

Secretary



APPROPRIATION ACCOUNTS, 1951-52.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31st MARCH, 1952, 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)).*

*Ordered, by Dáil Éireann, to be Printed,
3rd December, 1952.*

DUBLIN
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To be purchased directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE, G. P. O. ARCADE,
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1953

(Pr. 1437).

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APPROPRIATION ACCOUNTS. 1951-52.

TABLE OF CONTENTS.

	PAGE
Report of the Comptroller and Auditor General ...	iii
Summary	xxxix
Accounts	1
Index	237
<hr/>	
Analysis, under Votes, of the Report of the Comptroller and Auditor General	244

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(P. 1937)



ACCOUNTS OF THE PUBLIC SERVICES, 1951-52.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

GENERAL.

Outturn of the Year.

1. The gross estimates for public services for the financial year 1951-52, as shown by the summary on page xxxix amounted to £98,608,971, and the gross expenditure to £94,489,064 7s. 1d. Appropriations in aid were estimated at £4,220,233, and the amount realised was £4,402,583 3s. 0d., but on some votes the estimated receipts were not realised and the actual amount applied in aid of expenditure was £4,177,561 11s. 7d., the balance falling to be surrendered.

The total amount to be surrendered is £4,302,256 15s. 11d., which is arrived at as follows:—

	£	s.	d.
Receipts realised £4,402,583 3s. 0d., of which £4,177,561 11s. 7d. was applied in aid of expenditure, leaving surplus receipts for surrender amounting to			225,021 11 5
Expenditure was £94,489,064 7s. 1d., falling short of the estimate by £4,119,906 12s. 11d.; the latter figure is reduced by deficiencies of appropriations in aid on certain votes amounting to £42,671 8s. 5d., leaving a net saving of ...			4,077,235 4 6

Total amount to be surrendered, being approximately 4.6 per cent. of the supply grants	£4,302,256 15 11
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In no case has the provision made by Dáil Éireann been exceeded, and no excess vote is, therefore, necessary.

Surrender of Balances on 1950-51 Votes.

2. The balances to be surrendered out of votes for the public services for 1950-51 amounted to £4,611,277 6s. 6d. I hereby certify that these balances have been duly surrendered to the Exchequer.

Stock and Store Accounts.

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

Reserve Stocks.

4. With the approval of the Department of Finance expenditure was incurred by a number of Departments on the acquisition of reserve stocks, the votes concerned including Posts and Telegraphs, Defence, Forestry, Gaeltacht Services, Stationery and Printing, and Public Works and Buildings. The sum expended amounted to approximately £2,143,000, of which £1,768,000 is charged in the accounts for the year under review and the balance in the accounts for the previous year.

Foreign Exchange Account.

5. The Foreign Exchange Account established under the provisions of section 49 of the Finance Act, 1941, has been examined for the year ended 31st March, 1952. I certify that, in my opinion, the operations and transactions coming within the purview of such examination have been conducted and effected in accordance with the statutory provisions.

VOTE 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 £6,649 15s. 2d. and £1,112 13s. 1d., 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, 1952. 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 £3,140 ls. 9d., made up as follows :—

	£	s.	d.
Income Tax	3,049	5	10
Estate, etc., Duties—Interest ...	90	15	11
	£3,140	1	9

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

Remission.

	£	s.	d.
On compassionate grounds	90	15	11

Amounts Irrecoverable.

Composition settlements	741	9	10
Miscellaneous : Liability not enforceable, etc.	2,307	16	0
	£3,140	1	9

VOTE 9.—PUBLIC WORKS AND BUILDINGS.

Subhead C.C.—Reserve Stores for Building Purposes, etc.

9. Stocks sufficient to provide a twelve months reserve for the maintenance of buildings were purchased and the expenditure amounting to £14,157 0s. 5d. was charged to this special subhead which was opened with the authority of the Department of Finance.

Subhead F.F.—Emergency Fuel Stores.

10. The charge to this special subhead, which was opened with the sanction of the Department of Finance, represents expenditure on fuel purchased but not allocated to Departments during the year. Expenditure on fuel issued to Departments during the year is included in the charge to subhead F.

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

11. Under section 9 of the Arterial Drainage Act, 1945, the Commissioners of Public Works are authorised to carry out such drainage schemes as are confirmed by order made by the Minister for Finance. The Brosna scheme was commenced in May, 1948, the Glyde and Dee scheme in June, 1950, and the Feale scheme in June, 1951. It is estimated that each scheme will cost approximately one million pounds and will take about five years to complete.

The expenditure on the schemes during the year was £301,282 1s. 4d. and the assessed value of services rendered by the use of plant and machinery amounted to £162,867 10s. 10d. The total cost of the schemes to 31st March, 1952, including the assessed value of services rendered by plant and machinery was as follows :—

	£	s.	d.
Brosna Catchment Drainage Scheme ...	838,230	7	10
Glyde and Dee Catchment Drainage Scheme ...	257,726	19	2
Feale Catchment Drainage Scheme ...	53,823	3	8

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

12. In paragraph 15 of my last report I mentioned that stock-taking at the central engineering stores had been postponed pending the introduction of a new system of store accounting. I was recently informed that the physical arrangement of the stores had almost been completed and that the work of stocktaking had commenced.

13. I observed in the course of a local audit that a number of excavators and other machines had been in workshops for prolonged periods awaiting overhaul, and I am in communication with the Accounting Officer on the matter.

Subhead L.—Appropriations in Aid.

14. Receipts amounting to £21,938 12s. 2d. from the hire of plant to other Government Departments and outside bodies are included in the credit to this subhead. The estimated cost of overhaul of plant is taken into account in fixing the hireage charges, but the expenditure on certain overhauls considerably exceeded the estimates. I am informed that it is the intention to review the hireage charges when a sufficient period has elapsed to enable the general trend of the cost and frequency of overhauls to be reliably ascertained.

VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES.

15. Provision was made under subhead F. (Urban Employment Schemes), subhead G. (Rural Employment Schemes) and subhead J. (Development Work in Bogs acquired by Local Authorities) 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.

16. The expenditure charged to subhead H. (Minor Employment Schemes) and subhead I. (Development Works in Bogs used by Landholders and other Private Producers) relates 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.

17. 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 varying from 75 per cent. to 95 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. The gross amount expended was £173,210 and cash contributions amounted to £22,517 5s. 10d. leaving the charge to the subhead £150,692 14s. 2d.

18. 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 works approved by the Department of Industry and Commerce on certain commercial harbours.

VOTE 14.—IRISH TOURIST BOARD.

19. Section 15 of the Tourist Traffic Act, 1939, limited the amount of the grant to the Irish Tourist Board to £45,000 in any one financial year. The payments from the vote, however, amounted to £72,000, a supplementary estimate providing for the

additional sum having been taken in March, 1952. It was stated on the face of the estimate that payments would be made from the vote in excess of the limit specified in the Act, a Bill for the amendment of which was before Dáil Éireann. This Bill became law on 3rd July, 1952, and section 10 increased the maximum annual grant to £250,000 and gave sanction for the excess payment in the year under review.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

Subhead A.—Superannuation Allowances, etc.

Subhead B.—Additional Allowances, etc.

20. Section 3 of the Superannuation Act, 1887, provides for the reckoning for superannuation purposes of service in a temporary capacity of a person who subsequently becomes established if, in the opinion of the Minister for Finance, any special circumstances of the case warrant such a course. The practice hitherto observed in the exercise of this power had led to various anomalies and often involved considerable hardship in individual cases and in order to achieve uniformity the Minister decided in May, 1951, that the section should in future be administered as far as possible so as to allow half of such temporary service to reckon for superannuation purposes. The decision applies only to temporary service which was adult, whole-time, continuous and directly paid from voted moneys, and takes effect as from 1st May, 1951, in the case of serving officers eligible to benefit under it. The annual allowances of officers superannuated before 1st May, 1951, have been revised, with effect as from that date, if the reckoning of half of the temporary service was of advantage to them.

I understand that the application of the Minister's ruling to superannuation allowances paid out of the vote for Posts and Telegraphs is still under consideration.

VOTE 27.—AGRICULTURE.

Subhead K.3.—Grant in respect of the Development of the Manufacture of Milk Powder.

21. The expenditure charged to this subhead, for which provision was made in a supplementary estimate, represents a payment in settlement of a claim by a co-operative creamery for subsidy on sales in this country in the years 1941 to 1948 of certain milk foods manufactured in the United Kingdom from milk powder produced by the creamery.

With a view to assisting in the initial stages of the development of this enterprise it was decided to pay subsidy at the rate of 6d. per lb. tin and 3d. per lb. carton on sales of such foods, and payments at these rates were made on the sales for the period July, 1938, to February, 1941. Formal intimation of the termination of the subsidy was not, however, conveyed to the creamery which maintained that cessation of payment was a breach of the original arrangement and claimed subsidy on sales effected subsequent to February, 1941. Following negotiations the sum of £14,682 12s. 0d. was accepted in full and final settlement of the claim.

Subhead M.10.—Farm Buildings Scheme.

22. The charge to this subhead comprises £99,925 5s. 10d. for administrative expenses and £238,780 15s. 8d. for grants paid to rated occupiers for the construction and improvement of farm buildings and for certain allied works. The grants include £148,482 0s. 5d. towards the cost of newly constructed farm buildings or extensions at rates varying according to the nature of the work undertaken; £23,263 15s. 7d. 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 £67,034 19s. 8d. 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.

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

	£	s.	d.
Salaries, wages and allowances ...	161,552	13	11
Direct labour	159,448	0	7
Travelling and subsistence	69,432	19	5
Purchase of machinery, implements, etc. ...	198,758	2	0
Grants towards purchase of machinery and equipment	53,910	18	11
Lime and fertilisers	121,400	12	1
Grants to farmers	254,834	7	6
Materials for drains, fencing, etc. ...	226,939	4	10
Payments to contractors	243,236	7	1
Water supplies scheme	50,019	10	0
Advertising and publicity	6,857	8	2
District offices and stores—rents, etc. ...	12,216	0	4
Payments to Office of Public Works ...	59,341	16	1
Miscellaneous expenses	1,512	4	7
	£1,619,460	5	6

24. The Land Reclamation Act, 1949, authorises the Minister for Agriculture to carry out land reclamation, field drainage and other works and provides for the payment by the occupiers of a contribution towards the cost, the contribution being payable when the Minister certifies that the work has been completed or, if an occupier has so elected, by means of an annuity. Under the arrangements made for the operation of the project an occupier may 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 scheme was introduced in 1950-51 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.

25. A scheme for the installation of water supplies in farm dwellings is also in operation. Fifty per cent. of the approved estimated cost of installations is allowed, subject to a maximum grant of £100, but no grant is payable for any work or combination of works estimated to cost less than £10.

26. The Office of Public Works acts as agent of the Department for carrying out certain works in connection with the project. Under this arrangement the Office was requested to undertake certain river improvement works and to purchase the necessary plant. Tenders were accordingly invited for the supply of six excavators and the types offered in four of the tenders received, which varied in amount from £30,936 to £51,125, were considered suitable. The delivery terms specified in the three lowest varied from one to two years whereas completion of delivery in two months was offered in the highest tender which was accepted and a contract placed in March, 1951, for completion in May, 1951. The contractor, however, failed to complete delivery until May, 1952. It appears that the work for which the excavators were purchased has not so far been undertaken and I am in communication with the Accounting Officer on the matter.

27. Reference was made in paragraph 32 of my last report to the inadequacy of the system of accounting for machinery and stores purchased for the Land Rehabilitation Project. In the

course of the audit for the year under review a test examination of the accounting system now in operation at the central stores was carried out with satisfactory results. I have inquired as to the present position regarding the introduction of a standard system of store accounting at local Land Project Offices.

Subhead M.14.—Ground Limestone Subsidy.

28. The expenditure charged to this subhead, £198,060 3s. 8d., relates to a scheme to subsidise delivery costs of ground limestone and sugar factory lime. With effect from 12th March, 1951, the cost of delivery of ground limestone from the production centres to the farmers' holdings was paid to the carrying companies, a condition being that the producers undertook to make the limestone available, loaded on the carrying companies' vehicles, at a price not exceeding 16s. per ton. The subsidy in respect of sugar factory lime at the rate of 4s. per ton was paid to Comhlucht Siúicre Éireann, Teoranta, with effect from 15th September, 1951.

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

29. Reference was made in previous reports to arrangements whereby growers who sold wheat of the 1943, 1944, 1945 and 1946 harvests were enabled to obtain, in exchange for dockets which they had received from authorised 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 1947 crop. Including expenditure of £235,313 19s. 0d. charged to this subhead, the total paid to fertiliser suppliers in connection with the redemption of the 1943, 1944, 1945, 1946 and 1947 dockets amounted at 31st March, 1952, to £1,146,054 10s. 5d.

Subhead P.—Flour and Wheaten Meal Subsidies.

30. The functions of the Minister for Agriculture in relation to flour and wheaten meal subsidies were transferred to the Minister for Industry and Commerce as from 1st October, 1951, by the Wheat and Flour (Transfer of Ministerial Functions) Order, 1951 (Statutory Instrument No. 284 of 1951). In addition to the amount charged to this subhead, further expenditure on these subsidies is charged to the vote for Industry and Commerce (No. 50) and is referred to in paragraph 54 of this report.

Subhead Q.—Subsidies, Allowances, etc., for Dairy Produce.

31. 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. 4d. per gallon for the period ended 30th April, 1951; 1s. 3d. per gallon for the period 1st May, 1951, to 30th June, 1951; 1s. 4d. per gallon for the period 1st July, 1951, to 31st October, 1951, and 1s. 6d. per gallon for the period 1st November, 1951, to 30th April, 1952. The sums disbursed on allowances on creamery butter produced on and after 1st April, 1951, amounted to £2,731,049 8s. 6d. In addition to expenditure of £2,666,089 19s. 2d. in the year 1950-51 for allowances on creamery butter produced in that year, payments amounting to £97,093 3s. 0d. were made from this subhead during the year under review, bringing the total cost of these allowances for the production of the year 1950-51 to £2,763,183 2s. 2d., as compared with £2,786,757 12s. 8d. for the year 1949-50.

A deficiency in the trading account of the Butter Marketing Committee for the year ended 31st March, 1951, arising mainly from expenditure on the cold storage of butter for winter consumption and from losses on sales of imported butter, amounted to £121,085 12s. 4d. This deficiency was made good to the Committee, £40,000 having been paid on account from the vote of the previous year and the balance from this subhead in the year under review. £199,000 was also paid to the Committee from this subhead in addition to the sum of £101,000 paid from the Dairy Produce (Price Stabilisation) Fund, as mentioned in paragraph 33, to meet an anticipated deficit in the Committee's accounts for the year 1951-52. The remainder of the expenditure charged to the subhead comprises £48,189 13s. 9d. paid to creameries in connection with the Department's scheme for the cold storage of creamery butter; £16,272 8s. 0d. for paper, etc., and printing of butter wrappers, and £15,218 8s. 10d. for subsidy on farmers' butter. The latter subsidy was introduced from 23rd July, 1951, and was paid to the proprietors of registered butter factories at the rate of 6d. per lb. to enable these concerns to pay producers 3s. per lb. for first-quality butter and 2s. 9d. per lb. for second-quality butter.

32. Regulations made under the Dairy Produce Act, 1924, provided 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) prescribed that creamery butter contained in wrappers issued by the Minister should 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,

It was decided to discontinue the issue of official wrappers for the sale of unrationed butter as from 4th May, 1951. I accordingly inquired regarding the circumstances in which an outstanding order for the supply of 9 tons of vegetable parchment was confirmed on 31st May, 1951, and an order for the printing of 2,250,000 wrappers was issued on 10th November, 1951, and was informed that the decision of 4th May, 1951, was a temporary one rendered necessary by the low level to which butter stocks had fallen at that time, and that it had been the intention to reintroduce the sale of off-ration creamery butter if and when the supply position so warranted. It was hoped that arrangements which were made for importing from abroad would enable some butter to be sold off the ration but before off-ration sales could be reintroduced butter rationing was abolished.

It appears that 30 tons of vegetable parchment, costing £9,541, and approximately 3,250,000 printed wrappers, remain on hands and I understand that the question of the disposal of these stocks is under consideration.

Dairy Produce (Price Stabilisation) Fund.

33. The income of the Fund was made up of £98,652 10s. 6d. from levies, mainly on home sales of creamery butter and raw cheese, and £29,180 9s. 5d. received in respect of butter sold under permit. With regard to butter sold under permit the Creamery Butter (Prices for Catering Establishments) Orders (Statutory Instruments Nos. 130 of 1950 and 117 of 1951) provided that on the issue of permits payment should be made to the Minister at the rate of 9d. per lb. This figure was increased to 10d. per lb. with effect from 5th May, 1951, under the Butter (Prices for Butter sold under Permit) Order, 1951 (Statutory Instrument No. 130 of 1951). From 1st July, 1951, receipts from the issue of permits have been applied as appropriations in aid of the vote for Agriculture (No. 27) in accordance with the Butter (Prices for Butter sold under Permit) (No. 2) Order, 1951 (Statutory Instrument No. 178 of 1951).

The payments out of the Fund were made to the Butter Marketing Committee and comprised £101,000, in addition to the sum of £199,000 mentioned in paragraph 31, in respect of an anticipated deficit in the Committee's accounts for the year 1951-52, and £7,505 to meet administrative expenses.

VOTE 28.—FISHERIES.

Subhead F.5.—Compensation, etc.

34. The charge to this subhead includes compensation amounting to £30,560 paid to owners and £336 11s. 0d. paid to employees under section 35 of the Fisheries Act, 1939, which

provides for the restriction of the use of nets in freshwater and for the payment of compensation to the owners of nets and their employees. Sections 3 and 4 of the Freshwater Fisheries (Prohibition of Netting) Act, 1951, empower the Minister for Agriculture, with the approval of the Minister for Finance, to pay interest to owners on the amount of compensation awarded and sums amounting to £2,143 6s. 4d. in respect of such interest are also included in the charge to the subhead. The remainder of the expenditure consists of *ex-gratia* grants of £1,300 to an owner and £843 9s. 9d. to employees pursuant to sections 2 and 4 of the Act of 1951, which authorise the Minister for Agriculture, with the consent of the Minister for Finance, to make such grants in certain circumstances to persons not entitled to compensation under the Act of 1939.

Subhead F.6.—Inland Fisheries Trust.

35. The Inland Fisheries Trust was incorporated under the Companies Acts, 1908 to 1924, on 7th May, 1951, with the object of fostering and developing brown trout fisheries. It is managed by a council consisting of seven members, four of whom, including the chairman, are nominated by the Minister for Agriculture and three elected by the members of the Trust. The expenditure, £3,207 7s. 10d., relates to salaries, travelling expenses and development work.

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

36. Including the advances of £80,000 charged in this account, the total advances for boats and gear to 31st March, 1952, amounted to £393,500. The half-yearly instalments of the annuities set up to repay these advances, falling due to 31st March, 1952, amounted to £199,316 10s. 0d., whilst the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £165,791 5s. 2d., including £16,500 credited to appropriations in aid in the year under review. The repayments were, therefore, in arrear on 31st March, 1952, to the extent of £33,525 4s. 10d. as compared with £25,307 on 31st March, 1951.

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

37. The total advances for general development made to the Sea Fisheries Association amounted to £39,465 on 31st March, 1952, including £15,315 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 £1,510 7s. 9d. were repaid during the year and are included in the appropriations in aid.

Fishery Loans.

38. As stated in a note to the account, sums amounting to £4,564 4s. 10d. in respect of outstanding loans were written off with the consent of the Minister for Finance under the Fisheries (Revision of Loans) Act, 1931. There were no repayments during the year under review, and the balance of loans outstanding on 31st March, 1952, was £16,013 10s. 9d., including arrears of £15,984 9s. 7d.

VOTE 31.—PRISONS.

39. 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.

40. The charge to this subhead comprises non-statutory contributions amounting to £86,241 5s. 7d. made to local authorities in recoupment of the additional charges incurred in certain loans advanced from the Local Loans Fund for subsidy housing schemes by reason of the increase from 2½ per cent. to 3¼ 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), and £710,492 2s. 8d. for contributions towards loan charges of local authorities under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1950.

Motor Tax Account.

41. A test examination has been applied to the Motor Tax Account with 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 seven cases this audit had not been completed at the date of my test examination.

The gross proceeds of motor vehicles, etc., duties in 1951-52, including £37,656 2s. 3d. attributable to fines collected by the Department of Justice, amounted to £3,191,476 5s. 1d. compared with a total of £2,838,763 8s. 2d. in the previous year. Fees amounting to £6,273 0s. 6d. received 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, 1951-52.

VOTE 40.—PRIMARY EDUCATION.

Subhead A.3.—Preparatory Colleges, etc.

42. The average boarding cost per student in the school year 1951-52 ranged from 15s. to 20s. per week as compared with 14s. 9d. to 18s. 1d. per week for the previous year. The average fee paid by the students was £20 8s. 4d. as compared with £19 12s. 2d. for the previous year.

Accounts have been furnished to me showing the receipts and expenditure for the school year 1951-52 in connection with the farms and gardens attached to the colleges. Three of the accounts disclose deficits and three 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.

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

43. Paragraph 6 of the National School Teachers' Superannuation (Amendment) (No. 2) Scheme, 1940, provides that a person who is entitled to a teacher's pension under the National School Teachers' Superannuation Scheme, 1934, and to a military pension under the Military Service Pensions Acts, 1924 to 1934, shall not be entitled to reckon the same period of time for the purpose of both pensions. A person who, but for the provisions of paragraph 6, would have been entitled to reckon a period of time for the purpose of both pensions may elect either to retain or surrender his military pension and, if he elects to retain it, no period of time which was reckoned as a service period or part of a service period for the purpose of his military pension shall be reckoned as pensionable service for the purpose of his teacher's pension.

I noticed that in reckoning service for the award of a pension under the National School Teachers' Superannuation Scheme, 1934, to a person who was in receipt of a military pension and

who had elected to retain such pension, a period of time which had been reckoned as part of a service period for the purpose of the military pension was included. I am in communication with the Accounting Officer on the matter.

VOTE 41.—SECONDARY EDUCATION.

Subhead B.1.—Incremental Salary Grant.

44. Rule 3 (c) of the Rules for the Payment of Incremental Salary to Secondary Teachers provides that the rate of incremental salary payable to a teacher under that rule may be increased by a special increment in the case of a person who holds an honours degree of an Irish or British university or a university degree or diploma accepted by the Minister for Education as equivalent thereto.

A teacher was admitted to a degree on 29th October, 1927, which was subsequently accepted as being equivalent to an honours degree for the purpose of the rule but, owing to an oversight, the special increment payable was not granted. As noted in the account, arrears of incremental salary amounting to £745 3s. 3d. have now been paid to this teacher.

VOTE 42.—TECHNICAL INSTRUCTION.

Subhead A.—Scholarships.

45. The sanction of the Department of Finance was obtained in December, 1940, for the award of eight scholarships annually to students attending Colaiste Muire le Tíos, but it was observed that nine were awarded in each of the years 1950 and 1951. In reply to an inquiry I have been informed that the covering sanction of the Department of Finance has been sought for the additional awards.

VOTE 43.—SCIENCE AND ART.

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

46. In paragraph 45 of the report on the accounts for the year 1947-48 reference was made to the proposed purchase of an important collection of Irish historical records and to the fact that, after the purchase price had been paid and the records lodged in the National Library, difficulties were encountered in connection with the legal transfer of title in the property. It was found necessary to obtain a court order empowering the

trustees of the estate of the vendor to sell the records, and in the meantime the documents remained lodged in the National Library. The purchase money was placed on deposit in the joint names of the trustees of the estate of the vendor and the Director of the National Library. The sale was completed on the 13th February, 1952, and, following legal advice, a sum of £129 17s. 3d., being interest which had accrued on the purchase money from the date of the court order to the date of the completion of sale, was paid over to the trustees of the estate of the vendor in addition to the purchase money of £20,000. A sum of £385 15s. 0d. in respect of interest which accrued on the purchase money up to the date of the court order has been brought to account as an exchequer extra receipt.

Subhead B.1.—Publications in Irish.

47. A number of works acquired in connection with the scheme for the preparation and publication of works in Irish, for which fees to authors and translators were paid in 1931 and subsequent years, have not yet been published. I have inquired whether any decisions have been reached regarding the publication of these works and the disposal of stocks of books which remain unsold.

Subhead B. 11.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement.

48. Arrangements were made with the National Film Institute of Ireland for the production and distribution of a film in connection with the commemoration of the centenary of Thomas Davis and the Young Ireland Movement, the cost of production amounting to approximately £3,400 being charged to the account for 1945-46. Receipts from the distribution of the film in Ireland and Great Britain amounted to £906 4s. 3d., of which £59 0s. 11d. was brought to account as an exchequer extra receipt in the year under review and £847 3s. 4d. in previous years. I understand that arrangements were made for the distribution of the film in the U.S.A., but that no receipts have accrued therefrom and that all copies of the film have been returned to the National Film Institute of Ireland where they are now held.

Subhead B. 18.—Purchase of a Collection of Irish Volunteer, etc., Medals.

49. A collection of Irish Volunteer, etc., medals was acquired for the National Museum at a cost of £935 of which £250 was paid from the grant-in-aid account for the purchase of specimens and the balance, £685, charged to this special subhead which

was opened with the sanction of the Department of Finance. As a sum of £299 7s. 1d. remained to the credit of the grant-in-aid account on 31st March, 1952, I have inquired regarding the circumstances in which this balance was not expended before a charge was raised against the vote.

VOTE 44.—REFORMATORY AND INDUSTRIAL SCHOOLS.

Subhead F.—Appropriations in Aid.

50. In paragraph 49 of my last report I referred to the decision, following legal advice, to apportion as from 1st July, 1950, between the Minister for Education and the responsible local authorities all contributions by parents, etc., towards the support of children in certified schools, whether received by the Inspector of Reformatory and Industrial Schools or by the local authorities.

From particulars furnished to the Department by the local authorities it appears that sums amounting to £448 16s. 9d. were received by four authorities during the period 1st July, 1950, to 31st December, 1951. One-half of these sums was recovered by the Department by deduction from the proportion payable to these authorities out of the parental moneys received by the Inspector of Reformatory and Industrial Schools. The net payments made to the local authorities during the year under review amounted to £8,128 9s. 11d., and £9,340 0s. 9d. has been credited to the vote as appropriations in aid.

VOTE 49.—GAELTACHT SERVICES.

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

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

At 31st March, 1952, the position regarding such grants and loans was as follows:—

	£
(i) Total amount of grants sanctioned ...	653,833
Total amount of actual payments ...	577,697
(ii) Total amount of loans sanctioned ...	207,136
Total amount of loans for which certificates have been issued to the Commissioners of Public Works ...	191,296

Industrial Loans.

52. I have been furnished with a schedule concerning the industrial loans from which it appears that loans to the value of £199 3s. 6d. were issued to weavers during the year ended 31st March, 1952, on hire purchase terms. Repayments in arrear, including interest accrued due, at 31st March, 1952, amounted to £11,236 4s. 11d. as compared with £11,210 10s. 0d. on 31st March, 1951. Included in the arrears is a sum of £11,183 17s. 0d., due in respect of a loan made to a company which ceased to exist in 1925. As stated in previous reports, the realisation of such security as is held by the State against this loan cannot at present be effected owing to certain legal difficulties.

VOTE 50.—INDUSTRY AND COMMERCE.

Subhead A.A.—Preparation and Issue of Ration Books.

53. The sum of £20,970 6s. 6d. charged to this subhead represents the cost of preparation of the fourth issue of ration books. The cost of paper and printing, which is borne on the vote for Stationery and Printing (No. 24), amounted to £58,357, while the cost of delivery by the Department of Posts and Telegraphs assessed at standard postage rates amounted to £31,409. Consequent on the decision to abolish rationing of foodstuffs as from 5th July, 1952, the necessity for the use of these ration books by the public did not arise.

Subhead J. 1.—Food Subsidies.

54. The total expenditure on food subsidies in the year under review amounted to £9,619,836 12s. 8d. made up as follows:—

				£	s.	d.
Flour	...	...	...	7,585,057	19	0
Wheaten Meal	...	...	...	89,778	13	8
Tea	...	...	...	1,945,000	0	0
				£9,619,836	12	8

The functions of the Minister for Agriculture in relation to flour and wheaten meal subsidies were transferred to the Minister for Industry and Commerce with effect from 1st October, 1951, by the Wheat and Flour (Transfer of Ministerial Functions) Order, 1951 (Statutory Instrument No. 284 of 1951). Of the total expenditure of £7,674,836 12s. 8d. on these subsidies a sum of £7,000,000 which had been estimated for under subhead P. of the vote for Agriculture (No. 27) was charged to that vote, the balance, £674,836 12s. 8d., being borne on this subhead.

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. In previous years imported wheat was allocated to flour millers by Grain Importers (Éire), Limited, at prices estimated to enable the industry to earn the agreed remuneration. As from 1st April, 1951, the wheat was sold to flour millers at a price approximating to the economic price, and payments of subsidy were made to the millers by the company in order to bring their costs of production, plus the agreed profit, down to the level of the controlled price of flour. The expenditure comprised £7,584,011 8s. 10d. in respect of these payments and of losses incurred by the company on the allocation or sale of imported wheat and flour for periods up to 1st March, 1952, and £1,046 10s. 2d., being the balance due to importer-distributors for wheat handled on behalf of the company in the year 1949. Final adjustment of the subsidy payable to Grain Importers (Éire), Limited, for the cereal years subsequent to 1947-48 and of amounts payable to importer-distributors for the years subsequent to 1949 had not been effected at 31st March, 1952.

The subsidy on wheaten meal for the cereal year 1950-51 was paid to millers 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.

The subsidy on tea was paid to Tea Importers (Éire), Limited, and represented the difference between the cost price of tea plus overhead expenses and the selling price. The audited accounts of the company for the year ended 31st March, 1952, revealed a net trading loss of £2,070,634, and after deducting £69,137, the balance due in respect of an excess payment of subsidy in the previous year, the net amount of subsidy payable was £2,001,497. Amounts paid as subsidy totalled £1,945,000, leaving a balance of £56,497 due to the company at 31st March, 1952.

55. Reference was made in paragraph 53 of my report for the year 1949-50 to an amount due by Comhlucht Siúicre Éireann, Teoranta, consequent on certain adjustments of subsidy in respect of the years 1948-49 and 1949-50. A repayment of £32,921 11s. 7d. was received from the company in the year under review and is accounted for as an exchequer extra receipt. I understand that a further amount due from the company has been repaid in the year 1952-53.

Subhead K.—Fuel Subsidy.

56. The sum of £3,030,372 12s. 9d. charged to this subhead was paid to Fuel Importers (Éire), Limited, being £3,007,597 12s. 9d. in recoupment of accumulated losses incurred in the marketing of turf, timber fuel and coal to 31st December, 1951, and £22,775 in respect of losses incurred up to 29th February, 1952. The total payments of subsidy to the company amounted at 31st March, 1952, to £9,806,372 12s. 9d.

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

57. The charge of £13,640 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, 1952, to £179,708 0s. 10d.

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, 1952, 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, 1951.

*Operations of Bord na Móna.**Subheads M.1., M.2., M.3. and M.4.*

58. The issues from the grants-in-aid during the year comprised £16,000 for experiment and research (subhead M.1.), £12,000 for publicity and marketing (subhead M.3.), £54,000 for grants for housing (subhead M.4.) and £271,000 for cost of turf production under local schemes (subhead M.2.). Production under local schemes was confined to machine-won turf and receipts from Bord na Móna in respect of sales amounted to £181,000 which is credited to subhead T.—Appropriations in Aid.

Section 52 of the Turf Development Act, 1946, as amended by section 2 of the Turf Development Act, 1950, provides for the payment out of voted moneys of grants towards expenses incurred by Bord na Móna on experimental and research work subject to a limitation of £250,000. The total issues under this head, including £16,000 in the year under review, amounted at 31st March, 1952, to £153,800.

Section 6 of the Turf Development Act, 1950, provides for the payment to Bord na Móna of grants, of such amounts as the Minister for Industry and Commerce, with the consent of the Minister for Finance, may fix, towards the expenses incurred by the Board under approved schemes for the building of houses for occupation by servants of the Board. The section provides further that the total amount of such grants shall not exceed £360,000, and that a grant in relation to any particular house shall not exceed £180. As stated above, issues under this head in the year ended 31st March, 1952, amounted to £54,000 (subhead M.4.).

The exchequer extra receipts include a sum of £13,441 17s. 9d. received from Bord na Móna as interest on advances made for the development of Clonsast, Glenties, Kilberry, Derryounce and Barna bogs. Interest is charged on advances for the development of bogs only when the bog in respect of which the advance was made goes into production or after a period of five years from 21st June, 1946, the date of establishment of Bord na Móna, whichever is the earlier. At 31st March, 1952, the amounts outstanding, including interest, for advances made from voted moneys for the development of bogs were :—

				£	s.	d.
Clonsast	...	...	...	188,433	11	3
Glenties	...	...	...	9,403	5	3
Kilberry	...	...	...	3,597	7	6
Derryounce	...	...	...	11,924	19	7
Barna ...	...	...	...	11,499	5	11
Other bogs	...	...	...	49,718	2	5
				<hr/>		
				£274,576	11	11
				<hr/>		

Subhead P.—Repayment of Advances for Rural Electrification.

59. 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 £725,000, being one moiety of £1,450,000 advanced from the Central Fund in the calendar year 1950, should be repaid by means of an annuity over a period of 50 years, interest being calculated at 3½ per cent. The sum of £54,809 11s. 0d. charged to this subhead comprises £29,434 15s. 0d., being the first two half-yearly instalments of this annuity, and £25,374 16s. 0d., the amount payable in the year under review in respect of the annuity established for the repayment of one moiety of the advances made from the Central Fund in the year 1949.

Subhead S.—Dollar Exports Organisation (Grant-in-Aid).

60. Córas Tráchtála, Teoranta, was incorporated on 21st December, 1951, for the purpose of promoting commodity exports to the dollar area. By warrant dated 12th January, 1952, the Minister for Industry and Commerce appointed the first directors of the company for a period of twelve months from the date of its incorporation. The grant-in-aid of £10,000 was issued to the company to enable it to defray its preliminary expenses together with costs of administration and general expenses for the period to 31st March, 1952.

Subhead S.S.—Grant to An Foras Tionscal.

61. An Foras Tionscal was established by section 4 (1) of the Undeveloped Areas Act, 1952, to aid industrial development in undeveloped areas. The Act became law on 22nd January, 1952, and section 12 authorises the Minister for Industry and Commerce, with the consent of the Minister for Finance, to make grants to the Board out of moneys provided by the Oireachtas to enable them to perform their functions, the aggregate amount of grants under the section not to exceed £2,000,000. The grant of £200 charged to this subhead was provided by supplementary estimate to meet the remuneration, personal travelling and incidental expenses of the chairman and the members of the Board.

Suspense Account.

62. Section 15 of the Tourist Traffic Act, 1939, provided that non-repayable grants limited to £45,000 in the aggregate in any one financial year could be made to the Irish Tourist Board, and provision for a grant-in-aid of this amount was included in the original vote for Irish Tourist Board (No. 14) in the year under review. This vote is accounted for by the Office of the Minister for Finance and payment of the final instalment of the grant-in-aid was made to the Board in September, 1951.

Fógra Fáilte, the tourist publicity organisation, was set up during 1951 and the necessary financial provisions for this body were included in the Tourist Traffic Bill which became law on 3rd July, 1952. Provision was also included in the Bill for payment to the Irish Tourist Board in respect of the financial year ended on 31st March, 1952, of such sums, not exceeding in the aggregate £27,000, as the Board should require in addition to the sums provided under section 15 of the Act of 1939.

I observed that in addition to the amount issued from vote No. 14 in the year under review payments amounting to £10,000 and £7,000 were made by the Department of Industry and Commerce to the Irish Tourist Board and Fógra Fáilte, respectively, in the period 1st January to 13th March, 1952, and charged

to a suspense account. In reply to an inquiry regarding the authority for these payments I was informed that it was intimated to the Board in June, 1951, with the agreement of the Department of Finance, that they could proceed on the assumption that additional funds to the extent of £15,000, later increased to £20,000, would be made available before the end of the financial year. Pending the enactment of the legislative authority provided for in the proposed Bill it was decided that an additional £27,000, including £7,000 for tourist publicity, should be provided by supplementary estimate for vote No. 14—Irish Tourist Board. It was considered essential, however, that in the meantime the two bodies should be provided with funds and, with the agreement of the Minister for Industry and Commerce and the knowledge of the Government, a suspense account for this purpose was opened in the vote for Industry and Commerce from which the advances of £10,000 and £7,000 were made. On 6th March, 1952, a grant-in-aid of £27,000 was made available by way of a supplementary estimate for vote No. 14 to meet the additional expenses of the Irish Tourist Board including grants for tourist publicity. Dáil Éireann was informed that the estimate related to expenditure which in the main had already been incurred, and that the supplementary estimate was intended to regularise the position. The full amount of the additional grant was issued from vote No. 14 on 24th March, 1952, and on 28th March, 1952, a sum of £17,000 was paid by the Board to the Department of Industry and Commerce in recoupment of the amounts advanced from the suspense account.

As the votes accounted for by the Office of the Minister for Industry and Commerce did not include any provision for the advances of £10,000 and £7,000 made to the Irish Tourist Board and Fógra Fáilte I have deemed it desirable to refer to the matter.

VOTE 51.—TRANSPORT AND MARINE SERVICES.

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

63. Reference was made in paragraph 65 of my last report to the payment of subsidy to the Galway Bay Steamboat Company, Limited, in respect of the operation of the service between Galway and the Aran Islands up to August, 1951, when it was taken over by Córas Iompair Éireann. A sum of £600 was paid to the company by way of subsidy in the year 1951-52 and is included in the charge to this subhead, the balance of the charge, £223 9s. 10d., being a residue of an amount due for repairs consequent on the stranding of the s.s. "Dun Aengus" in 1947. A sum of £195 15s. 6d. received from the underwriters as a final payment under the insurance claim in respect of this stranding is included in the extra receipts payable to the Exchequer.

Under the terms of the settlement dated 9th July, 1951, with the Galway Bay Steamboat Company, Limited, which was subsequently made a Rule of Court, the ownership of the s.s. "Dun Aengus" was, with other assets of the company, vested in the Minister for Industry and Commerce. As stated in a note to the account, the offices, furniture, equipment and stocks of coal taken over from the company, which were valued at £150, were transferred to Córas Iompair Éireann without payment. The legal transfer of the vessel to Córas Iompair Éireann had not been completed at 31st March, 1952.

Subhead A.2.—Passenger Facilities at Cobh.

64. Arrangements were made for Córas Iompair Éireann to carry out certain works on railway premises at Cobh to improve accommodation for tourist traffic. The original estimated cost was £22,000 of which 90 per cent. was provided under this subhead, the remaining 10 per cent. to be borne by the harbour authority. Owing to increases in the cost of raw materials and to modifications of the original scheme, the estimate of the cost of the work has been increased to £32,000. As noted in the account, completion of the work was delayed by a labour stoppage and the amount of £19,000 charged to this subhead represents a payment on account to Córas Iompair Éireann.

Subhead A.4.—Payments to Córas Iompair Éireann.

Subhead A.5.—Repayment to Central Fund of certain Advances to Córas Iompair Éireann.

65. The non-repayable grant of £1,817,000 provided by supplementary estimate under subhead A.4. was made to Córas Iompair Éireann towards operating losses and revenue charges, excluding interest on transport stock, in the year ended 31st March, 1952. The interest on transport stock falling due in July, 1951, and January, 1952, which amounted to £477,000, was met by repayable advances from the Central Fund in accordance with section 30 of the Transport Act, 1950.

The amount of £433,000 advanced from the Central Fund to Córas Iompair Éireann in 1950-51 under section 18 of the Transport Act, 1944, and section 30 of the Transport Act, 1950, to meet interest payments on the debenture and transport stock was repaid to the Central Fund from subhead A.5. These sections provide that all moneys required from time to time by the Minister for Finance to meet payments under the State guarantees of the principal and interest secured by such stock shall be advanced from the Central Fund, and that sums so advanced shall be repaid by Córas Iompair Éireann to the Central Fund within twelve months of the date of the advance

and where repayment has not been made as prescribed any amount remaining outstanding shall be repaid to the Central Fund out of moneys provided by the Oireachtas.

Subhead A.6.—Great Northern Railway Company (Ireland).

66. Pending the completion of arrangements for the acquisition jointly of the undertaking of the Great Northern Railway Company (Ireland) and for its future management and operation, the Minister for Industry and Commerce and the Minister of Commerce, Northern Ireland, agreed that in order to maintain existing services and appropriate employment the liabilities incurred by the company in the ordinary course of business would, in so far as the resources of the company might prove insufficient, be met out of public funds, this Administration's proportion being fixed at 40 per cent. subject to certain adjustments.

Of the amount of £135,500 paid to the company and charged to this subhead, £118,000 related to the apportioned operating losses of the company in the period 1st January, 1951, to 31st March, 1952. As stated in a note to the account, the payments were made on the basis of provisional figures, and on the understanding that on the final determination and apportionment of the loss any excess payment found to have been made would be refunded by the company. I understand that the final figures for the period referred to are not yet available. The balance of the charge to the subhead, £17,500, was paid in respect of the acquisition of the Greenore Hotel which was purchased by the company with the approval of the Minister for Industry and Commerce. In the event of the resale of the property the company has undertaken to pay over the proceeds to the Exchequer.

VOTE 52.—AVIATION AND METEOROLOGICAL SERVICES.

Subhead E.—Acquisition of Land, Buildings, etc.

67. Reference was made in paragraph 58 of my predecessor's report for the year 1947-48 to the compulsory acquisition in September, 1945, of 23 holdings comprising 242 acres in connection with a scheme for the establishment of a village settlement in the vicinity of Shannon Airport. The scheme was, however, abandoned before any formal offer of compensation was made to the owners and, following protracted negotiations, agreement was reached in 1950 on the general terms of the reconveyance of the holdings. As indicated in a note to the account, 183 acres, including 2 acres retained for the airport water supply scheme, had been finally dealt with at 31st March,

1952, leaving 59 acres not yet reconveyed. The expenditure incurred to that date in connection with the 23 holdings amounted to £4,937 8s. 8d., including £2,383 13s. 2d. for compensation, etc., to landowners, £1,897 19s. 0d. for rates and annuities, £326 16s. 6d. for legal expenses, and £329, being the cost of the 2 acres required for the airport water supply scheme. One holding of 4 acres, the reconveyance of which was not accepted, was resold for £232 10s. 0d., the net expenditure being, therefore, £4,704 18s. 8d.

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

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

68. Expenditure during the year on constructional works, including furnishing of buildings, at Dublin, Shannon (Rineanna) and Shannon (Foynes) Airports amounted to £30,401 1s. 9d., £78,415 18s. 11d. and £693 1s. 10d., respectively, bringing the total expenditure, as at 31st March, 1952, to £1,179,154 5s. 9d. for Dublin Airport, £1,873,757 15s. 5d. for Shannon Airport (Rineanna) and £168,917 0s. 6d. for Shannon Airport (Foynes), exclusive of expenditure on the acquisition of land.

Settlement of a Claim for Damages.

69. This special subhead was opened with the authority of the Department of Finance to bring to account a payment of £1,000 to an air company one of whose aircraft was damaged at Shannon Airport in October, 1949. The company claimed damages against the Minister for Industry and Commerce in respect of injury to the aircraft and consequential loss of earnings while undergoing repair, and the case was settled out of court on the basis of an *ex-gratia* payment of £1,000 without admission of liability.

Subhead S.—Appropriations in Aid.

70. The miscellaneous receipts include a sum of £8,228 10s. 11d., being the amount received from certain air companies using Shannon Airport in respect of the cost of operation of the North Atlantic Radio Telephony Service (Nartel). The necessary radio equipment was loaned free of charge by the companies concerned, and the expenditure involved in the operation of the service including salaries (subhead A.), rental

of telephone lines (subhead C.) and electricity charges (subhead J.), together with a percentage addition for overheads, was repaid by the companies. The service, which commenced on 27th April, 1950, is still on an experimental basis.

Subsidy in respect of Air Services.

71. A sum of £104,500 was paid to Aer Rianta, Teoranta, in 1949-50 under the terms of the Subsidy (Aer Rianta, Teoranta) Order, 1950 (Statutory Instrument No. 86 of 1950) in respect of estimated losses of the company and of Aer Lingus, Teoranta, for that year. The actual amount of the losses, as subsequently determined by the Minister for Finance and the Minister for Industry and Commerce, was £66,723 14s. 6d., and the excess payment of £37,776 5s. 6d. has been refunded by the company and is accounted for as an exchequer extra receipt. The losses for the year 1950-51 have been similarly determined to be £3,075. As the amount of subsidy paid in 1950-51 to meet the estimated deficit for that year was £2,740, a balance of £335 remains due to the company.

Management of Dublin Airport.

72. The accounts of Aer Rianta, Teoranta, for the year 1950-51 revealed a surplus of £3,884 on the management of Dublin Airport, and this amount, together with a sum of £2,500 advanced in that year against an estimated loss on this service, was received from the company and is brought to account as an exchequer extra receipt. A profit of £19,595 on the management of the airport was disclosed in the company's accounts for the year ended 31st March, 1952, and this amount has, I understand, been surrendered to the Exchequer in 1952-53.

73. Reference was made in paragraph 57 of my report on the accounts for the year 1948-49 to the absence of inventories of furniture and equipment purchased from voted moneys and issued to Aer Rianta, Teoranta, for use at Dublin Airport, and to the question of the reconciliation of stocktaking returns with the records of purchases. Inventories have since been compiled and copies have been furnished to me together with details of discrepancies revealed by stocktaking. As stated in a note to the account, deficiencies to the amount of £767 16s. 11d. were written off with the sanction of the Department of Finance. In addition, certain items, the original cost of which amounted to £177 2s. 2d., had become unserviceable through normal wear and tear and were also written off.

Catering Service—Shannon Airport.

74. I referred in paragraph 61 of my report on the accounts for the year 1949-50 to the completion of agreed inventories of furniture and equipment supplied to the catering service as required by the agreement between the Minister for Industry and Commerce and the catering controller. A complete stock-taking of this furniture and equipment was carried out in January, 1952, and comparison with the inventories revealed a number of discrepancies which are the subject of correspondence between the Department of Industry and Commerce and the Department of Finance.

VOTE 54.—POSTS AND TELEGRAPHS.

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

75. As no adjustment of the annual payment to Córas Iompair Éireann for the conveyance of letter mails by rail appeared to have been effected following the restriction of services arising from the partial railway strike which continued from 18th December, 1950, to 1st February, 1951, I inquired whether any claim fell to be made under the terms of the contract with the company. I was informed that the contract substantially ceased to have effect with the disruption of mail and other train services from 1941 onwards, that the present arrangement rests on an exchange of correspondence with the company, no new formal contract having been entered into, and that in general the payment is subject to review in the event of any material increase or decrease in the services rendered by the company to the Department. The Department of Finance, however, agreed as an exceptional measure that no deduction from the annual payment need be made in respect of the period of the strike.

Subhead E.5.—Conveyance of Mails by Air.

76. With a view to accelerating mail services between Ireland and Great Britain the Government approved the development of a scheme for the conveyance of letter mails by air. The scheme contemplated the introduction of a night air mail service between Dublin and Manchester, the establishment of a limited day air mail service to London and other centres, and the retention of the existing packet services between Dún Laoghaire and Holyhead. An agreement was reached with the British Postal Administration which provided that the cost of the night air mail service would be shared equally between the two Administrations, and that the subsidy of £20,000 per annum payable by the Irish Administration for the conveyance of mails

by the Dún Laoghaire-Holyhead sea route would continue to be paid for the present. The additional expenditure to be borne by this Administration in connection with the scheme was estimated not to exceed £37,000 a year, including £31,000 for the night service, and expenditure to this amount was approved by the Department of Finance. The night service was brought into operation on 12th March, 1951, and in the year under review the total amount disbursed in respect of this service was £58,767 19s. 11d. of which one-half is borne on this subhead, and one-half recovered from the British Administration in accordance with the terms of the agreement referred to above.

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

77. The losses borne on the vote for the year ended 31st March, 1952, amounted to £2,921 9s. 7d. A classified schedule of these losses is set out at page 176. At page 178 particulars are given of 24 cases in which cash shortages or misappropriations amounting to £645 11s. 2d. were discovered; the sums in question were made good and no charge to public funds was necessary.

Subhead H.4.—Compensation for Cancellation of Appointment as Sub-Postmaster.

