Appropriations in Aid ...	1,728	1,449 11 7	£278 8 5		
NET TOTAL ...£	30,970	30,182 15 8	Net Surplus to be surrendered. £787 4 4		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of old stores	20	46 8 9
Recovery of rent allowance overpaid in former year	—	7 6 3
	£20	£53 15 0

Number of criminal lunatics estimated for	100
Daily average number of criminal lunatics maintained	98

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.—Excess due to underestimation of the cost of patients' clothing materials and attendants' uniforms.

D.—Saving due to curtailment of expenditure on miscellaneous items.

G.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations ...	653	450 13 11
Receipts from farm and garden (including value of produce used in the Asylum) ...	1,000	791 4 1
Receipts from leatherwork and rug-making ...	75	207 13 7
	<u>£1,728</u>	<u>£1,449 11 7</u>

These receipts cannot be accurately estimated.

NOTE.

A piano valued at £100 was taken over from the Office of Public Works (Department of Finance letter S. 2/17/49).

W. J. COYNE,
Accounting Officer.

29th October, 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.

DAMAGE TO PROPERTY (NEUTRALITY) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, 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 ...	8,250	6,707 17 6	1,542 2 6	—
B.—Expenses in connection with the Investigation, Defence and Discharge of Claims ...	50	—	50 0 0	—
TOTAL ...£	8,300	6,707 17 6		—
Surplus to be surrendered ...£			1,592 2 6	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation recovered from British Government under Section 15 of the Neutrality (War Damage to Property) Act, 1941 ...	—	26,990 0 0
Contributions by local authorities under Section 16 of the Neutrality (War Damage to Property) Act, 1941 ...	—	308 11 6
		<u>£27,298 11 6</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due mainly to delay in complying with reinstatement conditions.

B.—No cases were taken to the Circuit Court during the year.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th July, 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.

TRANSITION DEVELOPMENT FUND.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for the Transition Development Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
Transition Development Fund	2,000,000	1,635,344 3 4	364,655	16	8	—		
TOTAL	...£ 2,000,000	1,635,344 3 4				—		
Surplus to be surrendered ...£			364,655	16	8			

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Grants for which provision was made did not fall due for payment within the year.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th June, 1951.

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

W. E. WANN,
Comptroller and Auditor General.

TECHNICAL ASSISTANCE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for Grants-in-Aid in connection with Technical Assistance afforded by the United States Economic Co-operation Administration.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Expenses arising out of E.C.A. Technical Assistance Projects (Grant-in-Aid)	50,000	50,000	—	—
B.—Counterpart of Dollar Outlay by E.C.A. on Technical Assistance Projects (Grant-in-Aid)	100,000	100,000	—	—
TOTAL ... £	150,000	150,000	—	—

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
Transfer from American Grant Counterpart Special Account	50,000	10,333	1	4

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd July, 1951.

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

W. E. WANN,
Comptroller and Auditor General.

ALLEVIATION OF DISTRESS.

ACCOUNT of the sum expended, in the year ended 31st March, 1951, compared with the sum granted, for the Alleviation of Distress in Europe.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Provision of Foodstuffs ...	25,000	24,473 5 5	526 14 7	—
TOTAL ... £	25,000	24,473 5 5		—
Surplus to be surrendered ... £			526 14 7	

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,

23rd July, 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, 1951, 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	3,613	3,612 5 2	14	10	—	
TOTAL ... £	3,613	3,612 5 2			—	
Surplus to be surrendered ... £			14	10		

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd July, 1951.

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, 1951, 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	6	5 0			
			19,993	15 0	180 5 0
Repayment of Advances :—					
(1) From Votes of the Oireachtas :—					
Vote for Army Pensions			180	5 0	
(2) From Vote for Repayments to Contingency Fund :—					
Stamp duty remitted on deeds and other instruments for Public Departments	425	15 2	425	15 2	
Stamp duty remitted or refunded on deeds and other instruments for representatives in Ireland of external Governments	3,153	10 0	3,150	5 0	
State bounty on birth of triplets	33	0 0	33	0 0	
					3,609 0 2
Balance at 31st March, 1951 :—					
Capital of Fund			20,000	0 0	
Less Advances outstanding			3	0 0	
			3,612	5 2	19,997 0 0
					£23,786 5 2

DEPARTMENT OF FINANCE,
6th July, 1951.

J. J. McELLIGOTT,
Accounting Officer.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1950-51, AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

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