78. A sub-postmaster was appointed in November, 1950, to fill a vacancy in a sub-post office and the appointment involved the transfer of the sub-office to new premises which were altered and adapted to meet the Department's requirements. The person appointed withdrew from the position before being formally installed and the business of the sub-office was retransferred to the original premises in February, 1951, a new appointment having been made. A claim for £350 10s. 0d. was received in respect of the adaptation for Post Office purposes of the vacated premises, and was settled by a payment of £240 which is charged to this special subhead with the sanction of the Department of Finance. Additional net expenditure arising from the transfer and retransfer of the sub-office amounted to £505 14s. 1d. and is borne on other subheads of the vote.

Stores.

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

In addition to the engineering stores shown in Appendix No. II as valued at £1,866,973 on 31st March, 1952, engineering stores to the value of £6,432 were held on behalf of other Government Departments. Stores other than engineering stores were valued at £867,067, including £282,650 in respect of stores held for other Government Departments.

Revenue.

80. 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 £691 7s. 4d. were written off during the year as irrecoverable.

Post Office Savings Bank Accounts.

81. The accounts of the Post Office Savings Bank for the year ended 31st December, 1951, were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £61,406,855 10s. 7d. on 31st December, 1951, as compared with £55,241,056 8s. 7d. 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 £1,906,547 7s. 6d. Of this sum, £1,438,591 12s. 11d. was paid and credited to depositors in respect of interest, management expenses amounted to £139,393 0s. 8d. and £328,562 13s. 11d. was set aside towards provision against depreciation in the value of securities.

Post Office Factory.

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

Including works in progress on 31st March, 1952, the expenditure on manufacturing jobs during the year amounted to £53,568, expenditure on repair work (other than repairs to mechanical transport) amounted to £32,147, and expenditure on mechanical transport repairs to £9,920.

VOTE 56.—DEFENCE.

*Subhead C.—Pay of Civilians attached to Units.**Subhead S.—Barrack Maintenance and Minor Works.*

83. Expenditure amounting to £10,431, consisting of £4,614 for materials and £5,817 for labour, was incurred in prior years on the provision of accommodation for the construction corps and following the disbandment of the corps the work was suspended in 1948, a number of buildings being left in a partially constructed condition. I inquired whether any decision regarding the future use of the buildings had been taken and was informed that a proposal to utilise them as part of an apprentice training depot was under consideration.

Subhead K.—Provisions and Allowances in lieu.

84. 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.	1951-52.	1950-51.
Cost of production	2.8 pence per lb.	2.7 pence per lb.
Cost delivered Dublin	3.1 " " "	3.1 " " "

MEAT.

Dublin	... ...	24.1 " " "	20.6 " " "
Curragh	... ...	27.0 " " "	21.9 " " "

The average price of cattle purchased for the Dublin and Curragh areas was £65 9s. 10d. and £63 17s. 4d. per head, respectively, as compared with £56 19s. 0d. and £56 18s. 6d. in the previous year, while the average production of beef per head was 698 lbs. and 682 lbs., respectively, as compared with 696 lbs. and 702 lbs.

Subhead P.1.—Air-raid Precautions.

85. In order to provide facilities for the practical training of instructors in civil defence the sanction of the Department of Finance was obtained for expenditure not exceeding £16,155 on the construction of a demonstration centre to simulate conditions under which those engaged on rescue and kindred duties would be required to operate. Work commenced towards the end of the financial year and expenditure on materials amounting to £2,081 9s. 3d. is charged to this subhead. As noted in the account, the charge to subhead C. (Pay of Civilians attached to Units) includes £1,724 15s. 2d. paid to civilians employed on the work. The balance of the expenditure under subhead P.1. was incurred on grants to local authorities, £88 8s. 10d., purchase of equipment, £238 16s. 0d., and instructional courses abroad, £309 14s. 1d.

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

86. With a view to avoiding interference with the turf supplies of domestic consumers in non-turf areas, arrangements were made whereby the bulk of the turf required by the Defence Forces for the winter of 1951-52 was obtained under contract from areas designated by Bord na Móna, and approximately 27,000 tons of turf were delivered to the various military posts at rates, including delivery charges, ranging from 43s. to 66s. 10d. per ton.

Subhead Y.2.—The Reserve.

87. Reference was made in paragraph 80 of the report on the accounts for the year 1947-48 to difficulties which had arisen in connection with the recovery of articles of clothing and equipment in the possession of ex-members of An Fórsa Cosanta Áitiúil as regulations had not been promulgated. I understand that the proposed regulations are still under consideration. The assessed value of clothing and equipment unrecovered from members of An Fórsa and An Sluagh Muirí who were discharged or became non-effective in the years 1946 to 1950, inclusive, amounts to £13,655.

Subhead Z.—Appropriations in Aid.

88. As will be seen from the account, receipts in respect of revenue from lands and premises amounted to £16,814 19s. 3d. A register of State properties administered by the Department of Defence showing the terms on which they are held and the use to which they are put has not yet been compiled and no arrangements have yet been made for periodical perambulation of the properties. I understand that the work of compiling a register will be commenced when a decision has been reached regarding the responsibility of the Department of Defence for lands and buildings which it administers but which are vested in the Office of Public Works, and that this question is under consideration by the Department of Finance.

89. An army horse was sold during a visit of the army equitation team to a continental horse show in August, 1951, for a sum of £500, to be paid in sterling. The purchase money has not yet been received, and I am informed that the question of recovery is being pursued through the Department of External Affairs.

Statement of Losses.

90. 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"	820	15	1
--	-----	----	---

Deficiencies of stores and other losses not affecting the 1951-52 vote ...	4,719	17	1
--	-------	----	---

The corresponding figures of losses in the previous year were £87 3s. 4d. and £8,407 0s. 7d.

VOTE 57.—ARMY PENSIONS.

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

91. A claim for a disability pension under section 10 of the Army Pensions Act, 1927, had been investigated and rejected by the Army Pensions Board in 1931. Following representations on behalf of the claimant to have the case reconsidered, the Minister for Defence, in January, 1950, was legally advised that the Board's investigation of the claim in 1931 was defective as the regulations relating to the medical examination of the applicant had not been fully complied with. Consequently the case was resubmitted to the Army Pensions Board which reported that the disability from which the applicant suffered was attributable to service in the forces during the statutory period, and it recommended a pension appropriate to 100 per cent. disability. The applicant was accordingly granted a pension of £282 16s. 0d. per annum for the period 23rd October, 1933, to 31st March, 1949, which was increased to £326 12s. 0d. per annum as from 1st April, 1949, as provided by section 6 of the Army Pensions (Increase) Act, 1949. A sum of £5,264 12s. 10d. is charged to this subhead in respect of pension payable to 31st December, 1951. An amount of £553 19s. 9d. was recovered in respect of the abatement, under the Military Service Pensions Acts, of the claimant's military service pension from 23rd October, 1933, the date from which the disability pension was granted, and is accounted for as an exchequer extra receipt.

VOTE 58.—EXTERNAL AFFAIRS.

*Subhead C.1.—Cultural Relations with other Countries
(Grant-in-Aid).*

92. I observed that payments for this service in the year under review exceeded the amount of the grant-in-aid, the excess being charged to a suspense account, and I am in communication with the Accounting Officer on the matter.

Subhead C.2.—Irish News Agency.

93. The charge to this subhead represents repayable advances made to the Agency under section 11 (1) of the Irish News Agency Act, 1949. The advances made up to 31st March, 1952, amounted to £75,000, and I have inquired whether the terms and conditions of the repayment of the advances, in accordance with section 11 (2) of the Act, have yet been determined.

VOTE 61.—OLD AGE PENSIONS.

Subhead A.—Pensions and Supplements.

94. Consequent on the enactment of the Social Welfare Act, 1951, increased rates of old age pensions and pensions to blind persons became payable as from 5th October, 1951, the maximum weekly pension being increased from 17s. 6d. to £1. From this date, also, a person whose yearly means exceeded £52 5s. 0d. but did not exceed £65 5s. 0d. became entitled to the minimum pension of 5s. per week provided the other statutory conditions were fulfilled; no pension had previously been payable where the yearly means were more than £52 5s. 0d. Certain modifications in the method of calculating means, which were incorporated in the Act, became operative as from 17th July, 1951.

The necessary additional financial provision was made by supplementary estimate.

VOTE 63.—UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE.

Subhead D.—Unemployment Assistance.

95. The internal departmental audit, hitherto carried out by the Department of Social Welfare, of sums disbursed on unemployment assistance and unemployment benefit was suspended in the course of the year under review and I am informed that it had been found that the amount concerned in the overpayments brought to light by this audit in no way justified the very high expenditure on staff salaries and costs of administration involved in detecting them. I understand, however, that proposals have been approved for the installation of a punched card system of control of payments and the necessary equipment ordered, and that this equipment will enable all the suspended checks to be revived.

VOTE 65.—NATIONAL HEALTH INSURANCE.

Subhead C.—Investment Return.

96. 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 shall 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.

Further payments amounting to £277,710 15s. 3d. were made out of the Fund under section 21 of the Act during the year ended 31st March, 1952, bringing the total payments to that date to £693,862 19s. 7d. As shown in the account, the amount of the investment return paid to the Fund from the vote in the year under review was £19,890 15s. 9d.

VOTE 66.—MISCELLANEOUS SOCIAL WELFARE SERVICES.

Subhead A.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930.

97. The sum of £73,850 16s. 11d. charged to this subhead represents recoupment to local authorities of one-half of the net amount expended by them out of the rates in providing meals for children attending national schools. Regulations made under the Education (Provision of Meals) (Ireland) Act, 1917, set out the conditions under which the grants are payable. Article 8 of these regulations provides that food shall not be supplied free of cost except to children whose parents or guardians are unable from their own resources to provide such food or to contribute towards the cost of the provision thereof. I have been informed that this article is still in force but that it is not generally operated by the local authorities owing to the difficulties of imposing a means test.

VOTE 67.—HEALTH.

Subhead H.—Grants to Health Authorities.

98. In previous reports I mentioned that these grants were to be related to the standard expenditure of each of the health 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 now been informed that the standard expenditure has been determined in respect of twenty-two health authorities and that it is hoped to have the standard expenditure for the remaining nine authorities determined in the near future.

VOTE 70.—TECHNICAL ASSISTANCE.

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

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

99. As noted in the appropriation account, no payments were made from these subheads as the balances remaining in the

deposit accounts into which the grants provided in the previous year were paid were sufficient to meet the claims arising out of E.C.A. technical assistance projects. Issues from the deposit accounts during the year were, respectively, £13,909 19s. 3d. and £57,224 0s. 7d. and the balances remaining in the accounts on 31st March, 1952, were £25,756 19s. 5d. and £42,775 19s. 5d.

The expenditure of £13,909 19s. 3d. was offset by the transfer from the American Grant Counterpart Special Account of £13,753 4s. 7d. which has been accounted for as an exchequer extra receipt.

VOTE 71.—INCREASES IN REMUNERATION.

100. Provision was made by supplementary estimate for increases in remuneration of civil servants, members of the *Gárda Síochána* and of the Defence Forces, and teachers. The increases were met as far as possible by utilising savings on the various votes affected, and the additional sums required, which are charged to this vote, are shown in the statement appended to the appropriation account. The charge is supported by certificates of the accounting officers that expenditure of amounts not less than those indicated in the statement have been identified as due to increases in remuneration.

W. E. WANN,

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

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 14th February, 1953.

APPROPRIATION ACCOUNTS, 1951-52.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).		Appropriations in Aid Realised.		Net Expenditure.		Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount Allocated from Vote for Increases in Remuneration.	Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.	
						£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.			£	s. d.		£	s. d.	Estimated.	Realised.
1		PRESIDENT'S ESTABLISHMENT	5,570	—	5,570	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	1	
2		HOUSES OF THE OIREACHTAS	192,540	—	192,540	6,261	16 4	—	—	6,261	16 4	—	691 16 4	—	—	691 16 4	—	—	—	2	
3		DEPARTMENT OF THE TAOISEACH	22,620	—	22,620	185,691	11 2	—	—	185,691	11 2	6,848 8 10	—	—	—	—	6,848 8 10	—	20 0 0	3	
4		CENTRAL STATISTICS OFFICE	118,850	180	118,670	24,995	13 2	—	—	24,995	13 2	—	2,375 13 2	—	—	2,375 13 2	—	889 9 6	4		
5		COMPTROLLER AND AUDITOR GENERAL	35,355	5,415	29,940	123,499	1 11	183 9 1	—	123,315	12 10	—	4,649 1 11	3 9 1	—	4,649 1 11	3 9 1	—	—	5	
6		OFFICE OF THE MINISTER FOR FINANCE	151,605	1,505	150,100	37,184	0 7	5,776 5 0	—	31,407	15 7	—	1,829 0 7	361 5 0	—	1,829 0 7	361 5 0	—	—	6	
7		OFFICE OF THE REVENUE COMMISSIONERS	1,478,110	46,000	1,432,110	162,560	13 7	3,508 2 0	—	159,052	11 7	—	10,955 13 7	2,003 2 0	—	10,955 13 7	2,003 2 0	—	14 17 0	7	
8		OFFICE OF PUBLIC WORKS	310,180	78,500	231,680	1,698,495	3 7	66,378 7 8	—	1,632,116	15 11	—	220,385 3 7	20,378 7 8	—	220,385 3 7	20,378 7 8	—	398 14 7	8	
9		PUBLIC WORKS AND BUILDINGS	3,245,377	93,807	3,151,570	315,053	1 9	79,196 11 3	—	235,856	10 6	—	4,873 1 9	696 11 3	—	4,873 1 9	696 11 3	—	2 15 0	9	
10		EMPLOYMENT AND EMERGENCY SCHEMES	787,000	—	787,000	2,745,081	17 2	106,081 2 1	—	2,639,000	15 1	500,295 2 10	—	12,274 2 1	—	—	512,569 4 11	—	52,512 3 9 9	10	
11		MANAGEMENT OF GOVERNMENT STOCKS	28,450	—	28,450	763,586	5 11	—	—	763,586	5 11	23,413 14 1	—	—	—	—	23,413 14 1	2,000	1,609 10 3	11	
12		STATE LABORATORY	13,720	—	13,720	28,408	13 0	—	—	28,408	13 0	41 7 0	—	—	—	—	41 7 0	—	—	12	
13		CIVIL SERVICE COMMISSION	46,635	12,005	34,630	14,173	1 9	—	—	14,173	1 9	—	—	—	—	453 1 9	—	850	1,515 9 1	13	
14		IRISH TOURIST BOARD	72,000	—	72,000	45,584	1 2	11,241 19 7	—	34,342	1 7	1,050 18 10	—	—	763 0 5	—	287 18 5	—	—	14	
15		COMMISSIONS AND SPECIAL INQUIRIES	7,170	—	7,170	72,000	0 0	—	—	72,000	0 0	—	—	—	—	—	—	—	—	15	
16		SUPERANNUATION AND RETIRED ALLOWANCES	1,007,705	22,500	985,205	6,029	12 9	—	—	6,029	12 9	1,140 7 3	—	—	—	—	1,140 7 3	—	—	16	
17		RATES ON GOVERNMENT PROPERTY	245,900	900	245,000	993,452	17 3	34,233 2 6	—	959,219	14 9	14,252 2 9	—	11,733 2 6	—	—	25,985 5 3	3,350	8,863 2 6	17	
18		SECRET SERVICE	5,000	—	5,000	244,738	19 9	871 14 6	—	243,867	5 3	1,161 0 3	—	—	28 5 6	—	1,132 14 9	—	—	18	
19		EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT	18,000	—	18,000	2,901	4 8	—	—	2,901	4 8	2,098 15 4	—	—	—	—	2,098 15 4	—	—	19	
20		SUPPLEMENTARY AGRICULTURAL GRANTS	3,630,989	—	3,630,989	16,588	8 10	—	—	16,588	8 10	1,411 11 2	—	—	—	—	1,411 11 2	—	—	20	
21		LAW CHARGES	108,500	4,000	104,500	3,627,839	16 2	—	—	3,627,839	16 2	3,149 3 10	—	—	—	—	3,149 3 10	—	—	21	
22		UNIVERSITIES AND COLLEGES	482,574	—	482,574	105,918	10 5	3,883 1 3	—	102,035	9 2	2,581 9 7	—	—	116 18 9	—	2,464 10 10	—	—	22	
23		MISCELLANEOUS EXPENSES	21,800	—	21,800	482,124	0 0	—	—	482,124	0 0	450 0 0	—	—	—	—	450 0 0	—	—	23	
24		STATIONERY AND PRINTING	753,076	70,306	682,770	20,022	12 2	—	—	20,022	12 2	1,777 7 10	—	—	—	—	1,777 7 10	—	7 0 2	24	
25		VALUATION AND BOUNDARY SURVEY	59,215	7,295	51,920	723,944	5 7	72,487 1 2	—	651,457	4 5	29,131 14 5	—	2,181 1 2	—	—	31,312 15 7	—	—	25	
26		ORDNANCE SURVEY	58,900	6,980	51,920	7,548	19 4	7,548 19 4	—	56,342	14 7	—	4,676 13 11	253 19 4	—	4,676 13 11	253 19 4	—	—	26	
27		AGRICULTURE	14,628,991	547,431	14,081,560	6,903	4 10	53,844 9 11	—	53,844	9 11	—	1,897 14 9	—	26 15 2	—	1,924 9 11	—	—	27	
28		FISHERIES	230,048	35,458	194,590	14,273,847	8 6	557,716 4 6	13,716,131 4 0	355,143 11 6	—	—	10,285 4 6	—	—	—	365,428 16 0	94,050	52,501 8 4	28	
29		OFFICE OF THE MINISTER FOR JUSTICE	69,650	—	69,650	211,888	18 11	35,444 3 5	—	176,444	15 6	18,159 1 1	—	—	13 16 7	—	18,145 4 6	—	2 8 1	29	
30		GÁRDA SÍOCHÁNA	3,147,813	65,433	3,082,380	77,785	13 3	—	—	77,785	13 3	—	8,135 13 3	—	—	8,135 13 3	—	300	779 7 7	30	
31		PRISONS	201,474	18,834	182,640	3,510,514	9 2	76,390 5 0	3,434,124 4 2	—	—	—	362,701 9 2	10,957 5 0	—	362,701 9 2	10,957 5 0	4,000	5,383 7 1	31	
32		DISTRICT COURT	74,000	—	74,000	208,605	10 7	19,777 15 8	—	188,827	14 11	—	7,131 10 7	943 15 8	—	7,131 10 7	943 15 8	—	—	32	
33		CIRCUIT COURT	129,815	26,635	103,180	76,834	11 3	—	—	76,834	11 3	—	2,834 11 3	—	—	—	2,834 11 3	—	20,000	21,601 0 4	33
34		SUPREME COURT AND HIGH COURT OF JUSTICE	78,050	600	77,450	140,509	16 2	31,784 10 2	—	108,725	6 0	—	10,694 16 2	5,149 10 2	—	10,694 16 2	5,149 10 2	—	149 19 1	34	
35		LAND REGISTRY AND REGISTRY OF DEEDS	83,080	—	83,080	88,667	11 10	879 16 5	—	87,787	15 5	—	10,617 11 10	279 16 5	—	10,617 11 10	279 16 5	2,700	2,726 15 4	35	

APPROPRIATION ACCOUNTS--
PUBLIC SERVICES,
1951-52.

PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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.	£ s. d.
A.—Salaries, Wages and Allowances ...	4,840 0 0	5,587 0 5	—	747 0 5
B.—Travelling and Incidental Expenses ...	100 0 0	68 7 9	31 12 3	—
C.—Telegrams and Telephones ...	330 0 0	306 8 2	23 11 10	—
D.—Motor Cars—Replacement Grant ...	300 0 0	300 0 0	—	—
TOTAL ...	£ 5,570 0 0	6,261 16 4	55 4 1	747 0 5
Allocated from Vote for Increases in Remuneration	691 16 4	—	Excess of Expenditure over Estimate (met from Vote for Increases in Remuneration). £691 16 4	
	£ 6,261 16 4	6,261 16 4		

NOTE.—Expenditure of not less than £691 16s. 4d. has been identified as due to increases in remuneration.

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B. and C.—Requirements were less than anticipated.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
20th October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
DÁIL ÉIREANN.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Allowances of Teachtaí ...	83,921	78,568 6 1	5,352 13 11	—
B.—Travelling Expenses of Teachtaí ...	23,000	19,886 13 4	3,113 6 8	—
SEANAD ÉIREANN.				
C.—Salaries and Allowances of Seanadóirí ...	29,679	28,451 14 7	1,227 5 5	—
D.—Travelling Expenses of Seanadóirí ...	3,500	3,482 16 10	17 3 2	—
HOUSES OF THE OIREACHTAS.				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...	47,685	51,275 3 7	—	3,590 3 7
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	600	591 5 11	8 14 1	—
G.—Telegrams and Telephones	650	785 10 10	—	135 10 10
H.—Witnesses' Expenses ...	5	—	5 0 0	—
I.—Inter-Parliamentary Activities (Grant-in-Aid) ...	3,000	2,150 0 0	850 0 0	—
J.—Restaurant—Contribution in respect of Catering Expenses ...	500	500 0 0	—	—
TOTAL ...£	192,540	185,691 11 2	10,574 3 3	3,725 14 5

Surplus to be surrendered ... £6,848 8 10

	Estimated.	Realised.
Extra Receipts payable to Exchequer :—	£	£
Fee forfeited under Section 20 (2) (b) of the Seanad Electoral (Panel Members) Act, 1937 ...	—	20

A 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B. and C.—Saving due to dissolution in May, 1951.

E.—Excess due to increases in remuneration, partly offset by vacancies.

G.—Excess due to increased use of telephone services and to higher telephone charges.

I.—Issues were required from the Grant-in-Aid to a lesser extent than was anticipated.

EXTRA REMUNERATION (exceeding £50).

From the Central Fund the Clerk of the Seanad received a gratuity of £100 for special services.

NOTES.

Fees (stamps) amounting to £30 in respect of this service were received during the year.

This Account includes expenditure of £363, approximately, in respect of remuneration of an officer lent, without repayment, to another Office. . . .

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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.	£ s. d.
A.—Salaries, Wages and Allowances ...	21,270 0 0	24,170 19 10	—	2,900 19 10
B.—Travelling Expenses ...	800 0 0	298 3 10	501 16 2	—
C.—Incidental Expenses ...	150 0 0	164 1 4	—	14 1 4
D.—Telegrams and Telephones	400 0 0	362 8 2	37 11 10	—
TOTAL ...£	22,620 0 0	24,995 13 2	539 8 0	2,915 1 2
Allocated from Vote for Increases in Remuneration	2,375 13 2	—	Excess of Expenditure over Estimate (met from Vote for Increases in Remuneration). £2,375 13 2	
	£ 24,995 13 2	24,995 13 2		

NOTE.—Expenditure of not less than £2,375 13s. 2d. has been identified as due to increases in remuneration.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Repayment of salary of loaned officer ...	—	889 9 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—The estimate, which included provision for official visits of Ministers abroad, was necessarily conjectural.
C. and D.—Casual variations.

EXTRA REMUNERATION (exceeding £50).

From this Vote a Staff Officer received a gratuity of £200 for special services.

NOTES.

This Account includes expenditure of £324, approximately, in respect of remuneration of an officer lent, without repayment, to another Department.

The Accounts of other Departments include expenditure of £1,469, approximately, in respect of remuneration of officers on loan, without repayment, to the Department of the Taoiseach.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
4th November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	97,430	0	0	109,209	7	9	—	11,779	7	9		
B.—Travelling Expenses	500	0	0	471	19	10	28	0	2	—		
C.—Incidental Expenses	150	0	0	299	15	5	—	149	15	5		
D.—Telegrams and Telephones ...	620	0	0	947	14	3	—	327	14	3		
E.—Census of Population, 1946 and 1951, Register of Population, 1951	5,500	0	0	5,143	10	6	356	9	6	—		
F.—Special Statistical Inquiries ...	14,600	0	0	7,376	14	2	7,223	5	10	—		
G.—Subscriptions, etc., to International Organisations ...	50	0	0	50	0	0	—	—				
GROSS TOTAL £	118,850	0	0	123,499	1	11	7,607	15	6	12,256	17	5
	Estimated.			Realised.			Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).					
H.—Appropriations in Aid ...	180	0	0	183	9	1	£4,649	1	11			
NET TOTAL ...£	118,670	0	0	123,315	12	10	Surplus of Appropriations in Aid realised (to be surrendered).					
Allocated from Vote for Increases in Remuneration ...	4,649	1	11	—								
	£ 123,319	1	11	123,315	12	10	£3 9 1					

NOTE.—Expenditure of not less than £4,649 ls. 11d. has been identified as due to increases in remuneration.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- C.—Excess due to unforeseen advertising, higher foreign postage and an increase in the number and cost of periodicals and newspapers purchased.
- D.—Accounts proper to the previous year were not presented for payment until 1951-52.
- E.—Casual variation.
- F.—Saving due to deferment of the National Farm Survey and to delay in completing the Household Budget Inquiry.

EXTRA REMUNERATION (exceeding £50).

Two Clerical Officers received £58 9s. 3d. and £53 6s. 0d., respectively, and a Writing Assistant received £52 18s. 8d. for overtime.

NOTE.

The Account of another Department includes expenditure of £266, 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, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor General (No. 1 of 1923), including the National Insurance Audit Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
EXCHEQUER AND AUDIT.				
A.—Salaries, Wages and Allowances ...	32,023 0 0	33,564 9 1	—	1,541 9 1
B.—Travelling Expenses ...	330 0 0	321 11 7	8 8 5	—
C.—Incidental Expenses ...	173 0 0	189 19 6	—	16 19 6
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	2,829 0 0	3,108 0 5	—	279 0 5
GROSS TOTAL ...	35,355 0 0	37,184 0 7	8 8 5	1,837 9 0
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).	
E.—Appropriations in Aid ...	5,415 0 0	5,776 5 0	£1,829 0 7	
NET TOTAL ...	29,940 0 0	31,407 15 7	Surplus of Appropriations in Aid realised (to be surrendered). £361 5 0	
Allocated from Vote for Increases in Remuneration	1,829 0 7	—		
	£ 31,769 0 7	31,407 15 7		

NOTE.—Expenditure of an amount not less than £1,829 0s. 7d. has been identified as due to increases in remuneration payable from 15th January, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and D.—Excesses due to increases in remuneration, partly offset by savings resulting from staff changes and delay in filling vacancies.

B.—Casual variation.

C.—Excess due to increased expenditure on telephones.

E.—Appropriations in Aid. Surplus due to increased fees in the case of six audits (£380), partly offset by a reduction in the fee for one audit (£19).

W. J. KIELY,
Accounting Officer.

OIFIG AN ARD-REACHTAIRE
CUNTAS AGUS CISTE,
7 Samhain, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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.	£ s. d.
OFFICE OF THE MINISTER FOR FINANCE.				
A.—Salaries, Wages and Allowances ...	134,915 0 0	144,709 4 2	—	9,794 4 2
A.A.—Actuary ...	250 0 0	—	250 0 0	—
B.—Travelling Expenses ...	500 0 0	364 7 5	135 12 7	—
C.—Incidental Expenses ...	800 0 0	709 15 4	90 4 8	—
D.—Telegrams and Telephones ...	1,600 0 0	1,534 18 2	65 1 10	—
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages and Allowances ...	13,430 0 0	15,108 16 7	—	1,678 16 7
F.—Travelling and Incidental Expenses ...	110 0 0	133 11 11	—	23 11 11
GROSS TOTAL ...£	151,605 0 0	162,560 13 7	540 19 1	11,496 12 8
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).	
<i>Deduct :—</i>				
G.—Appropriations in Aid	1,505 0 0	3,508 2 0	£10,955 13 7	
NET TOTAL ...£	150,100 0 0	159,052 11 7	Surplus of Appropriations in Aid realised (to be surrendered). £2,003 2 0	
Allocated from Vote for Increases in Remuneration	10,955 13 7	—		
£	161,055 13 7	159,052 11 7		

NOTE.—Expenditure of not less than £10,955 13s. 7d. has been identified as due to increases in remuneration.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of officer injured in accident ...	—	14 17 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—Requirements were less than anticipated.

C.—Saving due to advertising and miscellaneous expenditure being less than expected, partly offset by increased outlay on uniforms.

F.—Casual variation.

G.—Appropriations in Aid :—

	Estimated.	Realised.		
	£	£	s.	d.
(1) Expenses of management of the Local Loans Fund	1,000	1,000	0	0
(2) Commission charged to sundry departmental funds on purchases of securities by the Government Stockbroker	500	2,503	15	0
(3) Miscellaneous	5	4	7	0
TOTAL	£1,505	£3,508	2	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 Ceimici, Teoranta, and a Deputy Assistant Secretary received £72 as a director of Córas Tráchtála, Teoranta.

From this Vote a Clerical Officer received £113 11s. 10d. for overtime.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
12th November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances, etc.	1,322,550 0 0	1,543,986 14 8	—		221,436 14 8	
AA.—Contribution to Cost of Common Staff in Income Tax Conjoint Office, Great Britain	1,090 0 0	1,027 0 0	63 0 0		—	
B.—Travelling Expenses	21,000 0 0	22,005 6 7	—		1,005 6 7	
C.—Removal Expenses	3,000 0 0	2,995 16 3	4 3 9		—	
D.—Poundage to Distributor of Stamps	430 0 0	492 13 8	—		62 13 8	
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc.	84,970 0 0	88,247 16 2	—		3,277 16 2	
F.—Carriage of Parcels, Advertisements, etc.	950 0 0	1,007 0 8	—		57 0 8	
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc.	14,000 0 0	12,473 9 3	1,526 10 9		—	
H.—Telegrams and Telephones	7,360 0 0	7,972 8 7	—		612 8 7	
I.—Uniform Clothing	6,000 0 0	4,669 0 7	1,330 19 5		—	
J.—Boat Hire, Cycles and other Conveyances	670 0 0	863 15 3	—		193 15 3	
K.—Motor Cars for Frontier Patrols	9,000 0 0	5,927 14 11	3,072 5 1		—	
L.—Revenue Instruments, etc.	650 0 0	1,206 4 2	—		556 4 2	
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc.	6,000 0 0	5,111 1 4	888 18 8		—	
N.—Incidental Expenses	260 0 0	283 12 4	—		23 12 4	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
O.—Provision of Rooms for Official Purposes	170 0 0	179 14 3	—	9 14 3
P.—Compensation	5 0 0	30 0 0	—	25 0 0
Q.—Losses by Default, Fraud and Accident	5 0 0	15 14 11	—	10 14 11
GROSS TOTAL	£ 1,478,110 0 0	1,698,495 3 7	6,885 17 8	227,271 1 3
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).	
			£220,385 3 7	
Deduct :—				
R.—Appropriations in Aid	46,000 0 0	66,378 7 8		
NET TOTAL	£ 1,432,110 0 0	1,632,116 15 11	Surplus of Appropriations in Aid realised (to be surrendered).	
Allocated from Vote for Increases in Remuneration	220,385 3 7	—		
	£ 1,652,495 3 7	1,632,116 15 11	£20,378 7 8	

NOTE.—Expenditure of an amount not less than £220,385 3s. 7d. has been identified as due to the increases in remuneration payable from 15th January, 1951, 1st April, 1951, and 11th June, 1951.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of officers injured in accidents	—	398 14 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due mainly to salaries increases under Department of Finance Circulars Nos. 13 and 14 of 1951, and conciliation awards.

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

B.—Excess due mainly to increased rail and omnibus fares.

D.—Excess due to increase in rates of remuneration and increase in sales.

E.—Excess due to increase in rates of remuneration of Collectors of Taxes. Included are *ex-gratia* payments amounting to £95 to certain Collectors of Taxes (Department of Finance minute E. 3/8/50).

F.—Excess due to increased advertising rates.

G.—Saving due to late delivery of new machinery.

H.—Excess due to increased charges for telephone calls and for telephonists' services.

I.—The cost of certain articles of uniform clothing was less than was anticipated.

J.—Excess due to purchase and maintenance of motor van authorised but not provided for.

K.—Saving due to the fact that the provision for the purchase of new cars was not fully utilised.

L.—Excess due to purchase of reserve stocks.

M.—Saving due mainly to decreased expenditure in connection with prosecutions.

N.—Excess due to increased charges for laundry and newspapers. The expenditure includes *ex-gratia* payments of £1 10s. 0d., 10s. 0d. and 4s. 6d. as compensation for clothing damaged by defective office equipment; £2 6s. 0d. to an official in respect of medical, etc., expenses incurred by her as a result of an accident while on duty (Department of Finance minute P. 18/10/48); and £1 1s. 0d. to an official in respect of medical expenses (Department of Finance minutes E. 109/11/44 and E. 3/9/51).

P.—£30 was paid as compensation for damage to gate by an official car (Department of Finance minute S. 48/18/49).

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

£8 7s. 7d.—Minor cash discrepancies not involving fraud or culpable negligence (Department of Finance minutes S. 47/7/34).

£4 12s. 6d.—In respect of textile samples lost in official custody (Department of Finance minute S. 47/2/51).

£2 14s. 10d.—To make good employee's contributions of national health and unemployment insurance in the case of a Woman Searcher who was regarded as exempt, but was subsequently ruled to be liable (Department of Finance minute E. 3/2/52).

R.—Appropriations in Aid. The variations between the estimated and actual receipts are indicated below with the reasons therefor:—

SOURCE OF RECEIPT.	Estimated.	Realised.	
	£	£	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 ...	33,000	37,788	12 6
5. Fines, forfeitures, law costs recovered, etc.	5,000	11,404	14 0
6. Registry of Business Names	300	154	4 0
7. Proceeds of Customs sales (seizures, etc.)	2,100	8,416	12 7
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	400	400	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	2,805	5,819	4 7
TOTAL	£46,000	£66,378	7 8

4. Receipts vary with the volume of trade.

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

6. Receipts vary with the number of registrations, etc.

7. Receipts vary with the quantity of seizures sold and the level of prices realised.
 10. Miscellaneous items comprised the following:—

	£	s.	d.
Fees under Merchant Shipping Acts	28	15	0
Bill of Entry receipts	3,420	18	0
Sales of official motor cars	570	0	0
Recovery of salaries of officers on loan	548	17	1
Minor unclassified items, <i>e.g.</i> , surpluses in cash, rent of official residences, rent of goods in State Warehouses	1,250	14	6
	£5,819	4	7

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.

Seventy-six Officers of Customs and Excise, thirty-five Departmental Clerical Officers, one Chief Preventive Officer, fifty Preventive Officers, one hundred and fifty-four Assistant Preventive Officers, forty-one Watchers, six Extra Men, nine Tax Officers (Higher Grade), sixty-eight Senior Tax Officers, twenty Tax Officers, twenty-five Clerical Officers, one Writing Clerk, four Writing Assistants, five Departmental Writing Assistants, one Male Temporary Clerical Assistant, two Shorthand Typists, one Superintendent of Printing, one Assistant Superintendent of Printing, two Principal Stampers, two Stampers, three Female Stampers and Tellers, five Printers, two Engineers, one Guillotine Operator, five Paperkeepers and two Messengers received amounts varying from £50 0s. 10d. to £252 9s. 6d. in respect of overtime, rewards for the detection of smuggling or other revenue evasions, etc.

The following received the amounts indicated for special services:—One Assistant Preventive Officer received £507 9s. 6d. from the Vote for Science and Art and £85 6s. 11d. in respect of overtime from this Office; one Inspector of Taxes, two Officers of Customs and Excise and one Departmental Clerical Officer received amounts varying from £97 13s. 6d. to £189 16s. 0d. from the Vote for Wireless Broadcasting. One Clerical Officer received £6 from the Vote for Wireless Broadcasting and £54 19s. 0d. in respect of overtime from this Office.

NOTES.

Exchequer Extra Receipts.—Sales of fee stamps in 1951-52 amounted to £8,252 8s. 10d., comprising Companies Registration, £8,234 14s. 10d., Companies Registration (Limited Partnership Act, 1907), £12 4s. 0d., and Newspaper Registration, £5 10s. 0d.

A Collector of Taxes was prosecuted and convicted of embezzlement. His appointment was revoked. A Fidelity Guarantee Bond for £4,000 is held. £1,067 16s. 7d., the total of ascertained deficiencies on 10th April, 1952, has been recovered from the Bond. Any further deficiencies discovered will be recoverable similarly, within the total of the Bond.

A Collector of Taxes was prosecuted and convicted of embezzlement. His appointment was revoked. A Fidelity Guarantee Bond for £5,500 is held. £851 4s. 11d., the total of ascertained deficiencies on 21st February, 1952, has been recovered from the Bond. Any further deficiencies discovered will be recoverable similarly, within the total of the Bond.

A Clerical Officer fraudulently obtained repayment of Entertainments Duty. The amount involved, £9 18s. 0d., was recovered from him and he was dismissed.

A sum of £10 16s. 8d., wages overpaid to a resigned officer, was abandoned as irrecoverable (Department of Finance letter E. 3/1/52).

Two seized motor cars, valued at £900 and £500, respectively, were acquired for official use.

In one case of damage to an official vehicle, in which no claim against members of the public arose, the driver was held to be guilty of negligence. The cost of making good the damage was £94 7s. 7d. and the amount is being recovered in full from the officer concerned.

R. P. RICE,

Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
 27 Samhain, 1952.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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.	£ s. d.
A.—Salaries, Wages and Allowances ...	274,780 0 0	282,763 0 8	—	7,983 0 8
B.—Travelling Expenses ...	32,000 0 0	27,592 11 0	4,407 9 0	—
C.—Incidental Expenses ...	1,800 0 0	2,775 18 6	—	975 18 6
D.—Telegrams and Telephones	1,600 0 0	1,921 11 7	—	321 11 7
GROSS TOTAL ...	£ 310,180 0 0	315,053 1 9	4,407 9 0	9,280 10 9
			Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration). £4,873 1 9	
	Estimated.	Realised.		
<i>Deduct :—</i>				
E.—Appropriations in Aid ...	78,500 0 0	79,196 11 3		
NET TOTAL ...	£ 231,680 0 0	235,856 10 6	Surplus of Appropriations in Aid realised	
Allocated from Vote for Increases in Remuneration ...	4,873 1 9	—	(to be surrendered).	
	£ 236,553 1 9	235,856 10 6	£696 11 3	

NOTE.—Expenditure of not less than £4,873 ls. 9d. has been identified as due to payments under the 1951 revision of Civil Service remuneration.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sundry receipts ...	—	2 15 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increases (£35,000) under the 1951 revision of Civil Service remuneration; offset by savings (£27,000) due to unfilled vacancies on the establishment.

B.—The amount of travelling by professional staff was less than expected, due mainly to unfilled vacancies on the engineering establishment.

C.—The expenditure on advertising—mainly in connection with staff recruitment—was greater than anticipated.

D.—Excess due mainly to increased telephone charges.

E.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
(1) Penal interest on overdue loan repayments	500	573 13 10
(2) Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946 ...	12,000	21,021 18 0
(3) Amount recoverable as administration expenses in connection with agency services ...	9,400	20,816 0 8
(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 ...	13,300	15,639 1 9
(5) Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc. ...	2,000	2,023 17 7
(6) Amount recoverable from Vote 27 (Subhead M. 11.) in respect of salaries and travelling expenses in connection with drainage surveys and works ...	26,500	7,656 12 11
(7) Amount recoverable from Vote 51 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works ...	4,000	2,453 3 9
(8) Amount recoverable as expenses of management of the Local Loans Fund ...	10,000	8,134 0 0
(9) Miscellaneous ...	800	878 2 9
TOTAL ...	£78,500	£79,196 11 3

(1) The liability of borrowers for penal interest through unpunctuality was more 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. The surplus was almost entirely due to telephone capital work which yielded, including sums from the previous year, nearly £10,000 more than anticipated when the estimate was framed.

(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. Increases of remuneration are reflected in the surplus.

(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. A casual variation.

(6) The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on land reclamation work for the Department of Agriculture. The delay in recruitment of engineering staff curtailed the programme of surveys and works.

(7) The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on harbour improvement and constructional works for the Department of Industry and Commerce. All the work proposed was not undertaken during the year.

(8) 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.

(9) Salaries and expenses of engineers, etc., recovered from Shannon Navigation and Marine Works Maintenance Funds, £773 18s. 6d.; mapping charges, etc., £104 4s. 3d.

EXTRA REMUNERATION (exceeding £50).

Seven Clerical Officers received sums varying from £52 2s. 4d. to £74 6s. 6d. for overtime. One Assistant Architect received £165 and a Clerk of Works £60 in respect of abnormal attendance.

NOTES.

(1) This Account includes expenditure of approximately £1,263 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,
25 Samhain, 1952.

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, 1952.

SERVICE.	Balances, 1st April, 1951.	Receipts, 1951-52.	Payments, 1951-52.	Balances, 31st March, 1952.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments	—	3 6 6	3 6 6	—
	<i>Dr.</i>			<i>Dr.</i>
Shannon Navigation	1,153 3 3	10,596 7 0	10,319 2 1	875 18 4(a)
Letterkenny Railway	—	5 9 0	5 9 0	—
Marine Works Act, 1902, Maintenance Fund ...	2,499 5 8	1,143 11 1	298 1 5	3,344 15 4(b)

(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) In addition, there are held to the credit of the Fund the following stocks :—£11,581 16s. 2d. 3½ per cent. Exchequer Bonds, 1965-70; £2,100 3 per cent. Exchequer Bonds, 1965-70; £1,550 3½ per cent. Fourth National Loan, 1950-70; and £1,000 3½ per cent. National Security Loan, 1956-61.

DIARMUID Ó HÉIGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
25 Samhain, 1952.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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 ...	25,000	4,076 18 5	20,923	1 7	—	—
B.—New Works, Alterations and Additions ...	1,234,000	1,020,182 13 7	213,817	6 5	—	—
C.—Maintenance and Supplies ...	450,000	471,499 4 2	—	—	21,499	4 2
C.C.—Reserve Stores for Building Purposes, etc.	—	14,157 0 5	—	—	14,157	0 5
D.1.—Furniture, Fittings and Utensils ...	50,000	46,611 1 9	3,388	18 3	—	—
D.2.—Central Furniture Stores ...	12,500	15,173 3 6	—	—	2,673	3 6
E.—Rents, Rates, etc. ...	140,000	145,374 1 11	—	—	5,374	1 11
F.—Fuel, Light, Water, Cleaning, etc. ...	130,000	245,254 9 2	—	—	115,254	9 2
F.F.—Emergency Fuel Stores ...	—	37,142 5 3	—	—	37,142	5 3
G.—Phoenix Park National School ...	170	461 3 6	—	—	291	3 6
H.—River Shannon Works	300	241 9 6	58	10 6	—	—
I.—Telegrams and Telephones ...	390	483 18 9	—	—	93	18 9
J.1.—Arterial Drainage—Surveys ...	13,500	8,968 10 6	4,531	9 6	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.2.—Arterial Drainage— Construction Works	413,000	301,282 1 4	111,717 18 8		—	
J.3.—Barrow Drainage— Repayment of Advances ...	14,417	14,416 12 10	7 2		—	
J.4.—River Fergus Drainage	15,100	23,902 16 8	—		8,802 16 8	
K.1.—Purchase of Engineering Plant and Machinery ...	400,000	292,275 1 2	107,724 18 10		—	
K.2.—Maintenance of Engineering Plant and Machinery ...	57,000	19,612 9 10	37,387 10 2		—	
K.3.—Central Engineering Workshop and Stores	290,000	83,966 14 11	206,033 5 1		—	
GROSS TOTAL ...£	3,245,377	2,745,081 17 2	705,583 6 2		205,288 3 4	
			Surplus of Gross Estimate over Expenditure. £500,295 2 10			
	Estimated.	Realised.	Surplus of Appropriations in Aid realised.			
Deduct :—						
L.—Appropriations in Aid	93,807	106,081 2 1	£12,274 2 1			
NET TOTAL ...£	3,151,570	2,639,000 15 1	Total Surplus to be surrendered. £512,569 4 11			

Extra Receipts payable to Exchequer :—	Estimated.		Realised.	
	£		£ s. d.	
Sale of land to Dublin Corporation ...	—		15,500 0 0	
Sale of former legation premises in Rome ...	—		34,869 2 8	
Refund by Electricity Supply Board of part cost of extending electricity supply to certain State establishments ...	—		1,849 16 10	
Sale of assets of embankment maintenance fund, Brosna Drainage Scheme ...	—		293 4 3	
			£52,512 3 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The number of purchases was less than anticipated when the estimate was framed.
See also Note No. (1).

The payments made in the year were as follows :—

SERVICE.	AMOUNT.			DEPARTMENT OF FINANCE AUTHORITY.
	£	s.	d.	
DEPARTMENT OF FINANCE :—				
Waterford Government Offices (site)	...	821	0 0	S.2/2/29.
DEPARTMENT OF JUSTICE :—				
Gárda Síochána :—				
Co. Cavan : Killeshandra	...	278	6 5	S.14/2/46.
Co. Cork : Skibbereen	...	107	10 0	S.14/9/26.
Co. Donegal : Burtonport	...	130	0 0	S.14/64/26.
Carrigart	...	5	6 3	S.14/15/37.
Co. Galway : Athenry	...	480	0 0	S.14/7/38.
Co. Leix : Mountmellick	...	155	2 6	S.14/12/47.
Co. Wexford : Killurin	...	65	4 6	S.14/1/44.
DEPARTMENT OF EDUCATION :—				
Waterford Model School	...	1,500	3 0	S.20/2/32.
DEPARTMENT OF INDUSTRY AND COMMERCE :—				
Co. Kilkenny : Kilkenny Aviation and				
Meteorological Station	...	73	15 0	S.99/6/43.
Co. Offaly : Birr Aviation and Meteorological				
Station	...	110	10 9	S.99/6/43.
DEPARTMENT OF SOCIAL WELFARE :—				
Co. Mayo : Westport Employment Exchange		350	0 0	S.2/50/35.
TOTAL		...	£4,076 18 5	

B.—Progress on certain works was less than anticipated. Expenditure under this subhead is affected by factors not within the control of the Commissioners. A statement of expenditure, Department by Department, is at page 26.

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 due mainly to increased cost of materials, was the net result of savings and excesses on these various items.

C.C.—This subhead was opened to meet the cost of reserve stocks of architectural, etc., stores (Department of Finance letter S. 60/4/42).

D.1.—Purchases of furniture for Government establishments were less than anticipated.

D.2.—The expenditure represents the cost of stocks of standard supplies purchased during the year and not issued before 31st March, 1952. During the year reserve stocks were increased. The total value of stocks held in the Central Furniture Stores on 31st March, 1952, was £22,000, approximately.

E.—The payments during the year in respect of certain Government establishments were greater than anticipated.

F.—Excess due to increased costs and to increased consumption of fuel owing to inclement weather.

F.F.—This subhead was re-opened to provide for the cost of reserve stocks of fuel which were not allocated to Departments before the close of the year (Department of Finance letter S. 60/4/42).

G.—Excess due to payment for works provided but not paid for in the previous year, and to increased costs.

H.—Certain works for which the estimate provided proved less expensive than anticipated.

I.—Excess due to increased telephone charges.

J.1.—Due to shortage of technical staff the full programme of work could not be carried out within the year.

In addition to the charge against the subhead, services to the value of £2,036 18s. 4d. were rendered by engineering plant and machinery.

J.2.—Saving due mainly to the fact that the River Feale Scheme did not develop during the year as rapidly as expected.

In addition to the charge against the subhead, services to the value of £86,838 9s. 2d. in the case of the Brosna Catchment Drainage Scheme, of £50,660 1s. 8d. in the case of the Glyde and Dee Catchment Drainage Scheme and of £25,369 in the case of the Feale Catchment Drainage Scheme were rendered by engineering plant and machinery.

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

J.4.—Excess due to increased cost of labour and materials, and to unusually difficult working conditions which have necessitated a revision and increase of the estimated cost of this work.

In addition to the charge against the subhead, services to the value of £4,902 12s. 8d. were rendered by engineering plant and machinery.

K.1.—The purchase of certain plant provided for in the estimate was deferred.

K.2.—Due to shortage of engineering staff 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 £183,904 5s. 1d.; offset by credits amounting to £99,937 10s. 2d. for work done and stores issued.

The full programme for the year could not be completed because of staff shortages and difficulties in obtaining materials.

The value of stock held at 31st March, 1952, was £125,000, approximately.

L.—Appropriations in Aid :—

					Estimated.	Realised.		
					£	£	s.	d.
1. Rents and fines	...	...	...	...	29,000	36,981	9	2
2. Harbour tolls, dues, etc.	...	...	...	...	20,000	17,064	7	1
3. Sale of surplus and obsolete stores, old materials, etc.	...	...	...	...	4,000	10,937	18	1
4. Hire of plant	...	...	...	...	27,000	21,938	12	2
5. Sales of farm and garden produce	...	...	...	...	6,400	8,910	8	7
6. Admission tickets at parks, piers, etc.	...	...	...	...	1,300	1,491	7	0
7. Lettings of sporting, fishing rights, etc.	...	...	...	...	197	317	0	0
8. Recoveries from other Departments, etc., for services carried out on repayment terms. (See Subheads C., D. 1., E. and F.)	...	...	...	...	3,900	5,875	12	8
9. Recoveries from other services in connection with Central Engineering Workshop and Stores. (See Subhead K.3.)	...	...	...	...	10	—		
10. Miscellaneous	...	...	...	...	2,000	2,564	7	4
TOTAL					£93,807	£106,081	2	1

1. The receipts comprised :—Rents, £33,436 9s. 2d., and fines on leasing of Government property, £3,545. The yield was greater than anticipated (rents, £4,436; fines, £3,545).

2. Receipts generally were somewhat less than anticipated, and certain receipts appropriate to the year were not received in time for inclusion in the Account.

3. The surplus resulted from unforeseen receipts from sales of redundant furniture to the American Embassy and to the Institute for Industrial Research and Standards.

4. The hirings of plant items during the year were less than anticipated due to the curtailment of the works programme consequent on delay in recruitment of technical staff.

5. The receipts, which were greater than anticipated, were as follows:—

Bourn Vincent Memorial Park, £6,130 10s. 8d.; Royal Hospital Gardens, etc., £1,397 10s. 9d.; Phoenix Park, etc., £260 13s. 11d.; Ballyfair Estate, £86 5s. 6d.; Chantilly Stud Farm, £697 13s. 9d.; Clondalkin site, £120 0s. 0d.; sundry other sales, £217 14s. 0d.

6. Receipts from tickets for admission to Dún Laoghaire Pier were greater than anticipated.

7. Bourn Vincent Memorial Park:—Deerstalking, £151; rough shooting, £65; fishing, £101.

8. Widows' and Orphans' Pensions Fund, £2,529 0s. 0d.; Special Employment Schemes Office, £1,141 10s. 10d.; Department of Local Government (Combined Purchasing Section), £453 1s. 5d.; Post Office Savings Bank, £1,657 10s. 5d.; College of Science, £94 10s. 0d.

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

10. Sales and leases of Government properties, £307 10s. 0d.; work done for other parties, £617 9s. 7d.; refund of grants for national schools, £695 7s. 9d.; contractors' deposits unclaimed, £47 0s. 0d.; storage of yachts at Dún Laoghaire and Howth Harbours, £82 17s. 6d.; licences, Phoenix Park, £69 4s. 8d.; football pavilions, Phoenix Park, £107 3s. 7d.; recovery of cost of electricity and gas, £105 16s. 5d.; sales of water, £86 3s. 11d.; sales of deer, £51 17s. 6d.; recovery of cost of heating, £103 9s. 5d.; sundry other receipts, £290 7s. 0d.

NOTES.

(1) To secure vacant possession of premises in Waterford acquired as part of a site for new Government offices, and which included buildings the demolition of which had become necessary, payments amounting to £800, with £21 legal expenses, were made *ex-gratia* to four tenants; and mesne rates amounting to about £55 were waived. Subhead A. (Department of Finance letter S. 2/2/29).

(2) Arising out of a scheme, which was later abandoned, for the reconstruction and extension of St. Brigid's Convent National School, Little Strand Street, Dublin, a sum of £781 14s. 0d. was paid in respect of architects' and quantity surveyors' fees. Subhead B. (Department of Finance letter S. 22/4/51).

(3) A total of £212 14s. 10d. was paid *ex-gratia* to four contractors in recoupment of expenditure incurred in respect of additional annual leave granted to workers in the building industry. Subhead B. (Department of Finance letter S. 9/5/37).

(4) The sum of £27 1s. 8d. was paid *ex-gratia* to a contractor in respect of the excavation of rock encountered unexpectedly in carrying out a contract involving the laying of drains. Subhead B. (Department of Finance letter S. 27/2/48).

(5) Arising out of an accident at the Harbour Yard, Dún Laoghaire, a sum of £70 compensation, and £4 costs, was paid to a carting contractor. Subhead C. (Department of Finance letter S. 102/4/51).

(6) £12 was expended in making good malicious damage at the Butter Testing Station, Dublin. Subhead C. (Department of Finance letter S. 102/9/37).

(7) A sum of £62 11s. 3d. was expended on the maintenance of St. Enda's College (Pearse Bequest). Subhead C. (Department of Finance letter S. 22/9/41).

(8) The Account includes a payment of £525 in respect of the painting of a portrait of the President. Subhead D.1. (Department of Finance letter S. 200/6/50).

(9) A sum of £150 was paid *ex-gratia* in respect of the occupation of premises for a period of six years during which the property was held at a nominal rent on a yearly tenancy springing out of an expired lease. Subhead E. (Department of Finance letter S. 29/6/50).

(10) Sums amounting to £75 7s. 11d. in compensation, and £8 8s. 0d. costs, were paid in respect of five claims for property damaged in the execution of drainage schemes. Subhead J. 2. (Department of Finance letter S. 102/7/49).

(11) Arising out of accidents involving road vehicles owned by the Commissioners, payments amounting in all to £105 19s. 6d. were made; and claims amounting to £14 17s. 8d. were abandoned on a mutual forbearance basis. Subhead K. 2. (Department of Finance letter S. 48/3/47).

(12) Included under Subhead L. are the following receipts in respect of sales of Government properties :—

	£	s.	d.
Plot at Cong Abbey, Co. Mayo	1	0	0
Site for proposed Sluagh Hall at Abbeyfeale, Co. Limerick ...	180	0	0
Rocket House at Courtmaesherry former Coastguard Station, Co. Cork	100	0	0
Site of Port Kinnegoe former Coastguard Station, Co. Donegal	26	10	0

(Department of Finance letters S. 200/2/42, S. 7/26/34, S. 55/53/28 and S. 2/12/31).

(13) A claim for £15, with legal costs and interest amounting in addition to £72, approximately, against a prospective sub-lessee who failed to complete his contract to take a sub-lease of Ballycrooneen former Coastguard Station, Co. Cork, was abandoned with the authority of the Department of Finance (Department of Finance letter S. 55/50/34).

(14) A claim for £49 11s. 10d. arising out of the failure of a contractor to carry out a contract for the supply of handwon turf was abandoned (Department of Finance letter S. 9/8/48).

(15) Articles surplus to the requirements of the Department of Defence and valued at £4,296 8s. 7d. were taken over by the Commissioners (Department of Finance letter S. 8/16/45).

(16) Articles surplus to the requirements of the Commissioners and valued at £510 were taken over by the Department of Industry and Commerce (Department of Finance letter S. 99/32/45).

(17) £56 17s. 2d. representing losses from theft was written off (Department of Finance letters S. 102/5/52, S. 102/7/52 and S. 102/9/52).

(18) Losses of stores from stock, valued at £12 16s. 7d., were written off under the authority of the Commissioners.

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

	£	s.	d.
Athenry Agricultural College	230	0	0
Sligo Disinfectant Hut	20	0	0
45 St. Stephen's Green	1	2	4
Coláiste Caoimhín	21	14	9
Geological Survey Office	20	11	2
Gárda Depot, Married Quarters	15	6	11
Ramilton Gárda Station	130	0	0
Goresbridge Gárda Station	35	16	3
Birr Post Office	24	7	10

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

	£	s.	d.
Department of Finance	9	8	8
Department of Agriculture	1	2	4
Department of Justice	301	14	8
Department of Industry and Commerce	20	11	2
Department of Posts and Telegraphs	48	17	10
Department of Defence	12	8	9

(21) *Telephone Capital Account.*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £112,664 15s. 6d.

DIARMUID Ó HEIGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
28 Samhain, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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	...	...	...	15,000	1,633	8	6
Houses of the Oireachtas	...	...	...	300	42	1	3
Finance	...	...	...	54,140	51,951	13	6
Agriculture	...	...	...	111,080	61,759	16	8
Justice	...	...	...	65,550	19,424	3	3
Education	...	...	...	688,370	567,573	12	10
Lands	...	...	...	19,200	14,809	18	4
Industry and Commerce	...	...	...	12,500	3,170	12	5
Posts and Telegraphs	...	...	...	85,820	56,186	9	7
Defence	...	...	...	118,750	97,767	7	4
External Affairs	...	...	...	67,800	80,802	17	10
Social Welfare	...	...	...	25,175	22,991	19	2
Health	...	...	...	12,420	2,186	3	5
Minor New Works not exceeding £400 each	...	...	...	12,000	10,599	6	9
Urgent and Unforeseen Works	...	...	...	20,000	15,220	15	7
Minor Balances of Expenditure (not provided for above)	...	...	...	
on Works of prior years which may not be completed	...	...	...	
on 1st April, 1951	...	...	...	10,000	14,062	7	2
TOTAL	...	...	...	£1,318,105	£1,020,182	13	7
Deduct for Works which may not be carried out during	...	...	...	
the year	...	...	...	84,105	—		
NET TOTAL	...	...	...	£1,234,000	£1,020,182	13	7

EMPLOYMENT AND EMERGENCY SCHEMES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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 ...	53,825	59,348 9 0	—		5,523 9 0	
B.—Travelling Expenses ...	13,400	13,114 0 7	285 19 5		—	
C.—Incidental Expenses ...	150	201 14 7	—		51 14 7	
D.—Telegrams and Telephones	160	243 4 7	—		83 4 7	
E.—Repayments to other Departments for Services rendered ...	2,365	4,361 11 5	—		1,996 11 5	
F.—Urban Employment Schemes ...	174,000	139,341 3 10	34,658 16 2		—	
G.—Rural Employment Schemes	106,000	102,128 8 2	3,871 11 10		—	
H.—Minor Employment Schemes ...	95,000	99,658 19 9	—		4,658 19 9	
I.—Development Works in Bogs used by Landholders and other Private Producers:— Original ... £90,000 Supplementary 48,000	138,000	134,973 17 3	3,026 2 9		—	
J.—Development Works in Bogs acquired by Local Authorities ...	40,000	35,203 0 0	4,797 0 0		—	
K.—Rural Improvements Scheme:— Original ... £125,000 Supplementary 25,000	150,000	150,692 14 2	—		692 14 2	
L.—Miscellaneous Schemes ...	52,100	24,319 2 7	27,780 17 5		—	
	825,000	763,586 5 11	74,420 7 7		13,006 13 6	
<i>Deduct:—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	38,000	—	38,000 0 0		—	
<i>TOTAL:—</i> Original ... £752,000 Supplementary 35,000	£ 787,000	763,586 5 11	36,420 7 7		13,006 13 6	

Surplus to be surrendered ...

£23,413 14 1

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refunds of overpayments in previous years		1,457 18 4
Miscellaneous }	2,000	151 11 11
	£2,000	£1,609 10 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increase in Civil Service pay (£6,945), partially offset by savings due to staff vacancies.

B.—Casual variation.

C.—Excess due to increased amount of miscellaneous expenses, mainly postage.

D.—Excess due to increased cost of the telephone service.

E.—The cost of the services rendered by other Departments was greater than expected, due partly to increased prices, partly to an increase in the extent of the services required, and partly to the inclusion of certain accounts submitted in arrears by suppliers in respect of services rendered in prior years.

F. and G.—Due to unavoidable delay in preparing suitable schemes, the requirements in respect of grants were somewhat less than expected.

H.—The rate of progress of works was greater than expected.

I.—The demand for grants was somewhat less than expected.

J.—The rate of progress of works was somewhat slower than expected.

K.—Casual variation.

L.—The expenditure in respect of grants towards the cost of major harbour development works was less than expected.

EXTRA REMUNERATION (exceeding £50).

Seven Clerical Officers received £123 9s. 7d., £92 2s. 6d., £89 17s. 4d., £83 10s. 0d., £82 17s. 1d., £74 13s. 9d. and £55 7s. 2d., respectively, for overtime.

NOTES.

1. Due to unavoidable delay in proceeding with the work, cement to the value of £6 10s. 4d. purchased for a rural improvements scheme became unusable and was written off. Subhead K. (Department of Finance minute F. 88/7/50).

2. A payment of £9 was made in settlement of a claim for the loss of an animal attributed to operations in connection with a rural improvements scheme. Subhead K. (Department of Finance minute F. 88/19/37).

3. A sum of £2 14s. 6d. was paid for the hire of a lorry ordered in connection with a rural improvements scheme, but not used. Subhead K. (Department of Finance minute F. 88/1/52).

R. CORISH,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
7th November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	28,450	28,408 13 0	41 7 0	—
TOTAL ...£	28,450	28,408 13 0		—
Surplus to be surrendered ...£			41 7 0	

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
13th June, 1952.

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, 1952, 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.	£	s.	d.
A.—Salaries, Wages and Allowances ...	12,720	0	0	13,160	7	2	—			440	7	2
B.—Travelling and Incidental Expenses ...	130	0	0	184	3	4	—			54	3	4
C.—Apparatus and Chemical Equipment ...	870	0	0	828	11	3	41	8	9	—		
TOTAL ...£	13,720	0	0	14,173	1	9	41	8	9	494	10	6
Allocated from Vote for Increases in Remuneration ...	453	1	9	—			Excess of Expenditure over Estimate (met from Vote for Increases in Remuneration). £453 1 9					
£	14,173	1	9	14,173	1	9						

NOTE.—Expenditure of not less than £453 ls. 9d. has been identified as due to increases in remuneration.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees for analyses, examinations and testing of instruments ...	400	1,302 14 10
Recovery from Road Fund of half of salary of an officer engaged on analysis of road-making materials ...	400	201 5 0
Other receipts ...	50	11 9 3
	£850	£1,515 9 1

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Excess due mainly to expenditure incurred in sending an officer abroad on a training course.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
20th October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	36,280	35,404 4 1	875 15 11		—	
A.2.—Examiners, etc. ...	5,510	5,102 14 1	407 5 11		—	
B.—Travelling Expenses ...	1,520	1,534 3 9	—		14 3 9	
C.—Examinations ...	2,475	2,604 16 6	—		129 16 6	
D.—Incidental Expenses ...	850	938 2 9	—		88 2 9	
GROSS TOTAL ...£	46,635	45,584 1 2	1,283 1 10		232 3 0	
			Surplus of Gross Estimate over Expenditure. £1,050 18 10			
Deduct :—			Deficiency of Appropriations in Aid realised. £763 0 5			
E.—Appropriations in Aid ...	12,005	11,241 19 7				
NET TOTAL ...£	34,630	34,342 1 7	Net Surplus to be surrendered. £287 18 5			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.2.—Some competitions for which provision was made were not held.

C.—Excess due mainly to higher rates for advertising and to the number of posts falling to be advertised being greater than was anticipated.

D.—Casual variation.

E.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
(1) Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	12,000	11,241 19 7
(2) Miscellaneous ...	5	—
	£12,005	£11,241 19 7

EXTRA REMUNERATION (exceeding £50).

From this Vote the Chief Medical Officer, whose salary is borne on Vote 54, and a Higher Executive Officer received gratuities of £165 and £75, respectively, for special services.

NOTE.

Fees (stamps) amounting to £10,191 16s. 6d. in respect of this service were received during the year.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
12th November, 1952.

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

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, compared with the sum granted, for a Grant-in-Aid of the Irish Tourist Board.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Irish Tourist Board (Grant-in-Aid) :—				
<i>Original</i> ... £45,000				
<i>Supplementary</i> 27,000				
	72,000	72,000	—	—
TOTAL ...£	72,000	72,000	—	—

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
11th June, 1952.

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, 1952, 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	1,926 11 1	—	169 11 1
A.2.—Preparation of Manuscripts, etc., for Publication ...	936	784 4 0	151 16 0	—
A.3.—Travelling Expenses ...	100	80 0 0	20 0 0	—
A.4.—Incidental Expenses ...	20	20 2 3	—	2 3
£	2,813	2,810 17 4	171 16 0	169 13 4
COMMISSION ON PLACE NAMES.				
B.1.—Salaries, etc. ...	917	1,009 17 1	—	92 17 1
B.2.—Travelling and Incidental Expenses ...	5	30 2 11	—	25 2 11
£	922	1,040 0 0	—	118 0 0
CIVIL SERVICE (COMPENSATION) BOARD.				
C.1.—Salaries, etc. ...	5	—	5 0 0	—
C.2.—Travelling and Incidental Expenses ...	5	—	5 0 0	—
£	10	—	10 0 0	—
CIVIL SERVICE ARBITRATION BOARD.				
D.1.—Salaries, etc. ...	1,200	208 16 11	991 3 1	—
D.2.—Travelling and Incidental Expenses ...	50	13 0 8	36 19 4	—
£	1,250	221 17 7	1,028 2 5	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
RENTS AND LEASEHOLDS COMMISSION.				
E.1.—Salaries, etc. ...	55	56 1 4	—	1 1 4
E.2.—Travelling and Incidental Expenses ...	120	162 1 0	—	42 1 0
	£ 175	218 2 4	—	43 2 4
F.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...	2,000	1,738 15 6	261 4 6	—
TOTAL ...£	7,170	6,029 12 9	1,471 2 11	330 15 8

Surplus to be surrendered ... £1,140 7 3

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.11. and B.1.—Excess due to the general increase in Civil Service pay.

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

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

D.11. and D.2.—The scheme of conciliation and arbitration for the Civil Service was expressed to be subject to review a year after its formal establishment. The trial year came to an end on 31st May, 1951, and the scheme ceased to operate pending its review. The review had not been completed by the end of the financial year.

F.—Expenditure under this subhead, which provides a general margin for new commissions or committees appointed during the year and for remnants of expenditure on commissions and committees of previous years, cannot be reliably estimated.

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR. SUBHEAD F.—EXPENDITURE, 1951-52.

COMMISSION OR COMMITTEE.			Salaries, Wages, etc., including Reporting.	Travelling and Incidental Expenses.	Total.
			£ s. d.	£ s. d.	£ s. d.
Emigration and other Population Problems ...	...	...	573 12 5	303 16 4	877 8 9
Youth Unemployment ...	...	...	—	5 4 8	5 4 8
Greyhound Industry ...	...	...	16 16 4	436 11 7	453 7 11
Company Law Reform ...	...	...	—	94 1 2	94 1 2
Dollar Exports ...	...	...	—	109 11 2	109 11 2
Joint Medical ...	...	...	4 17 6	194 4 4	199 1 10
TOTAL ...	...	...£	595 6 3	1,143 9 3	1,738 15 6

TOTAL EXPENDITURE.

Expenditure from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1951-52 on account of which payments were made in the year 1951-52.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1952.
		£ s. d.
Irish Manuscripts	1928-29	41,836 4 8
Youth Unemployment	1943-44	608 4 4
Place Names	1946-47	7,588 19 8
Emigration and other Population Problems ...	1948-49	5,719 12 10
Civil Service Arbitration	1950-51	610 9 8
Rents and Leaseholds	1950-51	357 1 3

NOTE.

The Accounts of other voted services include expenditure of £934 and £123 in respect of staff lent, without repayment, to the Commission on Youth Unemployment and the Commission on Place Names, respectively.

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,

20th October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for Pensions, Superannuation, Compensation (including Workmen's Compensation), and Additional and other Allowances and Gratuities under the Superannuation Acts, 1834 to 1947, and sundry other Statutes; Extra-Statutory Pensions, Allowances and Gratuities awarded by the Minister for Finance; fees to Medical Referees and occasional fees to Doctors; Compensation and other Payments in respect of Personal Injuries; 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 ...	385,000	372,945 14 10	12,054 5 2	—	
B.—Additional Allowances and Gratuities in respect of Established Officers ...	196,000	183,578 12 2	12,421 7 10	—	
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	110,000	111,791 13 3	—	1,791 13 3	
D.—Agency Payments in respect of Compensation Allowances ...	22,000	38,082 6 9	—	16,082 6 9	
E.—Gratuities in respect of Unestablished Officers	11,000	10,982 7 9	17 12 3	—	
F.—Extra-Statutory Grants ...	5	—	5 0 0	—	
G.—Injury Grants ...	10,000	7,983 11 2	2,016 8 10	—	
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	200	106 15 6	93 4 6	—	
I.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	65,500	65,252 4 7	247 15 5	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
K.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children and Dependants of such Members	206,000	200,755 17 6	5,244 2 6	—		
L.—Emergency Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ...	2,000	1,973 13 9	26 6 3	—		
GROSS TOTAL ...£	1,007,705	993,452 17 3	32,126 2 9	17,874 0 0		
			Surplus of Gross Estimate over Expenditure. £14,252 2 9			
		Estimated.	Realised.	Surplus of Appropriations in Aid realised.		
<i>Deduct :—</i>						
M.—Appropriations in Aid ...	22,500	34,233 2 6	£11,733 2 6			
NET TOTAL ...£	985,205	959,219 14 9	Total Surplus to be surrendered. £25,985 5 3			

	Estimated.	Realised.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Pension liability in respect of officers on loan, etc.	3,300	8,670 1 3
Payments and refunds of teachers' contributions ...	50	118 18 1
Miscellaneous ...	—	74 3 2
	£3,350	£8,863 2 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

D.—Excess due to certain *ex-gratia* supplements to compensation allowances (*see* also Subhead M. (1)).

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

M.—Appropriations in Aid :—

	Estimated.	Realised.		
	£	£	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 (Subhead D.)	22,000	33,236	0	2
(2) Payment by local authorities under Sections 82 and 84 of the Local Government (Superannuation) Act, 1948, towards certain awards made under the Superannuation Acts ...	475	974	15	10
(3) Miscellaneous	25	22	6	6
	<u>£22,500</u>	<u>£34,233</u>	<u>2</u>	<u>6</u>

EXTRA REMUNERATION (exceeding £50).

Sixty-nine pensioners received from public funds sums ranging from £75 to £841 as remuneration for services rendered.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
10th November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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. :—						
Original £238,800						
Supplementary 5,000						
	243,800	243,626 15 1	173	4 11	—	
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments	2,100	1,112 4 8	987	15 4	—	
GROSS TOTAL :—						
Original £240,900						
Supplementary 5,000						
£	245,900	244,738 19 9	1,161	0 3	—	
			Surplus of Gross Estimate over Expenditure. £1,161 0 3			
Deduct :—	Estimated.	Realised.	Deficiency of Appropriations in Aid realised. £28 5 6			
C.—Appropriations in Aid ...	900	871 14 6				
NET TOTAL :—			Net Surplus to be surrendered. £1,132 14 9			
Original £240,000						
Supplementary 5,000						
£	245,000	243,867 5 3				

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
3rd November, 1952.

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

W. E. WANN,
Comptroller and Auditor General.

SECRET SERVICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1952,
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	2,901 4 8	2,098 15 4	—
TOTAL ...£	5,000	2,901 4 8		—
Surplus to be surrendered ...£			2,098 15 4	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The Estimate is necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
11th June, 1952.

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, 1952, 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	16,588 8 10	1,411 11 2	—
TOTAL ...£	18,000	16,588 8 10		—
Surplus to be surrendered ...£			1,411 11 2	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving caused mainly by bigger sales of the Register of Electors due to the General Election, 1951.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
20th June, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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:— Original £2,280,000 Supplementary 80,000	2,360,000	2,356,850 16 2	3,149	3 10	—	—
TOTAL :— Original £3,550,989 Supplementary 80,000	£ 3,630,989	3,627,839 16 2				
			3,149	3 10		
Surplus to be surrendered ...£						

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
11th June, 1952.

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, 1952, 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 ...	19,930	20,680 11 5	—		750	11 5
A.2.—State Solicitors ...	49,270	49,976 11 11	—		706	11 11
B.—Witnesses' Expenses, etc.	12,800	10,467 11 11	2,332	8 1	—	
C.—Fees to Counsel ...	14,000	9,262 0 6	4,737	19 6	—	
D.—General Law Expenses ...	12,000	15,396 0 4	—		3,396	0 4
E.—Defence of Public Officials	500	135 14 4	364	5 8	—	
GROSS TOTAL ...£	108,500	105,918 10 5	7,434	13 3	4,853	3 8
			Surplus of Gross Estimate over Expenditure. £2,581 9 7			
			Deficiency of Appropriations in Aid realised.			
Deduct :—						
F.—Appropriations in Aid ...	4,000	3,883 1 3	£116 18 9			
			Net Surplus to be surrendered. £2,464 10 10			
NET TOTAL ...£	104,500	102,035 9 2				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

E.—Expenditure is necessarily conjectural.

F.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
1. Costs and fees recovered by the Chief State Solicitor, etc. ...	2,800	2,738 7 3
2. Local Loans Fund—expenses of management	1,200	1,144 14 0
	£4,000	£3,883 1 3

NOTE.

The Account of another Office includes expenditure of £217, approximately, in respect of remuneration of staff temporarily lent, without repayment, to the Office of the Chief State Solicitor.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for Grants to Universities and Colleges, including certain Grants-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—National University ...	7,000	7,000	—	—
B.—University College, Dublin	233,224	232,774	450	—
C.—University College, Cork	99,000	99,000	—	—
D.—University College, Galway	73,600	73,600	—	—
E.—Maynooth College (Grant-in-Aid) ...	15,000	15,000	—	—
F.—Trinity College (Grants-in-Aid, etc.) ...	50,250	50,250	—	—
G.—College of Surgeons (Grant-in-Aid) ...	4,500	4,500	—	—
TOTAL ...£	482,574	482,124		—
Surplus to be surrendered ...£			450	

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st June, 1952.

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, 1952, compared with the sum granted, for certain Miscellaneous Expenses, including certain Grants-in-Aid, Compensation and other Payments in connection with Injuries to Property (No. 24 of 1941) 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) ...	750	750 0 0	—	—
C.—The National Theatre Society, Limited (Grant-in-Aid):—				
<i>Original</i> ... £3,000				
<i>Supplementary</i> 4,300				
	7,300	7,300 0 0	—	—
CC.—Contribution towards Cost of Structural Alterations in Abbey Theatre, Dublin	5	—	5 0 0	—
D.—Cultural Institutions (Grants-in-Aid) ...	10,300	9,250 0 0	1,050 0 0	—
E.—The Irish Plate ...	105	105 0 0	—	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, ETC.				
F.—Salaries, Wages and Allowances ...	1,724	1,758 1 9	—	34 1 9
G.—Travelling and Incidental Expenses ...	260	318 15 3	—	58 15 3
COMPENSATION.				
H.—Compensation and other Payments in connection with Injuries to Property	790	7 0 2	782 19 10	—
I.—Compensation for Death or Personal Injuries ...	236	203 15	32 5 0	—
TOTAL:—				
<i>Original</i> ... £17,500				
<i>Supplementary</i> 4,300				
—£	21,800	20,022 12 2	1,870 4 10	92 17 0

Surplus to be surrendered ... £1,777 7 10

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	7 0 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

G.—Casual variation.

H.—Saving due to non-fulfilment of reinstatement conditions by persons awarded compensation and to new claims provided for not materialising as expected.

I.—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 £156 19s. 2d. as an officer of the Reserve.

NOTE.

Fees (stamps) amounting to £732 18s. 0d. in respect of this service were received during the year.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
20th October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	49,966	58,334 3 10	—		8,368	3 10
B.—Travelling Expenses ...	60	30 11 3	29	8 9	—	
C.—Carriage and Transport	1,300	1,039 11 9	260	8 3	—	
D.—Incidental Expenses ...	980	634 15 5	345	4 7	—	
E.—Telegrams and Telephones	320	357 5 4	—		37	5 4
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas ...	11,750	11,096 0 11	653	19 1	—	
F.2.—Oireachtas Debates ...	15,250	13,797 0 4	1,452	19 8	—	
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	6,650	7,465 6 1	—		815	6 1
F.4.—Printing, etc., for Registration Officers under Electoral and Juries Acts :— <i>Original</i> ... £32,500 <i>Supplementary</i> 1,000	33,500	34,011 12 11	—		511	12 11
F.5.—Publication of Irish Translation of the New Testament ...	100	—	100	0 0	—	
FOR PUBLIC DEPARTMENTS.						
G.—Printing :— <i>Original</i> ... £148,000 <i>Supplementary</i> 12,000	160,000	156,013 5 3	3,986	14 9	—	
H.—Paper :— <i>Original</i> ... £250,000 <i>Supplementary</i> 104,000	354,000	318,668 17 4	35,331	2 8	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.—Miscellaneous Office Supplies ...	78,000	77,289 3 3	710 16 9	—
J.—Binding :— Original ... £30,000 Supplementary 2,000	32,000	33,339 16 6	—	1,339 16 6
K.—Books and Maps :— Original ... £9,500 Supplementary 2,500	12,000	11,866 15 5	133 4 7	—
	755,876	723,944 5 7	43,003 19 1	11,072 4 8
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	2,800	—	2,800 0 0	—
GROSS TOTAL :— Original ... £634,376 Supplementary 118,700	£ 753,076	723,944 5 7	40,203 19 1	11,072 4 8
	Estimated.	Realised.	Surplus of Gross Estimate over Expenditure. £29,131 14 5	
Deduct :— L.—Appropriations in Aid :— Original ... £63,006 Supplementary 7,300	70,306	72,487 1 2	Surplus of Appropriations in Aid realised. £2,181 1 2	
NET TOTAL :— Original ... £571,370 Supplementary 111,400	£ 682,770	651,457 4 5	Total Surplus to be surrendered. £31,312 15 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess is attributable to the increase in Civil Service remuneration and increased expenditure resulting from additions to staff ; modified by savings resulting from unfilled staff vacancies.
- B.—Journeys from headquarters were less than anticipated.
- C.—Expenses in respect of freight and cartage were less than anticipated.
- D.—A sum provided for the replacement of old and worn-out warehouse trucks was not expended within the financial year.
- E.—The excess is due to an increase in the rates for telephone service.
- F.1.—Casual variation.
- F.2.—The value of accounts coming in course of payment proved to be less than anticipated.

F.3.—The value of accounts paid was somewhat greater than was forecasted.

F.4.—A closer estimate of expenditure was not possible.

F.5.—Progress on this work was not such as to warrant any expenditure during the financial year.

G.—The number of accounts coming in course of payment before the close of the financial year fell short of expectations.

H.—Delivery of a number of paper consignments expected before the close of the financial year did not take place.

I.—A closer estimate was not possible.

J.—Accounts coming in course of payment somewhat exceeded expectations.

K.—Casual variation.

L.—Appropriations in Aid :—

		Estimated.	Realised.
		£	£ s. d.
1. Sales of ordnance survey maps :—			
<i>Original</i> ...	£2,500		
<i>Less Supplementary</i> ...	300		
		2,200	2,549 5 1
2. Sales of Stationery Office publications and Oireachtas papers (including Debates), reprinted Irish Texts, parchments and other Revenue forms :—			
<i>Original</i> ...	£14,500		
<i>Supplementary</i> ...	500		
		15,000	15,613 10 8
3. Advertisements in official publications :—			
<i>Original</i> ...	£8,500		
<i>Supplementary</i> ...	1,500		
		10,000	9,461 18 1
4. Sales of waste :—			
<i>Original</i> ...	£1,000		
<i>Less Supplementary</i> ...	300		
		700	2,375 13 3
5. Miscellaneous sales (old typewriters, duplicators and other old stores) :—			
<i>Original</i> ...	£200		
<i>Supplementary</i> ...	400		
		600	663 5 3
6. <i>Iris Oifigiúil</i> advertisements and sales :—			
<i>Original</i> ...	£1,300		
<i>Supplementary</i> ...	100		
		1,400	1,545 12 2
7. Supplies to repaying Departments, including commission thereon :—			
<i>Original</i> ...	£16,000		
<i>Supplementary</i> ...	5,400		
		21,400	20,474 16 0
8. Proportion recovered from local authorities of cost of printing and paper required under the Electoral and Juries Acts ...		19,000	19,802 10 5
9. Miscellaneous ...		6	10 3
TOTAL :—			
<i>Original</i> ...	£63,006		
<i>Supplementary</i> ...	7,300		
		£70,306	£72,487 1 2

- 1., 2. and 3. Casual variation.
4. Towards the close of the financial year quantities of waste paper became available unexpectedly.
5. and 6. Casual variation.
7. Sums recovered from repaying services within the financial year in respect of stock supplies fell short of expectations.
8. Casual variation.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1952.

	£	s.	d.
Paper	212,648	8	4
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	33,900	19	11
	<u>£246,549</u>	<u>8</u>	<u>3</u>

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

EXTRA REMUNERATION (exceeding £50).

Fourteen officers of several grades received sums varying from £52 7s. 0d. to £167 10s. 0d. in respect of overtime consequent on stocktaking, depletion of staff and pressure of work. These sums totalled £1,093 13s. 0d., of which £1,069 3s. 5d. was charged to the Vote. The balance, £24 9s. 7d., was expended in connection with the General Election of 1951 and subsequently recovered from the Central Fund.

NOTES.

Copies of official publications were issued gratis during the year as follows :—

- (1) to the Secretary General, Council of Europe, Strasbourg, France, to the value of £5 16s. 1d. (Department of Finance minute S. 46/13/50) ;
- (2) to the International Labour Office, Geneva, to the value of £13 8s. 0d. (Department of Finance minute S. 46/2/35) ;
- (3) to the editor of the *Irish Law Times and Solicitors' Journal*, to the value of £4 7s. 6d. (Department of Finance minute S. 46/3/50) ;
- (4) to the Food and Agriculture Organisation, Rome, to the value of £8 8s. 0d. (Department of Finance minute S. 71/14/46).

Stationery and publications to the estimated value of £40 were destroyed in a fire which broke out at Shannon Airport on 11th March, 1948. The loss was written off (Department of Finance minute S. 41/6/49).

Publications and printed books valued at £85 were lost in a fire which destroyed the Customs and Excise Office at Ceimici, Teoranta, Alcohol Factory, Carndonagh, Co. Donegal, on 19th December, 1949. The loss was written off (Department of Finance minute S. 2/11/36).

J. B. CARR,
Accounting Officer.

29th November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for the Salaries and Expenses of the General Valuation and Boundary Survey (15 & 16 Vict., c. 63; 17 Vict., c. 8 and c. 17; 20 & 21 Vict., c. 45; 22 & 23 Vict., c. 8; 23 Vict., c. 4; 27 & 28 Vict., c. 52; 37 & 38 Vict., c. 70; 61 & 62 Vict., c. 37; No. 19 of 1923; No. 3 of 1927; No. 27 of 1930; Nos. 27, 47 and 55 of 1931; No. 19 of 1932; No. 28 of 1937; No. 21 of 1939; and No. 8 of 1940; Local Government (Application and Adaptation of Enactments) Order, 1925); including Estate Duty Valuation (10 Edw. 7, c. 8), etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	49,884 0 0	55,464 15 10	—	5,580 15 10
B.—Travelling Expenses ...	9,000 0 0	8,087 15 10	912 4 2	—
C.—Incidental Expenses ...	172 0 0	170 0 8	1 19 4	—
D.—Telegrams and Telephones	159 0 0	169 1 7	—	10 1 7
GROSS TOTAL ...£	59,215 0 0	63,891 13 11	914 3 6	5,590 17 5
			Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).	
			£4,676 13 11	
	Estimated.	Realised.		
E.—Appropriations in Aid ...	7,295 0 0	7,548 19 4		
NET TOTAL ...£	51,920 0 0	56,342 14 7	Surplus of Appropriations in Aid realised (to be surrendered).	
Allocated from Vote for Increases in Remuneration	4,676 13 11	—		
	£56,596 13 11	56,342 14 7	£253 19 4	

NOTE.—Expenditure of an amount not less than £4,676 13s. 11d. has been identified as due to the increases in remuneration operable from 15th January, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The excess was due to increases in Civil Service remuneration (£7,323), extra overtime (£514) and an allowance for extra duties (£150); offset by savings due to retirements and resignations (£929), delay in filling vacancies (£852) and deaths (£626).

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.

D.—The excess was due to the increase in telephone charges.

E.—Appropriations in Aid. All amounts payable by counties and cities during the year were duly received. The receipts from fees for certified documents, etc., were greater than anticipated.

	Estimated.	Realised.		
	£	£	s.	d.
Proportion of cost of annual revision of valuations to be paid over by the several counties and cities under 37 & 38 Vict., c. 70, as adapted ...	6,295	6,295	0	0
Fees payable under 23 Vict., c. 4, sec. 9, and miscellaneous receipts	1,000	1,253	19	4
	£7,295	£7,548	19	4

EXTRA REMUNERATION (exceeding £50).

Two Clerical Officers received £56 3s. 7d. and £51 17s. 6d., respectively, in respect of overtime.

A Staff Valuer received £150 in respect of extra duties (Department of Finance minute E. 5/2/41).

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

VALUATION OFFICE, DUBLIN,
3rd November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952,
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.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances ...	48,000 0 0	50,570 13 7	—	2,570 13 7		
B.—Travelling Expenses :— Original ... £2,700 Supplementary 100	2,800 0 0	2,469 5 10	330 14 2	—		
C.—Stores, etc. :— Original ... £2,700 Supplementary 4,340	7,040 0 0	6,782 18 3	257 1 9	—		
D.—Photographic and Printing Equipment :— Original ... £45 Supplementary 40	85 0 0	64 3 1	20 16 11	—		
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	5 0 0	—	5 0 0	—		
F.—Incidental Expenses :— Original ... £330 Supplementary 640	970 0 0	910 14 0	59 6 0	—		
GROSS TOTAL :— Original ... £53,780 Supplementary 5,120	£ 58,900 0 0	60,797 14 9	672 18 10	2,570 13 7		
			Excess of Expenditure over Gross Estimate. £1,897 14 9			
	Estimated.	Realised.				
G.—Appropriations in Aid :— Original ... £6,000 Supplementary 980	6,980 0 0	6,953 4 10	£26 15 2			
NET TOTAL :— Original ... £47,780 Supplementary 4,140	£ 51,920 0 0	53,844 9 11	Total Deficiency (not from Vote for Increases in Remuneration).			
Allocated from Vote for Increases in Remuneration	1,924 9 11	—				
	£ 53,844 9 11	53,844 9 11	£1,924 9 11			

NOTE.—Expenditure of an amount not less than £1,924 9s. 11d. has been identified as due to the increases in remuneration operable from 15th January, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was due to increases in Civil Service remuneration (£6,715); offset by savings due to delay in filling vacancies (£2,688), to resignations and retirements (£1,217) and miscellaneous savings (£240).
- B.—The saving was due to a reduction in the number of staff employed in field work (£130) and due to the fact that the Archaeological Officer spent less time on field work than was anticipated (£200).
- C.—The cost of printing paper was less than anticipated.
- D.—The cost of repairs was not as high as was anticipated.
- E.—Token provision.
- F.—The cost of erecting trigonometrical stations to provide links with the re-triangulation of Great Britain and the six North-Eastern counties was not as great as was anticipated.
- G.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
1. Sales of maps :—		
<i>Original</i> ... £6,000		
<i>Supplementary</i> ... 400		
	6,400	6,318 10 8
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts ...	—	54 14 8
3. Sale of surplus zinc plates :—		
<i>Original</i> ... Nil		
<i>Supplementary</i> ... £580		
	580	579 19 6
TOTAL :—		
<i>Original</i> ... £6,000		
<i>Supplementary</i> ... 980		
	£6,980	£6,953 4 10

1. The sale of maps was slightly less than anticipated.

NOTES.

Special work done for other Departments cost £2,270, while the face value of maps supplied to other Departments was £6,942, 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 £599.

The Department of Defence provided a certain amount of equipment and transport for the Ordnance Survey triangulation observation parties (Department of Finance minute S. 58/1/49).

A Zeiss level purchased in 1920 for about £35 was destroyed in a car accident. The officer who owned the car was fined £3 in respect of the loss of the instrument (Department of Finance minute S. 58/2/51).

C. C. McELLIGOTT,
Director,
Accounting Officer.

VALUATION OFFICE, DUBLIN,
3rd November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	334,429	376,026 6 8	—		41,597	6 8
B.—Travelling Expenses ...	23,500	25,280 2 8	—		1,780	2 8
C.—Incidental Expenses ...	675	888 15 4	—		213	15 4
D.—Telegrams and Telephones	4,270	4,485 18 4	—		215	18 4
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	12,146	15,697 3 4	—		3,551	3 4
E.2.—Veterinary Research ...	29,624	36,825 5 3	—		7,201	5 3
E.3.—Subscriptions, etc., to International and other Research Organisations ...	17,553	16,746 15 2	806	4 10	—	
E.4.—Research Grants to University College, Dublin	2,240	1,711 3 11	528	16 1	—	
E.5.—Miscellaneous Investigations, Inquiries and Reports ...	500	228 7 7	271	12 5	—	
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms :—						
<i>Original</i> ...	£138,990					
<i>Supplementary</i> ...	26,000					
	164,990	175,077 19 6	—		10,087	19 6
F.2.—Grants to Private Agricultural Schools, etc. :—						
<i>Original</i> ...	£36,500					
<i>Supplementary</i> ...	11,995					
	48,495	53,148 3 3	—		4,653	3 3

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
F.3.—Veterinary College ...	27,469	31,048 7 2	—		3,579	7 2
F.4.—Scholarships in Agriculture, etc. ...	2,505	2,391 18 4	113	1 8	—	
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 ...	28,992	28,992 0 0	—		—	
F.8.—Educational Tours for Instructors in Agriculture, etc. ...	1,000	546 8 4	453	11 8	—	
G.1.—Improvement of Milk Production ...	51,593	50,706 18 1	886	1 11	—	
G.2.—Improvement of Live Stock ...	14,325	10,090 10 8	4,234	9 4	—	
G.3.—Improvement of Poultry and Egg Production ...	195,000	139,231 3 0	55,768	17 0	—	
G.4.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone Area ...	1,601	870 8 11	730	11 1	—	
H.—Grants to County Committees of Agriculture ...	187,090	179,813 2 4	7,276	17 8	—	
I.—Special Agricultural, etc., Schemes ...	179,660	162,633 6 4	17,026	13 8	—	
J.—National Stud ...	868	867 5 2	14	10	—	
K.1.—Agricultural Societies and Shows, including miscellaneous Grants-in-Aid	2,951	2,813 0 11	137	19 1	—	
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 :— Original ... £5 Supplementary 14,678	14,683	14,682 12 0	8	0	—	
K.4.—Contribution to Irish Countrywomen's Association (Grant-in-Aid) ...	2,600	334 0 0	2,266	0 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
L.—Botanic Gardens, Glasnevin	19,734	21,619 19 6	—	1,885 19 6	
M.1.—Miscellaneous Work :— Original ... £13,548 Supplementary 4,000	17,548	18,884 9 6	—	1,336 9 6	
M.2.—Fees for Reports on Agricultural Conditions	1,776	1,319 6 8	456 13 4	—	
M.3.—Printing of Special Departmental Publica- tions ...	4,665	1,565 18 5	3,099 1 7	—	
M.4.—Loans and Grants for Agricultural Purposes, etc. ...	36,150	27,971 6 11	8,178 13 1	—	
M.5.—Loans for the Purchase of Cattle and Sheep, Agricultural Implements and Milking Machines :— Original ... £10 Supplementary 5	15	—	15 0 0	—	
M.M.5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep ...	1,600	1,475 1 5	124 18 7	—	
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	5	—	5 0 0	—	
M.10.—Farm Buildings Scheme	411,055	338,706 1 6	72,348 18 6	—	
M.11.—Land Rehabilitation Project and Water Sup- plies :— Original ... £2,500,000 Less Supple- mentary 686,668	1,813,332	1,619,460 5 6	193,871 14 6	—	
M.12.—Prevention of Con- tagious Abortion and other Diseases in Cattle	13,250	3,390 9 1	9,859 10 11	—	
M.13.—Artificial Insemination of Live Stock ...	7,500	9,480 8 11	—	1,980 8 11	
M.14.—Ground Limestone Sub- sidy :— Original ... Nil Supplemen- tary ... £200,000	200,000	198,060 3 8	1,939 16 4	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.						
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1949	13,931	16,041 5 2	—		2,110	5 2
N.2.—Bovine Tuberculosis Order, 1926	4,000	5,590 16 6	—		1,590	16 6
N.3.—Horse Breeding Act, 1934	1,347	1,050 1 11	296	18 1	—	
N.4.—Live Stock Breeding Act, 1925	4,640	4,947 7 8	—		307	7 8
O.1.—Agricultural Produce (Eggs) Act, 1939, etc.	25,415	25,997 16 9	—		582	16 9
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc.	24,249	26,531 8 9	—		2,282	8 9
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc.	32,451	33,954 19 3	—		1,503	19 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 ... £51,371 Supplementary 7,000	58,371	64,715 7 6	—		6,344	7 6
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc.	311,355	247,692 12 10	63,662	7 2	—	
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	22,719	20,451 19 10	2,267	0 2	—	
O.7.—Flax Act, 1936	4,906	5,606 13 5	—		700	13 5
O.8.—Agricultural Wages Acts, 1936 and 1945	10,714	11,130 11 4	—		416	11 4
O.9.—Sundry Statutes	205	172 19 10	32	0 2	—	
FOOD SUBSIDIES.						
P.—Flour and Wheaten Meal Subsidies	7,000,000	7,000,000 0 0	—		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	
Q.—Subsidies, Allowances, etc., for Dairy Produce:— Original £3,025,000 Supplementary 165,300	3,190,300	3,187,908 14 5	2,391 5 7	—	
GROSS TOTAL :— Original £14,886,681 Less Supplementary 257,690	£ 14,628,991	14,273,847 8 6	449,065 17 3	93,922 5 9	
			Surplus of Gross Estimate over Expenditure. £355,143 11 6		
	Estimated.	Realised.	—		
R.—Appropriations in Aid :— Original ... £805,131 Less Supplementary 257,700	547,431	557,716 4 6	£10,285 4 6	Surplus of Appropriations in Aid realised.	
NET TOTAL :— Original £14,081,550 Supplementary 10	£ 14,081,560	13,716,131 4 0	Total Surplus to be surrendered. £365,428 16 0		

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Sales of creameries, etc.	10	—
Repayments of loans advanced to agricultural credit societies	10	—
Fees for licences granted under Emergency Powers Orders (No. 22 of 1946)	30	—
Fees for licences granted under the Agricultural and Fishery Products (Regulation of Export) Act, 1947, (Export of Poultry and Rabbits) Order, 1950	4,000	6,401 8 0
Receipts under the Land Rehabilitation Project	90,000	21,341 14 3
Miscellaneous	—	24,758 6 1
	£94,050	£52,501 8 4

Details of the miscellaneous receipts are as follows:—

	£ s. d.
Compensation for loss of services of officers injured in accidents ...	55 18 2
Compensation for damage to State van	20 0 0
Refunds of overpayments	1,101 9 4
Sale of old stores and allowances in respect of sacks, containers, etc., returned	143 16 1
Bank interest allowed on sub-accountants' balances	12 9 5
Sale of farm at Brownsbarn, Clondalkin, Co. Dublin	23,424 13 1
	£24,758 6 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess mainly due to increases in remuneration.
- B.—The volume of travelling found necessary during the year increased more than was expected.
- C.—Excess due partly to increases in the cost of uniforms for messengers, etc., partly to incidental expenditure in connection with official visits overseas being higher than estimated, and partly to the making of *ex-gratia* payments of £42 11s. 2d. and £3 14s. 0d. in respect of medical, etc., expenses incurred by two officers who met with accidents while on duty (Department of Finance minutes P. 7/34/51 and E. 62/6/51).
- D.—The provision made for telephones proved inadequate due to the necessity for providing additional extensions and to the increased charges which became operative from 1st January, 1952. The excess on telephones was partly offset by a saving on telegrams.
- E.1.—Additional expenditure of £801 on salaries, wages and allowances was due to increases in remuneration, and inspections of increased acreages of barley caused an excess of £138 on travelling. Incidental expenses of the Department's Seed Testing Station exceeded the provision made by £65 due to increased cost of electricity and unforeseen expenditure on repairs to equipment, while an excess of £2,547 at the Seed Propagation Division was mainly due to expenditure on purchases of seed barley from ploholders being much higher than estimated owing to a substantial increase in yield and price.
- E.2.—Excess of £1,599 on salaries, wages and allowances was due to increases in remuneration and to the necessity for employing additional labour at Abbotstown Farm on a larger scale than estimated. Travelling expenses, which cannot be closely estimated, amounted to £119 more than was provided. The additional expenditure of £5,483 on general expenses at the Veterinary Research Laboratory, Thorndale, and at Abbotstown Farm was incurred on the purchase of emergency stocks of laboratory equipment and farm requisites which were provided for in the previous year but not supplied in time to enable payment to be made before the close of that year, on the renting of additional lands for the grazing of heifers located at Abbotstown and on the purchase of additional quantities of seeds, manures, implements and other farm requisites required to get the farm at Abbotstown into early productivity.
- E.3.—The annual contributions to the Food and Agriculture Organisation of the United Nations and the International Wheat Council were reduced and the cost of attendance at meetings of the International Veterinary Bureau and the World's Poultry Science Association was lower than estimated. Additional expenditure incurred on payment of an increased contribution to the International Dairy Federation and on attending meetings of the Food and Agriculture Organisation and the International Seed Testing Association modified the saving.
- E.4.—Saving due to the fact that research work on strawberry eelworm did not commence until portion of the year had elapsed.
- E.5.—Some of the trials and experiments provided for were not carried out as the materials needed were not available.
- F.1.—Additional expenditure of £5,696 on salaries, wages and allowances at the Department's schools and farms was due to an increase in the remuneration of the superintending and teaching, etc., staffs and in the wages of agricultural workers and also to an increase in the numbers of Assistant Soils Advisory Officers and farm labourers employed at Johnstown Castle Agricultural College. General expenses of management at the Department's farms are difficult to forecast accurately and the additional expenditure incurred on the purchase of seeds, manures, feeding stuffs and other farm requisites was higher than was allowed for in the supplementary estimate.
- The expenditure under this subhead includes a payment of £7 10s. 0d. in respect of compensation to the owner of a motor car damaged in a collision with a tractor attached to Ballyhaise Agricultural Station (Department of Finance minute S. 48/1/50).

F.2.—Increases in the salaries of teachers and in management grants and capitation grants for students and the making of capital grants not provided for to an agricultural college and two schools of rural domestic economy in respect of the installation of milking and cooking equipment caused the excess on this subhead.

F.3.—Additional expenditure of £1,578 on salaries, wages and allowances was due to increases in remuneration, while increases in the cost of laboratory and surgery equipment, medicines, drugs, feeding stuffs and bedding for animals under treatment, and scientific text books, etc., caused the provision made for general expenses to be exceeded by £2,001.

F.8.—It was not possible to arrange for a tour of Instructors in Poultry-keeping owing to the prevalence of foot and mouth disease in Great Britain.

G.2.—No thoroughbred stallions or yearling colts were purchased during the year owing to the prevalence of foot and mouth disease in Great Britain and to the decision to replace the scheme for the purchase and keep of thoroughbred yearling colts by a scheme for the purchase of mature animals for leasing purposes. The number of suitable Irish Draught colts available for purchase was less than expected and the provisions made for nominations of Irish Draught mares and prizes at shows for Irish Draught Horse classes were not fully utilised. The saving on the subhead was partly offset by additional expenditure on mare show inspections due to increased fees to Inspectors and on the purchase of additional stock bulls required for artificial insemination centres.

G.3.—A scheme for the establishment of poultry fattening stations for which £25,000 was provided did not come into operation this year and grants earned by farm poultry keepers for the erection of poultry houses and the acquisition of poultry-keeping equipment were £14,000 less than estimated due mainly to the high cost of building materials. Expenditure on salaries and travelling and the maintenance of mobile blood-testing units was £8,500 less than provided. The remainder of the saving consisted of a number of relatively small amounts.

The expenditure under this subhead includes a payment of £32 8s. 2d. in respect of taxed costs and expenses awarded to a member of the public whose private motor car was damaged in a collision with an official vehicle (Department of Finance minute S. 48/1/50).

G.4.—One post of temporary Horticultural Instructor was vacant for part of the year, and the acreage under fruit was much smaller than expected.

H.—The lime subsidy scheme was discontinued during the year.

I.—The principal savings were £9,835 on salaries and £1,939 on travelling due to the full staff provided for not being employed; £2,317 on the purchase of rams, the demand for which did not reach expectations; £222 on the purchase of fencing materials which were not required this year; £4,491 on erection of propagating houses, etc., at the two glasshouse crops centres as no claim for architects' fees was received and the proposed experimental heating of a number of the glass-houses could not be proceeded with this year, and £497 on the maintenance of the central buildings at these centres as the claim for the work done, which was found possible at only one of the centres, was not received until after the close of the year. The saving was modified by additional expenditure on other items of the subhead, including payments amounting to £75 to three applicants for rams under the scheme for the supply of rams on special terms in the congested districts in settlement of their claims for losses due to alleged breach of contract (Department of Finance minutes S. 91/5/32).

K.4.—Only a small portion of the grant-in-aid was earned during the year.

L.—Excess due to increases in remuneration granted during the year, to payment this year for emergency supplies provided for in the previous year but not received in time to enable payment to be made before the close of that year and to additional expenditure on travelling. The excess on these items was partly offset by a saving on the provision made for the horticultural course due to the full number of students for whom maintenance allowances were provided not attending the course.

- M.1.—The additional expenditure incurred included £1,093 on salaries due to increases in remuneration, £140 on the cost of labour at cold stores, etc., due to the employment of additional labour to deal with increased exports of rabbits and £204 on other work the cost of which cannot be foreseen. Savings on other items of the subhead reduced the excess to £1,336.
- M.2.—Saving due to vacancies in the staff of reporters.
- M.3.—No bound volume of leaflets was printed during the year and the demand for loose leaflets was smaller than expected. One of the two volumes of the Department's Journal provided for was printed this year but only a small portion of the claim for printing came in course of payment before the close of the year. There was also a small saving on the provision made for printing a volume of the Register of Dairy Cattle.
- M.4.—The principal saving was £6,221 on the provision made for loans for the purchase of agricultural implements due to increased prices which brought a larger percentage than expected of the applications approved during the year outside the limit of loans issued under this subhead. Few loans were advanced for the purchase of stallions and the demand for loans for the purchase of hand sprayers was below expectations. No advances were made for the erection, improvement or repair of corn mills, flax scutch mills or silos.
- M.5.—No claim was made by the Agricultural Credit Corporation during the year. The purpose of the supplementary estimate was to amend the title of the subhead.
- M.M.5.—The claims from the Agricultural Credit Corporation for administrative expenses were smaller than expected.
- M.10.—A saving of £111,219 on the provision made for grants to farmers for the erection and repair of farm buildings was due to the fact that the high cost of materials and the shortage of labour prevented many applicants from completing approved works within the year. The saving was modified by additional expenditure on salaries, travelling and incidentals due to increases in remuneration and the employment of more temporary Farm Improvements Supervisors than was provided for in the estimate.
- M.11.—Substantial savings on the provisions made for lime and fertilisers, grants to farmers and the water supplies scheme were due to the fact that the fertilisers scheme was not availed of to the extent anticipated, while little more than half the number of occupiers of holdings for which grants were provided completed drainage and reclamation work and installation of water supplies within the year. The provision made for payments to contractors, which was based on an average cost per acre of laud to be reclaimed, included the cost of drain pipes. In most cases contractors were unable to obtain drain pipes which had to be supplied to them by the Department with resultant saving on payments to contractors. Difficulties in obtaining delivery of suitable machinery delayed the making of grants towards the purchase of machinery and equipment in some cases until after the close of the year and expenditure on travelling, advertising and publicity and other miscellaneous items was less than estimated. The saving was modified by additional expenditure on salaries, wages and allowances due to increases in remuneration and the necessity for more extensive employment of labour; on materials for drains due to additional purchases of drain pipes; on district offices and stores the provision for which did not include the workshop and storage premises at Inchicore, and on payments to the Office of Public Works due to the cost of surveys and drainage work carried out on behalf of the Department being greater than estimated.
- The expenditure under this subhead includes payments amounting to £17 12s. 7d. in respect of compensation to the owners of property accidentally damaged in the course of drainage and reclamation work. It also includes payments amounting to £49 19s. 11d. in respect of a claim from a member of the public for personal injuries sustained in an accident with an official low-loading trailer (Department of Finance minutes S. 90/7/49, S. 90/16/51, S. 90/34/51 and S. 48/1/50).
- M.12.—The demand for vaccines declined considerably as compared with the previous year.

M.13.—Excess due to more rapid development than anticipated in the establishment of artificial insemination stations.

N.1.—Additional expenditure of £1,605 on wages was due to increases in remuneration, and the necessity for building up a reserve stock of protective clothing, rubber boots, disinfection equipment, etc., in consequence of outbreaks of foot and mouth disease in Great Britain caused the provisions made for uniforms and overalls, and miscellaneous expenses to be exceeded. Travelling expenses amounted to a little more than the estimate.

N.2.—Excess due to an increase in the number of animals reported under the Bovine Tuberculosis Order at an early stage of the disease and to a substantial increase in the average valuation of animals slaughtered under the Order.

N.3.—Travelling was not so extensive as expected and it was not necessary to employ referees to the extent anticipated. The saving on the subhead was modified by additional expenditure on salaries due to increases in remuneration.

N.4.—Excess due to additional expenditure on travelling and on the repair and replacement of tattooing instruments and to the necessity for more extensive employment of referees than was expected.

O.1.—Casual excess.

O.2.—Additional expenditure was incurred on salaries due to increases in remuneration, on travelling which was on a slightly bigger scale than estimated and on incidentals due to the purchase of butter and cheese testing equipment required during the year. There were also small excesses on the provisions made for surprise butter inspections and the training of creamery managers. The excess expenditure was partly offset by savings on other items of the subhead.

O.3.—Excess due to greater use by Potato Inspectors of their private motor cars for official travelling instead of bicycles and other modes of conveyance and to payment this year for stocks of specially selected seed for propagation purposes supplied in the previous year the account for which was not furnished until after the close of that year.

The expenditure under this subhead includes compensation amounting to £34 15s. 0d. paid to certain farmers in the Athlone district whose seed potatoes could not be sold as seed as they were grown in land found to have been infested with eelworm (Department of Finance minute S. 90/14/49).

O.4.—Additional expenditure on salaries, wages and allowances was due to increases in remuneration, and the expansion in the export trade in carcase meat caused the provisions made for travelling expenses and equipment and incidentals to be exceeded.

O.5.—A saving of £64,686 on the provision of £300,000 made for the fertiliser credits (wheat) scheme was due to the number of applications from farmers for credit vouchers in exchange for fertiliser credit docketts not being so high as was expected. Additional expenditure on salaries due to increases in remuneration, on extra travelling arising from storage surveys and on incidentals due to the purchase of special equipment modified the saving.

O.6.—The number of unemployed allotment holders was less than expected.

The expenditure under this subhead includes payments amounting to £49 17s. 9d. in respect of seed and manure used by members of an allotment association on land other than that let to the association by the local authority (Department of Finance minute S. 90/31/51).

O.7.—The employment of an additional Flax Inspector due to an increase in the acreage under flax caused the provisions made for salaries and travelling expenses to be exceeded.

O.8.—Owing to increased charges the cost of advertising the Wages Order made this year was higher than estimated and additional meetings of the Agricultural Wages Board and Area Committees held during the year involved excess expenditure on travelling. There were also small excesses on salaries and telephones.

O.9.—No expenditure was incurred under the Sale of Food and Drugs Acts owing to rationing, and labour for the ear-punching of cattle exported from Greenore was not required to the extent anticipated. Additional expenditure incurred under the Milk and Dairies Act was due to an increase in the number of milk samples tested and the imposition of an additional test.

R.—APPROPRIATIONS IN AID.

	Corres- ponding Debit Subhead.	Estimated.	Realised.
		£	£ s. d.
1. Receipts from seed testing fees, sale of pure line seed, etc.	E.1.	5,050	5,319 2 0
2. Receipts from sale of vaccines, live stock, farm produce, etc. : Veterinary Research Laboratory and farm at Abbotstown ...	E.2.	14,000	13,006 18 11
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 ...		10,500	11,528 10 1
Ballyhaise Agricultural Station ...		5,700	10,644 5 11
Clonakilty Agricultural Station ...		7,800	10,065 18 3
Johnstown Castle Agricultural College		7,554	8,095 5 7
Munster Institute ...		7,500	8,317 15 4
Grange Farm, Dunsany ...		10,200	9,537 18 0
4. Receipts from students' and other fees : Veterinary College	F.3.	5,500	5,274 3 2
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls, and registration fees	G.1.	3,050	2,089 19 4
6. Receipts from sale of colts, sale and leasing of bulls, etc.	G.2.	1,880	1,249 0 0
7. Receipts from fees in respect of poultry hatchery licences, etc.	G.3. & O.9.	2,500	2,298 3 1
8. Receipts from sale of seeds, manure, live stock, etc. :—	I.		
Original ... £10,000			
Less Supplementary ... 3,000			
		7,000	6,950 2 11
9. Receipts from sale of fencing materials, including fencing loans	I.	250	269 19 0
10. Refund of portion of the cost of certain schemes in North-West Cavan ...	I.	150	69 12 2
11. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas :—	I.		
Original ... £4,500			
Supplementary ... 700			
		5,200	5,497 13 3
12. Receipts in respect of seed supplied to small-holders at reduced prices :—	I.		
Original ... £37,000			
Less Supplementary ... 2,000			
		35,000	35,491 1 0

	Corres- ponding Debit Subhead.	Estimated.	Realised.		
		£	£	s.	d.
13. Repayment by Cólucht Groighe Náisiúnta na hÉireann, 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, the Irish Potato Marketing Co., Ltd., etc.:—	A. & M.1.				
<i>Original</i>		£6,204			
<i>Supplementary</i>		1,600			
		7,804	7,807	8	10
16. Repayments of agricultural loans (excluding fencing loans)	M.4.	35,350	35,637	16	7
17. Repayments of loans for the purchase of cattle and sheep:—	M.M.5.				
<i>Original</i>		£70,000			
<i>Supplementary</i>		10,000			
		80,000	82,242	1	9
18. Receipts from disposal of reserve stocks of potatoes	M.9.	5	—		
19. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc.:—	M.12.				
<i>Original</i>		£12,500			
<i>Less Supplementary</i>		9,500			
		3,000	2,579	0	0
20. Receipts from artificial insemination fees:—	M.13.				
<i>Original</i>		£6,000			
<i>Less Supplementary</i>		2,500			
		3,500	2,689	0	0
21. Horse Breeding Act, 1934:—					
Receipts from licences, etc.	N.3.	1,200	886	16	0
22. Live Stock Breeding Act, 1925:—					
Receipts from licences, etc.	N.4.	4,400	3,774	10	6
23. Agricultural Produce (Eggs) Act:—					
Receipts from fees, etc.:—	O.1.				
<i>Original</i>		£20,000			
<i>Less Supplementary</i>		4,000			
		16,000	15,313	9	1
24. 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>		£6,670			
<i>Less Supplementary</i>		1,000			
		5,670	5,664	8	6
25. Receipts from fees for inspection of potatoes, etc.:—	O.3.				
<i>Original</i>		£4,000			
<i>Less Supplementary</i>		1,000			
		3,000	2,881	12	9

	Corres- ponding Debit Subhead.	Estimated. £	Realised. £ s. d.
26. 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		6,000	10,167 13 6
(2) Pigs and Bacon Acts		15,500	11,423 15 5
(3) Slaughter of Cattle and Sheep Acts		5,500	9,127 19 10
(b) Levy on the slaughter of cattle and sheep		60	86 11 8
(c) Fees for inspecting open-packed meats		300	575 5 10
(d) Fees for inspecting canned hams		200	304 10 8
27. Agricultural Produce (Cereals) Acts and Emergency Powers (Cereals) Orders :—	O.5.		
(a) Receipts from registration fees, etc.		5	12 0 0
(b) Receipts from grain dealers' licences		1,000	988 0 0
28. Fees for licences under the Milk and Dairies Act, 1935	O.9.	210	240 10 0
29. Receipts in respect of butter wrappers issued under the Dairy Produce Act, 1924 (Regulations under Part III) Orders, 1925 to 1950, and receipts in respect of permits for the sale of butter issued under the Butter (Prices for Butter sold under Permit) (No. 2) Order, 1951 :—	Q.		
Original		£420,000	
Less Supplementary		247,000	
		173,000	172,932 17 0
30. Miscellaneous receipts		628	412 11 3
31. Local Taxation (Customs and Excise Duties) Grant		40,650	40,650 0 0
32. Receipts from Church Temporalities Fund		10,000	10,000 0 0
33. Estate Duty Grant		4,000	4,000 0 0
TOTAL :—			
Original		£805,131	
Less Supplementary		257,700	
		£547,431	£557,716 4 6

1. Receipts from seed testing fees, sale of pure line seed, etc., increased more than was anticipated.

2. A closer estimate was not possible.

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

5. Due to the establishment of artificial insemination stations the demand for dairy bulls decreased and receipts from sales and leasing fees declined accordingly.

6. The deficiency was mainly in receipts from sales of colts due to the number of suitable animals obtainable being fewer than estimated.

7. Receipts from fees in respect of poultry hatchery licences, etc., did not increase to the extent allowed for in the estimate.

10. Part of the refund in respect of the schemes in North-West Cavan was not received until after the close of the year.

11. Surplus due to the collection of arrears in respect of previous seasons.

17. Repayments of loans for the purchase of cattle and sheep were somewhat better than expected.

19. The demand for vaccines decreased more than was anticipated when the supplementary estimate was being framed.

20. The estimate of receipts from artificial insemination fees was necessarily conjectural as there was nothing to indicate the extent to which this new service might be availed of by owners of live stock.

21. Deficiency due to a decrease in the anticipated number of applications for licences for stallions.

22. The number of applications for licences under the Live Stock Breeding Act, 1925, did not reach expectations.

26. (a) (1) The expansion of the export trade in carcase meat caused a considerable increase in the number of animals presented for examination under the Agricultural Produce (Fresh Meat) Acts.

(2) Deficiency due to a decrease as compared with the previous year in the number of pigs slaughtered at bacon factories.

26. (a) (3), (c) and (d) The development of more favourable market conditions as a result of decontrol in Great Britain led to a substantial increase in exports of canned stewed steak, open-pack meats and canned ham.

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

30. It is not possible to estimate closely the receipts likely to accrue from miscellaneous sources.

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.

An Assistant Secretary received an allowance of £80 6s. 0d. from Vote 50 for acting as vice-chairman of the Prices Advisory Body during part of the year.

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

An Assistant Principal Officer and a Higher Executive Officer received allowances of £151 5s. 4d. and £128 3s. 8d., respectively, for the performance of higher duties.

An Executive Officer on loan to the Dublin District Milk Board received an allowance of £69 from the Board for acting as secretary.

Two Clerical Officers received allowances of £79 15s. 3d. and £55 19s. 2d., respectively, for acting as Clerks in Waiting at their residences and a Clerical Officer received £65 3s. 0d. Army Reserve pay.

A Senior Inspector received an allowance at the rate of £300 per annum from the funds of the Irish Potato Marketing Company, Limited, for acting as general manager of the company during part of the year.

A Junior Inspector and a Junior Horticultural Inspector received allowances of £81 and £80, respectively, for the performance of special duties.

A Junior Marketing Inspector received £150 in respect of Army Reserve pay and a Ship Inspector received £51 1s. 6d. for overtime.

An Assistant Soils Advisory Officer received a gratuity of £108 for supervisory duties at the Soils Science Centre, Johnstown Castle Agricultural College.

Five Assistant Agricultural Overseers received gratuities of £65 each for supervisory duties.

The Literary Teacher at Clonakilty Agricultural Station received £44 for clerical work and £18 15s. 0d. for teaching Irish.

Two Assistant Foremen and a Gardener at the Botanic Gardens received £82 19s. 7d., £61 6s. 5d. and £50 3s. 4d., respectively, in respect of overtime, Sunday duty, etc.

Eight farm hands at Athenry Agricultural Station, six at Ballyhaise Agricultural Station, two at Clonakilty Agricultural Station and one at Johnstown Castle Agricultural College received sums varying from £50 4s. 10d. to £110 18s. 3d. in respect of overtime, Sunday duty, etc.

NOTES.

This Account includes expenditure of approximately £1,373 in respect of staff temporarily lent, without repayment, to other Departments.

Stores and equipment of the estimated value of £224 4s. 11d., surplus to the requirements of the Department of Defence, were taken over by this Department without repayment (Department of Finance minute S. 8/16/45).

Recovery of a sum of £6 3s. 0d. in respect of a paying order received and cashed by a neighbour of the same name as the payee was waived and the amount was written off with the sanction of the Minister for Finance (Department of Finance minute S. 90/14/51).

A cattle trough, valued at £1 19s. 6d., used in connection with educational exhibits, which was missing from store, was written off (Department of Finance minute S. 90/22/51).

Ex-gratia payments amounting to £12 11s. 7d. were made to contractors for supplies to the Department's agricultural institutions in respect of an increase in the contract price of bread supplied (Department of Finance minute S. 9/8/30).

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

Reference.	Amount.			
	£	s.	d.	
S. 90/8/39	544	0	9	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S.90/29/51	37	10	0	Balance due for vaccines supplied from the Veterinary Research Laboratory.
S. 90/2/48	25	0	0	Amount repayable in respect of grant made under the poultry development scheme towards the establishment of a hatching egg supply farm.
S. 90/2/48	33	0	0	Grants made under the poultry development scheme towards the development of a pedigree poultry breeding business.
S.90/10/47	1	8	6	Twenty-six sums varying from 1d. to 5s. 6d. which the Agricultural Credit Corporation was unable to collect from borrowers under the special temporary scheme of loans for the purchase of cattle and sheep.
S. 91/3/30	62	10	0	Three sums of £8 each and one sum of £36 due in respect of bulls sold on special terms in the congested districts and a sum of £2 10s. 0d. due for a boar sold.
S. 90/9/33				

Fines amounting to £1,605,027 10s. 9d. 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 129 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., £129 and £21 9s. 10d., respectively, were written off (Department of Finance authority S. 90/14/41).

SEÁN Ó BROIN,
Accounting Officer.

21st November, 1952.

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, 1952 (Capital amounts only).

	£	s.	d.
For the purchase of agricultural implements, etc.	34,417	15	3
For the purchase of bulls	25,272	7	6
For the purchase of stallions	718	0	0
For the purchase of poultry equipment	48	19	10
For the purchase or erection of poultry houses	69	19	8
For the erection of fencing in congested districts	129	2	0
Loans to a co-operative creamery society	79	13	3
For the erection and equipment of corn mills	121	13	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	1,297	11	9
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (b)	17,917	0	0
Purchase of Kerry heifers for location at reduced prices (maximum sum payable) (c)	528	0	0
Loans under scheme to encourage commercial production of glass-house crops in Gaeltacht areas	26,045	16	8
Miscellaneous	25	0	0
	<u>£114,135</u>	<u>8</u>	<u>10</u>

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

(b) and (c) Reducible, if certain conditions are complied with, to £5,994 and £264, respectively.

SEÁN Ó BROIN,

Accounting Officer.

21st November, 1952.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1952.

RECEIPTS.		AMOUNT.		PAYMENTS.		AMOUNT.	
		£	s. d.			£	s. d.
Balance on 1st April, 1951	...	33,745	7 4	Recoupments to local authorities (57 & 58 Vict., c. 57, s. 72)	...	17,504	17 8
Assessments on local authorities (57 & 58 Vict., c. 57, s. 71)	...	36,160	18 8	Balance on 31st March, 1952	...	54,360	19 2
Fines ...	...	93	14 8				
Transfer from Oireachtas Vote 27, Subhead N. 2., in respect of part compensation for slaughter of tuberculous cattle ...	...	1,865	16 2				
TOTAL	...	£71,865	16 10	TOTAL	...	£71,865	16 10

21st November, 1952.

SEÁN Ó BROIN, *Accounting Officer.*

DAIRY PRODUCE (PRICE STABILISATION) FUND.

(DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1941, EMERGENCY POWERS (No. 270) ORDER, 1943, CREAMERY BUTTER (PRICES FOR CATERING ESTABLISHMENTS) ORDERS (S.I. Nos. 130 OF 1950 AND 117 OF 1951) AND BUTTER (PRICES FOR BUTTER SOLD UNDER PERMIT) ORDER (S.I. No. 130 OF 1951)).

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, 1952.

RECEIPTS.			PAYMENTS.	
	£	s. d.		£ s. d.
Balance on 1st April, 1951	...	...
Levies ...	38,464	12 0		
Receipts in respect of butter purchased under permit (Creamery Butter (Prices for Catering Establishments) Orders (S.I. Nos. 130 of 1950 and 117 of 1951) and Butter (Prices for Butter sold under Permit) Order (S.I. No. 130 of 1951))	98,652	10 6	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)	108,505 0 0
	29,180	9 5	Balance on 31st March, 1952	57,792 11 11
TOTAL	£166,297	11 11	TOTAL	£166,297 11 11

21st November, 1952.

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, 1952, 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	20,183	23,540 9 2	—		3,357 9 2	
B.—Travelling Expenses ...	2,800	2,317 13 0	482	7 0	—	
C.—Incidental Expenses ...	265	248 17 3	16	2 9	—	
D.—Telegrams and Telephones	200	263 3 10	—		63 3 10	
SEA FISHERIES.						
E.1.—Scientific Investigations, etc.	450	184 6 4	265	13 8	—	
E.2.—International Council for the Study of the Sea ...	850	835 9 9	14	10 3	—	
E.3.—Sea Fisheries Protection	25	15 9 0	9	11 0	—	
E.4.—Whale Fisheries Act, 1937	5	—	5	0 0	—	
E.5.—Miscellaneous	45	4 6 5	40	13 7	—	
INLAND FISHERIES.						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	20,350	22,118 17 9	—		1,768 17 9	
F.2.—Artificial Propagation of Fish	1,350	1,196 19 7	153	0 5	—	
F.3.—State Fisheries ...	1,700	1,559 13 4	140	6 8	—	
F.4.—Scientific and Technical Investigations, etc. ...	3,000	2,177 18 7	822	1 5	—	
F.5.—Compensation, etc. :— Original ... £52,000 Supplementary ... 10	52,010	35,183 7 1	16,826	12 11	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
F.6.—Inland Fisheries Trust	5,500	3,207 7 10	2,292 12 2		—	
SEA FISHERIES ASSOCIATION.						
G.1.—Grant-in-Aid of Administration and Development of the Sea Fisheries Association ...	24,000	23,720 0 0	280 0 0		—	
G.2.—Repayable Advances for Boats and Gear ...	80,000	80,000 0 0	—		—	
G.3.—Repayable Advances for General Development ...	17,315	15,315 0 0	2,000 0 0		—	
GROSS TOTAL :—						
Original ... £230,038						
Supplementary 10						
£ 230,048		211,888 18 11	23,348 11 10		5,189 10 9	
			Surplus of Gross Estimate over Expenditure. £18,159 1 1			
Deduct :—	Estimated.	Realised.	Deficiency of Appropriations in Aid realised. £13 16 7			
H.—Appropriations in Aid ...	35,458	35,444 3 5				
NET TOTAL :—						
Original ... £194,580						
Supplementary 10						
£ 194,590		176,444 15 6				
			Estimated.		Realised.	
			£		£ s. d.	
Extra Receipts payable to Exchequer :—						
Refunds of overpayments ...			—		2 8 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increases in remuneration.

B.—The volume of travelling found necessary was smaller than expected.

D.—Excess due to the necessity for providing additional telephone facilities and to the increased charges which operated from 1st January, 1952.

E.1.—The saving was mainly on the provision made for shellfish investigations due to a staff vacancy.

E.3.—It is not possible to estimate closely the extent to which the services of the Garda Síochána may be required for sea fisheries protection.

E.5.—The provision made for travelling, etc., expenses of members of the Advisory Committee on Sea Fisheries was not utilised as no meeting of the Committee was held during the year.

- F.1.—Increased rates levied after the estimate was framed caused additional expenditure of £1,876 on payments to local authorities under Section 13 of the Fisheries Act, 1925, and additional financial aid required to meet the increased cost of protection work involved an excess of £420 on the provision made for grants to boards of conservators. Payments to boards of conservators under the Fisheries (Tidal Waters) Acts, 1934 and 1939, exceeded the provision by £128 due to the need for a greater measure of State assistance than had been expected. The excess on the subhead was partly offset by savings of £236 on payments to boards of conservators and to the Garda Síochána Reward Fund in respect of fines and forfeitures under Sections 10 and 15 of the Fisheries (Amendment) Act, 1949, which cannot be closely estimated, and £419 on the provision made for contributions towards local schemes for the improvement of fisheries, due to slower progress than was expected in the expansion of these schemes.
- F.2.—The saving was on the provision made for contributions to privately owned hatcheries. The quantity of ova supplied by Lismore Hatchery was below expectations and grants to local hatchery associations were less than estimated as the anticipated revival of large scale hatchery operations at certain centres did not fully materialise. The saving was modified by additional expenditure on imported brown trout ova required for re-stocking waters from which coarse fish had been eliminated.
- F.3.—A vacancy for part of the year on the staff of river watchers at Owenea Fishery and the non-receipt before the close of the year of a claim for rates on Shean and Lagduff Fisheries caused the saving on this subhead.
- F.4.—Salmon-tagging experiments were on a somewhat smaller scale than expected and experiments in connection with the fertilisation of trout waters, which were found possible at only two of the four centres provided for, were hampered by unfavourable weather conditions.
- F.5.—The necessary legal proof of entitlement to compensation under Sections 35 and 67 of the Fisheries Act, 1939, was not established in some cases until after the close of the year.
- F.6.—The Inland Fisheries Trust was not established until part of the year had elapsed, and vacancies on the outdoor staff caused further savings on the provisions made for salaries, travelling expenses and development work.
- G.3.—Saving due to delay in the delivery of machinery for a fish meal factory for which provision was made in the estimate.
- H.—Appropriations in Aid :—

	Estimated.	Realised.		
	£	£	s.	d.
(1) Local Taxation (Customs and Excise 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.)	1,000	936	14	4
(4) Lettings of sporting rights (Subhead F.3.)	1,100	1,112	0	0
(5) Repayment of advances by the Sea Fisheries Association (Subheads G.2. and G.3.)	18,000	18,010	7	9
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	2,750	3,096	0	0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)	5	—		
(8) Receipts from salmon export licences	150	98	0	0
(9) Miscellaneous receipts	1,798	1,541	1	4
	£35,458	£35,444	3	5

(3) A closer estimate was not possible.

(6) The demand for special local licences increased more than was expected.

(8) The deficiency in receipts from salmon export licences was due to the decreased demand.

(9) The quantities of ova available for sale were smaller than anticipated and receipts declined accordingly.

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.

NOTE.

Sums amounting to £4,564 4s. 10d. in respect of outstanding loans were written off with the consent of the Minister for Finance under the Fisheries (Revision of Loans) Act, 1931 (Department of Finance minute S. 28/2/31). The total arrears outstanding in respect of fishery loans on 31st March, 1952, was £15,984 9s. 7d.

SEÁN Ó BROIN,
Accounting Officer.

11th November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Justice.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SALARIES, WAGES AND ALLOWANCES.				
A.1.—Headquarters Staff :—				
<i>Original</i> ... £60,583				
<i>Supplementary</i> 700				
	61,283 0 0	69,123 6 9	—	7,840 6 9
A.2.—Film Censorship ...	2,720 0 0	2,931 10 8	—	211 10 8
A.3.—Censorship of Publications :—				
<i>Original</i> £2,354				
<i>Supplementary</i> 500				
	2,854 0 0	3,182 9 6	—	328 9 6
A.4.—Legal and Technical Assistance ...	25 0 0	—	25 0 0	—
A.5.—Irish Legal Terms Advisory Committee ...	400 0 0	233 6 8	166 13 4	—
B.—Travelling Expenses ...	1,350 0 0	1,342 2 7	7 17 5	—
C.—Incidental Expenses ...	338 0 0	291 11 6	46 8 6	—
D.—Telegrams and Telephones	580 0 0	635 19 4	—	55 19 4
E.—Expenses in connection with Awards for Acts of Bravery ...	100 0 0	45 6 3	54 13 9	—
TOTAL :—				
<i>Original</i> ... £68,450				
<i>Supplementary</i> 1,200				
£	69,650 0 0	77,785 13 3	300 13 0	8,436 6 3
Allocated from Vote for Increases in Remuneration	8,135 13 3	—	Excess of Expenditure over Estimate (met from Vote for Increases in Remuneration). £8,135 13 3	
£	77,785 13 3	77,785 13 3		

NOTE.—Expenditure of an amount not less than £8,135 13s. 3d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

Extra Receipts payable to Exchequer :—	Estimated.	Realised.		
	£	£	s.	d.
1. Fees for nationality and citizenship certificates (No. 13 of 1935)	300	623	10	0
2. Fees for documents of identity	—	129	7	6
3. Miscellaneous	—	26	10	1
	£300	£779	7	7

1. and 2. These receipts vary from causes which cannot be foreseen.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Due to increases in remuneration ; offset by savings (£990) as a result of vacancies.

A.2.—Due to increases in remuneration ; offset by a saving (£90).

A.3.—Due to increases in remuneration.

A.4.—No claims under this subhead arose during the year.

A.5.—The services of the legal assistant were given for a portion of the year only.

C.—Savings amounting to £90 on the provision for advertising, deportation of aliens and the subscription to the International Penal and Penitentiary Commission were partly offset by increased expenditure amounting to £44 on newspapers and uniforms.

D.—Due to increased telephone charges applicable as from 1st January, 1952.

E.—Due to less compensation being awarded than anticipated.

NOTE.

The amount of £4,305 11s. 0d. was received in respect of fees (stamps) for film censorship (No. 23 of 1923).

THOMAS J. COYNE,

Accounting Officer.

DEPARTMENT OF JUSTICE,

21st October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána (No. 7 of 1925, No. 10 of 1926, No. 5 of 1937, No. 19 of 1941, and Nos. 1 and 17 of 1945) and for 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.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Pay	2,527,376 0 0	2,898,458 1 3	—		371,082 1 3	
B.—Allowances ...	248,905 0 0	257,263 13 4	—		8,358 13 4	
C.—Subsistence Allowances	14,400 0 0	14,165 3 7	234 16 5		—	
D.—Locomotion Expenses ...	60,000 0 0	59,254 18 11	745 1 1		—	
E.—Clothing and Equipment	157,381 0 0	135,559 2 3	21,821 17 9		—	
F.—Furniture, Barrack Bedding and Bedsteads ...	16,823 0 0	13,443 3 7	3,379 16 5		—	
G.—Barrack Maintenance ...	10,500 0 0	11,602 3 3	—		1,102 3 3	
H.—Transport and Carriage	44,523 0 0	49,420 14 5	—		4,897 14 5	
I.—Fuel, Light and Water ...	20,500 0 0	23,248 13 0	—		2,748 13 0	
J.—Medical Expenses ...	8,885 0 0	9,857 7 6	—		972 7 6	
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	750 0 0	642 7 0	107 13 0		—	
L.—Telegrams and Telephones ...	23,780 0 0	25,506 0 2	—		1,726 0 2	
M.—Compensation ...	3,000 0 0	2,807 4 3	192 15 9		—	
N.—Incidental Expenses ...	10,440 0 0	8,814 19 3	1,625 0 9		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and other Expenses in connection therewith ...	550 0 0	470 17 5	79 2 7	—
GROSS TOTAL ...	£ 3,147,813 0 0	3,510,514 9 2	28,186 3 9	390,887 12 11
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).	
Deduct :—				
P.—Appropriations in Aid	65,433 0 0	76,390 5 0	£362,701 9 2	
NET TOTAL ...	£ 3,082,380 0 0	3,434,124 4 2	Surplus of Appropriations in Aid realised (to be surrendered).	
Allocated from Vote for Increases in Remuneration	362,701 9 2	—		
	£ 3,445,081 9 2	3,434,124 4 2	£10,957 5 0	

NOTE.—Expenditure of amounts not less than £339,796 16s. 3d. and £22,904 12s. 11d. has been identified as due to the increases in remuneration payable from 15th January, 1951, and 1st January, 1952, respectively.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	4,000	5,383 7 1
Details of the above receipts are as follows :—		
Fees for stamping of bottles ...		5,009 5 4
Motor park attendants' licences ...		2 3 0
Centage charge to insurance companies for collection of insurance premiums ...		371 16 7
Miscellaneous ...		2 2
		£5,383 7 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to increases in remuneration ; offset by savings (£28,260) as a result of vacancies.
- B.—Due to delayed payment of increased rent allowance granted in the previous year and to increase in Gaeltacht allowance in consequence of remuneration increases.
- E.—Due to part of the stock-pile purchases provided for having been paid for in the previous year ; to purchase of stock-pile materials at a lesser price than anticipated, and to delay in delivery of waterproof clothing.
- F.—Due to delay in delivery of bedding and furniture supplies.
- G.—Due to increase in rate of allowance for cleaning Garda Síochána stations.
- H.—Due to increase in the price of petrol and to claims falling due within the year for which provision had been made in the previous year.
- I.—Due to increased price and extra consumption of fuel.

J.—Due to increased purchase of medicines.

K.—Due to less escort duty being done than had been provided for.

L.—Due to increase in telephone charges as from 1st January, 1952.

N.—Due to late ordering of garden implements and to supply of stock-pile materials (wireless) at a lesser price than anticipated.

O.—Due to less medical expenses than anticipated.

P.—Appropriations in Aid :—

	Estimated.	Realised.		
	£	£	s.	d.
1. Repayments of sums advanced to officers under Subhead H.	4,950	5,983	6	3
2. Payments for services rendered by the Gárda Síochána	6,000	4,913	5	0
3. Repayments in respect of loss of property or damage to stores, etc.	50	84	19	6
4. Proceeds of sale of old stores and cast uniforms ...	5,500	8,513	15	9
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area)	133	32	4	0
6. Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates	300	285	8	0
7. Payment from Road Fund in respect of expenses of Gárda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933 ...	46,000	49,665	11	1
8. Proceeds of sale of forfeited and unclaimed property, etc.	200	269	13	10
9. Fees for accident reports	1,600	3,976	18	0
10. Receipts from public assistance authorities in respect of expenses incurred by Gárda Síochána under the Mental Treatment Act, 1945 ...	400	274	17	0
11. Miscellaneous receipts	300	2,390	6	7
	<u>£65,433</u>	<u>£76,390</u>	<u>5</u>	<u>0</u>

1. Estimate was too conservative.

2. Estimate, which is conjectural, was too high.

4. Prices realised were higher than anticipated and more cars were disposed of than originally intended.

5. Horse vehicles are declining in numbers.

7. Estimate was too conservative.

9. Road accident cases were of greater volume than anticipated.

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

STATEMENT OF LOSSES (Stores, etc.).

(1) Claims in respect of damage arising out of collisions in which Garda vehicles were involved were abandoned, seven on a mutual forbearance basis, £46 0s. 6d., and two under halving agreements, £4 16s. 0d. (Department of Finance authorities S. 16/1/51, S. 16/13/51, S. 16/15/51, S. 16/18/51, S. 16/19/51, S. 16/22/51, S. 16/24/51, S. 16/1/52 and S. 16/3/52).

(2) In six cases in which Garda cars were involved in accidents the damage, £99 2s. 11d., was not attributable to Garda personnel (Department of Finance authorities S. 16/4/51, S. 16/6/51, S. 16/9/51, S. 16/14/51, S. 16/20/51 and S. 16/4/52).

(3) In three cases in which Garda vehicles were involved in accidents the damage, £98 5s. 5d., was attributable to the Garda personnel (Department of Finance authorities S. 16/19/50, S. 16/7/51 and S. 16/2/52).

EXTRA REMUNERATION (exceeding £50).

From the District Court Vote three members of the Force received sums of £70, £75 and £300, respectively, as gratuities for performing the duties of District Court Clerk.

NOTES.

Stores valued at £764 15s. 10d., surplus to Garda Síochána requirements, were transferred to the Department of Defence (Department of Finance authority S. 13/29/34).

The expenditure under Subhead H. includes £82 7s. 0d. for driving licence fees and third party insurance premiums in respect of the use of Garda Síochána cars in Northern Ireland and on the Continent.

The expenditure under Subhead N. includes an *ex-gratia* payment of £120 to a civilian for injuries sustained while assisting a member of the Force in the performance of his duty (Department of Finance authority F. 14/1/50).

The amount of £783 4s. 0d. was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts, 1932 and 1933.

GÁRDA SÍOCHÁNA REWARD FUND, 1951-52.

The appended Statement shows the total receipts proper to the Fund for the year 1951-52, the amount of the payments in that period and the balance to the credit of the Fund at the 31st March, 1952.

	£	s.	d.		£	s.	d.
Balance from previous year	21,610	12	11	Payments during year ended			
				31st March, 1952	15,332	15	1
Total amount credited in the				Balance on 31st March, 1952*	17,484	10	11
year 1st April, 1951, to							
31st March, 1952	11,206	13	1				
	£32,817	6	0		£32,817	6	0

*In addition there were, on the 31st March, 1952, sums held in suspense accounts payable to the Reward Fund amounting to £1,384 16s. 0d.

THOMAS J. COYNE,

Accounting Officer.

DEPARTMENT OF JUSTICE,
20th November, 1952.

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, 1952, 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	102,459	0	0	111,068	17	6	—	8,609	17	6
B.—Victualling	15,790	0	0	13,838	9	2	1,951	10	10	
C.—Clothing, Bedding, Furniture, etc.	5,970	0	0	5,347	3	1	622	16	11	
D.—Medicines, Surgical Instruments, etc.	650	0	0	651	6	2	—	1	6	
E.—Fuel, Light, Water, Cleaning Articles, etc.	17,770	0	0	18,062	16	2	—	292	16	
F.—Rent, etc.	202	0	0	200	10	11	1	9	1	
G.—Escort and Conveyance	7,500	0	0	6,313	5	3	1,186	14	9	
H.—Maintenance of Buildings and Equipment	7,750	0	0	8,998	13	6	—	1,248	13	
I.—Fine Fund	10	0	0	10	0	0	—	—	—	
J.—Travelling Expenses	350	0	0	480	19	1	—	130	19	
K.—Incidental Expenses	1,550	0	0	1,798	19	5	—	248	19	
L.—Telegrams and Telephones	385	0	0	368	1	4	16	18	8	
M.—Maintenance of Criminal Lunatics in District Mental Hospitals	15,000	0	0	15,071	7	9	—	71	7	
N.—Gratuities to Prisoners	660	0	0	722	9	2	—	62	9	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
O.—Contributions to Discharged Prisoners' Aid Societies ...	1,050 0 0	1,050 0 0	—	—
P.—Manufacturing Department and Farms ...	24,378 0 0	24,622 12 1	—	244 12 1
GROSS TOTAL ...£	201,474 0 0	208,605 10 7	3,779 10 3	10,911 0 10
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).	
	—	—	£7,131 10 7	
Deduct :—				
Q.—Appropriations in Aid	18,834 0 0	19,777 15 8		
NET TOTAL ...£	182,640 0 0	188,827 14 11	Surplus of Appropriations in Aid realised (to be surrendered).	
Allocated from Vote for Increases in Remuneration ...	7,131 10 7	—		
	£ 189,771 10 7	188,827 14 11	£943 15 8	

NOTE.—Expenditure of an amount not less than £7,131 10s. 7d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners ...	560
Actual daily average number of prisoners ...	487

A.—Due to increase in Civil Service remuneration payable from 15th January, 1951; offset by savings (£5,483) as a result of staff reductions and vacancies.

B. and C.—Due to the number of prisoners in custody during the year being less than anticipated.

E.—Due to the increased price of fuel.

G.—Due to smaller number of prisoners in custody.

H.—Due to payment of a claim falling due within the year for which provision had been made in the previous year.

J.—Due to transfer of officers and families consequent on the reduction of Cork and Sligo prisons to minor status.

K.—Due to cost of carpentry material which was formerly provided as a manufacturing item.

P.—Due to increased cost of materials.

Q.—Appropriations in Aid :—

	Estimated.	Realised.	
	£	£	s. d.
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons)	17,201	17,753	7 2
2. Receipts from farms and gardens (including value of produce used in the prisons) ...	1,230	1,404	8 5
3. Rents	114	127	0 3
4. Sales of old stores and miscellaneous receipts ...	289	492	19 10
	<u>£18,834</u>	<u>£19,777</u>	<u>15 8</u>

1. Surplus due to increased value of manufactured clothing supplied to prisons.
2. Surplus due to increased sale price of pigs and garden produce.
4. Surplus due to better prices for scrap materials.

NOTE.

Electric bulbs, valued at £291 13s. 4d. and surplus to Army requirements, were taken over from the Department of Defence (Department of Finance minute S. 8/16/45).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
20th November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, for the Year ended 31st March, 1952.

Dr.

Cr.

—	Agriculture.			Other Industries.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
Stock in hand, 1st April, 1951	934	8	0	13,593	19	9	14,528	7	9
Purchases, 1951-52	594	2	6	25,158	5	4	25,752	7	10
Profit	1,034	3	9	2,037	5	10	3,071	9	7
£	2,562	14	3	40,789	10	11	43,352	5	2

*Viz.—Manufactory materials, £18,671 0s. 2d.; manufactured goods, £2,913 12s. 0d.; tools, etc., £2,311 2s. 10d.

RECONCILIATION WITH CASH ACCOUNT.

	£	s.	d.	£	s.	d.
To Increase of outstanding debts due to the manufacturing department :—						
From	3,691	1	6			
*To	3,989	16	1			
	<hr/>					
" Increase of stock	...	...	...	298	14	7
				9,367	7	3
	<hr/>					
				£9,666	1	10
	<hr/>					

*Viz.—Public Departments, £3,919 14s. 8d.; other persons,
£70 1s. 5d.

	£	s.	d.	£	s.	d.
By Increase of outstanding debts due by the manufacturing department :—						
From	537	10	4
†To	1,669	3	1
	<hr/>					
" Excess of expenditure over receipts			
" Profit			
	<hr/>					
				£9,666	1	10
	<hr/>					

†Viz.—Public Departments, £1,067 12s. 8d.; other persons,
£601 10s. 5d.

THOMAS J. COYNE, *Accounting Officer.*

DISTRICT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, compared with the sum granted, for such of the Salaries and Expenses of the District Court as are not charged on the Central Fund (7 Edw. 7, c. 17, sec. 3; No. 27 of 1926, secs. 49, 50 and 66; No. 15 of 1928, sec. 13; No. 48 of 1936, secs. 51 and 77; No. 4 of 1946, secs. 35 and 36; and No. 21 of 1946) and for a Capitation grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	65,500 0 0	67,769 19 9	—	2,269 19 9
B.—Travelling Expenses ...	7,800 0 0	8,276 15 2	—	476 15 2
C.—Incidental Expenses ...	500 0 0	702 10 8	—	202 10 8
D.—Our Lady's Home, Henrietta Street, Dublin	200 0 0	85 5 8	114 14 4	—
TOTAL ...£	74,000 0 0	76,834 11 3	114 14 4	2,949 5 7
Allocated from Vote for Increases in Remuneration	2,834 11 3	—	Excess of Expenditure over Estimate (met from Vote for Increases in Remuneration). £2,834 11 3	
	£ 76,834 11 3	76,834 11 3		

NOTE.—Expenditure of an amount not less than £2,834 11s. 3d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
District Court fines ...	20,000	21,600 0 0
Miscellaneous ...	—	1 0 4
	£20,000	£21,601 0 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to increases in Civil Service remuneration; offset by a saving (£6,252) as a result of vacancies and of a provision for staff reorganisation which was not utilised.
- B.—Due mainly to more travelling on the part of District Justices and “movable” District Justices than was provided for.

C.—Due to an increase in telephone charges applicable as from 1st January, 1952, to more telephone calls than had been provided for and to increase in money order poundage applicable as from July, 1951.

D.—The estimate is necessarily conjectural.

NOTES.

1. The amount of £18,380 9s. 1d. was received in respect of fees (stamps) paid in the District Court.

2. A deficiency of £124 7s. 0d. discovered in the accounts of a District Court Clerk after his death was recovered under the clerk's fidelity guarantee bond and brought suitably to account.

THOMAS J. COYNE,

Accounting Officer.

DEPARTMENT OF JUSTICE,

21st October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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.	£ s. d.
A.—Salaries, Wages and Allowances ...	118,470 0 0	128,281 4 5	—	9,811 4 5
B.—Travelling Expenses ...	7,240 0 0	7,839 8 11	—	599 8 11
C.—Incidental Expenses ...	1,565 0 0	1,763 0 11	—	198 0 11
D.—Telegrams and Telephones ...	740 0 0	842 11 7	—	102 11 7
E.—Sheriffs and Under Sheriffs ...	1,800 0 0	1,783 10 4	16 9 8	—
GROSS TOTAL ...£	129,815 0 0	140,509 16 2	16 9 8	10,711 5 10
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).	
			£10,694 16 2	
Deduct :—				
F.—Appropriations in Aid ...	26,635 0 0	31,784 10 2	—	
NET TOTAL ...£	103,180 0 0	108,725 6 0	Surplus of Appropriations in Aid realised (to be surrendered).	
Allocated from Vote for Increases in Remuneration	10,694 16 2	—		
£	113,874 16 2	108,725 6 0		
			£5,149 10 2	

NOTE.—Expenditure of an amount not less than £10,694 16s. 2d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

	Estimated.	Realised.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Interest on public bank accounts ...	—	5 1 6
Recovery in respect of loss of services of an officer owing to injury ...	—	141 8 7
Miscellaneous refunds ...	—	3 9 0
		£149 19 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Due to increase in Civil Service remuneration ; offset by savings (£5,053) as a result of vacancies and provision for staff reorganisation not being fully utilised.

B.—Due to subsistence allowance to stenographers and Criers being increased from 1st October, 1951, and to increase in travelling expenses in connection with the execution of court orders and Land Commission warrants.

C.—Due to increased postage rates, to increased activity in the execution of court orders and Land Commission warrants and to initial provision of gowns for Judges' Criers.

D.—Due to increased telephone charges applicable as from 1st January, 1952.

F.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ 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	2,523 1 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	9,530 15 10
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	10	31 16 7
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46, sec. 16)	1,520	1,520 0 0
5. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants	13,000	18,178 16 9
6. Miscellaneous	5	—
	<u>£26,635</u>	<u>£31,784 10 2</u>

5. Receipts are conjectural.

EXTRA REMUNERATION (exceeding £50).

Four Circuit Court officers received gratuities of £100, £60, £200 and £120, respectively, for performing the duties of County Registrar. A gratuity of £90 was paid to one Circuit Court officer for performing extra duties.

NOTES.

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

The amount of £6,634 11s. 4d. was received in respect of Circuit Court fees (stamps).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
21st October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for such of the Salaries and Expenses of the Supreme Court and High Court of Justice as are not charged on the Central Fund (No. 27 of 1926, No. 48 of 1936, and No. 25 of 1945).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	74,093 0 0	84,707 15 10	—	10,614 15 10
B.—Travelling and Incidental Expenses ...	150 0 0	202 14 4	—	52 14 4
C.—Telegrams and Telephones	632 0 0	675 15 5	—	43 15 5
D.—Stenography (Central Criminal Court) ...	550 0 0	550 0 0	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	250 0 0	201 1 10	48 18 2	—
F.—Expenses of High Court	2,375 0 0	2,267 16 11	107 3 1	—
F.F.—Purchase of Law Books	—	62 7 6	—	62 7 6
GROSS TOTAL ...£	78,050 0 0	88,667 11 10	156 1 3	10,773 13 1
			Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).	
	Estimated.	Realised.	£10,617 11 10	
Deduct :—				
G.—Appropriations in Aid ...	600 0 0	879 16 5	—	
NET TOTAL ...£	77,450 0 0	87,787 15 5		
Allocated from Vote for Increases in Remuneration	10,617 11 10	—	Surplus of Appropriations in Aid realised (to be surrendered).	
£	88,067 11 10	87,787 15 5	£279 16 5	

NOTE.—Expenditure of an amount not less than £10,617 11s. 10d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

	Estimated.	Realised.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Lunacy percentages	2,700	2,724 9 0
Miscellaneous refunds	—	2 6 4
	<u>£2,700</u>	<u>£2,726 15 4</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Due to increases in Civil Service remuneration ; offset by a saving of £1,732 as a result of vacancies.

B.—Due to delay in presenting a bill in respect of the annual subscription to a legal publication, which resulted in two years subscription being met in the year ; to increased cost of laundry and uniforms, and to other causes.

C.—Due to increased telephone charges applicable as from 1st January, 1952.

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

G.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
1. Bankruptcy percentages	590	879 16 5
2. Land Judge's Office : Duty on estates	10	—
	<u>£600</u>	<u>£879 16 5</u>

These receipts vary from causes which cannot be foreseen.

NOTE.

Fees (stamps) were received as follows :—

	£	s.	d.
Judicature fees	45,074	0	3
Bankruptcy Court fees	443	7	6
Judgments Registry fees	398	5	0
Chief Justice fees	894	16	8
	<u>£46,810</u>	<u>9</u>	<u>5</u>

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
15th October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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.	£ s. d.
LAND REGISTRY.				
A.—Salaries, Wages and Allowances	56,040 0 0	60,460 1 8	—	4,420 1 8
B.—Travelling and Incidental Expenses	100 0 0	247 14 11	—	147 14 11
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ...	10 0 0	—	10 0 0	—
REGISTRY OF DEEDS.				
D.—Salaries, Wages and Allowances	26,862 0 0	28,474 18 7	—	1,612 18 7
E.—Travelling and Incidental Expenses	68 0 0	93 17 5	—	25 17 5
TOTAL ...£	83,080 0 0	89,276 12 7	10 0 0	6,206 12 7
Allocated from Vote for Increases in Remuneration	6,196 12 7	—	Excess of Expenditure over Estimate (met from Vote for Increases in Remuneration). £6,196 12 7	
£	89,276 12 7	89,276 12 7		

NOTE.—Expenditure of an amount not less than £6,196 12s. 7d. has been identified as due to the increases in remuneration payable from the 15th January, 1951.

	Estimated.	Realised.
	£	£ 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 ...	—	10 19 0
Miscellaneous	—	3 6 0
		14 5 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. and D.—Due to increases in Civil Service remuneration; offset by savings (£6,000) as a result of the provision for overtime not being fully utilised and of vacancies not being filled directly on occurrence.
- B. and E.—Due to increased telephone costs as a result of additional extensions and increase in charges applicable as from 1st January, 1952, and to increased cost of messengers' uniforms.

EXTRA REMUNERATION (exceeding £50).

A Staff Officer, Grade III, received a sum of £58 12s. 6d. from the Vote for Wireless Broadcasting.

NOTE.

Fees (stamps) were received as follows:—

					£	s.	d.
Land Registry fees ...	...	...	...	...	66,636	11	11
Registry of Deeds fees	...	...	...	...	22,005	18	3
					£88,642	10	2

THOMAS J. COYNE,

Accounting Officer.

DEPARTMENT OF JUSTICE,
21st October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for the Salaries and Expenses of the Public Record Office, and of the Keeper of State Papers, Dublin (30 & 31 Vict., c. 70 ; 38 & 39 Vict., c. 59 ; and 39 & 40 Vict., c. 58), and for the purchase of Historical Documents, etc,

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	7,710 0 0	8,857 19 5	—	1,147 19 5
B.—Incidental Expenses	180 0 0	241 15 0	—	61 15 0
TOTAL ...£	7,890 0 0	9,099 14 5	—	1,209 14 5
Allocated from Vote for Increases in Remuneration ...	1,209 14 5	—	Excess of Expenditure over Estimate (met from Vote for Increases in Remuneration).	
£	9,099 14 5	9,099 14 5		
			£1,209 14 5	

NOTE.—Expenditure of an amount not less than £1,209 14s. 5d. has been identified as due to increases in remuneration payable from 15th January, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increases in remuneration, partly offset by savings on additional assistance and savings due to vacancy remaining unfilled.
 B.—Excess due to unanticipated expenditure on a valuable collection of documents of historical interest (Department of Finance minute S. 13/46/35).

NOTE.

Fees (stamps) amounting to £290 19s. 0d. in respect of this service were received during the year.

DIARMID COFFEY,
Accounting Officer.

21st October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	4,028	3,961 11 10	66 8 2	—
B.—Law Costs ...	20	—	20 0 0	—
C.—Travelling and Incidental Expenses ...	40	37 7 2	2 12 10	—
GROSS TOTAL ...£	4,088	3,998 19 0	89 1 0	—
			Surplus of Gross Estimate over Expenditure. £89 1 0	
	Estimated.	Realised.	Surplus of Appropriations in Aid realised.	
D.—Appropriations in Aid ...	48	66 15 11	£18 15 11	
NET TOTAL ...£	4,040	3,932 3 1	Total Surplus to be surrendered. £107 16 11	

	Estimated.	Realised.
Extra Receipts payable to Exchequer :—	£	£
Penalties recovered for non-publication of charitable bequests ...	5	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in staff personnel and vacancy remaining unfilled.
B.—The Solicitor's Bill of Costs was not furnished.

J. S. MARTIN,
Accounting Officer.

26th September, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	168,070	188,874 0 4	—		20,804	0 4
B.—Travelling Expenses ...	17,350	20,584 2 5	—		3,234	2 5
C.—Incidental Expenses ...	800	669 17 0	130	3 0	—	
D.—Telegrams and Telephones	1,900	1,555 16 0	344	4 0	—	
E.—Expenses in connection with International and other Congresses ...	500	533 14 10	—		33	14 10
F.—Statutory Inquiries ...	950	902 1 5	47	18 7	—	
FF.—Expenses of Committee on Road-surfacing in relation to horse-drawn Traffic ...	5	14 19 1	—		9	19 1
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 ...	1,700	1,040 4 11	659	15 1	—	
I.1.—Contributions towards Housing Loan Charges of Local Authorities	898,430	796,733 8 3	101,696	11 9	—	
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1948 ...	10	1,259 0 0	—		1,249	0 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
I.3.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1950, and under the Housing (Amendment) Acts, 1948, 1949 and 1950	1,700,000	1,595,894 8 4	104,105	11 8	—	—
I.4.—Grants to Local Authorities under the Housing (Amendment) Act, 1946	3,000	2,877 18 9	122	1 3	—	—
I.5.—Competitions for Designs for Housing Schemes	3,780	106 18 3	3,673	1 9	—	—
I.6.—Grants to Local Authorities under the Housing (Amendment) Acts, 1948, 1949 and 1950	60,000	15,000 0 0	45,000	0 0	—	—
I.7.—Grants to Local Authorities towards Cost of Housing Schemes	2,500,000	1,953,072 0 0	546,928	0 0	—	—
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934	7,000	4,792 7 8	2,207	12 4	—	—
K.—Grants to Local Authorities for the Execution of Works under the Local Authorities (Works) Act, 1949	1,220,000	1,220,000 0 0	—	—	—	—
L.—Grants to Local Authorities for the Provision of Sanitary Services Works	110,000	110,000 0 0	—	—	—	—
M.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works	7,000	4,233 5 10	2,766	14 2	—	—
N.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947	2,505	2,450 0 0	55	0 0	—	—
O.—Payments under Section 5 (3) of the Local Government Act, 1933	50	46 13 4	3	6 8	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
P.—Text-book on, and Revision and Codification of, Local Government Law ...	1,400	725 0 0	675	0 0	—	
GROSS TOTAL ...£	6,729,090	5,946,003 12 9	808,417	3 11	25,330	16 8
			Surplus of Gross Estimate over Expenditure. £783,086 7 3			
	Estimated.	Realised.	Surplus of Appropriations in Aid realised.			
Deduct :— Q.—Appropriations in Aid ...	40,710	46,230 2 5	£5,520 2 5			
NET TOTAL ...£	6,688,380	5,899,773 10 4	Total Surplus to be surrendered. £788,606 9 8			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increase in Civil Service pay (£24,960) ; abated by savings arising out of resignations, transfers, deaths, etc. (£4,156).
- B.—Excess due mainly to increased travelling by Housing Inspectors, necessitated by the acceleration of housing activities of local authorities and State-assisted private enterprise.
- C.—Saving was mainly on advertising.
- D.—Saving due to provision having been made to meet an account which did not mature for payment within the year.
- E. and F.—Estimated as closely as practicable.
- FF.—The expenditure represents the cost of printing the report of the Committee.
- H.—Provision was included for payment of a subsidy of approximately £650 to a public utility society. No payment was made, as the question of capitalising the subsidy arose and was under consideration.
- I.1.—A close estimate is difficult as expenditure depends on such variable factors as amounts of loans actually drawn by local authorities, fixing of rents, determination of subsidy rates, etc.
- I.2.—A token sum only was provided as it was difficult to estimate for balances of grants remaining to be paid under the Housing Acts, 1932 to 1948.
- I.3.—Saving mainly due to deferment of payments of grants in many cases where construction was not up to standard.
- I.4.—Casual variation.
- I.5.—Owing to continuing difficulties it was not found possible to proceed with the competitions.
- I.6.—The number of houses allocated as reserved houses by housing authorities in respect of which grants were payable fell considerably below the number estimated.

I.7.—Grants were paid on the basis of periodical claims received from local authorities in respect of housing schemes under construction. The saving was mainly attributable to the difficulty of estimating in advance the rate of progress on the large number of housing schemes involved.

J.—Saving due to (a) the number of allotments required for unemployed persons being less than estimated and (b) balances due to local authorities not maturing for payment within the year.

M.—The estimate was based on the amount of anticipated loan issues to local authorities for sanitary services works, but owing to difficulties in the supplies position, particularly in regard to steel, some of the works were temporarily held up.

N. and O.—Casual variations.

P.—Saving due to delays in connection with the printing of the text-book. Also, the work of revision and codification of Local Government Law took longer than expected, thus postponing payment of fees.

Q.—Appropriations in Aid :—

	Estimated.	Realised.	
	£	£	s. d.
1. Fees payable by local authorities, etc., for audit of their accounts	18,500	19,186	12 6
2. Costs payable by local authorities in relation to inquiries	1,600	1,671	12 5
3. Expenses repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	14,210	15,030	17 11
3 A. Recoupment from Road Fund of expenses of Committee on Road-surfacing in relation to horse-drawn traffic (Subhead FF.) ...	5	14	19 1
4. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925)	5,132	5,970	19 1
5. Salaries of officers seconded to local authorities	1,240	1,424	10 8
6. Miscellaneous	23	2,930	10 9
	<u>£40,710</u>	<u>£46,230</u>	<u>2 5</u>

6. The miscellaneous receipts are made up mainly of instalments of housing grants refunded in cases where the houses were not occupied by the original applicants, but were sold to other persons who ultimately obtained the grants.

NOTE.

A Senior Engineering Inspector visited the U.S.A. on a technical mission sponsored by O.E.E.C. on the theory and practice of highway improvement and utilisation. The cost during the year was £172 4s. 6d. and is chargeable to the Vote for Technical Assistance.

J. GARVIN,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
25th November, 1952.

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

W. E. WANN,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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 ...	152,960	0	0	171,622	10	0	—	18,662	10 0
A.2.—Travelling Expenses	150	0	0	276	19	2	—	126	19 2
A.3.—Incidental Expenses	1,500	0	0	1,561	11	6	—	61	11 6
A.4.—Telegrams and Telephones ...	1,600	0	0	1,888	8	5	—	288	8 5
INSPECTION, ORGANISATION, Etc.									
B.1.—Salaries, etc. ...	107,987	0	0	118,831	12	8	—	10,844	12 8
B.2.—Travelling and Incidental Expenses	25,500	0	0	25,776	11	2	—	276	11 2
C.—Preparation of Irish Vocabularies ...	10	0	0	—			10	0	0
D.—Expenses in connection with the Council of Education ...	750	0	0	604	4	1	145	15	11
GROSS TOTAL...£	290,457	0	0	320,561	17	0	155	15	11
							Excess of Expenditure over Gross Estimate. £30,104 17 0		
							Deficiency of Appropriations in Aid realised.		
<i>Deduct :—</i>									
E.—Appropriations in Aid	367	0	0	82	7	7	£284	12	5
NET TOTAL ...£	290,090	0	0	320,479	9	5	Total Deficiency (met from Vote for Increases in Remuneration). £30,389 9 5		
Allocated from Vote for Increases in Remuneration ...	30,389	9	5	—					
	£ 320,479	9	5	320,479	9	5			

NOTE.—Expenditure of an amount not less than £30,389 9s. 5d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1. and B.1.—Excess due to increases in remuneration ; offset in part by savings resulting from vacancies remaining unfilled.

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

A.4.—Excess due to increases in telephonists' remuneration and telephone charges and to increased use of telephone.

D.—The number of meetings of the Council was less than expected.

E.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
(1) Repayment by Committee of the Mansion House All-Party Anti-Partition Conference on account of the salary of an officer on loan	290	—
(2) Contribution from Registration Council Account in respect of salary of officer acting as secretary to the Council	65	65 0 0
(3) Miscellaneous receipts	12	17 7 7
	<u>£367</u>	<u>£82 7 7</u>

(1) The arrangement for the secondment of an officer terminated on 15th December, 1950.

EXTRA REMUNERATION (exceeding £50).

An Assistant Secretary received £50 from the Vote for Civil Service Commission and £1 2s. 0d. from the Vote for Secondary Education.

An Executive Officer and a Clerical Officer received £51 15s. 0d. and £141 18s. 4d., respectively, from the Vote for Wireless Broadcasting.

Fourteen Clerical Officers received sums varying from £52 4s. 0d. to £66 0s. 7d. in respect of overtime.

A Clerical Officer received a gratuity of £50 for special duties performed (Department of Finance minute E. 45/3/50) and £23 9s. 1d. in respect of overtime.

NOTE.

The Account of the Department of Posts and Telegraphs includes expenditure of £10 5s. 11d. in respect of remuneration of an officer temporarily lent, without repayment, to this Department.

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
3 Nollaig, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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.	£ s. d.
TRAINING OF TEACHERS.				
A.1.—Training Colleges ...	65,000 0 0	63,439 17 1	1,560 2 11	—
A.2.—Repayable Advances of Training College Fees to Students ...	8,500 0 0	7,546 4 1	953 15 11	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	63,000 0 0	68,166 5 6	—	5,166 5 6
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	600 0 0	127 18 3	472 1 9	—
B.—Examinations ...	4,600 0 0	5,051 0 4	—	451 0 4
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 ...	5,516,000 0 0	6,155,196 0 11	—	639,196 0 11
C.2.—Model Schools—Miscellaneous Expenses	3,410 0 0	3,728 12 7	—	318 12 7
C.3.—Van and Boat Services ...	13,000 0 0	12,146 5 2	853 14 10	—
C.4.—Incidental Expenses	200 0 0	254 13 3	—	54 13 3
C.5.—Free Grants of School Requisites ...	600 0 0	246 17 4	353 2 8	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
C.6.—Grants towards the Cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	63,000 0 0	63,658 16 9	—		658 16 9	
C.7.—Teachers' Residences	80 0 0	206 18 3	—		126 18 3	
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	51,000 0 0	50,950 0 0	50 0 0		—	
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid) ...	1,600 0 0	1,262 10 0	337 10 0		—	
C.10.—Grants towards the Cost of Free School Books for Necessitous Children ...	5,300 0 0	5,151 3 2	148 16 10		—	
D.—Superannuation, etc., of Teachers ...	761,000 0 0	749,953 13 5	11,046 6 7		—	
GROSS TOTAL ...	£ 6,556,890 0 0	7,187,086 16 1	15,775 11 6		645,972 7 7	
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration). £630,196 16 1			
<i>Deduct :—</i>						
E.—Appropriations in Aid	98,940 0 0	103,650 14 10				
NET TOTAL ...	£ 6,457,950 0 0	7,083,436 1 3	Surplus of Appropriations in Aid realised (to be surrendered).			
Allocated from Vote for Increases in Remuneration	630,196 16 1	—				
	£ 7,088,146 16 1	7,083,436 1 3	£4,710 14 10			

NOTE.—Expenditure of an amount not less than £630,196 16s. 1d. has been identified as due to increases in remuneration to national teachers and in grants to national schools payable from 1st April, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1., C.3., C.6., C.8. and C.10.—Casual variations.

A.2.—It is difficult to estimate these advances as they are subject to a means test.

A.3., C.1. and C.2.—Excesses due to increases in remuneration.

A.4.—Only one college provided courses during the year.

B.—The number of candidates for the Primary School Certificate Examination was greater than expected and there was an increase in the rate of fees paid to examiners.

C.4.—Excess due to payment of rent for premises used temporarily as national schools.

C.5.—The number of claims received was less than anticipated.

C.7.—Excess due to payment of arrears of rent charges on two teachers' residences in respect of period from 1924 to 1940.

C.9.—Only three committees functioned in 1951.

D.—Payments in respect of death gratuities and retirement gratuities were less than anticipated.

E.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
TRAINING OF TEACHERS :—		
(1) Training college entrance examination fees	100	131 2 6
(2) Refund of cost of training	1,050	958 7 4
(3) Recovery of training college fees advanced to necessitous students	3,500	4,399 12 1
PREPARATORY COLLEGES :—		
(4) Fees from students	9,900	9,744 19 4
(5) Book fees from students	320	317 10 0
(6) Payment from Vote 41 (Subhead D.) in respect of Fior-Ghaeltacht Secondary Scholarship holder who is accommodated, as a temporary arrangement, in a preparatory college	15	15 0 0
(7) Sale of live stock, farm produce, etc. ...	800	1,057 11 0
(8) Miscellaneous	25	154 1 4
SUPERANNUATION, ETC., OF TEACHERS :—		
(9) Income from securities formerly part of the National School Teachers' Pension Fund	55,090	58,422 14 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.	112	327 12 1
MISCELLANEOUS :—		
(12) Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	1,430	1,524 4 8
	<hr/> £98,940	<hr/> £103,650 14 10

(1) There was an increase in the number of candidates.

(2), (3) and (11) These receipts are variable.

(7) There was an increase in the number of live stock sold.

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

(9) Increase due to cash bonus on conversion of National Loans in July, 1951.

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

NOTE.

An overpayment of £6 5s. 0d. to a former national teacher in respect of salary proved irrecoverable and was written off (Department of Finance minute S. 20/1/52).

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.
5	88 16 11

- (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,
4 Nollaig, 1952.

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

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, 1952.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1951 :—			Balance on 31st March, 1952 :—		
4½ per cent. Third National Loan, 1950/70 ...	2,580	0 0	3½ per cent. Exchequer Bonds, 1965/70 ...	2,580	0 0

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Balance on 1st April, 1951 ...	42	2 8	Payment of prizes ...	117	12 0
Dividends, etc., on 4½ per cent. Third National Loan, 1950/70 ...	117	4 11			
Dividend on 3½ per cent. Exchequer Bonds, 1965/70	45	3 0	Balance on 31st March, 1952	86	18 7
	£204	10 7		£204	10 7

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, 1952.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1951 :—			Balance on 31st March, 1952 :—		
4½ per cent. Third National Loan, 1950/70 ...	760	0 0	3¼ per cent. National Security Loan, 1956/61	500	0 0
3½ per cent. National Security Loan, 1956/61	500	0 0	3½ per cent. Exchequer Bonds, 1965/70 ...	1,060	0 0
3½ per cent. Exchequer Bonds, 1965/70 ...	300	0 0			
	£1,560	0 0		£1,560	0 0

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Balance on 1st April, 1951 ...	89	15 1	Balance on 31st March, 1952	164	6 11
Dividends, etc., on 4½ per cent. Third National Loan, 1950/70 ...	34	10 10			
Dividends on 3¼ per cent. National Security Loan, 1956/61 ...	16	5 0			
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	23	16 0			
	£164	6 11		£164	6 11

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, 1952.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1951 :—			Balance on 31st March, 1952 :—		
5 per cent. Second National			3½ per cent. Exchequer		
Loan, 1950/60 ...			Bonds, 1965/70 ...		
151	4	4	151	4	4

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Balance on 1st April, 1951 ...			Payment to Principal Teacher		
Dividends, etc., on 5 per cent.			of Liss National School for		
Second National Loan,			year 1951 ...		
1950/60 ...			...
Dividend on 3½ per cent. Ex-			Balance on 31st March, 1952		
chequer Bonds, 1965/70			...		
£17	7	11	£17	7	11

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, 1952.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1951 :—			Balance on 31st March, 1952 :—		
4½ per cent. Third National			3½ per cent. Exchequer		
Loan, 1950/70 ...			Bonds, 1965/70 ...		
2,740	0	0	2,740	0	0

INCOME ACCOUNT.

£ s. d.			£ s. d.		
Balance on 1st April, 1951 ...			Payments to managers of six		
Dividends, etc., on 4½ per			national schools in Co.		
cent. Third National Loan,			Kerry ...		
1950/70 ...			...
Dividend on 3½ per cent. Ex-			Balance on 31st March, 1952		
chequer Bonds, 1965/70			...		
£234	2	10	£234	2	10

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1952.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1951 :—				Balance on 31st March, 1952 :—			
4½ per cent. Third National				3½ per cent. Exchequer			
Loan, 1950/70 ...	3,300	0	0	Bonds, 1965/70 ...	3,300	0	0

INCOME ACCOUNT.

	£	s.	d.		£	s.	d.
Balance on 1st April, 1951 ...	80	6	6	Prizes awarded to candidates			
Dividends, etc., on 4½ per				admitted to training			
cent. Third National Loan,				colleges ...	140	0	0
1950/70 ...	149	19	5				
Dividend on 3½ per cent. Ex-				Balance on 31st March, 1952	148	0	11
chequer Bonds, 1965/70	57	15	0				
	£288	0	11		£288	0	11

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1952.

CAPITAL ACCOUNT.

	<i>Securities.</i>				<i>Securities.</i>		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1951 :—				Balance on 31st March, 1952 :—			
4½ per cent. Third National				3½ per cent. Exchequer			
Loan, 1950/70 ...	4,385	0	0	Bonds, 1965/70 ...	4,635	0	0
3½ per cent. Exchequer							
Bonds, 1965/70 ...	250	0	0				
	£4,635	0	0		£4,635	0	0

INCOME ACCOUNT.

	£	s.	d.		£	s.	d.
Balance on 1st April, 1951 ...	373	4	2	Payment of exhibitions to			
Dividends, etc., on 4½ per				university students ...	200	0	0
cent. Third National Loan,							
1950/70 ...	199	5	4	Balance on 31st March, 1952	457	19	3
Dividends on 3½ per cent. Ex-							
chequer Bonds, 1965/70	85	9	9		£657	19	3
	£657	19	3				

THE FATHER O'HALLORAN MEMORIAL FUND.

Bequest made in a will dated 16th June, 1934, by the late Very Reverend 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, 1952.

CAPITAL ACCOUNT.

		<i>Securities.</i>				<i>Securities.</i>	
		£	s. d.			£	s. d.
Balance on 1st April, 1951 :—				Balance on 31st March, 1952 :—			
4½ per cent. Third National Loan, 1950/70 ...				3½ per cent. Exchequer Bonds, 1965/70 ...			
		303	14 3			303	14 3

INCOME ACCOUNT.

		£	s. d.			£	s. d.
Dividends, etc., on 4½ per cent. Third National Loan, 1950/70 ...				Payment of prizes for year 1951 ...			
		13	15 9			13	15 9
Dividend on 3½ per cent. Exchequer Bonds, 1965/70 ...				Balance on 31st March, 1952			
		5	6 4			5	6 4
		£19	2 1			£19	2 1

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, Esq., formerly Deputy Keeper of Public Records and Keeper of State Papers, who was born at Ballintubber, Newcastle West, Co. Limerick, and attended school at Castlemahon, Co. 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, 1952.

CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Securities.</i>	
	£	s. d.		£	s. d.
Balance on 1st April, 1951 :—			Balance on 31st March, 1952 :—		
4 per cent. Conversion Loan, 1950/70	...	1,371 5 8	3½ per cent. Exchequer Bonds, 1965/70	...	1,371 5 8

INCOME ACCOUNT.

	£	s. d.		£	s. d.
Balance on 1st April, 1951	...	136 5 3	Payment of scholarships	...	40 0 0
Dividends, etc., on 4 per cent. Conversion Loan, 1950/70	...	47 14 10			
Dividend on 3½ per cent. Exchequer Bonds, 1965/70	...	23 19 11	Balance on 31st March, 1952	...	168 0 0
		£208 0 0			£208 0 0

H AN ROINN OIDEACHAIS,
22 Deireadh Fómhair, 1952.

MICHEÁL BREATHNACH,
Accounting Officer.

SECONDARY EDUCATION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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.	£ s. d.
A.1.—Capitation Grant (including Teachers' Salaries Grant) ...	342,725 0 0	341,802 10 0	922 10 0	—
A.2.—Laboratory Grants ...	41,320 0 0	41,299 8 0	20 12 0	—
A.3.—Grant for Irish and Bilingual Schools ...	28,025 0 0	28,219 6 2	—	194 6 2
A.4.—Special Grants for Excellence in Oral Irish	4,600 0 0	4,520 0 0	80 0 0	—
A.5.—Bonus for Choirs and Orchestras ...	2,100 0 0	2,054 10 0	45 10 0	—
B.1.—Incremental Salary Grant ...	635,000 0 0	757,057 11 2	—	122,057 11 2
B.2.—Allowances in Aid of Rent ...	9,000 0 0	9,048 8 9	—	48 8 9
C.—Examinations ...	27,600 0 0	27,288 17 5	311 2 7	—
D.—Scholarships and Prizes	12,415 0 0	12,182 19 1	232 0 11	—
E.—Grant towards Publication of Irish Text Books ...	905 0 0	713 18 5	191 1 7	—
F.—Courses for Secondary Teachers ...	100 0 0	—	100 0 0	—
G.—Payment to the Secondary Teachers' Pension Fund ...	10 0 0	—	10 0 0	—
GROSS TOTAL ...£	1,103,800 0 0	1,224,187 9 0	1,912 17 1	122,300 6 1
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).	
Deduct :—	—	—		
H.—Appropriations in Aid	41,680 0 0	42,751 9 5	£120,387 9 0	
NET TOTAL ...£	1,062,120 0 0	1,181,435 19 7		
Allocated from Vote for Increases in Remuneration	120,387 9 0	—	Surplus of Appropriations in Aid realised (to be surrendered).	
	£1,182,507 9 0	1,181,435 19 7	£1,071 9 5	

NOTE.—Expenditure of an amount not less than £120,387 9s. 0d. has been identified as due to the increases in remuneration payable from 1st April, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.1.—Excess due to increases in remuneration of secondary teachers.

E.—It was not found possible to make as much progress with printing as had been expected.

F.—No summer courses in Irish were held in 1951.

H.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
(1) Examination fees of students	5,800	6,820 1 0
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,390 14 10
(3) Sale of Irish text books	450	497 4 2
(4) Miscellaneous receipts	40	43 9 5
	<u>£41,680</u>	<u>£42,751 9 5</u>

(1) These receipts were underestimated.

NOTE.

An amount of £745 3s. 3d. was paid to a teacher in respect of arrears of incremental salary for period from 29th October, 1927, to 31st July, 1950 (Department of Finance minute S. 19/1/41).

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
7 Samhain, 1952.

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, 1952.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£	s.	d.				£	s.	d.
Balance on 1st April, 1951 :—						Balance on 31st March, 1952 :—					
4½ per cent. Third National Loan, 1950/70 ...						3½ per cent. Exchequer Bonds, 1965/70 ...					
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, 1952.

CAPITAL ACCOUNT.

				<i>Securities.</i>			
				£	s.	d.	£ s. d.
Balance on 1st April, 1951 :—				Balance on 31st March, 1952 :—			
2½ per cent. Consolidated				2½ per cent. Consolidated			
Stock	...	...	848 14 8	Stock	...	...	848 14 8

INCOME ACCOUNT.

				<i>Securities.</i>			
				£	s.	d.	£ s. d.
Balance on 1st April, 1951 ...				Payment of prizes for year			
				1951	...	...	21 4 4
Dividends on 2½ per cent.				Balance on 31st March, 1952			
Consolidated Stock	...	21	4 4				5 6 1
		£26	10 5				£26 10 5

ERASMUS SMITH ENDOWMENT.

Administered by the Department of Education under a Scheme, known as the Erasmus Smith Schools Act Scheme, 1941, made by the High Court of Justice on the 2nd July, 1942 (1940. No. 569P).

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1952.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
	£ s. d.		£ s. d.
Balance on 1st April, 1951 :—		Balance on 31st March, 1952 :—	
4 per cent. Conversion Loan, 1950/70	22,087 1 5	3½ per cent. Financial Agreement Loan, 1953/58	12,922 12 6
4½ per cent. Third National Loan, 1950/70	25,500 0 0	3¼ per cent. National Security Loan, 1956/61	14,603 11 8
3¼ per cent. Financial Agreement Loan, 1953/58	12,922 12 6	War Loan 3½ per cent. Stock	4,038 14 8
3¼ per cent. National Security Loan, 1956/61	14,603 11 8	3 per cent. Exchequer Bonds, 1965/70	2,000 0 0
War Loan 3½ per cent. Stock	4,038 14 8	3½ per cent. Exchequer Bonds, 1965/70	49,587 1 5
3 per cent. Exchequer Bonds, 1965/70	2,000 0 0		
3½ per cent. Exchequer Bonds, 1965/70	2,000 0 0		
	£83,152 0 3		£83,152 0 3

INCOME ACCOUNT.

	£ s. d.		£ s. d.
Balance on 1st April, 1951	919 1 8	Annual subsidy towards special agricultural teaching at Abbey School, Tipperary	580 0 0
Dividends, etc., on 4 per cent. Conversion Loan, 1950/70	769 2 3	Scholarships awarded to pupils	1,446 0 0
Dividends, etc., on 4½ per cent. Third National Loan, 1950/70	1,158 17 0	Cost of advertisements	112 4 4
Dividends on 3¼ per cent. Financial Agreement Loan, 1953/58	484 12 0	Cost of examination of candidates and marking of papers	12 17 5
Dividends on 3¼ per cent. National Security Loan, 1956/61	474 12 4	—Scholarship Examination, 1951	2,761 5 2
Dividends on War Loan 3½ per cent. Stock	141 7 2	Balance on 31st March, 1952	
Dividends on 3 per cent. Exchequer Bonds, 1965/70	60 0 0		
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	902 15 6		
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1951	1 18 0		
Rent for year 28th August, 1951, to 27th August, 1952, out of Abbey School, Tipperary	1 0		
	£4,912 6 11		£4,912 6 11

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, 1952.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1951 :—			Balance on 31st March, 1952 :—		
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, 1951 ...			Cost of medal awarded ...		
Dividends on 3½ per cent. Financial Agreement Loan, 1953/58 ...			Balance on 31st March, 1952		
2 19 0			5 18 6		
£8 4 6			£8 4 6		

REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE REGISTRATION COUNCIL ON 31ST MARCH, 1952.

<i>Securities.</i>				<i>Amount.</i>		
				£ s. d.		
3½ per cent. Exchequer Bonds, 1965/70	...	...	...	3,200	0	0
3½ 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,
7 Samhain, 1952.

TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, compared with the sum granted, for Payments under the Vocational Education Acts, 1930 to 1950 (No. 29 of 1930 ; No. 50 of 1936 ; No. 9 of 1944 ; No. 1 of 1947 ; No. 8 of 1948 ; and No. 33 of 1950), and for other purposes connected with Technical Instruction and Continuation Education.

Service.	Grant.			Expenditure.			Expenditure compared with Grant.						
							Less than Granted.			More than Granted.			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
A.—Scholarships ...	1,995	0	0	1,778	5	0	216	15	0	—			
B.—Annual Grants to Vocational Education Committees ...	687,495	0	0	721,452	1	3	—				33,957	1	3
C.—Training of Teachers	22,535	0	0	23,566	15	0	—				1,031	15	0
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	12,690	0	0	12,166	4	10	523	15	2	—			
D.2.—Miscellaneous Technical Instruction and Vocational Education Services	4,700	0	0	4,764	16	8	—				64	16	8
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools ...	120	0	0	60	19	7	59	0	5	—			
F.—Examinations ...	4,985	0	0	4,724	16	7	260	3	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 ...	27,080	0	0	24,392	11	2	2,687	8	10	—			
H.—Payments under Section 51(6) of the Vocational Education Act, 1930 ...	19,900	0	0	18,960	3	10	939	16	2	—			
GROSS TOTAL...£	781,500	0	0	811,866	13	11	4,686	19	0	35,053 12 11			
	Estimated.			Realised.			Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration). £30,366 13 11						
I.—Appropriations in Aid	34,550	0	0	34,928	11	5							
NET TOTAL ...£	746,950	0	0	776,938	2	6	Surplus of Appropriations in Aid realised (to be surrendered).						
Allocated from Vote for Increases in Remuneration ...	30,366	13	11	—									
	£ 777,316	13	11	776,938	2	6	£378 11 5						

NOTE.—Expenditure of an amount not less than £30,366 13s. 11d. has been identified as due to additional grants in respect of increases in remuneration of vocational officers payable from 15th January, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The number of scholarships and allowances awarded was less than anticipated.
- B.—Excess due to increases in remuneration of vocational officers.
- C.—Excess due to increases in maintenance allowances to trainees and in remuneration of instructors.
- D.1. and E.—The number of students eligible for grants was less than anticipated.
- D.2.—Excess due to increases in remuneration of the staff of the Cork Day Trades Preparatory School.
- F.—The number of candidates for the Department's examinations was less than anticipated.
- G.—Saving due to (1) gratuities not accruing to the extent anticipated, (2) suspension or abatement of some pensions and (3) termination of recoupment on account of the death of certain pensioners.
- H.—Progress with the provision of new schools was not as rapid as expected.
- I.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
(1) Fees of candidates for examinations (technical school examinations £4,200, other examinations £320)	4,520	4,875 12 3
(2) Fees for Courses	—	—
(3) Receipts from Church Temporalities Fund ...	30,000	30,000 0 0
(4) Miscellaneous receipts	30	52 19 2
	<u>£34,550</u>	<u>£34,928 11 5</u>

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
3 Nollaig, 1952.

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

SCIENCE AND ART.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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, a Grant to Comhaltas Uladh, and sundry Grants-in-Aid.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
INSTITUTIONS OF SCIENCE AND ART.								
A.1.—Salaries, Wages and Allowances ...	51,139	0 0	56,218	5 5	—		5,079	5 5
A.2.—Travelling and Incidental Expenses ...	750	0 0	1,039	19 11	—		289	19 11
A.3.—Telegrams and Telephones ...	250	0 0	281	0 1	—		31	0 1
NATIONAL MUSEUM.								
A.4.—Purchase of Specimens (Grant-in-Aid)	500	0 0	500	0 0	—		—	
A.5.—Fittings, Materials, etc. ...	1,000	0 0	1,233	17 7	—		233	17 7
NATIONAL LIBRARY.								
A.6.—Purchase of Books, etc. (Grant-in-Aid):— Original ... £3,500 Supplementary 1,250	4,750	0 0	4,750	0 0	—		—	
A.7.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ...	5,000	0 0	5,000	0 0	—		—	
A.8.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ...	560	0 0	508	3 7	51	16 5	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
GENEALOGICAL OFFICE.				
A.9.—Purchase of Objects for Heraldic Museum (Grant-in-Aid) ...	50 0 0	50 0 0	—	—
NATIONAL COLLEGE OF ART.				
A.10.—Accessories, Models and Materials ...	1,420 0 0	1,836 5 4	—	416 5 4
A.11.—Scholarships and Prizes ...	655 0 0	759 6 8	—	104 6 8
B.1.—Publications in Irish	6,925 0 0	8,251 18 5	—	1,326 18 5
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	6,590 0 0	6,156 19 11	433 0 1	—
B.3.—The Irish Folklore Commission (Grant-in-Aid) ...	11,000 0 0	11,000 0 0	—	—
B.4.—University Scholarships ...	18,545 0 0	16,915 4 0	1,629 16 0	—
B.5.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	100 0 0	100 0 0	—	—
B.6.—Comhhdháil Náisiúnta na Gaeilge (Grant-in-Aid) ...	6,000 0 0	6,000 0 0	—	—
B.7.—An tOireachtas (Grant-in-Aid) ...	1,000 0 0	1,000 0 0	—	—
B.8.—The National Film Institute of Ireland (Grant-in-Aid) ...	1,500 0 0	1,500 0 0	—	—
B.9.—Production of Films on behalf of Government Departments	5 0 0	—	5 0 0	—
B.10.—Grants to Colleges providing Courses in Irish for Persons other than Teachers	6,000 0 0	7,265 12 0	—	1,265 12 0
B.11.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement ...	275 0 0	46 6 8	228 13 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
B.12.—Purchase of Works of Art ...	5 0 0	—	5 0 0	—		
B.13.—Summer Courses in Music ...	1,400 0 0	1,030 11 9	369 8 3	—		
B.14.—Research Grants to Students ...	1,250 0 0	1,263 19 2	—		13 19 2	
B.15.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ...	9,600 0 0	9,508 5 5	91 14 7	—		
B.16.—Special Course for Inspectors and Teachers of Irish ...	350 0 0	326 4 9	23 15 3	—		
B.17.—Grant to Comhaltas Uladh :— Original Nil Supplementary ... £2,500	2,500 0 0	—	2,500 0 0	—		
B.18.—Purchase of a Collection of Irish Volunteer, etc., Medals	—	685 0 0	—		685 0 0	
C.—Aid to Arts and Crafts Exhibitions ...	5 0 0	12 9 4	—		7 9 4	
GROSS TOTAL :— Original £135,374 Supplementary 2,500 Do. 1,250 —————£	139,124 0 0	143,239 10 0	5,338 3 11		9,453 13 11	
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).			
Deduct :— D.—Appropriations in Aid	5,474 0 0	5,910 6 1	£4,115 10 0			
NET TOTAL :— Original £129,900 Supplementary 2,500 Do. 1,250 —————£	133,650 0 0	137,329 3 11	Surplus of Appropriations in Aid realised (to be surrendered).			
Allocated from Vote for Increases in Remuneration	4,115 10 0	—				
£	137,765 10 0	137,329 3 11	£436 6 1			

NOTE.—Expenditure of an amount not less than £4,115 10s. 0d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Receipts from the showing of the film "A Nation Once Again"	—	59 0 11
Interest on the purchase price of the Ormonde Archives	—	385 15 0
		<hr/> £444 15 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Excess due to increases in remuneration.
- A.2.—Excess due to increased travelling.
- A.3.—Excess due to increase in telephone charges and to increased use of telephone.
- A.5.—Certain requisite fittings and materials, which had been in short supply, became available.
- A.10.—Excess due to (1) the fact that certain equipment not available in 1950-51 became available in 1951-52 and (2) increases in remuneration of Models.
- A.11.—Excess due to an increase in the value of scholarships and to the fact that a scholarship holder who had been absent owing to illness resumed in September, 1951.
- B.1.—The printers completed a greater number of books than had been anticipated.
- B.2.—The grants to Compántas Amharclainne na Gaeilge and Cumann Drámuíochta na Sgol were less than expected.
- B.4.—Saving due to non-renewal of some scholarships.
- B.10.—There was an increase in the number of students in respect of whom grants were payable.
- B.11.—The arrangements for the erection of the statue at College Green were not completed during the year.
- B.13.—Saving due to (1) income tax on visiting professors' fees not being paid until after the close of the financial year, (2) no charge being made for the use of premises for the Course and (3) the number of claims for travelling expenses by students from outside Dublin being less than expected.
- B.16.—The incidental expenses connected with the Course were not as high as had been anticipated.
- B.17.—No payment was made from this grant as it was not found possible to fulfil the conditions before the end of the financial year.
- B.18.—Special subhead opened with the sanction of the Department of Finance to meet the cost of purchase of a collection of Irish Volunteer, etc., medals, which could not be met entirely out of the grant-in-aid for purchase of specimens (Department of Finance minute S. 18/13/51).

D.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
(1) Fees for tuition in National College of Art	1,500	1,494 18 0
(2) Fees for genealogical researches, etc. ...	875	1,100 18 3
(3) Sale of publications in Irish ...	2,200	2,317 11 6
(4) Salary of an official of the National Library seconded to the All-Party Anti-Partition Committee	549	454 7 11
(5) Miscellaneous receipts	350	542 10 5
	<hr/> £5,474	<hr/> £5,910 6 1

- (2) and (3) These receipts fluctuate and happened to exceed the estimates.
 (4) The arrangement for the secondment of the official terminated on 31st August, 1951.
 (5) The sale of photostat prints was greater than estimated.

EXTRA REMUNERATION (exceeding £50).

The Professor of Sculpture received £227 4s. 0d. for services as part-time Teacher of Pottery.

NOTES.

Publications valued at £122 12s. 2d. and £9 10s. 0d. (all specially purchased) were sent to the Harvard and Yale University Libraries, respectively, and, in exchange, gifts of publications valued at \$519 and \$35 were received (Department of Finance minute S. 18/2/48).

A gift of photostats of various maps, engravings, etc., of Kilkenny interest was made by the National Library to the Kilkenny Archaeological Society (Department of Finance minute S. 18/4/34).

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
 3 Nollaig, 1952.

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

W. E. WANN,
Comptroller and Auditor General.

GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., OUT OF GRANTS-IN-AID, 1951-52.

	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, 1951	562 3 5	49 6 1	175 3 7	274 0 4
Grants-in-Aid, 1951-52	500 0 0	4,750 0 0	5,000 0 0	50 0 0
	1,062 3 5	4,799 6 1	5,175 3 7	324 0 4
Expenditure, 1951-52 ...	762 16 4	4,582 7 10	5,115 1 0	3 0 0
Balances on 31st March, 1952	299 7 1	216 18 3	60 2 7	321 0 4

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
 Nollaig, 1952.

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, 1952.

CAPITAL ACCOUNT.

<i>Securities.</i>				<i>Securities.</i>			
£ s. d.				£ s. d.			
Balance on 1st April, 1951 :—				Balance on 31st March, 1952 :—			
4 per cent. Funding Loan,				4 per cent. Funding Loan,			
1960/90	650	0	0	1960/90	650	0	0
4½ per cent. Third				3½ per cent. Exchequer			
National Loan, 1950/70	7,450	0	0	Bonds, 1965/70 ...	7,450	0	0
	£8,100	0	0		£8,100	0	0

INCOME ACCOUNT.

£ s. d.				£ s. d.			
Dividends on 4 per cent.				Balance on 1st April, 1951			
Funding Loan, 1960/90	26	0	0		51	5	4
Dividends, etc., on 4½ per				Field work of an archaeo-			
cent. Third National				logical nature ...	128	7	4
Loan, 1950/70 ...	338	11	4	Purchase of books for			
Dividend on 3½ per cent.				Library of Irish Anti-			
Exchequer Bonds,				quities Division ...	47	18	1
1965/70	130	7	6	Balance on 31st March,			
				1952	267	8	1
	£494	18	10		£494	18	10

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
22 Deireadh Fómhair, 1952.

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, 1952.

CAPITAL ACCOUNT.

	<i>Securities.</i>			<i>Securities.</i>		
	£ s. d.			£ s. d.		
Balance on 1st April, 1951 :—						
3½ per cent. National Security Loan, 1956/61	...	514	4 5	Balance on 31st March, 1952 :—		
				3½ per cent. National Security Loan, 1956/61	...	514 4 5

INCOME ACCOUNT.

	£ s. d.				£ s. d.		
Balance on 1st April, 1951	59 12 1	Balance on 31st March, 1952	...	...	76 6 3
Dividends on 3½ per cent. National Security Loan, 1956/61			16 14 2				
			£76 6 3				£76 6 3

AN ROINN OIDEACHAIS,
22 Deireadh Fómhair, 1952.

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, 1952, 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 ...	9,850	9,181 7 8	668	12 4	—	
B.—Industrial Schools ...	187,900	182,441 9 0	5,458	11 0	—	
C.—Places of Detention ...	1,860	2,044 10 3	—		184	10 3
D.—Conveyance Expenses ...	400	343 8 8	56	11 4	—	
E.—Parental Moneys—Collection Expenses ...	700	784 15 2	—		84	15 2
GROSS TOTAL ...£	200,710	194,795 10 9	6,183	14 8	269	5 5
			Surplus of Gross Estimate over Expenditure. £5,914 9 3			
	Estimated.	Realised.	Deficiency of Appropriations in Aid realised.			
Deduct :—	—	—				
F.—Appropriations in Aid ...	14,700	9,340 0 9	£5,359	19 3		
NET TOTAL ...£	186,010	185,455 10 0	Net Surplus to be surrendered. £554 10 0			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

C.—Excess due to increases in remuneration.

E.—Excess due to collections from parents and other persons liable to contribute towards the support of children and youthful offenders in certified schools being greater than anticipated with a resultant increase in the commission payable on these collections.

F.—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.

NOTE.

The average number under detention during the year 1951-52 at St. Anne's Reformatory for Girls, Kilmacud, was 10, but payment was made on the basis of a notional number of 40 offenders (Department of Finance minute S. 68/4/44).

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Deireadh Fómhair, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	54,130	51,578	2,552	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ...	2,000	2,000	—	—
TOTAL ...£	56,130	53,578		—
Surplus to be surrendered ...£			2,552	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to delay in filling vacancies on the academic staffs of the Schools of Theoretical Physics and Celtic Studies.

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
23 Deireadh Fómhair, 1952.

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, 1952, 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 ...	5,010 0 0	5,741 9 6	—	731 9 6
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	3,000 0 0	3,000 0 0	—	—
C.—Travelling Expenses ...	150 0 0	35 15 6	114 4 6	—
D.—Incidental Expenses ...	350 0 0	290 19 10	59 0 2	—
TOTAL ...£	8,510 0 0	9,068 4 10	173 4 8	731 9 6
Allocated from Vote for Increases in Remuneration	558 4 10		Excess of Expenditure over Estimate (met from Vote for Increases in Remuneration). £558 4 10	
£	9,068 4 10	9,068 4 10		

NOTE.—Expenditure of an amount not less than £558 4s. 10d. has been identified as due to increases in remuneration payable from 15th January, 1951, and 18th November, 1951.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Cloakroom receipts ...	5	4 0 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increases in remuneration payable from 15th January, 1951, and increase in rate of payment to Attendants for Sunday duty with special payment for Bank Holiday duty from 18th November, 1951.
- C.—Director's journeys limited owing to reorganisation of the Gallery.
- D.—Carriage costs less owing to fewer repairs of pictures undertaken.

EXTRA REMUNERATION (exceeding £50).

From Vote 55 the Registrar received £196 19s. 6d. for special services.

GRANT-IN-AID ACCOUNT.

			£	s.	d.
Balance from 1950-51	...	...	6,925	13	1
Grant-in-Aid, 1951-52	...	...	3,000	0	0
			9,925	13	1
Expended, 1951-52	...	...	5,500	9	8
Balance to 1952-53	...	...	£4,425	3	5

THOMAS MCGREEVY,
Director and Accounting Officer.

NATIONAL GALLERY,
5th December, 1952.

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.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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 & 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.	£	s.	d.
A.—Salaries, Wages and Allowances ...	493,406	0	0	523,559	3	5	—			30,153	3	5
B.—Travelling Expenses	30,000	0	0	24,666	9	4	5,333	10	8	—		
C.—Incidental Expenses	1,800	0	0	2,519	6	7	—			719	6	7
D.—Office of Public Trustee ...	3,204	0	0	3,605	8	10	—			401	8	10
E.—Solicitor's Branch—Incidental Expenses ...	4,500	0	0	6,059	10	9	—			1,559	10	9
F.—Telegrams and Telephones ...	3,100	0	0	3,523	10	4	—			423	10	4
G.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933	7,000	0	0	8,036	5	8	—			1,036	5	8
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	115,200	0	0	115,232	5	2	—			32	5	2
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,210	0	0	17,200	8	8	9	11	4	—		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.3.—Payments under Section 27 (2) of the Land Act, 1933 ...	647,000 0 0	649,225 4 4	—		2,225 4 4	
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	150 0 0	111 6 10	38 13 2		—	
I.—Improvement of Estates, etc.:— Original £390,000 Supplementary 65,000	455,000 0 0	455,543 10 8	—		543 10 8	
J.—Advance to meet Deficiency of Income from Un-tenanted Lands purchased under the Land Acts, 1923-50 ...	5 0 0	—	5 0 0		—	
K.—Deficiencies on Realisation by Government Departments of Land Bonds ...	5 0 0	21 0 8	—		16 0 8	
L.1.—Loss on Unoccupied Holdings ...	5 0 0	—	5 0 0		—	
L.2.—Loss on Unoccupied Holdings sold for State Forestry Purposes	5 0 0	—	5 0 0		—	
L.3.—Advances under Section 43 of the Land Act, 1939	500 0 0	—	500 0 0		—	
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	250 0 0	67 1 5	182 18 7		—	
N.—Advances to provide Funds for the Maintenance of Embankments or other Works ...	5,810 0 0	5,067 0 0	743 0 0		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
O.—Payments under Section 34 of the Land Act, 1931 ...	5 0 0	—	5 0 0	—
P.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ...	100 0 0	1 0 0	99 0 0	—
Q.—Deficiencies under Section 11 of the Land Act, 1950	300 0 0	137 13 9	162 6 3	—
R.—Purchase of Interests for Cash (Sections 27 and 28 of the Land Act, 1950)	20,000 0 0	4,880 0 7	15,119 19 5	—
S.—Gratuities under Section 29 of the Land Act, 1950	3,500 0 0	1,843 8 0	1,656 12 0	—
T.—Compensation under Section 30 of the Land Act, 1950	5 0 0	—	5 0 0	—
Losses ...	—	418 16 4	—	418 16 4
	1,808,060 0 0	1,821,718 11 4	23,870 11 5	37,529 2 9
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	40,000 0 0	—	40,000 0 0	—
<i>GROSS TOTAL :—</i> <i>Original</i> £1,743,060 <i>Supplementary</i> 25,000	£1,768,060 0 0	1,821,718 11 4	<i>minus</i> 16,129 8 7	37,529 2 9
	<i>Estimated.</i>	<i>Realised.</i>	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).	
<i>Deduct :—</i> U.—Appropriations in Aid ...	143,300 0 0	148,855 6 9	£53,658 11 4	
<i>NET TOTAL :—</i> <i>Original</i> £1,599,760 <i>Supplementary</i> 25,000	£1,624,760 0 0	1,672,863 4 7	Surplus of Appropriations in Aid realised (to be surrendered).	
Allocated from Vote for Increases in Remuneration ...	53,658 11 4	—		
	£1,678,418 11 4	1,672,863 4 7	£5,555 6 9	

NOTE.—Expenditure of an amount not less than £53,658 11s. 4d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

	Estimated.	Realised.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
Excess receipts over expenditure in Rent and Interest Account No. 3 in the year 1950-51	—	9,600	17	8
Deposit interest earned on balances in the Land Purchase Account No. 3 in the year 1951-52	—	489	3	5
Compensation for loss of services of an officer injured in an accident	—	4	10	8
		£10,094	11	9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to the grant of increased remuneration ; offset partly by a saving arising mainly out of delay in filling vacancies.
- B.—Saving due to a reduction in the number of travelling officers because of vacancies remaining unfilled.
- C.—The excess was due mainly to increased expenditure which had not been anticipated on advertisements and on miscellaneous items such as messengers' uniforms and removal of special office machinery. *Ex-gratia* payments amounting to £2 11s. 1d. were made to officers of the Department as compensation for accidental damage to clothing (Department of Finance minute E. 109/41/41).
- D.—Excess due to the grant of increased remuneration ; offset partly by a saving due to change of personnel.
- E.—Excess due mainly to abnormal sums paid in two cases for costs of appeal against acquisition and resumption.
- F.—Increased Post Office charges were responsible for the excess.
- G.—There was an increase in the amount of warrant fees paid during the year due to the effect of the bank strike which was a cause of more arrears of annuities than anticipated.
- H.1. and H.2.—Estimated as closely as possible.
- H.3.—Excess due to the increase necessary for servicing additional issues of Land Bonds authorised during the year.
- H.4.—Estimated as closely as possible. Nine additional cases arose during the year (Department of Finance minutes F. 63/1/47 and F. 63/2/51).
- I.—Estimated as closely as possible. An excess of £3,842 on the purchase of tenancy interests was offset mainly by savings on the amounts spent on building works and assistance to migrants.

£20 compensation and £3 3s. 0d. costs were paid to the owner of a quarry on property adjoining lands on hands of the Land Commission in Co. Donegal for unauthorised removal of materials (Department of Finance minute F. 63/40/50).

An *ex-gratia* payment of £8 was made to a migrant to the Estate of Nolan, Co. Meath, for the loss of his sheep and poultry which died while in transit to his new holding (Department of Finance minute F. 63/32/39).

Under Contract B. 1999 for the erection of four dwellinghouses, three out-offices and three concrete piers and approach walls an *ex-gratia* payment of £17 was made to the contractor for extra work carried out by him on the foundations (Department of Finance minute F. 63/20/51).

An *ex-gratia* payment of £5 was made to a labourer to meet medical expenses incurred by him as the result of an accident sustained whilst supplying free labour on Land Commission embankment works on the Estate of Annally, Co. Kilkenny (Department of Finance minute P. 7/36/51).

An *ex-gratia* payment of £6 6s. 0d. was made to a ganger employed on Land Commission improvement works to meet medical expenses incurred by him as the result of an accident sustained whilst in the employment of the Department. The accident did not necessitate absence from work (Department of Finance minute P. 7/16/52).

J.—The income 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 10th June, 1952, in accordance with Department of Finance minute F.63/11/26.

			£	s.	d.
Receipts	...	...	79,531	14	6
Payments	...	...	66,490	16	3
Surplus	...	...	£13,040	18	3

K.—Excess due to fall below par in the price of Land Bonds sold to meet State claims against the purchase money of Estates.

L.1.—Token vote. No charges materialised during the year.

L.2.—Token vote. No charges materialised during the year.

L.3.—No cases matured for payment during the year.

M.—It is difficult to make an accurate estimate for this subhead.

Statement of Advances and Recoupments.

			£	s.	d.
Balance outstanding at 31st March, 1951	...	...	22,113	11	1
Amount paid from the subhead in the year to 31st March, 1952	...	...	67	1	5
			£22,180	12	6
Amount recovered in the year to 31st March, 1952	...	...	261	11	7
Balance outstanding at 31st March, 1952	...	...	£21,919	0	11

N.—Estimated as closely as possible as it is difficult to estimate accurately for this subhead.

O.—Token vote.

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

Q.—The proportion of acquired lands in which cesser was applicable was less than anticipated.

R.—There were insufficient suitable holdings available on the market during the year at prices which the Land Commission were prepared to pay.

S.—The number of cases and amounts awarded were less than anticipated.

T.—Token vote.

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

£12 12s. 0d.—£12 12s. 0d. was paid to a tenant of a holding on the Estate of Carleton, Co. Leitrim, for costs and expenses incurred in respect of a claim arising out of the removal of a boundary fence separating his holding from a small plot which he alleged was his property (Department of Finance minute F. 63/32/50).

£20 2s. 0d.—£18 compensation and £2 2s. 0d. costs were paid to the owner of a heifer which died from injuries received as the result of falling into a drain on Land Commission lands (Department of Finance minute F. 63/25/34).

£26 6s. 0d.—£20 damages and £6 6s. 0d. costs and expenses were paid to an allottee of bog plot on the Estate of Clancy, Co. Galway, in settlement of his claim for removal of turf from the plot which had been erroneously allotted to another allottee (Department of Finance minute F. 63/19/51).

£114 15s. 0d.—A contractor failed to complete four building contracts, B. 1530, B. 1555, B. 1577 and B. 1581, thereby necessitating the employment of direct labour to finish the work. The loss to the Department was £383 19s. 7d. Of this sum, £114 15s. 0d. had been charged to a suspense account and has been finally charged to the Losses subhead. Of the balance, £224 0s. 1d. had been charged to the Improvements subhead and £45 4s. 6d., representing legal costs, had been charged to Subhead E. and these amounts have been written off as irrecoverable (Department of Finance minute S. 9/7/40).

£10.—An *ex-gratia* payment of £10 was made to an owner of property in Co. Kildare as compensation for damage sustained by a fire which originated in adjoining lands on hands of the Land Commission (Department of Finance minute F. 63/32/51).

£2 5s. 0d.—£2 5s. 0d. grazing rent due to the Department by a tenant on the O'Farrell Estate, Co. Galway, was allowed to him as compensation for an injury sustained by his horse whilst grazing on the lands (Department of Finance minute F. 63/39/51).

£11 10s. 0d.—Sums of £2 10s. 0d., £7 and £2, respectively, were paid to three tenants on the O'Farrell Estate, Co. Galway, as compensation for damage to their corn crops caused by stock grazing on lands on hands of the Land Commission (Department of Finance minute F. 63/40/51).

£43 8s. 0d.—£35 damages and £8 8s. 0d. costs were paid to the owner of property for trespass by sheep from lands on the Estate of Nolan, Co. Galway, on hands of the Land Commission (Department of Finance minute F. 63/3/52).

£177 18s. 4d.—£177 18s. 4d. awarded by court for damages, costs and expenses, was paid to a tenant on the Estate of Doneraile, Co. Cork, for obstruction alleged to be caused to the flow of water from a spring to a pond on his lands as the result of a passageway constructed by the Land Commission on an adjoining holding (Department of Finance minute F. 63/4/52).

U.—Appropriations in Aid:—

	Estimated.	Realised.
	£	£ 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) ...	27,500	28,500 0 0
(3) Fees, and costs recovered from purchase annuity defaulters	500	436 10 4

	Estimated.	Realised.
	£	£ s. d.
(4) Surplus income of Rent and Interest Accounts	23,000	22,281 16 10
(5) Repayment of (late) Congested Districts Board's loans	500	424 10 11
(6) Excess annuities (Section 7 (2) and (3) Land Bond Act, 1925) and redemptions ...	68,000	71,040 8 1
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933	7,000	7,615 0 11
(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	261 11 7
(9) Local Loans Fund—expenses of management	3,000	3,000 0 0
(10) Miscellaneous	10,000	11,745 8 1
	<u>£143,300</u>	<u>£148,855 6 9</u>

(2) The increase in the surplus was mainly due to improved collection of tithe rent charges, etc.

(3), (4), (5) and (8) Estimated as closely as possible.

(6) The increase in receipts for excess annuities was due mainly to the rapid expansion of improvements expenditure in the last two years and proportionately higher amount of expenditure recoverable by annuities.

(7) The increase in the receipts for this item was due to the same cause as given for the excess under Subhead G.

(10) The increase was mainly due to exceptional receipts from proceeds of sale of materials salvaged from demolition and sums received from allottees for additional improvements to buildings.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT.

	£	s.	d.
Advance outstanding at 31st March, 1951	1,287	14	7
Add arrears previously funded or waived	4	7	6
Advance outstanding at 31st March, 1952	<u>£1,292</u>	<u>2</u>	<u>1</u>

EXTRA REMUNERATION (exceeding £50).

For service in the Army Reserve, two Executive Officers received £95 and £65, respectively, and a Clerical Officer received £65 18s. 0d.

An Assistant Principal received an allowance of £182 10s. 4d. for performance of higher duties.

Two Clerical Officers received £67 1s. 6d. and £61 17s. 0d., respectively, for overtime.

A Record Attendant received £156 for services on night duty as telephonist from Vote 54.

A Higher Executive Officer received £96 15s. 0d. in fees from Vote 55.

NOTES.

Extra receipts payable to the Exchequer amounting to £1,516 8s. 3d. were realised from the sale of fee stamps for copies of orders, maps and other documents.

Apportioned annuities amounting to £2 4s. 4d. on holdings submerged owing to coast erosion were written off as irrecoverable, as follows:—

Number of Holdings.		Annuity.		
		£	s.	d.
1	Estate of Landsdowne, L.C. 797, Co. Kerry, as from 1st May, 1951 (Department of Finance minute F. 63/1/47)	3	4	
3	Estate of Ely, E.C. 41481, Co. Wexford, as from 1st June, 1951 (Department of Finance minute F. 63/1/47) ...	1	10	0
1	Estate of Winn, C.D.B. 3, Co. Kerry, as from 1st December, 1951 (Department of Finance minute F. 63/1/47)	11	0	
		£2	4	4

Arrears of annuities and annual sums amounting to £172 12s. 9d. were written off under Section 20 of the Land Act, 1939, as irrecoverable, as follows:—

	£	s.	d.
Estate of Kenny, C.D.B. 14, Co. Leitrim (Department of Finance minute F. 63/12/49)	47	16	11
Estate of Pearson, E.C. 10307, Co. Offaly (Department of Finance minute F. 63/35/51)	111	19	11
Estate of Arnold and McCune, L.J. 987, Co. Wexford (Department of Finance minute F. 63/28/50)	12	15	11
	£172	12	9

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 Arnold and McCune, L.J. 987	8	6	11

The Commissioners made Orders declaring sums amounting to £48 16s. 5d. due by eight 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 Cruice, S. 1647, Co. Galway (Department of Finance minute F. 63/13/50)	6	2	11
Estate of Johnstone, S. 6787, Co. Donegal (Department of Finance minute F. 63/30/51)	10	0	2

A sum of £9 13s. 4d., representing commission and travelling expenses, was irregularly retained by a paymaster in respect of paysheets which he failed to discharge, and the amount was written off as irrecoverable (Department of Finance minute E. 32/3/51).

Engineering instruments and tools were lost in the years 1950-51 and 1951-52 to the estimated value of £22 7s. 6d. and £3 1s. 0d., respectively, and these amounts were written off as irrecoverable (Department of Finance minute F. 63/36/42).

This Account includes expenditure of approximately £89 in respect of staff temporarily lent, without repayment, to another Department.

The Account of another Department includes expenditure of approximately £13 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

T. O'BRIEN,
Accounting Officer.

25th November, 1952.

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

W. E. WANN,
Comptroller and Auditor General.

FORESTRY.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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 ...	103,595	116,207 16 8	—		12,612 16 8	
B.—Travelling Expenses :— Original ... £18,000 Supplementary 2,000	20,000	20,128 11 8	—		128 11 8	
C.1.—Acquisition of Land (Grant-in-Aid) :— Original ... £85,000 Supplementary 30,000	115,000	115,000 0 0	—		—	
C.2.—Forest Development and Maintenance, etc. :— Original ... £925,500 Supplementary 30,000	955,500	892,047 6 3	63,452 13 9		—	
C.3.—Timber Conversion ...	106,190	110,285 15 2	—		4,095 15 2	
D.—Grants for Afforestation Purposes ...	2,500	1,995 0 0	505 0 0		—	
E.1.—Forestry Education ...	1,290	1,492 18 2	—		202 18 2	
E.2.—Exhibits at Shows ...	100	95 5 6	4 14 6		—	
F.—Agency, Advisory and Special Services ...	50	—	50 0 0		—	
G.—Incidental Expenses ...	1,215	1,656 3 2	—		441 3 2	
	1,305,440	1,258,908 16 7	64,012 8 3		17,481 4 10	
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	2,500	—	2,500 0 0		—	
GROSS TOTAL :— Original £1,243,440 Supplementary 59,500	£ 1,302,940	1,258,908 16 7	61,512 8 3		17,481 4 10	
			Surplus of Gross Estimate over Expenditure. £44,031 3 5			
Deduct :— H.—Appropriations in Aid :— Original ... £116,240 Supplementary 59,490	Estimated. — 175,730	Realised. — 192,928 17 0	Surplus of Appropriations in Aid realised. £17,198 17 0			
NET TOTAL :— Original £1,127,210 Supplementary 10	£ 1,127,210	1,065,979 19 7	Total Surplus to be surrendered. £61,230 0 5			

Extra Receipts payable to Exchequer :—	Estimated.	Realised.	
	£	£	s. d.
Compensation for loss of services of an officer injured in accident	—	1	13 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Increases in remuneration amounted to £14,920; this amount was offset by delay in filling vacancies.

B.—A saving on Inspectors' travelling was more than offset by an excess on the travelling of Foresters.

C.2.—Expenditure on nurseries and cultural operations was less than was anticipated owing to a reduction in the planting programme. Late delivery of a large supply of fencing materials gave a further saving. These savings were partly offset by an increase in wage rates during the year and by the fact that, owing to weather conditions and difficulties of estimation, maintenance costs were higher than was anticipated.

C.3.—Expenditure on thinning work was greater than anticipated owing to an increase in wages and cartage rates during the year. Against this there was a saving on equipment for sawmilling due to the fact that the reconstruction work on the new sawmill at Cong did not commence until late in the year.

D.—Expenditure on grants was less than anticipated.

E.1.—Increases in remuneration amounted to £126 and there were further increases due to revised scales.

G.—There was an excess on advertising arising out of increased sales of timber.

H.—Appropriations in Aid :—

	Estimated.	Realised.	
	£	£	s. d.
FOREST RECEIPTS :—			
(1) Sales of timber :—			
Original ...	£90,000		
Supplementary	59,490		
	149,490	171,828	12 8
(2) Sale of miscellaneous materials	1,000	2,213	15 11
(3) Rents (grazing, shooting, etc.)	4,500	5,237	2 8
(4) Payments by trainees	135	142	17 0
(5) Miscellaneous (including compensation for malicious injuries to forest properties) ...	500	846	13 9
SAWMILL RECEIPTS :—			
(6) Sales of sawn timber	20,000	12,587	6 11
(7) Sawing undertaken on behalf of members of the public	100	72	8 1
(8) Miscellaneous	5	—	
TOTAL :—			
Original ...	£116,240		
Supplementary ...	59,490		
	£175,730	£192,928	17 0

(1) Surplus caused by enhanced prices and demand for pitwood and wallboard materials.

(2), (3), (4) and (5) Receipts more than anticipated.

(6) Deficiency caused by breakdown of Cong Sawmill during part of the year, and delay in the new Dundrum Sawmill operating at full capacity.

NOTES.

Items of equipment, value £108 3s. 9d., were supplied by the Department of Defence, without repayment, to this Department (Department of Finance minute S. 8/16/45).

Items of equipment, value £220, were supplied by the Department of Industry and Commerce, without repayment, to this Department (Department of Finance minute S. 86/6/50).

A sum of £2,910 19s. 1d. 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).

A sum of £164 4s. 5d., being the net amount of losses by theft during the year, was written off as irrecoverable (Department of Finance minute S. 90/72/34).

Sums amounting to £17 15s. 11d. were paid as compensation in respect of two accidents involving damage to property by the Department's lowloader (Department of Finance minute S. 48/21/51).

A sum of £4 11s. 6d., being unrecovered balance of a decree for £10 for damage to State forest lands at Ballyhooley, was written off. In the year 1948–49 the total amount of damage, viz., £25 17s. 10d., was written off amongst losses by fires in the State forests. Under the decree mentioned £5 8s. 6d. was recovered (Department of Finance minute S. 86/7/39).

Arising out of a forest fire at Tullamore Forest Centre damage was caused to a portable sawmill unit. A sum of £40, being the estimated value of the property lost in the fire, was written off as irrecoverable (Department of Finance minute S. 86/7/39).

Sums of £1 1s. 9d. and £3 0s. 0d., respectively, were paid to two workmen whose clothing was damaged as a result of a fire at Cappamore Forest Centre (Department of Finance minute E. 109/41/41).

T. O'BRIEN,
Accounting Officer.

28th November, 1952.

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

W. E. WANN,
Comptroller and Auditor General.

FORESTRY—GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND.

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1952.

					£	s.	d.
Balance on 1st April, 1951	...	...	...	...	38,140	19	4
Grant-in-Aid, 1951–52 :—							
Original	...	£85,000					
Supplementary		30,000					
					115,000	0	0
Amounts received from various persons for purchase of land, etc.					2,463	14	0
					155,604	13	4
Expenditure, 1951–52	...	...	...	...	129,367	0	10
Balance on 31st March, 1952	...	...	...	...	£26,237	12	6

T. O'BRIEN,
Accounting Officer.

28th November, 1952.

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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 ...	20,803	21,770 3 1	—		967 3 1	
B.—Travelling Expenses ...	500	456 4 1	43 15 11		—	
C.—Incidental Expenses ...	1,209	1,570 13 0	—		361 13 0	
RURAL INDUSTRIES.						
D.1.—Salaries, Wages and Allowances ...	16,292	16,549 1 5	—		257 1 5	
D.2.—Assistance to Convent Classes—Salaries, etc.	171	201 6 10	—		30 6 10	
D.3.—Domestic Instruction—Salaries, etc. ...	415	8 18 9	406 1 3		—	
D.4.—Travelling Expenses	3,200	2,344 16 2	855 3 10		—	
D.5.—Machines and Plant	14,126	10,862 15 10	3,263 4 2		—	
D.6.—Materials ...	200,936	152,863 3 5	48,072 16 7		—	
D.7.—General Expenses ...	9,200	7,089 3 0	2,110 17 0		—	
D.8.—Toy Industry ...	107,150	75,091 18 7	32,058 1 5		—	
D.9.—Spinning ...	134,900	131,664 11 4	3,235 8 8		—	
D.10.—Homespuns ...	40	—	40 0 0		—	
D.11.—Dyeing and Finishing	11,900	8,776 10 6	3,123 9 6		—	
D.12.—Leaden Models Industry ...	20	166 3 4	—		146 3 4	
MARINE PRODUCTS INDUSTRIES.						
E.1.—Salaries, Wages and Allowances ...	1,321	1,517 1 6	—		196 1 6	
E.2.—Travelling Expenses	1,500	1,728 10 10	—		228 10 10	
E.3.—Kelp and Seaweeds ...	31,035	20,021 4 6	11,013 15 6		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CENTRAL MARKETING DEPOT.						
F.1.—Salaries, Wages and Allowances ...	23,101	25,104 14 0	—		2,003 14 0	
F.2.—Advertising and Publicity ...	5,000	6,706 1 5	—		1,706 1 5	
F.3.—General Expenses ...	11,900	12,629 18 9	—		729 18 9	
G.—Miscellaneous Services ...	90	65 0 0	25 0 0		—	
GAELTACHT HOUSING.						
H.1.—Salaries, Wages and Allowances ...	5,696	4,163 12 2	1,532 7 10		—	
H.2.—Travelling and Miscellaneous Expenses	3,305	2,158 5 8	1,146 14 4		—	
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1949 ...	61,500	54,946 1 3	6,553 18 9		—	
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	85	21 0 0	64 0 0		—	
GROSS TOTAL ...£	665,395	558,476 19 5	113,544 14 9		6,626 14 2	
			Surplus of Gross Estimate over Expenditure. £106,918 0 7			
	Estimated.	Realised.	Deficiency of Appropriations in Aid realised.			
Deduct :—						
I.—Appropriations in Aid ...	252,665	217,638 0 3	£35,026 19 9			
NET TOTAL ...£	412,730	340,838 19 2	Net Surplus to be surrendered. £71,891 0 10			

	Estimated.	Realised.
	£	£
Extra Receipts payable to Exchequer ...	35,000	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increases in remuneration from 15th January, 1951.

B.—Travelling by officials of headquarters staff was less than anticipated.

C.—Excess mainly due to much greater expenditure on press advertisements to fill posts in Gaeltarra Éireann. Telephone charges and salary of telephonist were also increased during the year.

- D.2.—Excess due to increase in remuneration from 15th January, 1951 (Department of Finance minute E. 34/1/47).
- D.3.—The Domestic Economy Instructress resigned in March, 1951. The amount charged to the subhead represents arrears of salary in respect of the year 1950-51.
- D.4.—Travelling in connection with the rural industries was restricted due to recession in the textile industry.
- D.5.—Saving due to the delay in delivery of machinery for the finishing section of the tweed industry.
- D.6.—Requirements of manufacturing materials for the textile industry were less than was anticipated due to recession in trade.
- D.7.—As production was restricted the expenditure on freight, packing materials and fuel was less than was anticipated.
- D.8.—Due to greater competition for markets, sales were less than anticipated with consequent reductions in the purchases of materials.
- D.9.—Savings in expenditure on purchases of wool were offset to some extent by increased expenditure on fuel.
- D.10.—Token vote.
- D.11.—Stocks of finishing materials on hands proved sufficient for requirements with consequent restrictions on purchases.
- D.12.—The amounts in the estimate are token sums. The expenditure relates to old accounts that fell due for payment during the year.
- E.1.—Excess due to increases in remuneration from 15th January, 1951.
- E.2.—The searod harvest was exceptionally heavy during the winter of 1951-52 with consequent increase in the amount of travelling by outdoor officers.
- E.3.—Saving due to the fact that a considerable amount of the searods referred to under E.2. were not ready for purchase before the end of the year under review.
- F.1.—Excess due to increases in remuneration from 15th January, 1951.
- F.2.—Expenditure on press advertising, etc., was undertaken to a much greater extent than was anticipated owing to trade recession, and to promote the export of rural industries products (Department of Finance minute S. 60/32/41). In addition to the expenditure under this subhead, goods to the value of £22 17s. 11d. were presented free as a form of advertisement (Department of Finance minute S. 29/4/48).
- F.3.—Expenditure on travelling expenses was greater than was anticipated due to a visit abroad by officials of the Department. The increase in the cost of paper for packing materials, stationery, etc., also contributed to the excess on this subhead.
- G.—Saving made up of token sums provided under the various sub-divisions of the subhead.
- H.1.—Saving due to unfilled vacancies for Housing Surveyors; offset to some extent by increased remuneration.
- H.2.—Saving due to unfilled vacancies for Housing Surveyors.
- H.3.—There was a falling-off in applications for grants and an increase in the number not pursued.
- H.4.—Saving due to anticipated repairs not being carried out in the year under review.

I.—Appropriations in Aid :—

	Corresponding Debit Subhead.	Estimated.	Realised.
		£	£ 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 (£88,340)			
(b) Agents' commission			
(£16,500)	£254,660		
Less :—			
Amount credited as Exchequer Extra Receipts*	35,000		
		219,660	196,454 14 3
(2) Receipts from sales of kelp and seaweeds	E.3.	32,330	19,806 8 10
(3) Repayment of industrial, etc., loans	G.	53	109 6 11
(4) Receipts from rentals	H.4.	122	122 15 0
(5) Miscellaneous receipts, including receipts in respect of sale of old stores	—	500	1,144 15 3
		£252,665	£217,638 0 3

* As the amount realised in respect of Appropriations in Aid was below the estimate, no transfer was made to Exchequer Extra Receipts.

(1) The amount shown as realised represents the balance which remained after deduction from the gross receipts of (a) £79,262 13s. 8d. in respect of the wages and State insurance of workers and (b) £8,151 6s. 3d. in respect of agents' commission. The deficiency in the amount realised was due to a general recession in trade.

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

(3) The surplus in the amount realised represents repayment of instalments in respect of looms issued under hire purchase terms to weavers after preparation of estimates.

(5) Two old lorries as well as some old stores in Spiddal Toy Factory were disposed of at satisfactory prices.

EXTRA REMUNERATION (exceeding £50).

The Assistant Director received the sum of £125 as managing director of Alginat Industries (Ireland), Ltd.

A Higher Executive Officer received the sum of £100 as secretary of Alginat Industries (Ireland), Ltd.

A temporary Clerical Assistant received £100 from the Vote for Defence.

NOTES.

The Account of the Department of Posts and Telegraphs includes expenditure of £73 8s. 1d. in respect of remuneration of staff lent, without repayment, to this Department.

Bad debts of the Central Marketing Depot amounting to £365 3s. 6d. were written off as irrecoverable (Department of Finance minutes S. 29/7/52 and S. 29/1/50).

T. O'BRIEN,
Oifigeach Cúntasaíochta.

AN ROINN TAILTE
(Seirbhísí na Gaeltachta),
26 Samhain, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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	300,294	361,819 6 2	—		61,525	6 2
A.A.—Preparation and Issue of Ration Books ...	21,000	20,970 6 6	29	13 6	—	
B.—Travelling Expenses ...	15,000	15,286 5 6	—		286	5 6
C.—Incidental Expenses ...	1,000	1,199 2 3	—		199	2 3
D.—Telegrams and Telephones	4,900	5,250 10 0	—		350	10 0
E.—Advertising and Publicity	7,500	5,758 18 9	1,741	1 3	—	
F.—Fees to Certifying Surgeons, etc.	5	2 0 6	2	19 6	—	
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931	96	96 0 0	—		—	
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc.	5,570	2,284 3 11	3,285	16 1	—	
INTERNATIONAL LABOUR OFFICE.						
I.1.—Contribution towards the Expenses of the International Labour Organisation	14,830	14,806 1 0	23	19 0	—	
I.2.—Travelling and Incidental Expenses	1,500	2,178 8 6	—		678	8 6
SUPPLIES BRANCH.						
J.1.—Food Subsidies :—						
<i>Original</i> £1,945,000						
<i>Supplementary</i> 650,000						
	2,595,000	2,619,836 12 8	—		24,836	12 8

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
J.2.—Remission of Penalties	5	—	5	0 0	—	—
K.—Fuel Subsidy :—						
<i>Original</i> ...	£5					
<i>Supplementary</i> 3,079,995						
	3,080,000	3,030,372 12 9	49,627	7 3	—	—
MINERALS DEVELOPMENT.						
L.1.—Advances to Mianraí, Teo. ...	13,640	13,640 0 0	—	—	—	—
L.2.—Payments to Mianraí, Teo., for Prospecting ...	70,000	72,000 0 0	—	—	2,000	0 0
L.3.—Compensation for Mineral Rights acquired ...	1,000	295 15 0	704	5 0	—	—
L.4.—Minerals Exploration ...	3,000	2,314 15 10	685	4 2	—	—
OPERATIONS OF BORD NA MÓNA.						
M.1.—Experiment and Research (Grant-in-Aid) ...	16,000	16,000 0 0	—	—	—	—
M.2.—Cost of Turf Production under Local Schemes (Grant-in-Aid) ...	271,000	271,000 0 0	—	—	—	—
M.3.—Publicity and Marketing (Grant-in-Aid) ...	12,000	12,000 0 0	—	—	—	—
M.4.—Grants for Housing (Grant-in-Aid) ...	54,000	54,000 0 0	—	—	—	—
LABOUR COURT.						
N.1.—Salaries, Wages and Allowances ...	19,644	22,509 6 6	—	—	2,865	6 6
N.2.—Travelling Expenses ...	1,000	732 13 4	267	6 8	—	—
N.3.—Incidental Expenses ...	1,150	1,327 2 5	—	—	177	2 5
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS.						
O.1.—Annual Grant towards the Expenses of Administration ...	15,000	15,000 0 0	—	—	—	—
O.2.—Grant towards Expenses of Special Investigations	5	—	5	0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.3.—Grant towards the Cost of Land, Buildings and Equipment ...	9,300	4,780 19 7	4,519	0 5	—	
RURAL ELECTRIFICATION.						
P.—Repayment of Advances for Rural Electrification ...	54,810	54,809 11 0		9 0	—	
INDUSTRIAL DEVELOPMENT AUTHORITY.						
Q.1.—Grant for Remuneration and Expenses ...	11,000	8,600 0 0	2,400	0 0	—	
Q.2.—Salaries, Wages and Allowances ...	77,494	24,272 0 10	53,221	19 2	—	
PRICES ADVISORY BODY.						
R.1.—Salaries, Wages and Allowances ...	51,414	49,643 12 9	1,770	7 3	—	
R.2.—Travelling Expenses ...	14,000	7,702 13 5	6,297	6 7	—	
S.—Dollar Exports Organisation (Grant-in-Aid) ...	10,000	10,000 0 0	—		—	
S.S.—Grant to An Foras Tion- scal :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £200	200	200 0 0	—		—	
GROSS TOTAL :—						
<i>Original</i> £3,022,162						
<i>Supplementary</i> 3,079,995						
<i>Do.</i> 650,200	£ 6,752,357	6,720,688 19 2	124,586	14 10	92,918	14 0
			Surplus of Gross Estimate over Expenditure. £31,668 0 10			
	Estimated.	Realised.	Surplus of Appropriations in Aid realised.			
<i>Deduct :—</i>						
T.—Appropriations in Aid ...	186,452	192,042 13 4	£5,590	13 4		
NET TOTAL :—						
<i>Original</i> £2,835,710						
<i>Supplementary</i> 3,079,995						
<i>Do.</i> 650,200	£ 6,565,905	6,528,646 5 10	Total Surplus to be surrendered. £37,258 14 2			

	Estimated.	Realised.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
(1) Fees under the Minerals Development Act, 1940	3,500	9,314	4	6
(2) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939	100	—		
(3) Fees under the Insurance Act, 1936	10	27	0	0
(4) Fees under the Cement (Amendment) Act, 1938	6,000	5,174	8	8
(5) Fees under the Trade Union Act, 1941	5	2	15	0
(6) Fees under the Sugar (Control of Import) Act, 1936	5	8,595	16	9
(7) Licence and other fees payable under the Supplies and Services (Temporary Provisions) Act, 1946	1,000	1,663	1	1
(8) Sale of Registered Agreements—Labour Court	10		1	10
(9) Miscellaneous	120	46,519	14	2
	<u>£10,750</u>	<u>£71,298</u>	<u>10</u>	<u>2</u>

Details of the miscellaneous receipts are as follows :—

	£	s.	d.
Refund of overpayment of sugar subsidy by Comhlucht Siúicere Éireann, Teo.	32,921	11	7
Payment by Bord na Móna of interest on advances made for the development of Clonsast, Glenties, Barna, Derryounce and Kilberry bogs	13,441	17	9
Receipts from Bord na Móna in respect of transport works orders, Turf Development Act, 1946	150	0	0
Miscellaneous	6	4	10
	<u>£46,519</u>	<u>14</u>	<u>2</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—There was an excess estimated at £54,000 in respect of the transfer of certain staffs (provided for under Subhead Q.2.) from the Industrial Development Authority to the Trade and Industries Branch. There is a compensating saving on Subhead Q.2. Increases in remuneration amounting to about £50,000 were offset by a saving of £43,000 due to vacancies and retrenchments in staff.

A.A.—Casual variation.

B.—Closer estimation was not practicable.

C.—Excess due to an increase in laundry charges and an increase in the cost of uniforms for messengers and cleaners.

D.—Excess due to increase in telephone charges.

E.—Saving due to reduction in volume and extent of anticipated press notices.

H.—Owing to substantial reductions in this country's contribution to O.E.E.C. joint off-season tourist publicity campaign in U.S.A. for 1951 and 1952 there was a saving of £3,280 on the provision of £5,400 for this service.

I.1.—Casual variation.

I.2.—Excess due to (1) payment of a balance (£472) in respect of the 1950 session of the International Labour Conference and (2) the extension of the period of the 1951 Conference beyond the period anticipated (£206).

J.1.—A sum of £650,000 was provided by supplementary estimate for subsidies on flour and wheaten meal. A sum of £7,000,000 in respect of expenditure on these subsidies is accounted for in the Vote for Agriculture (Subhead P.). The total expenditure amounted to £7,674,836. The excess arose mainly from increased freight charges on imported wheat and was borne on this Vote.

J.2.—Token provision—*see* note below.

K.—Sales of coal (purchased in 1947) were less than expected in 1951-52. Consequently, expenditure from the provision to meet losses on marketing during the year was less than anticipated.

L.2.—Excess due to expenditure on emergency diamond drilling scheme commenced at East Avoca. The scheme is estimated to cost £12,000 of which £2,000 accrued for payment in 1951-52.

L.3.—The provision under this subhead is necessarily conjectural depending on the number of compensation awards issued by the Mining Board during the year.

L.4.—The cost of analysis of gypsum and anhydrite cores arising from the geological survey of the Cavan-Meath-Monaghan area was less than anticipated.

N.1.—Excess due to increases in remuneration.

N.2.—There was less travelling by the Court and conciliation officers than was anticipated.

N.3.—Excess due to increases in telephone charges and cost of advertising.

O.2.—Token provision. No investigation which would qualify for a grant was undertaken by the Institute during the year.

O.3.—Saving mainly due to the difficulties in obtaining deliveries of technical equipment. The expenditure on works and buildings was less than anticipated.

Q.1.—The full amount of the grant was not requisitioned by the Industrial Development Authority. A member of the Authority resigned during 1951-52, and was replaced by an Assistant Secretary who received an allowance at the rate of £300 per annum. The other expenses of the chairman and members were less than anticipated.

Q.2.—Saving is mainly due to the transfer of staff from the Industrial Development Authority to Trade and Industries Branch (Subhead A.).

R.1.—A gross saving amounting to about £10,000 due to unfilled vacancies and retrenchments in staff was offset by increases in remuneration to the extent of about £8,200.

R.2.—The number of inspectors was reduced during the year from 57 to 29 so that expenditure on travelling expenses was considerably less than anticipated.

T.—Appropriations in Aid :—

	Estimated.	Realised.		
	£	£	s.	d.
(1) Proceeds of sale of turf produced by Bord na Móna (Subhead M.2.)	180,000	181,000	0	0
(2) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936	2,750	3,021	4	5
(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	1,450	1,659	11	9
(4) Fees paid to Registrar of Friendly Societies ...	100	124	12	7
(5) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939	10	1,298	0	0

	Estimated.	Realised.		
	£	£	s.	d.
(6) Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid to the Garda Síochána for the issue of vehicle plates)	2,075	2,343	2	6
(7) Fees under the Harbours Act, 1946	20	10	0	0
(8) Miscellaneous receipts	47	2,586	2	1
	£186,452	£192,042	13	4

(1), (2), (3), (4), (6) and (7) Closer estimation was not practicable.

(5) This is a token provision. It is not possible to anticipate the number of loans which are likely to be guaranteed during any year.

(8) The amount received includes the following sums which were not anticipated:—

(1) a sum of £1,016 recovered from a local authority in adjustment of an overpayment made during 1946–47 (Subhead N.) for recoupment of losses on turf sales, and (2) refund of a sum of £1,533 in respect of staff on loan to the World Health Organisation, Geneva.

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 up to 18th October, 1951, and at the rate of £350 per annum as from 19th October, 1951, from Irish Steel Holdings, Ltd., for acting as chairman.

An Assistant Secretary received from the Industrial Development Authority an allowance at the rate of £300 a year as from 9th July, 1951, for acting as a member.

An Assistant Secretary received from Córas Tráchtála, Teo., an allowance at the rate of £250 a year as from 21st December, 1951, for acting as a director.

A Principal received from An Foras Tionscal an allowance at the rate of £150 a year as from 23rd January, 1952, for acting as a member.

An Assistant Principal received an allowance at the rate of £135 per annum from the Institute for Industrial Research and Standards for assistance given on a part-time basis with the work of the Standards Committee.

A Senior Geologist received an allowance at the rate of £100 per annum for acting as Director of Geological Survey.

A Junior Rates Clerk received an allowance of £75 per annum from the Vote as from 1st February, 1952, for acting as secretary to the Transport Tribunal.

Four Typists were paid sums varying from £54 ls. 10d. to £69 11s. 4d. for overtime.

NOTES.

This Account includes expenditure of approximately £967 in respect of remuneration of staff on loan, without repayment, to other Departments.

Local currency expenditure in respect of technical assistance projects sponsored by the Department of Industry and Commerce, amounting to £5,038 9s. 10d., was defrayed from the Vote for Technical Assistance. This expenditure was made up as follows:— (a) Turf survey by American experts (£177 0s. 9d.); (b) 50 per cent. of cost of visit of E.S.B. engineer to U.S.A. (£204 6s. 1d.); (c) visit of a Senior Industrial Inspector to U.S.A. to study industrial safety methods (£270 19s. 5d.); (d) visit of an Assistant Secretary to U.S.A. to study methods of dealing with restrictive trade practices (£309 13s. 10d.); (e) peat gasification (£632 16s. 7d.); (f) food processing and canning by U.S.A. experts (£532 3s. 11d.); (g) Irish hoteliers' visit to U.S.A. (£973 18s. 4d.); (h) industrial survey by U.S.A. experts (£1,566 0s. 5d.), and (i) tourism, U.S.A. experts (£371 10s. 6d.). An officer of this Department, who was assigned to duty with these experts, unavoidably incurred exceptional personal expenditure and an *ex-gratia* payment of £15 was made to him and charged to Subhead C. (Department of Finance minute F. 123/10/50).

Ex-gratia payments totalling £4 8s. 4d. were made to four officers in respect of medical expenses and for damages to clothing incurred in consequence of accidents in course of official duties (Subhead C.) (Department of Finance minute E. 109/41/41).

A claim for payment of dead rent amounting to £12 10s. 0d. was waived (Department of Finance minute S. 99/33/37).

Penalties totalling £11,251 2s. 10d., representing the amounts due by four millers in respect of the milling of wheat in excess of the quota during the cereal year 1950-51, were waived (Subhead J.2.) (Department of Finance minute S. 99/42/46).

Expenditure under Subhead B. includes a sum of £18 8s. 10d. in respect of hotel accommodation, the supporting voucher for which had been mislaid and could not be produced (Department of Finance minute S. 75/1/25).

Expenditure under Subhead H. includes £317 8s. 6d. (£112 12s. 4d. and £204 16s. 2d.) as a remanet of the expenditure in connection with the Chicago International Trade Fair, 1950, borne on Subhead H.H. of the Vote for Industry and Commerce 1950-51 (Department of Finance minutes S. 99/2/50).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st October, 1952.

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

TRANSPORT AND MARINE SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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 ...	5,400	823 9 10	4,576 10 2		—	
A.2.—Passenger Facilities at Cobh ...	19,800	19,000 0 0	800 0 0		—	
A.3.—Transport Tribunal ...	5	3 3 0	1 17 0		—	
A.4.—Payments to Córas Iompair Éireann :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £1,817,000	1,817,000	1,817,000 0 0	—		—	
A.5.—Repayment to Central Fund of certain Advances to Córas Iompair Éireann :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £433,000	433,000	433,000 0 0	—		—	
A.6.—Great Northern Railway Company (Ireland) :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £135,500	135,500	135,500 0 0	—		—	
HARBOURS.						
B.—Grants for Harbours :—						
<i>Original</i> ... £320,010						
<i>Less Supplementarys</i> ... 35,500	284,510	254,713 0 1	29,796 19 11		—	
MARINE SERVICE.						
C.—Salaries, Wages and Allowances ...	11,030	12,804 8 4	—		1,774 8 4	
D.—Travelling Expenses ...	300	175 8 11	124 11 1		—	
E.—Incidental Expenses ...	40	182 16 8	—		142 16 8	
F.—Telegrams and Telephones	120	176 1 0	—		56 1 0	
G.—Inquiries into Shipping Casualties ...	5	—	5 0 0		—	
H.—Services in connection with Wreck and Salvage ...	100	107 0 5	—		7 0 5	
I.—Relief of Distressed Seamen	5	21 19 4	—		16 19 4	
J.—Acquisition of Foreshores and Foreshore Rights ...	5	—	5 0 0		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COMPENSATION AND OTHER PAYMENTS ARISING FROM THE EMERGENCY, 1939-1946.				
K.1.—Pensions and Allowances to Seamen or their Dependants in respect of Disablement or Death ...	12,500	12,364 5 7	135 14 5	—
K.2.—Medical Expenses of Seamen, including the cost of Hospital Treatment and other Miscellaneous Items ...	25	13 3 8	11 16 4	—
L.—Medals and Certificates ...	5	38 1 4	—	33 1 4
COAST LIFE SAVING SERVICE.				
M.1.—Salaries, Wages and Allowances ...	4,324	3,998 16 6	325 3 6	—
M.2.—Travelling Expenses ...	550	498 1 9	51 18 3	—
M.3.—Incidental Expenses ...	260	293 1 2	—	33 1 2
M.4.—Coast Communication Telephone Service ...	1,100	1,338 0 8	—	238 0 8
GROSS TOTAL :—				
Original ...	£375,584			
Supplementary ...	2,230,000			
Do. ...	120,000			
	£ 2,725,584	2,692,050 18 3	35,834 10 8	2,301 8 11
			Surplus of Gross Estimate over Expenditure. £33,533 1 9	
			Surplus of Appropriations in Aid realised.	
Deduct :—				
N.—Appropriations in Aid ...	5,324	5,886 12 1	£562 12 1	
NET TOTAL :—				
Original ...	£370,260			
Supplementary ...	2,230,000			
Do. ...	120,000			
	£ 2,720,260	2,686,164 6 2	£34,095 13 10	
			Total Surplus to be surrendered.	

	Estimated.	Realised.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
(1) Payment by Córas Iompair Éireann to cover estimated cost of repairs to property at Glengariff, Co. Cork	—	103	5	0
(2) Balance of payment by underwriters to Galway Bay Steamboat Co., Ltd., in respect of collision of s.s. "Dun Aengus" ...	—	195	15	6
		£299	0	6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—No expenditure arose on the overhaul of the s.s. "Dun Aengus," for which a sum of £3,000 had been provided, as the overhaul was carried out by Córas Iompair Éireann on taking over the operation of the service. In addition, the provision of £1,700 to meet the liabilities of the Galway Bay Steamboat Co., Ltd., up to date of the transfer of the Galway-Aran service to Córas Iompair Éireann did not come in course of payment.

A.2.—Labour stoppage held up the completion of the works within the year. The expenditure incurred was a payment on account.

A.3.—Token provision.

B.—Savings due to (a) delays in the placing of contracts (£73,000) and (b) an item of £12,000 which did not mature for payment within the year. These savings were offset by advance purchases of steel against a feared shortage (£32,000), the grant payable from Vote No. 10 (Employment and Emergency Schemes) being less than anticipated (£13,000) and increased costs of labour and materials (£10,000).

C.—The excess is due to increases in remuneration.

D.—Travelling to the extent anticipated was not carried out by the survey staff.

E.—Expenditure for which no provision was made was incurred on the renewal of an agreement for the hiring of wireless apparatus, and the expenditure on advertisements in the press was greater than anticipated.

F.—Payments included some accounts relating to the previous year. Telephone charges were increased as from 1st January, 1952, and telephone calls were more numerous than anticipated.

G.—Token provision.

H.—The estimate is, of necessity, conjectural. Receipts are shown under Subhead N. (Appropriations in Aid).

I.—Token provision. The expenditure relates to the relief in the United States of one distressed seaman and the repatriation of another from Belgium.

J.—Token provision.

K.1.—The saving is due to variations in pensions and allowances arising from changes in circumstances of the pensioners.

K.2.—It is not possible to foresee accurately the extent to which hospital maintenance and treatment may be necessary.

L.—The expenditure is a carry-over from the preceding year.

M.1.—The saving is due to a vacancy in a post of Superintendent and to less expenditure than anticipated on payments to volunteers in respect of attendance at exercises, wreck services and bad weather watching. The total savings were offset to some extent by increases in remuneration.

M.2.—The vacancy in the post of Superintendent over portion of the year resulted in some reduction in travelling.

M.3.—The excess is due to increased charges for the carriage of stores.

M.4.—Expenditure included an additional quarter's accounts carried over from the preceding year.

	Estimated.	Realised.
	£	£ s. d.
N.—Appropriations in Aid :—		
1. Fees for survey and inspection of ships ...	500	690 7 8
2. Fees for examinations of Masters, Mates and Engineers, etc. ...	100	81 8 0
3. Payments by the Commissioners of Irish Lights :—		
(a) In respect of the services of Surveyors (Subhead C.) ...	348	434 15 9
(b) In respect of the cost of lighthouse telephones (Subhead M.4.) ...	180	177 15 8
4. Mercantile Marine Office fees (including overtime charges in respect of Surveyors)	550	733 7 4
5. Foreshore rents and licence fees ...	300	333 18 5
6. Sales of wreck and commission on wreck ...	120	218 5 6
7. Repayments by the Cork Borough Corporation and the Electricity Supply Board under Section 15 of the Cork Tramways (Employees' Compensation) Act, 1933 (No. 27 of 1933) ...	3,178	3,178 1 0
8. Miscellaneous (including net annual rental payable by Córas Iompair Éireann) ...	48	38 12 9
TOTAL ...	£5,324	£5,886 12 1

1. There was additional unanticipated ship survey work.

2. The receipts are liable to variation in accordance with the numbers of candidates presenting themselves for examination.

3. (a) The receipts include an amount in respect of services during the last quarter of the preceding year.

(b) Casual variation.

4. The services provided for the engagement and discharge of seamen were utilised to a greater extent than was anticipated.

5. The surplus is due to payments for new leases granted during the year.

6. See under Subhead H.

8. The receipts consisted mainly of fines on seamen, the amount of which it is not possible to forecast accurately.

NOTES.

Arising out of the transfer of the operation of the Galway-Aran steamer service to Córas Iompair Éireann the offices, furniture, equipment and stocks of coal of the Galway Bay Steamboat Company, Ltd., valued at £150 and taken over by this Department under the terms of a settlement with the company which was subsequently made a Rule of Court, were handed over to Córas Iompair Éireann without payment. It was arranged to transfer the vessel s.s. "Dun Aengus" to Córas Iompair Éireann for a nominal consideration but the transfer had not been completed by the end of March, 1952 (Department of Finance minute S. 78/1/35).

Payments from Subhead A.6. were made on the basis of provisional figures and on the understanding that any necessary repayment would be made by the company. It was not possible at the close of this Account to determine the minimum amount of the contribution, and such repayment, if any, as arises will fall to be dealt with in the year in which it is made.

Expenditure under Subhead M.2. includes payment to the personal representative of a deceased officer of £3 16s. 10d. being the constructed cost which would have been payable to the deceased in respect of official journeys actually and necessarily performed by him (Department of Finance minute E. 75/3/39).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st October, 1952.

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

AVIATION AND METEOROLOGICAL SERVICES.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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	193,532	209,333 13 7	—		15,801 13 7	
B.—Travelling Expenses ...	2,500	2,464 6 9	35 13 3		—	
C.—Telegrams and Telephones	5,100	7,267 17 4	—		2,167 17 4	
D.—Incidental Expenses ...	2,500	2,081 17 8	418 2 4		—	
E.—Acquisition of Land, Buildings, etc.	65,000	3,617 13 7	61,382 6 5		—	
F.—Rent and Rates on Land, etc.	10,000	10,828 9 11	—		828 9 11	
G.—Constructional Works including Furnishing of Buildings—Shannon Airport	100,000	79,109 0 9	20,890 19 3		—	
H.—Constructional Works including Furnishing of Buildings—Dublin Airport	60,000	30,401 1 9	29,598 18 3		—	
I.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc.	32,500	38,245 17 0	—		5,745 17 0	
J.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	18,810	20,898 9 7	—		2,088 9 7	
K.—Transport of Staff—Shannon Airport ...	16,000	15,959 13 7	40 6 5		—	
L.—Expenses in connection with International Aviation Organisations ...	20,000	21,132 2 7	—		1,132 2 7	
METEOROLOGICAL SERVICES.						
M.—Salaries, Wages and Allowances	128,918	142,556 11 8	—		13,638 11 8	
N.—Travelling Expenses ...	3,550	3,722 15 10	—		172 15 10	
O.—Incidental Expenses ...	1,500	513 4 7	986 15 5		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
P.—Telegrams, Telephones and Teleprinters ...	21,000	18,723 18 4	2,276	1 8	—	
Q.—Equipment ...	19,500	13,412 2 3	6,087	17 9	—	
R.—Expenses in connection with International Meteorological Organisa- tions ...	2,000	2,210 8 5	—		210	8 5
Settlement of a Claim for Damages ...	—	1,000 0 0	—		1,000	0 0
GROSS TOTAL ...£	702,410	623,479 5 2	121,717	0 9	42,786	5 11
			Surplus of Gross Estimate over Expenditure. £78,930 14 10			
	Estimated.	Realised.	Surplus of Appropriations in Aid realised.			
Deduct :—						
S.—Appropriations in Aid ...	180,000	196,575 19 1	£16,575 19 1			
			Total Surplus to be surrendered. £95,506 13 11			
NET TOTAL ...£	522,410	426,903 6 1				

Extra Receipts payable to Exchequer :—	Estimated.		Realised.	
	£		£	s. d.
1. Refund of unspent balance of subsidy in respect of air services paid in a closed year ...	—		37,776	5 6
2. Receipt from Aer Rianta, Teoranta, in respect of profit on management of Dublin Airport (1950–51) ...	—		6,384	0 0
3. Refund, by the air companies, of the cost of providing a hard standing and power supply for the ground control approach apparatus at Shannon Airport ...	—		2,654	0 0
4. Sale of surplus furniture ...	—		507	0 0
5. Sale of surplus motor vehicles ...	—		400	0 0
6. Sale of surplus equipment at Shannon and Dublin Airports ...	—		364	0 0
7. Receipts in respect of materials used in mis- cellaneous works carried out on behalf of air companies, etc., at Shannon Airport ...	—		295	8 1
8. Sale of land, etc., acquired for the abandoned Firgrove settlement ...	—		180	0 0
9. Sale of scrap ...	—		156	13 7

	Estimated.	Realised.		
		£	£	s. d.
10. Sale of head rent interest in property at Foynes	—	100	0	0
11. Refund of payment in respect of electric current on behalf of one of the air companies at Shannon Airport	—	62	16	3
12. Sale of surplus packing cases	—	30	0	0
13. Miscellaneous	—	25	10	5
		£48,935 13 10		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increases in staff remuneration.

B.—Casual variation.

C.—The excess was mainly due to the overall additional charge of 5 per cent. being increased to 25 per cent. during the year and to the renting of additional telephone lines in connection with the North Atlantic Radio Telephony Service (Nartel). Receipts in respect of the Nartel service were appropriated in aid of the Vote (Subhead S. (12)).

D.—Expenditure on staff uniforms was less than anticipated.

E.—No payment was made out of a provision of £54,000 in respect of land acquired at the east side of Dublin Airport. The Arbitrator's awards were the subject of a test case and the court's decision was not known until November, 1951. Titles in respect of the holdings were not cleared before the end of the financial year. No expenditure arose out of a provision of £7,000 in respect of land acquired on the south and west sides of the airport as agreement could not be reached with any of the landowners.

F.—The excess was due to an increase in the rateable valuation of buildings at Shannon Airport and to the rate for County Clare being higher than anticipated.

G.—Work on the construction of a crash-launch base at Rineanna did not start until March, 1952, and, in consequence, no payments were made during the year out of a provision of £20,000 for this purpose.

H.—No payments were made out of provisions of £5,000 for erection of control cab, £10,000 for improvements of field lighting and £10,000 for extensions of runways, overruns and taxiways as it was not found possible to carry out these works during the year.

I.—The repairing of storm damage to the protecting embankments at Shannon Airport, at a cost of £5,363, was mainly responsible for the excess.

J.—There was a substantial increase in the consumption of electricity in respect of new and unforeseen services including the North Atlantic Radio Telephony Service (Nartel). Receipts in respect of the Nartel service were appropriated in aid of the Vote (Subhead S. (12)).

K.—Casual variation.

L.—The excess was due mainly to increases in remuneration of the representative and office staff at Montreal.

M.—Excess due to increases in staff remuneration.

N.—Travelling expenses in connection with the recruitment of temporary meteorologists from abroad were greater than anticipated.

O.—Owing to supply difficulties, full requirements of commercial hydrogen could not be obtained resulting in a considerable saving in freight charges.

P.—There was unexpected delay in the anticipated expansion in the operations of certain meteorological stations.

Q.—The saving was due to delay in obtaining deliveries of equipment.

R.—The excess was due to the contribution to the World Meteorological Organisation being payable in advance instead of in arrear as had been anticipated.

Settlement of a Claim for Damages.—Payment to an air company in settlement out of court of a claim for damages against the Minister in respect of injury and loss by reason of an accident to one of the company's aircraft at Shannon Airport on 23rd October, 1949 (Department of Finance minute S. 99/23/51).

S.—Appropriations in Aid :—	Estimated.		Realised.		
	£		£	s.	d.
(1) Receipts from fees payable under the Air Navigation and Transport Acts ...	430		1,092	2	6
SHANNON AIRPORT.					
(2) Receipts in respect of landing fees, etc. ...	128,000		129,434	14	6
(3) Receipts from sale of crops and from lettings of surplus lands ...	3,600		4,924	11	4
(4) Receipts from lettings of sites ...	2,300		3,428	19	11
(5) Receipts from lettings of offices and stores ...	22,000		20,857	19	0
(6) Receipts from staff hostels ...	1,200		990	0	3
(7) Receipts from passenger hostels ...	6,000		9,690	14	4
(8) Receipts from concession fees ...	5,500		8,510	10	1
(9) Receipts from admission charges to airport	3,000		2,740	0	6
(10) Receipts from staff in respect of staff transport	4,100		4,054	12	6
(11) Receipts from Catering Service ...	3,500		1,393	17	2
(12) Miscellaneous receipts ...	320		9,413	0	1
METEOROLOGICAL SERVICES.					
(13) Miscellaneous receipts, including income from Rosse Fund and receipts in respect of the supply of meteorological information ...	50		44	16	11
	£180,000		£196,575	19	1

- (1) A new system with substantially increased scales of fees for personnel licences was introduced after the estimates were framed.
- (2) Casual variation.
- (3) Competition at the hay and meadowing auction was keener than anticipated and resulted in higher prices.
- (4) Rents due in respect of the previous year were received in the year under review and a lease which was expected to terminate during the year was extended for a further six months.
- (5) Certain rents due were not received in the financial year.
- (6) The hostels were not occupied to the extent anticipated.
- (7) A sum of £2,783 in respect of the previous year was brought to account in the year under review.
- (8) These receipts include a sum of £1,000 due in the previous year and a concession fee of £1,000 which was not anticipated when the estimate was framed. Receipts in respect of aviation fuel and tobacco were greater than anticipated.
- (9) The number of visitors to the airport was less than anticipated.
- (10) Casual variation.

- (11) The full interest and depreciation charges payable by the Catering Service did not come in course of credit in the financial year.
- (12) A sum of £8,228 was received from the operating companies in respect of the North Atlantic Radio Telephony Service (Nartel) which had not been sanctioned until after the estimate had been completed. There was also a substantial increase in agency payments.
- (13) Casual variation.

EXTRA REMUNERATION (exceeding £50).

The Chief Airports Engineer received an allowance of £100 from the Institute for Industrial Research and Standards as a member of the Standards Committee.

From this Vote four Air Traffic Control Officers, one Radio Supervisor, twenty-two Aviation Radio Operators, eight temporary Aviation Radio Operators, one Supervising Meteorological Officer, two Meteorological Officers, four Senior Meteorological Assistants, fifty-six Meteorological Assistants, two acting Meteorological Assistants, eleven Clerical Officers, four Clearance Officers, one Chief Coxswain, two Coxswains, four Deckhands, one Excavator Driver and one Labourer were paid sums varying from £50 4s. 3d. to £218 18s. 7d. in respect of extra attendance and special duties.

NOTES.

An excavator and spare engine valued at £510 were taken over, without repayment, from the Office of Public Works for use at Shannon Airport (Department of Finance minute S. 99/32/45).

An air compressor valued at £500 was taken over, without repayment, from Department of Defence for use at Shannon Airport (Department of Finance minute S. 8/16/45).

An Adams cooker valued at £20, surplus to requirements at Shannon Airport, was transferred, without repayment, to Department of Defence (Department of Finance minute S. 103/27/47).

Stores to the value of £220, including Nissen huts, a trailer, water tanks and gunbarrel piping, surplus to requirements at Shannon and Dublin Airports, were transferred, without repayment, to Department of Lands (Department of Finance minute S. 86/6/50).

This Account includes net expenditure of £134 19s. 0d., £509 15s. 0d. and £961 8s. 6d. in respect of subsidised transport of Immigration, Customs and Excise and Post Office staffs, respectively (Department of Finance minute S. 99/63/42).

Subhead D. includes expenditure as follows:—

- (a) £5 compensation paid to a member of the staff of Shannon Airport in respect of a coat accidentally burned (Department of Finance circular E. 109/41/41).
- (b) £1 11s. 0d. being one-half of medical expenses incurred by a member of the staff of Shannon Airport arising out of injuries received by him in an accident whilst on duty (Department of Finance minute P. 7/29/52).
- (c) £1 5s. 0d. refunded to an insurance company in respect of compensation paid by the company to a member of the catering staff injured in an accident involving a departmental motor cycle. It was established that no blame attached to either party (Department of Finance minute S. 48/3/50).

Subhead E. includes expenditure of £30 for legal costs in respect of a lease of the site for the Foynes Hostel which was drawn up prior to the decision to purchase the site outright (Department of Finance minute S. 102/17/42).

With a view to the establishment of a village settlement at Firgrove, near Shannon Airport, twenty-three holdings, with the usual farm buildings, comprising 242 acres, were acquired by the Minister in September, 1945. Early in 1947, before final agreement had been reached as to the purchase price, the scheme was abandoned and it was decided that the lands should be reconveyed to the former owners. It was not until 1950 that, following protracted negotiations, agreement was reached on the general terms of reconveyance. These provided for the payment by the Minister of (a) compensation for disturbance and deterioration of lands, buildings, etc., (b) outgoings by way of rates, rents, annuities, etc., from the date of acquisition, and (c) reasonable legal costs (Department of Finance minutes S. 99/30/36).

Up to the 31st March, 1952, about 181 acres had been finally dealt with involving expenditure totalling £4,148 ls. 0d. This includes £365 2s. 4d. for the purchase of 4 acres where reconveyance would not be accepted. This land was resold for £232 10s. 0d. (£52 10s. 0d. was not received until 1952–53). The net expenditure was, therefore, £3,915 11s. 0d. In addition, a holding of 2 acres required for the airport water supply scheme was retained. Expenditure amounting to £460 7s. 8d. was also incurred in the same period by way of outgoings on rates and annuities on the 59 acres not yet reconveyed. One other owner refused to accept reconveyance. Eventually agreement was reached whereby the Minister completed the purchase at an agreed price of £4,550 and resold immediately to the son of the former owner at £4,000. The £550 represented an amount equivalent to the compensation payable in cases of reconveyance. The Minister also agreed to the payment of all outgoings by way of rates, rent, annuities, etc., from the date of acquisition, and reasonable legal costs. The total expenditure in this case, including the £550 compensation, was £1,103 8s. 9d. This is included in the figure of £4,148 ls. 0d. above.

Subhead G. includes an *ex-gratia* payment of £315 paid to a contractor on account of extra expenditure incurred by him owing to delay in completing the contract for the Foynes Hostel and Restaurant. The extra expenditure was in respect of maintenance of the partly completed works, plant, scaffolding, sheds, etc., during a period of 6 to 8 months while work on the contract was held up owing to a shortage of essential materials. The delay was outside the contractor's control (Department of Finance minute S. 102/17/42).

Subhead I. includes expenditure as follows:—

- (a) £21 7s. 0d.—Repairs to certain runway and taxi-strip lights at Shannon Airport which were accidentally damaged by U.S. Air Force, U.S. Air Rescue and R.A.F. planes based at the airport during the search for the Globemaster plane which was lost in flight from U.S.A. to England in March, 1951 (Department of Finance minute S. 103/6/51).
- (b) £1 7s. 0d.—Repairs to a motor cycle which was damaged in collision with a pedestrian. *See also* (c) of note on Subhead D. (Department of Finance minute S. 48/3/50).
- (c) £5 8s. 8d. for repairs of damage to the radio maintenance van at Shannon Airport. The damage to the van was regarded as avoidable and the driver was required to refund one-third of the cost, *i.e.*, £1 16s. 3d. This amount was brought to credit as an appropriation in aid of the Vote (Subhead S. (13)). The balance, £3 12s. 5d., was written off (Department of Finance minute S. 99/30/52).
- (d) £3 0s. 2d. for repairs to a departmental vehicle damaged in collision with a privately owned tractor in the vicinity of Shannon Airport. It was established that there was no negligence on the part of the driver of either vehicle (Department of Finance minute S. 48/3/50).

Deficiencies in furniture and equipment to the value of £767 16s. 11d. were written off. The items in question formed part of furniture and equipment to the value of £32,455 2s. 9d. purchased from voted moneys during the period from February, 1940, to 31st March, 1949, and supplied to Aer Rianta, Teoranta, in that company's capacity as manager of Dublin Airport (Department of Finance minute S. 99/7/39).

Local currency expenditure in respect of technical assistance projects amounting to £1,181 13s. 5d. was defrayed from the Vote for Technical Assistance.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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.	£ s. d.
A.—Salaries, Wages and Allowances	18,980 0 0	20,684 0 8	—	1,704 0 8
B.—Travelling and Incidental Expenses	120 0 0	138 11 4	—	18 11 4
C.—Expenses in connection with International Organisations	990 0 0	913 18 3	76 1 9	—
TOTAL ...£	20,090 0 0	21,736 10 3	76 1 9	1,722 12 0
Allocated from Vote for Increases in Remuneration	1,646 10 3	—	Excess of Expenditure over Estimate (met from Vote for Increases in Remuneration). £1,646 10 3	
	£ 21,736 10 3	21,736 10 3		

NOTE.—Expenditure of an amount not less than £1,646 10s. 3d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

		Estimated.	Realised.
		£	£ s. d.
Extra Receipts payable to Exchequer :—			
Fees { Patents ... ..	...	15,800	19,368 0 0
Trade Marks and Designs ... ..	...	7,700	8,187 15 0
Miscellaneous ... ..	...	1,000	995 12 0
		£24,500	£28,551 7 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increases in remuneration.

B.—The excess was caused by the increase during the year of the 5 per cent. overall charge on telephones to 25 per cent.

C.—Provision was made for the sending of delegates to a conference which was anticipated, but which, in the event, did not take place.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st October, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	368,730	0	0	422,734	3	0	—	54,004	3	0
A.2.—Metropolitan Offices ...	929,000	0	0	1,040,729	11	2	—	111,729	11	2
A.3.—Provincial Offices ...	2,064,000	0	0	2,445,806	11	2	—	381,806	11	2
A.4.—Stores Branch	112,500	0	0	145,011	9	3	—	32,511	9	3
AA.—Payment to other Administrations in respect of Services rendered by Agency ...	5,200	0	0	5,673	14	8	—	473	14	8
B.—Travelling Expenses ...	25,155	0	0	24,293	14	2	861 5 10	—		
BB.—International and other Conferences and Conventions	6,200	0	0	5,822	5	8	377 14 4	—		
C.—Rent, Office Fittings, etc.	46,055	0	0	50,635	16	11	—	4,580	16	11
D.—Purchase of Sites, etc. (Postal and Telegraph Services only)	45,300	0	0	11,061	6	7	34,238 13 5	—		
CONVEYANCE OF MAILS.										
E.1.—Conveyance of Mails by Rail	350,000	0	0	350,618	5	3	—	618	5	3

Service.	Grant.			Expenditure.			Expenditure compared with Grant.			
							Less than Granted.		More than Granted.	
	£	s.	d.	£	s.	d.	£	s.	d.	
E.2.—Conveyance of Mails by Road	79,045	0	0	85,902	9	2	—	6,857	9	2
E.3.—Packet Services at Home ...	2,200	0	0	2,155	9	5	44 10 7	—		
E.4.—Packet Services—British and Foreign ...	20,700	0	0	22,542	18	9	—	1,842	18	9
E.5.—Conveyance of Mails by Air	238,500	0	0	188,991	10	0	49,508 10 0	—		
F.—Railway Companies, etc., for Services in connection with Telegrams ...	90	0	0	82 18 6			7 1 6	—		
STORES OTHER THAN ENGINEERING MATERIALS.										
G.1.—Stores ...	286,590	0	0	250,098 14 3			36,491 5 9	—		
G.2.—Uniform Clothing ...	242,110	0	0	222,712 4 4			19,397 15 8	—		
G.3.—Manufacture of Stamps, etc.	70,895	0	0	29,109 9 8			41,785 10 4	—		
INCIDENTAL EXPENSES, LAW CHARGES, ETC.										
H.1.—Law Charges	250	0	0	527 2 7			—	277 2 7		
H.2.—Losses by Default, Accident, etc.	6,300	0	0	2,921 9 7			3,378 10 5	—		
H.3.—Incidental Expenses ...	15,495	0	0	17,995 6 4			—	2,500 6 4		
H.4.—Compensation for Cancellation of Appointment as Sub-Post-master ...	—			240 0 0			—	240 0 0		
ENGINEERING ESTABLISHMENT.										
I.1.—Salaries, Wages and Allowances	400,800	0	0	469,998 5 4			—	69,198 5 4		
I.2.—Travelling Expenses ...	32,150	0	0	35,478 14 3			—	3,328 14 3		

Service.	Grant.			Expenditure.			Expenditure compared with Grant.					
							Less than Granted.			More than Granted.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
K.—Engineering Materials ...	622,000	0	0	293,662	14	5	328,337	5	7	—		
ENGINEERING WORK, ETC.												
L.1.—Cross-Channel Cable Maintenance ...	5,000	0	0	4,463	14	9	536	5	3	—		
L.2.—Wayleaves ...	200	0	0	154	7	11	45	12	1	—		
L.3.—Contract Work	88,300	0	0	13,191	16	6	75,108	3	6	—		
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	30,300	0	0	27,947	1	9	2,352	18	3	—		
L.5.—Incidental Expenses ...	850	0	0	1,452	5	4	—			602	5	4
—												
M.—Telephone Capital Repayments	441,101	0	0	441,101	8	0	—			8	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 ...	302,800	0	0	290,918	3	4	11,881	16	8	—		
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	41,000	0	0	41,724	11	2	—			724	11	2
N.3.—Agency Payments in respect of Compensation Allowances ...	26,000	0	0	28,805	3	9	—			2,805	3	9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.						
Q.1.—Salaries, Wages and Allowances ...	16,350 0 0	11,491 16 0	4,858 4 0		—	
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	57,800 0 0	26,069 12 2	31,730 7 10		—	
Q.3.—Travelling and Miscellaneous Expenses ...	1,100 0 0	479 0 6	620 19 6		—	
GROSS TOTAL	£ 6,980,066 0 0	7,012,605 5 7	641,562 10 6	674,101 16 1		
			Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).			
	Estimated.	Realised.	£32,539 5 7			
<i>Deduct :—</i>						
T.—Appropriations in Aid ...	268,066 0 0	302,092 7 6				
NET TOTAL	£ 6,712,000 0 0	6,710,512 18 1	Surplus of Appropriations in Aid realised (to be surrendered).			
Allocated from Vote for Increases in Remuneration ...	32,539 5 7	—				
	£ 6,744,539 5 7	6,710,512 18 1	£34,026 7 6			

NOTE.—Expenditure of an amount not less than £32,539 5s. 7d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Excess due to increases in remuneration under arbitration award with arrears as from 15th January, 1951.

The salary of the Chief Medical Officer is charged to this subhead. This Officer performs certain duties also for other Government Departments, including the Civil Service Commission. The value of these services is estimated to be one-half of his salary.

A.2.—The excess was due to increases in remuneration as from 15th January, 1951 (£133,000), shortening of scales from 5th February, 1951 (£10,500), improved scales for supervising grades from 12th June, 1951 (£3,000) and unforeseen expenditure in connection with the General Election (£2,000); offset by transfer of offices from Dublin district (£9,000), decline in cross-channel parcel traffic (£8,500), fall in letter traffic (£4,000), Christmas parcel traffic lighter than anticipated (£2,000), decrease in telegraph traffic (£4,000), recruitment of telephone staff not having fully materialised (£3,000) and economies effected on certain duties (£6,270).

- A.3.—The excess was due to increases in remuneration as from 15th January, 1951 (£335,000), shortening of scales from 5th February, 1951 (£17,500), improved scales for supervising grades from 12th June, 1951 (£5,300), transfer of offices from Dublin district (£9,000), unforeseen expenditure in connection with the General Election (£8,000) and increase in telephone traffic (£7,000).
- A.4.—The excess was due to increases in remuneration as from 15th January, 1951 (£17,500), increased rates for Trade Union classes (£2,300), relief from telephone capital funds being less than anticipated (£6,333), cost of labour being greater than provided for (£5,609) and shortening of scales from 5th February, 1951 (£770).
- 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 telephone staff was less than anticipated.
- BB.—A saving on conference expenses and travelling (£1,515) was partially offset by the payment of two subscriptions to the International Postal Union (£1,138) which, due to incidence of claim, came in course of payment during the year.
- C.—The excess was due to increased costs of fuel, electricity and gas (£5,348) and improved lighting facilities (£800); offset by expenditure in respect of shelter huts (£123), structural alterations (£20), rents (£385) and water (£74) being less than anticipated, and to additional storage accommodation not materialising (£965).
- D.—Saving due to acquisition of certain sites not materialising.
- E.1.—A casual variation.
- E.2.—Increase due to delay in introduction of departmental motor vehicle services (£3,000), improved services and increased payments to mail car contractors in consequence of higher operating costs (£3,857).
- E.3.—A casual variation.
- E.4.—Excess due to unanticipated payments of arrears of accounts to the United States Administration.
- E.5.—Saving due to outstanding U.S.A. accounts (£61,500); offset by clearance of accounts for Commonwealth services (£12,000).
- F.—Saving due to decline in telegraph traffic.
- G.1.—Saving due to arrears in delivery of reserve stocks (£45,710), late receipt of inter-State account (£1,100), diversion of mechanical transport to telephone development purposes (£4,829) and increased demands by other Government Departments (£3,480); offset by increased prices of petrol and accessories (£7,600), increased prices for reserve stocks of mechanical transport stores under cost variation clause (£3,600), increased consumption of petrol for postal fleet (£6,000), conversion of foot-posts to cycle and increased cost of repairs (£1,227) and increased number of departmental motor vehicles requiring local repairs (£346).
- G.2.—Saving due to delay in deliveries of reserve stocks (£35,000); offset by increased prices of cotton and tailoring goods.
- G.3.—Saving due to delay in deliveries.
- H.1.—Excess due to increase in payments of legal costs arising out of traffic accidents.
- H.2.—Expenditure under this subhead cannot be accurately estimated; an item of £2,700 provided for did not materialise. A classified schedule of losses is shown on pages 176 to 178.

- H.3.—Expenditure under this subhead, which cannot be accurately estimated, includes cost of publicity for the savings campaign (£11,320) (Department of Finance letter F. 42/3/47), cost of publicity urging early Christmas posting (£1,280) (Department of Finance letter S. 41/15/48), cost of campaign against wireless licence fee defaulters (£773) (Department of Finance letter S. 104/2/33), damages and costs awarded to members of the public involved in traffic accidents with official vehicles (£1,333) (Department of Finance letters S. 48/6/47 and S. 48/20/49), payments amounting to £90 in respect of special medical, etc., fees and examinations (Department of Finance letters P. 7/2/51, P. 7/28/50, P. 7/16/50, P. 7/58/50, E. 82/15/51, E. 109/3/43, E. 82/26/51, E. 100/4/42, P. 7/26/51, E. 82/3/48 and P. 18/10/48), payment for services of a consultant to assist Organisation and Methods Officers (£117) (Department of Finance letter E. 62/8/49), cost of official Christmas greetings cards for distribution to members of the Postal Union (£20) (Department of Finance letter S. 41/2/25), entertainment expenses (£124) (Department of Finance letters S. 41/1/51, S. 105/29/51, S. 100/3/51, S. 105/23/51 and S. 100/7/49) and payments to the Corporation of Dublin in respect of facilities for the destruction of confidential waste (£7) (Department of Finance letter S. 9/6/38). In addition, *ex-gratia* awards were made as follows :—£13 to members of the public in respect of damage caused by official vehicles ; £50 to Córás Iompair Éireann in respect of damage to a level crossing gate (Department of Finance letter S. 41/16/51) ; £15 to officers of the Department in respect of incidental and dental expenses resulting from accidents while on duty (Department of Finance letter P. 18/10/48) and £5 to an officer of the Department for courageous and resourceful conduct in frustrating an attempted raid (Department of Finance letter E. 82/9/36).
- H.4.—This expenditure was not anticipated and was in respect of compensation paid for the adaptation, as Sub-Post Office, of premises at Baltinglass. The candidate withdrew before his formal installation (Department of Finance letter S. 41/3/51).
- I.1.—Excess due to increased remuneration under the arbitration award with arrears as from 15th January, 1951 (£83,000), to improvement in scale of Inspectors (£7,500) and reorganisation of skilled grades of workmen (£14,500) ; offset by an anticipated recruitment of labour force not having been effected (£24,000) and by telephone capital relief being greater than anticipated (£12,000).
- I.2.—The amount of travelling done by engineering staff was greater than anticipated.
- K.—Saving due to unanticipated delay in delivery of stores. The expenditure includes five *ex-gratia* payments amounting to £18 2s. 6d. to contractors in respect of increased prices (Department of Finance letter S. 9/3/40).
- 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 on telegraph construction (£5,750), telegraph renewals (£30,250), telephone renewals and maintenance (£13,000) due to unanticipated delay in the execution of contracts and on common service works (£26,000) due to inability to place contracts for heating, lighting, etc., owing to delay in the completion of building works.
- L.4.—Saving due to unanticipated deferment of the due date for rental of a telephone exchange (£6,500) ; offset by expenditure on rates (£300), charges for electricity (£2,800) and storage and garage accommodation (£1,050) being greater than anticipated.
- L.5.—Excess due to payments to members of the public involved in traffic accidents with official vehicles (£200) and to expenditure on advertisements and miscellaneous items being greater than anticipated (£400). Expenditure under this subhead includes fifty-four awards between £1 and £5 and totalling £107 to engineering staff for suggestions to improve engineering plant and methods (Department of Finance letter E. 81/1/47). Four *ex-gratia* payments totalling £26 13s. 0d. were made to members of the public as compensation for injuries, etc., resulting from accidents arising out of engineering works. An *ex-gratia* payment of £45 was also made in respect of damage caused by an official vehicle (Department of Finance letter S. 48/20/49).

N.1.—Saving due to number of retirements and marriage gratuities being less than anticipated; offset by increase in number of death gratuities.

N.2.—A casual variation.

N.3.—Excess due to increase in the cost of living figure. *Ex-gratia* payments totalling £1,689 8s. 2d. were made to certain retired officers (Department of Finance letter P. 18/30/50).

Q.1.—Expenditure on engineering staff and labour force was less than anticipated owing to non-delivery of apparatus and postponement of works.

Q.2.—Saving due to deferment of certain works as a result of changes in programme and to unanticipated delay in placing contracts and securing due delivery of equipment.

Q.3.—Saving due to anticipated expenditure in respect of an international conference not being realised (£400) and to reduced travelling, etc., as a result of the changed programme (£200).

T.—Appropriations in Aid :—

				Estimated.	Realised.
				£	£ s. d.
(1)	Void money orders	...	...	2,800	2,812 2 2
(2)	Void postal orders	...	...	2,700	2,649 0 0
(3)	Works for railway companies and others	...	...	5,500	6,336 12 9
(4)	Sale of engineering stores	...	...	6,000	6,416 10 7
(5)	Receipts from Savings Bank funds	...	...	117,455	130,253 18 7
(6)	Rent of Post Office premises sublet	...	...	6,250	5,832 17 3
(7)	Repayment of sums advanced to officers under Subhead G.I.	...	...	10	—
(8)	Receipts from Widows' and Orphans' Pensions Fund for administration expenses	...	...	38,250	43,738 1 1
(9)	Receipts for agency services performed on behalf of other Governments	...	...	35,000	34,347 2 0
(10)	Receipts from British Government for excess parcels traffic	...	...	10,000	5,651 0 0
(11)	Receipts from British Government for staffing of wireless stations	...	...	10	—
(12)	Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921	...	...	26,000	26,884 3 2
(13)	Repayment by Post Office Workers' Union and Post Office Engineering Union of salaries, plus a contribution towards superannuation liability, of officers loaned to those Unions	...	...	1,700	1,352 19 3
(14)	Miscellaneous receipts	...	...	16,391	35,818 0 8
TOTAL				£268,066	£302,092 7 6

- (1) A casual variation.
- (2) A casual variation.
- (3) Receipts from works carried out for the Electricity Supply Board were greater than anticipated.
- (4) Receipts from sales were greater than anticipated.
- (5) Staff costs and administrative expenses of the Savings Bank, which are recovered from Savings Bank funds and credited to this heading, were more than anticipated by £3,000 and £9,800, respectively.
- (6) Receipts were less than anticipated.
- (7) No advances were made.
- (8) The surplus was due to increases in remuneration and to the number of pension orders paid and of health and pension stamps sold being greater than anticipated.
- (9) The deficit was due to the number of postal orders paid being less than anticipated; offset by increased rates of commission on allowance forms paid for other Governments.
- (10) Owing to the incidence of claim, the receipts for one quarterly payment from the British Post Office in respect of excess parcels traffic were accounted for last year. In addition, the decline in traffic was greater than anticipated.
- (11) No amounts were received.
- (12) The amount due to be recovered from the British Government was more than anticipated. See also explanation to Subhead N.3.
- (13) The number of officers on loan was less than anticipated.
- (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	15,779	12	4
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposible property	788	17	10
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc.	359	0	11
(d) Receipts in respect of commission on repurchase of stamps	3,477	15	5
(e) Receipts for services rendered in respect of meteorological services, engineering work, etc., for broadcasting service, etc.	2,284	11	4
(f) Profits on exchange—money order services	67	0	0
(g) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc.	5,003	19	0
(h) Receipts in respect of officers loaned	366	0	0
(i) Advertisement receipts	496	3	0
(j) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus	958	9	11
(k) Refund of overpayment of widows' and orphans' contributions	263	1	6

	£	s.	d.
(l) Carriage of newspapers by Department's vans	2,074	7	6
(m) Repayment by staff associations in respect of salary, wages, etc., of officers loaned	477	2	9
(n) Other miscellaneous receipts	721	19	2
(o) Refund from telephone capital funds in respect of works carried out in 1950-51	2,700	0	0

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	1	0	0
„ „ Due to shortage in stamp remittance between Brainse na Stóras and Dún Laoghaire Head Office. The stamps were subsequently found and the amount appropriated to the 1952-53 Vote	8	0	0
„ „ Due to burglary and theft of £27 6s. 7d. in cash at Bundoran Sub-Office, Donegal, by a member of the public who was prosecuted. The loss to public funds was reduced by £7 6s. 7d. made good by the Sub-Postmaster	20	0	0
„ „ Due to burglary and theft of £106 19s. 2d. in cash at Butlersbridge Sub-Office, Cavan, by a member of the public who was prosecuted. The loss to public funds was reduced by £20 made good by the Sub-Postmistress (Department of Finance letter S. 41/1/52)	86	19	2
„ „ Due to shortage in official remittance between Drimnagh Sub-Office, Dublin, and Dublin Head Office	5	0	0
„ „ Due to loss of registered letters value £12 10s. 0d. at Dublin Head Office. The loss to public funds was reduced by £8 made good by the officers held to be responsible	4	10	0
„ „ Due to loss of registered letter in transit to Dublin (Department of Finance letter S. 41/7/50)	65	0	0
„ „ Due to shortage in official remittance between Dublin Head Office and St. Margaret's Sub-Office, Dublin	5	0	0
„ „ Due to shortage in official remittance between Dublin Head Office and Tallaght Sub-Office, Dublin	10	0	0
„ „ Due to shortage in official remittance between Dundalk Head Office and Shantonagh Sub-Office, Dundalk	1	0	0
„ „ Due to loss of insurance stamps at Dún Laoghaire Head Office	17	0	0

	£	s.	d.
Deficiency in Accounts—Due to loss of cash, stocks and paid vouchers amounting to £381 13s. 9d. by fire at Gowran Sub-Office, Kilkenny. The loss to public funds was reduced by £1 7s. 3½d. cash salvaged and £242 1s. 2½d. reconstructed vouchers (Department of Finance letter S. 41/6/51)	138	5	3
“ “ Due to fraudulent negotiation of postal orders by a temporary Postman at Grand Parade, Cork. The offender was prosecuted and dismissed. A balance of wages due, £1 5s. 0d., was withheld	1	5	0
“ “ Due to accidental loss of paid postal drafts between Nenagh Head Office and the Accountant's Branch, Dublin	5	17	6
“ “ Due to shortage in official remittance between Roscommon Head Office and Rahara Sub-Office, Roscommon	16	0	
“ “ Due to shortage of £127 16s. 11d. in the accounts at Sandyford Sub-Office, Dublin. The Sub-Postmistress was prosecuted and dismissed. The loss to public funds was reduced by £29 recovered. A balance of wages due, £10 2s. 7d., was withheld (Department of Finance letter S. 41/20/48)	98	16	11
“ “ Due to thefts from postal packets amounting to £24 10s. 0d. by a temporary Auxiliary Postman at Swords Sub-Office, Dublin. The offender was prosecuted and dismissed. The loss to public funds was reduced by £22 16s. 0½d. recovered. A balance of wages due, £1 12s. 10d., was withheld	1	13	11½
“ “ Due to an amount of credit stocks of savings stamps issued to Honorary Secretaries of Savings Associations which is irrecoverable owing to the deaths and resignations of the officers concerned	2	9	1½
“ “ Due to accidental loss of a paid British postal draft between Tralee Head Office and the Accountant's Branch, Dublin	12	0	
“ “ Due to fraudulent withdrawals (five cases) amounting to £24 15s. 1d. from various Savings Bank accounts by members of the public. The loss to public funds was reduced by £3 made good by an officer held to be responsible	21	15	1
Commemoration, etc., stamps presented to the Minister; the Department of External Affairs, and others (Department of Finance letter S. 41/18/32)	97	15	5

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants:—

	£	s.	d.
Counter losses	306	9	6
Irrecoverable amounts of Customs duties uncollected	32	9	11
Money orders	26	17	2
Postal orders	29	15	10
Miscellaneous	1	3	2
	396	15	7

£ s. d.

Compensation for loss of or damage to parcels and insured letters :—

	£	s.	d.
<i>Loss</i> :—Registered and insured parcels ...	185	16	5½
Unregistered and uninsured parcels	1,055	5	4½
Total (Parcels) ...	1,241	1	10
Registered and insured letters ...	365	3	5½
Total (Loss) ...	1,606	5	3½
<i>Damage</i> :—Registered and insured parcels ...	113	4	7
Unregistered and uninsured parcels	208	5	11½
Total (Parcels) ...	321	10	6½
Registered and insured letters ...	13	12	9
Total (Damage) ...	335	3	3½
TOTAL LOSS AND DAMAGE ...			1,941 8 7
TOTAL ...			£2,921 9 7

The total number of money orders and postal orders issued during the year was 11,873,000 amounting to a sum of £15,686,000. The total number of parcels dealt with was approximately 8,000,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £58,331,000. The total number of Savings Bank deposits and withdrawals during the year was 1,665,000 and the amount involved was approximately £22,360,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

A Post Office Clerk, Grade B, at Cavan Head Office misappropriated £8 official cash. He was prosecuted and dismissed (Department of Finance letter E. 82/7/52).

A Postman at Claregalway Sub-Office, Galway, abstracted £5 from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/31/51).

A Post Office Clerk, Grade A, at Dublin Head Office misappropriated £35 15s. 2d. customs charges. He was prosecuted and dismissed (Department of Finance letter E. 82/5/51).

A Postman at Dublin Head Office abstracted £4 from a postal packet. He was prosecuted and dismissed (Department of Finance letter E. 82/21/51).

A Postman at Dublin Head Office abstracted a postal order value £1 from a postal packet. He was prosecuted and dismissed (Department of Finance letter E. 82/28/51).

A Postal Sorter at Dublin Head Office abstracted £4 10s. 0d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/30/51).

An unestablished Postman at Dublin Head Office abstracted £2 10s. 0d. from postal packets. He was prosecuted and dismissed.

A temporary Postman at Dublin Head Office abstracted £1 10s. 6d. from a registered packet. He was dismissed.

A temporary Postman at Dublin Head Office abstracted £36 2s. 0d. from postal packets. He was prosecuted and dismissed.

A Labourer in the Engineering Branch misappropriated lead covered cable to the value of £6 18s. 4d., which was later recovered. He was prosecuted and dismissed.

The Sub-Postmaster at Finuge Sub-Office, Tralee, misappropriated £13 4s. 3d. official cash. He was prosecuted and dismissed.

An Assistant at Frenchpark Sub-Office, Castlerea, misappropriated Savings Bank and money order monies amounting to £58 10s. 0d. She was dismissed (Department of Finance letter S. 41/11/51).

The Sub-Postmaster at Loughglynn Sub-Office, Castlereagh, misappropriated a Savings Bank deposit of £150 and a registered letter containing £101 10s. 0d. He was dismissed (Department of Finance letter S. 41/15/51).

A temporary Boy Messenger at Mallow Head Office misappropriated 1s. postage fees. He was dismissed.

A Boy Messenger at Naas Head Office misappropriated 3s. 6d. postage fees. He was dismissed.

An Assistant at Streamstown Sub-Office, Athlone, admitted misuse of £132 12s. 11d. official cash and falsification of accounts. He was prosecuted and dismissed.

A Post Office Clerk, Grade A, at Waterford Head Office abstracted £4 from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/13/51).

A Postman at Wexford Head Office abstracted £19 10s. 0d. from a registered postal packet. He was prosecuted and dismissed (Department of Finance letter E. 82/12/51).

An Auxiliary Postman at Woodlawn Sub-Office, Ballinasloe, abstracted 8s. from a postal packet. He was dismissed.

An unestablished Postman at Youghal Sub-Office, Cork, abstracted £3 10s. 0d. from postal packets. He was prosecuted and dismissed.

Four members of the public fraudulently withdrew £56 15s. 6d. 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. ...	8	6	1
Losses of engineering stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (122 cases)	161	11	2

Amounts totalling £2 5s. 0d., being the value of engineering equipment and apparatus destroyed, damaged in transit, etc., were written off.

Stores to the value of £32 19s. 0d. were used in making good malicious damage (Department of Finance letter S. 41/3/51).

The total value of engineering stores handled during the year was £2,115,416.

The sale value of all materials of postcards, wrappers, envelopes and telegraph books issued to Postmasters in the year was £6,290.

REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for railway companies and others	6,023	3,959

The labour expenditure included under the above totals for repayment services is charged to a suspense account. Any other expenditure incurred is charged to the Vote, and credited on recovery to Appropriations in Aid. For the sake of completeness, the total expenditure is included above.

During the year six claims for repayment services amounting to £42 12s. 6d. were abandoned under the Secretary's authority. Two claims totalling £15 14s. 3d. were waived under a halving agreement with an insurance company. Payments amounting to £7 8s. 11d. were received during the year in respect of claims abandoned and written off in the previous year.

EXTRA REMUNERATION (exceeding £50).

The Chief Medical Officer received a gratuity amounting to £165 from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E. 109/33/46).

Two hundred and fifteen Clerical Officers, two Law Clerks, fifty-four Writing Assistants, one Overseer, four Overseers of Sorting Assistants, fourteen Telephone Officers, one Head Messenger, five Doorkeepers, twenty-two Sorting Assistants, two Paper Keepers, four temporary Clerical Assistants, one temporary Post Office Clerk and one temporary Postman received extra remuneration varying between £50 12s. 9d. and £178 12s. 10d. in respect of extra attendance on weekdays.

One Superintendent, six Assistant Superintendents, fifty-nine Overseers, two Assistant Supervisors, three Male Night Supervisors, three Inspectors, seven Assistant Inspectors, two Superintendent Warehousemen, one Foreman, one Assistant Foreman, three hundred and sixty-five Post Office Clerks, Grade A, two hundred and forty-five Post Office Clerks, Grade B, one hundred and eighty-three Postal Sorters, two hundred and seventy-one Postmen, sixteen Telephonists, fifteen Male Night Telephonists, three Night and Sunday Attendants, ten Draughtsmen, three Motor Mechanics, one hundred and thirty-three Technicians, one hundred and eighteen Electricians, thirteen Installers, three Warehousemen, one Assistant Storekeeper, three Storemen, two Woodworking Machinists, ninety-one Labourers, fourteen Packers and Porters, thirty-one Doorkeepers, seventeen Cleaners, one Plater, fifteen Telegraph and Telephone Mechanics and five Assistant Telegraph and Telephone Mechanics received extra remuneration varying between £50 4s. 8d. and £357 5s. 4d. in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, and substitution pay.

From Vote 55 a Clerical Officer and a Postman received fees amounting to £54 15s. 0d. and £70, respectively.

An Executive Officer received a non-pensionable allowance of £122 19s. 9d. for special work on the revision of rural posts (Department of Finance letter E. 79/5/46).

NOTES.

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

2. The Accounts of other Departments and Offices include expenditure of approximately £1,391 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 (2 cases)	...	...	...	...	5	2	1
Motor truck (1 case)	...	...	...	...		19	3
Motor cycle (1 case)	...	...	...	...	2	0	4
Pedal cycle (1 case)	...	...	...	...	1	4	2
					£9	5	10

(b) on a mutual forbearance basis :—					£	s.	d.
Motor vans (14 cases)	...	...	...	...	189	14	11
Motor trucks (2 cases)	...	...	...	...	33	19	9
Motor cycles (9 cases)	...	...	...	...	263	12	2
Pedal cycles (7 cases)	...	...	...	...	22	14	11

(Department of Finance letters S. 41/2/37)	£510	1	9
--	------	---	---

(c) on a halving basis :—					£	s.	d.
Motor vans (5 cases)	...	...	...	...	47	16	2
Motor truck (1 case)	...	...	...	...	17	6	8
Motor cycles (4 cases)	...	...	...	...	61	4	2

(Department of Finance letters S. 41/2/37)	£126	7	0
--	------	---	---

4. In nineteen cases of damage to official vehicles in which no claims against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £750 3s. 9d. In one case the sum of £2 was recovered from the officer concerned.

5. Two amounts totalling £18 11s. 2d. in respect of overpayment of wages and unexpired value of uniform were abandoned as irrecoverable. One officer had left the service, the other had been dismissed. A balance of £1 12s. 9d. wages due was withheld.

6. Seven amounts of £5 5s. 6d., £5 10s. 1d., £18 19s. 4d., £16 15s. 3d., £7 15s. 5d., £61 15s. 0d. and £13 9s. 8d. (Department of Finance letters P. 7/19/44 and E. 112/5/40) in respect of claims against third parties for loss of services, medical expenses, etc., of injured officers were abandoned as irrecoverable.

7. An amount of £10 9s. 6d. in respect of costs and expenses arising from an action by a casual labourer against the Minister for Finance under the Workmen's Compensation Acts was abandoned as irrecoverable (Department of Finance letter P. 7/41/48).

8. An amount of £6 14s. 1d. in respect of overpayment of substitution pay and excess annual leave to a Post Office Clerk, Grade B, was abandoned as irrecoverable.

9. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Cabinteely, Dublin; Dean's Grange, Dún Laoghaire; and Salthill, Galway (Department of Finance letters E. 82/1/48 and E. 82/14/45).

10. Amounts totalling £43 13s. 8d. due in respect of legal costs from telephone subscribers were abandoned.

11. Stores value £138 13s. 11d. were stolen from telephone kiosks during the year (73 cases). There were no prosecutions initiated and no compensation was received.

12. Stores value £44 1s. 8d., surplus to the requirements of the Department of Defence, were taken over by this Department (Department of Finance letter S. 8/16/45).

13. A payment of £10 16s. 5d. was made to the Sub-Postmistress of Molesworth Street, Dublin, in respect of salary for the period 16th-20th January, 1951, during which the office was closed on account of the illness of the Sub-Postmistress and her Assistants (Department of Finance letter E. 82/11/51).

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
1st January, 1953.

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. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1952.

Estimate.		Expenditure.	
£		£	
Construction (Telegraphs) :—		Construction (Telegraphs) :—	
Shore Wireless Stations	—	Shore Wireless Stations	21
Sundry Works (including fast Telegraph Apparatus) ...	37,995	Sundry Works (including fast Telegraph Apparatus) ...	4,891
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash	£9,025	Cash	£1,231
Materials	28,970	Materials	3,681
			4,912 (a)
Construction (Common Services) :—		Construction (Common Services) :—	
Electric Light, Electric Power, Heating :—		Electric Light, Electric Power, Heating :—	
New Works :—		New Works :—	
Cash	£27,885	Cash	£7,866
Materials	4,575	Materials	3,611
	32,460		11,477 (a)
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...		TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	
	£32,460		£11,477

(a) The saving was due to sundry construction works provided for not being carried out or completed within the financial year.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1952—continued.

ESTIMATE.			EXPENDITURE.			
Lines and Apparatus.		Electric Light and Power.	Lines and Apparatus.		Electric Light and Power.	
Telegraph Services.	Telephone Services.	Common Services.	Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	£
41,585	73,005	9,710	109,616	97,324	3,204	
13,125	21,725	80	20,818	17,808	565	
100	1,500	—	—	—	—	
£54,810	96,230	9,790	130,434	115,192	3,769	
200	7,000	50	10,712	10,306	199	
£55,010	103,230	9,840	141,146	125,498	3,968	
84,420	296,180	19,155	454,296	336,885	20,919	
13,285	46,550	4,985	62,363	43,402	7,066	
20	180	—	154	139	—	
250	3,150	—	4,464	4,464	—	
£97,975	346,060	24,140	521,277	384,890	27,985	
1,015	22,115	35	19,034	18,238	249	
			6,851	6,699	55	
£1,015	22,115	35	25,885	24,937	304	

RENEWALS, REARRANGEMENTS, ETC.,
OF PLANT.

Cash
Materials
Renewals of Submarine Cables (Part Cost)
(Cash)

Worn-out and obsolete Plant and Stores—
Book value written off Stores Ledgers

Total Cost of Renewals and Rearrangements £

MAINTENANCE.

Cash
Materials
Wayleaves
Submarine Cables (Part Cost) (Cash)

Total Cost of Maintenance£

REPAIR OF STORES IN POST OFFICE FACTORY.

Cash
Materials
Total Cost of Repairs of Stores, etc. ...£

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1952.

RECEIPTS		£	£	ISSUES.	£	£
Value of Stores in hand, 1st April, 1951 :—						
Stock at Rate Book prices on 31st March, 1951		1,074,179 (a)		Works and Maintenance ...	456,232	
Stores in transit on 31st March, 1951		13,440	1,087,619	Repayment Services ...	1,340	
Engineering materials purchased ...		1,315,498		Sales ...	2,329	
Add Stores taken into stock in 1951-52 but not paid for on 31st March, 1952		89,888		Factory, for use in manufacture, Plant, etc. ...	50,193	510,094
		1,405,386		Value of Stores in transit on 31st March, 1952	11,913	
Deduct Stores taken into stock prior to 1st April, 1951, and paid for in 1951-52 ...		£67,022		Value of Stores in hand on 31st March, 1952 ...	1,866,973 (b)	1,878,886
Stores paid for on 31st March, 1952, but not taken on charge in 1951-52		82,193	149,215	(Including stores, £102,418, awaiting repair or condemnation ; for sale, £12,306 ; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £13,294).		
Manufactured articles received from Factory at cost ...			1,256,171	Stocktaking adjustment ...		395
			46,406	Loss on Rate Book prices ...		821
			<u>£2,390,196</u>			<u>£2,390,196</u>

(a) Includes stores valued £460,000 charged to suspense head of the Telephone Capital Account.
(b) Includes stores valued £1,120,000 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 1951-52.

						Subhead N. 1.		
RECURRENT CHARGES.						£	s.	d.
Superannuation Allowances granted under the Superannuation Acts, 1834 to 1947	...	...	...	...	...	208,588	3	11
GRATUITIES AND OTHER NON-RECURRENT CHARGES.								
A.—Statutory.								
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1) )	...	...	...	...	...	48,532	10	5
Death Gratuities granted under the Superannuation Act, 1909 (Section 2 (1)) and the Act of 1914 (Section 2) and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2) )	...	...	...	...	...	14,932	0	3
Gratuities granted to established officers under the Superannuation Act, 1859 (Section 6)	...	...	...	...	...	Nil		
Gratuities granted to unestablished officers under the Superannuation Act, 1887 (Section 4)	...	...	...	...	...	778	15	8
Gratuities granted to dependants of unestablished officers under the Superannuation Act, 1887 (Section 4), as amended by the Act of 1914 (Section 3)	...	...	...	...	...	875	16	6
B.—Non-Statutory.								
Marriage Gratuities	...	...	...	...	...	8,795	19	4
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	...	...	...	...	...	2,502	0	8
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	...	...	...	...	...	5,912	16	7
						£290,918	3	4
						Subhead N. 2.		
						£	s.	d.
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	...	...	...	...	...	41,724	11	2
						Subhead N. 3.		
						£	s.	d.
Agency Payments in respect of Compensation Allowances	...	...	...	...	...	28,805	3	9
TOTAL	...	...	...	...	...	£361,447	18	3

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 1951.

	Receipts in the Year ended 31st March, 1952.		Total for the previously expired period.		Total to 31st March, 1952.		Payments in the Year ended 31st March, 1952.		Total for the previously expired period.		Total to 31st March, 1952.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
—	—	—	112,755	11	1	—	112,755	11	1	—	—	—
To Balance on 31st March, 1951 ...							By Balance on 31st March, 1951 ...					
„ Advances from the Exchequer ...	2,600,000	0 0	8,351,858	0	0	10,951,858 0 0	„ Expenditure on works	1,724,015	12 11	8,004,613	11	19,728,629 4 0
							„ Expenditure on Stores not yet allocated (Suspense Head) ...	660,000	0 0	460,000	0 0	0 0
							„ Balance on 31st March, 1952 ...	103,228	16 0	—	—	103,228 16 0
TOTAL ...	£2,600,000	0 0	8,464,613	11	1	10,951,858 0 0	TOTAL ...	£2,600,000	0 0	8,464,613	11	10,951,858 0 0

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
1st January, 1953.

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, 1952, compared with the sum granted, for Salaries and other Expenses in connection with Wireless Broadcasting (No. 45 of 1926) including Public Concerts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	118,820	129,783 16 5	—		10,963 16 5	
B.—Cost of Daily Programmes, including Public Concerts ...	75,350	72,065 8 8	3,284 11 4		—	
C.—Musical Instruments, Music, etc. ...	4,930	5,760 15 9	—		830 15 9	
D.—Travelling Expenses ...	3,500	3,341 14 8	158 5 4		—	
E.—Light, Power, etc. ...	10,350	10,117 6 7	232 13 5		—	
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	37,090	14,449 10 8	22,640 9 4		—	
G.—International and other Conferences and Conventions ...	1,050	1,027 18 6	22 1 6		—	
H.—Telegrams and Telephones ...	1,000	1,072 17 4	—		72 17 4	
I.—Radio Journal ...	10	—	10 0 0		—	
J.—Incidental Expenses ...	250	413 12 9	—		163 12 9	
GROSS TOTAL ...£	252,350	238,033 1 4	26,348 0 11		12,031 2 3	
			Surplus of Gross Estimate over Expenditure. £14,316 18 8			
	Estimated.	Realised.	Deficiency of Appropriations in Aid realised.			
<i>Deduct :—</i>						
K.—Appropriations in Aid ...	48,000	47,123 5 8	£876 14 4			
			Net Surplus to be surrendered. £13,440 4 4			
NET TOTAL ...£	204,350	190,909 15 8				
			Estimated.	Realised.		
			£	£ s. d.		
Extra Receipts payable to Exchequer :—						
Licence fees ...	...	...	209,000	233,891 11 3		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increases in remuneration under arbitration award with arrears as from 15th January, 1951 (£14,340) and improved scales for certain grades of engineering staff (£1,650), partially offset by vacancies unfilled, changes in personnel and provision for additional staff not being fully expended (£5,027).
- B.—Expenditure on telephone lines for outside broadcasts, performing right fees and miscellaneous items was less than anticipated.
- C.—Excess due to expenditure on purchase of music and piano being greater than anticipated (Department of Finance letter S. 41/11/26).
- D. and E.—Casual variations.
- F.—Saving mainly due to delay in securing equipment and works not undertaken (£21,000), and to inability to carry out radio interference campaign in full (£1,650).
- G.—A casual variation.
- H.—Excess attributable to increase in telephone rates during the year.
- I.—An official journal was not in operation during the year.
- J.—Expenditure is variable, and closer estimation was not possible.
- K.—Appropriations in Aid:—

				Estimated.	Realised.		
				£	£	s.	d.
(1) Receipts from advertisements	...	...	...	47,930	46,524	15	4
(2) Miscellaneous receipts	...	...	...	70	598	10	4
TOTAL				£48,000	£47,123	5	8

- (1) Receipts from sponsored programmes were less than anticipated owing to unforeseen delay in provision of new studios.
- (2) Mainly due to receipts from sale of two pianos being greater than anticipated.

EXTRA REMUNERATION (exceeding £50).

One Clerical Officer, one Shorthand Typist, three Writing Assistants and thirteen Doorkeepers received extra remuneration varying between £50 8s. 0d. and £171 10s. 4d. in respect of extra attendance.

Four Inspectors, twenty-six Technicians and four Electricians received extra remuneration varying between £53 14s. 5d. and £164 7s. 6d. in respect of extra attendance on week-days, duty on Sundays, Christmas Day, Good Friday and Bank Holidays and substitution pay.

One Executive Officer, one temporary Programme Assistant, three Actors and six orchestra members received extra remuneration varying between £55 and £127 for professional services rendered.

NOTES.

1. This Account includes expenditure of approximately £921 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 £449 in respect of remuneration of staff temporarily lent, without repayment, to this Department.
3. Hired music value £1 17s. 0d. was lost. The loss to public funds was reduced by 8s. made good by the officer concerned.
4. A duplicate payment of £1 15s. 0d. made in a previous year in respect of a song arrangement was abandoned as irrecoverable (Department of Finance letter E. 82/13/52).

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN,
1st January, 1953.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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.	£ s. d.
A.—Pay of Officers, Cadets, N.C.O.'s and Men	1,569,768 0 0	1,817,350 2 7	—	247,582 2 7
A.1.—Military Educational Courses abroad ...	12,000 0 0	4,029 5 6	7,970 14 6	—
A.2.—Resignation, Retirement and Discharge Gratuities ...	10 0 0	—	10 0 0	—
A.3.—Expenses of Equestrian Teams at Horse Shows	10,000 0 0	8,497 1 1	1,502 18 11	—
A.4.—Emergency Gratuities, and Enlistment Bounties ...	16,010 0 0	1,094 1 1	14,915 18 11	—
B.—Marriage Allowance	284,062 0 0	334,282 3 10	—	50,220 3 10
C.—Pay of Civilians attached to Units	440,583 0 0	471,204 8 1	—	30,621 8 1
D.—Pay of Chaplains and Officiating Clergymen	7,039 0 0	8,895 16 8	—	1,856 16 8
E.—Pay of Officers of Medical Corps, etc.	71,416 0 0	81,538 3 0	—	10,122 3 0
F.—Medicines and Instruments	10,949 0 0	11,224 10 6	—	275 10 6

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£ s. d.	£ s. d.	£	s.	d.	£	s.	d.
G.—Subsistence and other Allowances	64,232 0 0	57,085 15 6	7,146	4	6	—		
H.—Transport of Troops	51,678 0 0	46,574 10 3	5,103	9	9	—		
I.—Conveyance of Stores, etc. ...	1,405 0 0	1,249 10 11	155	9	1	—		
J.—Mechanical Transport ...	54,000 0 0	73,641 10 5	—			19,641	10	5
K.—Provisions and Allowances in lieu	376,071 0 0	401,776 9 7	—			25,705	9	7
L.—Petrol and Oils ...	51,304 0 0	45,715 8 8	5,588	11	4	—		
M.—Clothing and Equipment ...	301,270 0 0	388,641 14 11	—			87,371	14	11
N.—Animals and Forage	10,510 0 0	10,173 0 1	336	19	11	—		
O.—General Stores ...	142,912 0 0	201,664 4 3	—			58,752	4	3
O.1.—Assistance to Civil Aviation ...	10 0 0	—	10	0	0	—		
P.—Warlike Stores ...	370,756 0 0	281,437 19 2	89,318	0	10	—		
P.1.—Air-raid Precautions ...	120,390 0 0	2,718 8 2	117,671	11	10	—		
P.2.—Naval Service ...	154,951 0 0	189,988 18 5	—			35,037	18	5
Q.—Engineer Stores ...	18,210 0 0	14,368 11 9	3,841	8	3	—		
R.—Fuel, Light and Water in kind and Fuel Oils ...	141,831 0 0	203,793 0 6	—			61,962	0	6
S.—Barrack Maintenance and Minor Works	100,000 0 0	117,889 18 1	—			17,889	18	1
S.1.—Marine Transport Service (Vessels)	15,226 0 0	16,128 9 1	—			902	9	1
T.—Military Lands ...	4,903 0 0	3,835 8 6	1,067	11	6	—		
U.—Compensation ...	4,905 0 0	5,015 5 1	—			110	5	1
V.—Barrack Services ...	59,575 0 0	57,469 8 6	2,105	11	6	—		
W.—Insurance ...	27,076 0 0	25,787 19 11	1,288	0	1	—		
X.—Incidental Expenses	2,455 0 0	19,809 15 1	—			17,354	15	1
X.1.—Telegrams and Telephones ...	25,150 0 0	28,174 12 3	—			3,024	12	3
X.2.—Hospital Treatment of Soldiers' Dependants ...	5,500 0 0	3,562 18 7	1,937	1	5	—		

Service.	Grant.			Expenditure.			Expenditure compared with Grant.					
							Less than Granted.			More than Granted.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
X.3.—Irish Red Cross Society (Grant-in-Aid) :— Original £1,000 Supplementary 20,000	21,000	0	0	21,000	0	0	—			—		
Y.—Office of the Minister for Defence : Salaries, Wages and Allowances ...	206,513	0	0	236,104	9	2	—			29,591	9	2
Y.1.—Travelling Expenses of Office Staff ...	3,000	0	0	2,974	0	2	25	19	10	—		
Y.2.—The Reserve ...	436,709	0	0	366,177	1	8	70,531	18	4	—		
Y.3.—The Reserve—Second Line (Grants-in-Aid) ...	25,000	0	0	12,876	17	6	12,123	2	6	—		
Y.4.—Bureau of Military History : Salaries, Wages and Allowances ...	7,531	0	0	8,181	15	2	—			650	15	2
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940	450	0	0	450	0	0	—			—		
B.B.—Medals, etc. ...	2,000	0	0	1,119	9	9	880	10	3	—		
Balances Irrecoverable	—			820	15	1	—			820	15	1
GROSS TOTAL :— Original £5,208,360 Supplementary 20,000	£ 5,228,360	0	0	5,584,322	18	6	343,531	3	3	699,494	1	9
	Estimated.			Realised.			Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration). £355,962 18 6					
Deduct :— Z.—Appropriations in Aid ...	131,490	0	0	167,293	7	9						
NET TOTAL :— Original £5,076,870 Supplementary 20,000	£ 5,096,870	0	0	5,417,029	10	9						
Allocated from Vote for Increases in Remuneration ...	355,962	18	6	—			Surplus of Appropriations in Aid realised (to be surrendered). £35,803 7 9					
	£ 5,452,832	18	6	5,417,029	10	9						

NOTE.—Expenditure of an amount not less than £355,962 18s. 6d. has been identified as due to increases in remuneration payable from 15th January, 1951.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Commission on insurance premiums collected from officers of the Defence Forces ...	—	252 10 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Due to increases in the rates of pay as from the 15th January, 1951, and to the increased strength of the Army.

A.1.—The number of courses held was less than anticipated.

A.2.—Token provision.

A.3.—The cost of participating in the horse shows was less than anticipated.

A.4.—The number of bounties paid to recruits on completion of short-term enlistments was less than anticipated.

B.—Due to increase in the rate of marriage allowance as from the 15th January, 1951.

C.—Due to increases in the rates of pay of civilian employees attached to the Army. The expenditure includes a sum of £1,724 15s. 2d. paid to civilians employed on the construction of a practice range at the Civil Defence School, Phoenix Park (Department of Finance authority S. 2/10/43).

D.—Due to increases in the rates of pay.

E.—Due to increased rates of pay and allowances of the medical services.

F.—Casual variation.

G.—Mainly due to the fact that certain appointments provided for were not filled during the year.

H.—The number of officers on duty with An Fórsa Cosanta Áitiúil and the number of recruits on short-term enlistments was less than anticipated.

I.—The transfer of stores between barracks and posts was not as great as anticipated.

J.—The number of vehicles delivered during the year was greater than anticipated, as was also the cost of maintenance; prices of vehicles, tyres and tubes were also considerably increased.

K.—Due to the increased strength of the Army.

L.—Aviation spirit and lubricating oils were not required to the extent anticipated; partly offset by increased purchases of petrol for vehicles.

M.—Due to the increased strength of the Army and increased cost of materials.

N.—Casual variation.

O.—Stores delivered during the year were greater than anticipated, as was also the cost of maintenance.

O.1.—Token provision.

P.—Stores to the extent provided for were not procurable.

P.1.—Stores were not procurable within the financial year to the extent required and grants to local authorities were less than anticipated.

P.2.—Due to the unforeseen expenditure incurred in the purchase of plant and machinery at Haulbowline, increase in the strength of the Naval Service and increases in the rates of pay as from the 15th January, 1951.

Q.—Expenditure on stores for engineer training was less than anticipated.

R.—Due to deliveries of turf being greater than anticipated and increased cost of fuel.

S.—Maintenance costs were greater than anticipated.

S.1.—Due to the increased pay of crews.

T.—Mainly due to decrease in maintenance cost.

U.—Casual variation.

V.—Barrack service equipment was not purchased to the extent provided for and the cost of laundry was lower than anticipated.

W.—Mainly due to the number of short-term enlistments being less than anticipated.

X.—Due mainly to the unforeseen cost of advertisements for a recruiting campaign.

X.1.—Due to increased charges for telephones and increased wages of telephone operators.

X.2.—Treatment was not availed of to the extent anticipated.

Y.—Due to increase in remuneration.

Y.1.—Normal variation.

Y.2.—The number reporting for training was less than anticipated.

Y.3.—The number qualifying for grant-in-aid was less than anticipated.

Y.4.—Due to increase in remuneration.

B.B.—The number of eligible persons who applied for Emergency Service Medals was less than anticipated.

Balances Irrecoverable.—Special subhead opened with Department of Finance authority. See detailed list in Statement of Losses.

Z.—Appropriations in Aid :—

	Estimated.	Realised.		
	£	£	s.	d.
(1) Revenue from lands and premises ...	14,500	16,814	19	3
(2) Deductions from officers' pay in respect of occupation of official quarters ...	19,770	34,089	3	10
(3) Rents from canteen lettings ...	50	54	0	0
(4) Sale of surplus stores and unserviceable clothing ...	21,000	29,286	8	11
(5) Receipts from dental workshops ...	210	252	5	9
(6) Receipts from clothing issued on repayment ...	2,700	3,551	17	10
(7) Sale of manure, etc. ...	250	111	0	1
(8) Sale of cast horses ...	100	1,716	19	9
(9) Sale of hides and offals ...	5,500	4,332	0	8
(10) Sale of supplies on repayment ...	25,000	34,901	5	5
(11) Revenue from bands ...	1,200	1,348	2	3
(12) Receipts on discharge by purchase ...	500	737	10	0
(13) Refunds from Army Pensions Vote—treatment of civilian patients in military hospitals ...	2,000	2,609	14	8
(14) Receipts in respect of barrack damages ...	500	528	11	5
(15) Receipts for fuel, light and water and barrack services ...	8,500	8,129	18	6
(16) Mechanical or horse transport on repayment ...	2,300	3,581	11	2

	Estimated.	Realised.	
	£	£	s. d.
(17) Refunds for warrants issued on repayment	4,500	5,307	6 9
(18) Receipts from stores issued on repayment	4,000	4,937	2 8
(19) Engineer services rendered on repayment	200	76	17 11
(20) Show prizes	1,000	1,297	16 4
(21) Receipts in respect of services of seconded officers	1,920	3,077	14 0
(22) Receipts for X-ray and aerial photographs	1,000	1,115	18 6
(23) Receipts for use of power for private wireless sets	90	63	9 1
(24) Refunds in respect of telephones ...	700	904	17 11
(25) Receipts from A.R.P. equipment sold to local authorities	10,000	57	17 4
(26) Miscellaneous receipts	4,000	8,408	17 9
	£131,490	£167,293	7 9

- (1) Surplus due to increases in rents, etc., not anticipated.
- (2) The amounts to be deducted were increased during the year and, in addition, receipts from single quarters are included.
- (3), (4), (5), (6), (7), (11), (12), (14), (15), (19), (20), (22) and (26) It was not possible to forecast with a greater degree of accuracy the receipts under these headings.
- (8) The number of horses not reaching the required standard was greater than anticipated.
- (9) Receipts from the sale of hides were less than anticipated.
- (10) Surplus due to increase in repayment rates.
- (13) The number of patients availing of hospital treatment was greater than anticipated
- (16) Army transport on repayment was availed of to a greater extent than anticipated.
- (17) Warrants were availed of to a greater extent than anticipated mainly due to the increased strength of the Army.
- (18) Stores on repayment were issued to a greater extent than anticipated.
- (21) The number of officers seconded was greater than anticipated.
- (23) The number availing of this service was less than anticipated.
- (24) Surplus due mainly to the increase in telephone charges.
- (25) Equipment for sale to local authorities was not available to the extent anticipated.
- (26) Recovery of overpayments charged in prior years amounted to £4,012 2s. 5d. Other receipts were £4,396 15s. 4d.

LOSSES STATEMENT.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1951-52 Vote.	Cash Losses charged to Balances Irrecoverable, 1951-52.
	£ s. d.	£ s. d.
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED.		
1. Four cases of theft involving a loss of £182 18s. 1d. of which a sum of £5 was recovered	175 6 3	2 11 10
Department of Finance authorities S. 4/34/49, S. 8/12/51, S. 8/5/52 and S. 8/14/52.		
2. Loss of, or damage to, stores. One case due to negligence involving a loss of £132 17s. 3d. Disciplinary action was taken	132 17 3	—
Department of Finance authority S. 8/5/52.		

LOSSES STATEMENT.—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1951-52 Vote.	Cash Losses charged to Balances Irrecoverable, 1951-52.
	£ s. d.	£ s. d.
3. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amount- ing to £47 11s. 7d. were recovered against a gross loss of £517 0s. 3d. ... Department of Finance authorities S. 6/3/48, S. 6/5/49, S. 4/25/50, S. 6/1/52, S. 6/2/52, S. 6/6/52 and S. 6/8/52.	469 8 8	—
II.—OTHER LOSSES.		
4. Cases of damage to Army vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £1,095 4s. 2d. of which sums amounting to £44 12s. 11d. were recovered ... Department of Finance authorities S. 4/87/34, S. 4/67/37, S. 6/3/48, S. 6/5/49, S. 4/25/50, S. 6/4/51, S. 6/7/51, S. 6/8/51, S. 6/9/51, S. 6/10/51, S. 6/11/51, S. 6/12/51, S. 6/2/52, S. 6/3/52, S. 6/4/52, S. 6/5/52, S. 6/6/52 and S. 6/8/52.	1,050 11 3	—
5. Loss of, or damage to, stores for which neg- ligence could not be attributed to any person resulted in a loss of £482 16s. 11d. Stores valued at £1 11s. 0d. were salvaged ... Department of Finance authorities S. 8/51/30, S. 8/20/39, S. 8/29/39, S. 200/4/42, S. 8/5/44, S. 8/19/45, S. 15/8/45, S. 8/12/46, S. 6/3/48, S. 4/34/49, S. 15/1/49, S. 6/11/51, S. 8/8/51, S. 8/14/51, S. 8/3/52, S. 8/5/52, S. 8/13/52 and S. 8/15/52.	481 5 11	—
6. Damage caused by fires in which negligence could not be attributed to any person re- sulted in a loss of £527 8s. 0d. ... Department of Finance authorities S. 15/1/48, S. 4/3/48 and S. 6/3/48.	527 8 0	—
7. Waiver of claims in respect of defaults in contracts and sundry small amounts. The total amount involved was £966 0s. 8d., of which £100 has been recovered and £40 is in course of recovery ... Department of Finance authorities S. 9/12/40, S. 4/26/46 and S. 8/3/48.	140 6 9	685 13 11
8. Four cases of damage to aircraft in which Courts of Enquiry found that no person was respon- sible through negligence or want of care re- sulted in a loss of £1,718 3s. 0d. Items valued £390 were salvaged ... Department of Finance authority S. 8/29/39.	1,328 3 0	—

LOSSES STATEMENT.—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1951-52 Vote.	Cash Losses charged to Balances Irrecoverable, 1951-52.
	£ s. d.	£ s. d.
9. Debtor balances on non-effective soldiers' accounts Department of Finance authority S. 4/34/49.	30 2 0	8 6 4
10. Value of clothing found to be deficient on desertion of members of the Defence Forces Department of Finance authority S. 4/34/49.	194 18 10	—
11. Two slaughtered beasts were condemned as unfit for human consumption. The total loss was £117 14s. 4d., but the sum of £14 14s. 3d. was borne by the contractor Department of Finance authority S. 4/10/34.	—	103 0 1
12. Entry fees were paid in respect of horses which through unforeseen circumstances did not subsequently compete in shows. The show authorities would not allow refunds and a loss of £3 resulted Department of Finance authority S. 4/41/40.	—	3 0 0
13. 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
14. Recovery was waived in respect of articles of uniform clothing to the value of £189 9s. 2d. issued between October, 1945, and October, 1946, to officers holding temporary commissions, who were subsequently awarded permanent commissions Department of Finance authority S. 4/34/45.	189 9 2	—
TOTAL	4,719 17 1	820 15 1

EXTRA REMUNERATION (exceeding £50).

Two Army officers received allowances of £212 3s. 4d. each from Vote 1 for performing the duties of Aides-de-Camp to the President.

Two Army officers received allowances of £29 16s. 0d. and £110, respectively, from Vote 3 for performing the duties of Aides-de-Camp to the Taoiseach.

NOTES.

This Account includes the sum of £4,762 15s. 7d. in respect of pay and allowances of Army officers on loan to other Departments.

The Account of another Department includes expenditure of £253 1s. 7d. in respect of remuneration of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £319 0s. 9d. in respect of remuneration of staff temporarily lent, without repayment, to another Office.

This Account includes expenditure of £429 1s. 8d., being refund of amounts already deducted from certain temporary officers in respect of the articles of uniform and equipment issued to them immediately prior to their permanent commissioning, recovery of which was subsequently waived (Department of Finance authority S. 4/34/45).

Stores surplus to Army requirements were transferred to the following:—

	£	s.	d.
Public Works and Buildings	4,296	8	7
Posts and Telegraphs	44	1	8
Justice	291	13	4
Lands (Forestry Branch)	108	3	9
Agriculture	224	4	11
Industry and Commerce	500	0	0

(Department of Finance authority S. 8/16/45).

Stores valued at £644 18s. 4d. which were surplus to the requirements of the Department of Social Welfare were taken over by this Department (Department of Finance authority S. 72/9/41).

Stores valued at £764 15s. 10d. which were surplus to the requirements of the Garda Síochána were taken over by this Department (Department of Finance authority S. 13/29/34).

This Account includes a nugatory payment of £23 in respect of goods ordered from the British Air Ministry which were not received (Department of Finance authority S. 8/3/40).

This Account includes a sum of £45 12s. 4d. in respect of services rendered to the Economic Co-operation Administration (Department of Finance authority S. 15/13/33).

Storage accommodation was provided at Custume Barracks, Athlone, and McKee Barracks, Dublin, for the Department of Posts and Telegraphs for emergency reserve parts to service the radio transmitters at Athlone and Dublin (Department of Finance authority S. 55/9/32).

Expenditure amounting to £262 6s. 3d. was incurred by this Department arising out of the crash of a French aircraft in Co. Wicklow on 12th August, 1946 (Department of Finance authority S. 4/44/49).

Facilities were provided by this Department to the Ordnance Survey authorities in the re-triangulation of the country (Department of Finance authority S. 58/1/49).

Ex-gratia payments amounting to £141 3s. 9d. were made to a contractor in respect of items additional to the original tender for conveyance of equitation teams for shows. Subhead A.3. (Department of Finance authority S. 4/29/47).

An *ex-gratia* payment of £12 2s. 2d. was made to an ex-civilian employee in respect of overtime worked and for which payment had not been made. Subhead C. (Department of Finance authority S. 5/19/48).

Ex-gratia payments amounting to £23 8s. 6d. were made to three firms in respect of clerical errors made in their tenders. Subheads I., O. and P.2. (Department of Finance authority S. 9/13/39).

An *ex-gratia* payment of £250 was made to a civilian in respect of injuries received when he was wounded by National Forces on 9th August, 1924. Subhead U. (Department of Finance authority S. 4/189/25).

An *ex-gratia* payment of £95 was made to a civilian for compensation for personal injuries arising out of an accident involving an Army lorry. Subhead U. (Department of Finance authority S. 6/9/50).

Ex-gratia payments of gratuities amounting to £19 were made to eleven soldiers engaged periodically on sanitary work. Subhead V. (Department of Finance authority S. 7/19/38).

An *ex-gratia* payment of £50 was made to an officer in respect of expenses incurred in a law case. Subhead X. (Department of Finance authority S. 4/42/35).

An *ex-gratia* payment of £8 2s. 0d. was made to a soldier, being the amount of marriage allowance to which he would have been entitled had he been eligible for admission to the married establishment (Department of Finance authority S. 4/73/47).

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).

PEADAR MAC MATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
27th November, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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.
ARMY PENSIONS BOARD.				
A.—Salaries, Wages and Allowances	4,645	5,289 11 4	—	644 11 4
B.—Travelling Expenses ...	10	2 2 3	7 17 9	—
REFEREE AND ADVISORY COMMITTEE.				
C.—Salaries, Wages and Allowances	9,244	10,018 17 5	—	774 17 5
D.—Travelling Expenses :— Original ... £600 Supplementary 1,000	1,600	1,432 5 4	167 14 8	—
PENSIONS, ALLOWANCES, Etc.				
E.—Wound and Disability Pensions and Gratuities, etc. :— Original ... £145,500 Supplementary 10,500	156,000	151,166 9 6	4,833 10 6	—
F.—Allowances and Gratuities to Dependants, etc. ...	24,700	23,930 16 8	769 3 4	—
G.—Surgical and Medical Appliances :— Original ... £500 Supplementary 500	1,000	902 7 8	97 12 4	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.—Hospital Treatment :—				
<i>Original</i> ... £500				
<i>Supplementary</i> 1,000				
	1,500	1,255 9 10	244 10 2	—
I.—Military Service Pensions :—				
<i>Original</i> ... £392,000				
<i>Supplementary</i> 3,000				
	395,000	386,297 10 1	8,702 9 11	—
J.—Defence Forces (Pensions) Schemes, 1937 to 1949	189,000	183,684 11 6	5,315 8 6	—
K.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,500	1,952 1 5	547 18 7	—
L.—Incidental Expenses ...	2,000	1,828 19 8	171 0 4	—
M.—Connaught Rangers (Pensions) Acts, 1936 and 1948 ...	920	797 16 3	122 3 9	—
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	2,331	1,964 0 3	366 19 9	—
O.—Special Allowances to Persons who served in Easter Week, and to Persons awarded Medals:—				
<i>Original</i> ... £112,500				
<i>Supplementary</i> 5,000				
	117,500	117,758 8 7	—	258 8 7
P.—MacSwiney (Pension) Act, 1950 ...	500	500 0 0	—	—
	908,450	888,781 7 9	21,346 9 7	1,677 17 4
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate)	1,000	—	1,000 0 0	—
TOTAL :—				
<i>Original</i> ... £887,450				
<i>Supplementary</i> 20,000				
	£ 907,450	888,781 7 9	20,346 9 7	1,677 17 4
Surplus to be surrendered ...			£18,668 12 3	

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	3,065 15 8

Details of the above receipts are as follows :—	£	s.	d.
Refunds of overpayments	2,273	14	7
Recoveries in respect of pension liability	792	1	1
	<hr/>		
	£3,065	15	8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increased remuneration of the civilian members of the Army Pensions Board.
- B.—Travelling was not necessary to the extent anticipated.
- C.—Excess due to increased remuneration.
- D.—Travelling was less 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.—The cost of the appliances required was less than anticipated.
- 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 less 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 less than anticipated.
- O.—The number of special allowances falling for payment was greater than anticipated.

NOTE.

This Account includes gratuities totalling £3,319 10s. 0d. paid on an *ex-gratia* basis to five retired officers and to the legal personal representatives of two deceased officers (Department of Finance authorities P. 12/100/48, P. 12/17/49 and P. 12/18/49).

PEADAR MAC MATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
15th October, 1952.

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

— See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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 ...	61,500	0	0	67,492	14	10	—	5,992	14	10
A.2.—Travelling Expenses	4,300	0	0	1,819	10	10	2,480	9	2	—
A.3.—Incidental Expenses	3,900	0	0	5,410	1	7	—	1,510	1	7
A.4.—Telegrams and Telephones ...	5,600	0	0	4,542	1	2	1,057	18	10	—
A.5.—Official Entertainment ...	6,500	0	0	5,642	2	1	857	17	11	—
REPRESENTATIVES ABROAD.										
B.1.—Salaries, Wages and Allowances ...	215,700	0	0	209,831	9	3	5,868	10	9	—
B.2.—Travelling Expenses	15,000	0	0	12,181	11	2	2,818	8	10	—
B.3.—Postage, Stationery, Telegrams and Telephones	17,000	0	0	14,878	15	11	2,121	4	1	—
B.4.—Incidental Expenses	2,100	0	0	3,490	3	8	—	1,390	3	8
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad...	200	0	0	52	15	7	147	4	5	—
MISCELLANEOUS.										
C.1.—Cultural Relations with other Countries (Grant-in-Aid) ...	10,000	0	0	10,000	0	0	—	—	—	—

Service.	Grant. £ s. d.	Expenditure. £ s. d.	Expenditure compared with Grant.	
			Less than Granted. £ s. d.	More than Granted. £ s. d.
C.2.—Irish News Agency : <i>Original</i> £25,000 <i>Supplementary</i> 20,000	45,000 0 0	45,000 0 0	—	—
C.3.—Information Material	10,000 0 0	5,976 10 8	4,023 9 4	—
C.4.—Contribution towards Technical Assistance Programme of United Nations Organisation :— <i>Original</i> Nil <i>Supplementary</i> £5,000	5,000 0 0	5,000 0 0	—	—
Deduct :— Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	401,800 0 0 24,490 0 0	391,317 16 9 —	19,375 3 4 24,490 0 0	8,893 0 1 —
GROSS TOTAL :— <i>Original</i> £376,800 <i>Supplementary</i> 510	£ 377,310 0 0	391,317 16 9	<i>minus</i> 5,114 16 8	8,893 0 1
Deduct :— D.—Appropriations in Aid :— <i>Original</i> Nil <i>Supplementary</i> £500	Estimated. 500 0 0	Realised. 511 18 5	Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration). £14,007 16 9	
NET TOTAL :— <i>Original</i> £376,800 <i>Supplementary</i> 10	£ 376,810 0 0	390,805 18 4		
Allocated from Vote for Increases in Remuneration	14,007 16 9	—	Surplus of Appropriations in Aid realised (to be surrendered).	
	£ 390,817 16 9	390,805 18 4	£11 18 5	

NOTE.—Expenditure of an amount not less than £14,007 16s. 9d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer	4,000	3,824 14 10

Details of the above receipts are as follows :—

	£	s.	d.
Passport, visa and consular fees—profit on exchange of proceeds of stamps used	77	5	3
Fees for consular services rendered in connection with estates of deceased persons	2,469	7	3
Profit on exchange on sundry payments	137	11	6
Recovery of expenditure on telegrams, telephones and postage charged in prior year	76	11	11
Bank interest on sub-accountants' balances	130	16	10
Fees for notarial services	1	19	9
Repayments on foot of expenditure on repatriation and maintenance	260	8	1
Proceeds of sale of waste paper	126	19	10
Sale of "Constitution of the Irish Free State"		6	0
Refund of cost of financial reports on certain foreign firms	51	10	8
Accumulated balances on dead accounts	6	13	7
Recovery of expenditure on travelling charged in prior year	5	4	4
Recovery of expenditure on newspapers and incidentals charged in prior year		15	2
Recovery of salary overpayments	5	8	0
Proceeds of sale of pamphlet "Ireland's Economy"	2	15	0
Proceeds of sale of pamphlet "Ireland—An Introduction"	57	14	0
Proceeds of sale of pamphlet "Ireland in International Affairs"	1	18	0
Fees for teleprinter messages	30	0	0
Compensation in respect of the loss of services of an officer as a result of an accident	19	0	8
Fees received for consular services for which no stamps were used	15	0	7
Proceeds of sale of photographs and publications issued by the Cultural Relations Committee	178	6	0
Receipts arising from the showing of the film "W. B. Yeats—A Tribute"	169	2	5
	<u>£3,824</u>	<u>14</u>	<u>10</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Excess due to increases in Civil Service remuneration.

A.2.—Travelling expenses of headquarters staff were less than anticipated.

A.3.—Excess due to increased expenditure on postage, newspapers and miscellaneous items. Expenditure under this subhead includes the following items :—

- (i) £9 8s. 11d. expended on the repair of damage caused to the premises of the British Embassy by bomb explosions (Department of Finance minutes S. 71/20/51).
- (ii) £80 paid for an antique potato-ring presented to a member of the Diplomatic Corps in Dublin prior to his departure from Ireland (Department of Finance minute S. 71/16/51).
- (iii) £9 paid for a silver-plated mahogany plaque with engraved inscription presented on behalf of the Defence Forces to the Commander of the Argentine vessel "Pueyrredon" on the occasion of its visit to Dublin in July, 1951 (Department of Finance minute S. 71/16/51).
- (iv) £14 14s. 0d. in respect of presentations to the President of France and Madame Auriol on the occasion of their stop at Shannon Airport in April, 1951 (Department of Finance minute S. 100/1/49).

A.4.—Saving due to decrease in telegraphic communications.

A.5.—The number of distinguished persons entertained was less than anticipated.

B.1.—Saving due to vacancies in staff, partly offset by the increases in remuneration payable from 15th January, 1951, and to the fact that in certain cases exchange compensation was not called upon to the extent provided.

- B.2.—Travelling expenses of officers serving abroad were less than anticipated. The expenditure under this subhead includes a sum of £8 15s. 3d. written off as irrecoverable from a payment claimed in 1945-46 for travelling and subsistence expenses by an officer who has since retired (Department of Finance minute E. 105/25/43).
- B.3.—Due to the varied and widespread services covered by the subhead closer estimation is not practicable.
- B.4.—Excess due to increased expenditure on newspapers and incidentals. The expenditure under this subhead includes an item of £12 13s. 0d., being the write-off of portion of a sum of money stolen from the office of the Legation in Rome. The balance was refunded by the officer held to be responsible (Department of Finance minute S. 71/26/51).
- B.5.—Expenditure depends on the number of repatriation and maintenance cases arising. This number cannot be foreseen.
- C.3.—Expenditure on information services was not required as much as anticipated when the estimate was prepared. The provision was reduced in the following year. Expenditure under this subhead includes the sum of £11 9s. 6d. paid for photographs supplied to the Department of Industry and Commerce for use by Aer Lingus, Teoranta, on publicity abroad (Department of Finance minute S. 99/18/50).

NOTES.

Fees (stamps) amounting to £25,578 3s. 6d. in respect of this service were received during the year.

This Account includes a sum of approximately £349 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Account of another Department includes expenditure of approximately £120 in respect of staff temporarily lent, without repayment, to this Department.

The Department of Finance sanctioned the write-off as irrecoverable of the following sums due :—

- (i) £2 9s. 0d. advanced in respect of maintenance (Department of Finance minute S. 71/3/41).
- (ii) £17 19s. 0d. in respect of consular fee for services rendered in connection with the estate of an Irish person abroad (Department of Finance minute S. 71/32/51).

SEÁN NUNAN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
8th December, 1952.

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

EUROPEAN CO-OPERATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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	6,850	5,428 11 4	1,421 8 8	—
A.2.—Travelling and Incidental Expenses	6,000	4,456 0 8	1,543 19 4	—
ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION. (EUROPEAN RECOVERY PROGRAMME).				
B.1.—Contribution towards the Expenses of the Organisation	13,400	13,482 0 7	—	82 0 7
B.2.—Travelling and Incidental Expenses	5,000	2,008 7 3	2,991 12 9	—
TOTAL ...£	31,250	25,374 19 10	5,957 0 9	82 0 7

Surplus to be surrendered ... £5,875 0 2

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Refund of expenditure on travelling charged in prior year	—	46 5 10

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 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. It transpired, when this budget was prepared, that the amount provided was inadequate.

B.2.—Travelling and incidental expenses of the delegates attending meetings of the Organisation were less than anticipated.

SEÁN NUNAN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
8th December, 1952.

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

W. E. WANN,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR SOCIAL WELFARE.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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.	£	s.	d.
A.—Salaries, Wages and Allowances ...	940,825	0	0	1,027,579	7	5	—			86,754	7	5
B.—Travelling Expenses	34,500	0	0	29,580	7	7	4,919	12	5	—		
C.—Incidental Expenses	975	0	0	1,277	10	9	—			302	10	9
D.—Telegrams, Tele-phones, Postage and Poundage ...	7,500	0	0	6,875	18	7	624	1	5	—		
E.—Provision of Rooms for Official Purposes	673	0	0	655	2	3	17	17	9	—		
F.—Manufacture of Insurance Stamps ...	375	0	0	375	0	0	—			—		
G.—Advertising ...	250	0	0	237	11	7	12	8	5	—		
H.—Blind Pensions Medical Certificates ...	475	0	0	549	3	0	—			74	3	0
I.—Health Embarkation Certificates ...	5,000	0	0	4,751	3	7	248	16	5	—		
J.—Subscription, etc., to International Organisation ...	300	0	0	216	6	6	83	13	6	—		
K.—Transport and Compensation ...	1,900	0	0	1,704	16	3	195	3	9	—		
GROSS TOTAL ...£	992,773	0	0	1,073,802	7	6	6,101	13	8	87,131	1	2
							Excess of Expenditure over Gross Estimate (met from Vote for Increases in Remuneration).					
							£81,029 7 6					
	Estimated.			Realised.								
Deduct :—												
L.—Appropriations in Aid	646,733	0	0	659,484	4	4						
NET TOTAL ...£	346,040	0	0	414,318	3	2						
Allocated from Vote for Increases in Remuneration ...	81,029	7	6	—			Surplus of Appropriations in Aid realised (to be surrendered).					
	£ 427,069	7	6	414,318	3	2	£12,751 4 4					

NOTE.—Expenditure of an amount not less than £81,029 7s. 6d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of two officers injured in accidents	—	137 10 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was due to increases in remuneration of Civil Servants; offset in part by savings arising from vacancies unfilled and changes in personnel.
- B.—The expenses of the outdoor staff were less than expected.
- C.—The excess was chiefly due to increased cost of messengers' uniforms and increased charges for carriage.
- D.—The saving was mainly attributable to expenditure on postal expenses being less than anticipated.
- E. and G.—Casual variations.
- H.—The excess was due to the number of appeal certificates being greater than expected.
- I.—Estimated as closely as practicable.
- J.—Expenditure on travelling expenses was less than anticipated.
- K.—Saving due to the fact that replacement of motor cars did not arise, and running expenses of cars were less than expected.
- L.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ 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	326,800	332,085 5 8
2. Contribution from the National Health Insurance Fund under sub-section (1) of Section 16 of the Social Welfare Act, 1950	215,000	215,000 0 0
3. 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	89,111	93,067 5 8
4. Payment out of the National Health Insurance Fund in pursuance of Section 17 of the Social Welfare Act, 1950	15,000	15,000 0 0
5. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions	762	725 7 4
6. Miscellaneous	60	875 13 11
7. Recovery of salaries of officers engaged on special duties	—	2,730 11 9
TOTAL	£646,733	£659,484 4 4

1. This item varies with the contribution income of the Unemployment Fund which was greater than anticipated.
3. The surplus was due to increases in salaries of staff engaged on the administration of the Widows' and Orphans' Pensions Acts.
6. Receipts under this head cannot be forecast with any degree of certainty.
7. This receipt, which was not anticipated when the estimates were framed, represents a repayment by the National Health Insurance Fund of salaries of staff engaged on work arising under the provisions of Section 21 of the Social Welfare Act, 1950.

EXTRA REMUNERATION (exceeding £50).

The Secretary of the Department received from the National Health Insurance Fund an allowance at the rate of £300 per annum for additional work and responsibilities arising under the provisions of Section 21 of the Social Welfare Act, 1950.

The former Secretary of the Department received an allowance at the rate of £300 per annum from the same source in respect of the period during which he performed similar special duties.

A Staff Officer received an allowance of £55 16s. 6d. in respect of special duties.

NOTES.

This Account includes expenditure of approximately £2,780 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £217 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The charge to Subhead C. includes *ex-gratia* payments of £2 and 7s. in respect of damage to officers' clothing due to defects in office furniture or equipment (Department of Finance circular E. 109/41/41).

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
29 Samhain, 1952.

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

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, compared with the sum granted, for Old Age Pensions and Pensions to Blind Persons (Old Age Pensions Acts, 1908 to 1951); for Supplements (No. 22 of 1946); and for certain Grants.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Pensions and Supplements :— Original £7,239,600 Supplementary 337,000	7,576,600	7,508,858 16 6	67,741 3 6	—
B.—Grants towards the Provision of Additional Cash Allowances ...	2,400	2,139 3 4	260 16 8	—
D.—Sums Irrecoverable ...	—	10 17 6	—	10 17 6
E.—Extra-Statutory Grants ...	—	569 0 0	—	569 0 0
GROSS TOTAL :— Original £7,242,000 Supplementary 337,000	£ 7,579,000	7,511,577 17 4	68,002 0 2	579 17 6
	Estimated.	Realised.	Surplus of Gross Estimate over Expenditure. £67,422 2 8	
Deduct :— C.—Appropriations in Aid ...	2,000	4,202 13 11	Surplus of Appropriations in Aid realised. £2,202 13 11	
NET TOTAL :— Original £7,240,000 Supplementary 337,000	£ 7,577,000	7,507,375 3 5	Total Surplus to be surrendered. £69,624 16 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Estimated as closely as practicable.
- B.—Saving due to final payments, following the audit of accounts of public assistance authorities for the years 1947–48 and 1948–49, being less 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. 88/1/48 and S. 88/2/43).

C.—Appropriations in Aid. The realisations under this subhead depend upon the actual amounts recovered in cash during the year under Section 9 (2) of the Old Age Pensions Act, 1908. Receipts fluctuate considerably from year to year.

NOTES.

(1) In addition to the cash recoveries under Subhead C. further recoveries amounting to £1,928 0s. 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.	
678	0	6	Cases in which, there being no fraud or concealment, recovery was waived.
3,453	17	4	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.
74	2	0	Other cases of overpayments.
<u>£4,205</u>	<u>19</u>	<u>10</u>	

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
5 Samhain, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	2,242,000	2,231,863 10 0	10,136 10 0	—
TOTAL ...£	2,242,000	2,231,863 10 0		—
Surplus to be surrendered ...£			10,136 10 0	
			Estimated.	Realised.
			£	£ s. d.
Extra Receipts payable to Exchequer :—				
Recoveries of children's allowances overpaid ...			100	54 14 0
Miscellaneous			—	13 0 0
			£100	£67 14 0

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated as closely as practicable.

NOTES.

Children's allowances were found to have been overpaid during 1951–52 to the extent of £89 2s. 6d. Of this amount £30 12s. 6d. was recovered by deduction from allowances to which the persons concerned subsequently became entitled, whilst £1 7s. 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 £103 17s. 6d. had been overpaid in previous years. Of this amount £19 12s. 6d. was recovered by deduction and is reflected as a short-issue in the present Account.

Of the amount of allowances shown in previous Appropriation Accounts to have been overpaid the sum of £116 5s. 0d. has been recovered by deduction and is reflected as a short-issue in the present Account, whilst £53 6s. 6d. has been recovered in cash and treated as Exchequer Extra Receipts.

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
14 Deireadh Fómhair, 1952.

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

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, compared with the sum granted, for Expenses in connection with Unemployment Insurance (including Contributions to the Unemployment Fund) and Unemployment Assistance (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, 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.—Payment to the Unemployment Fund ...	471,400	474,584 13 5	—	3,184 13 5
B.—Payments to Associations	70	113 1 11	—	43 1 11
C.—Advances to Workpeople for Fares ...	100	26 17 0	73 3 0	—
D.—Unemployment Assistance ...	1,290,000	1,142,037 19 8	147,962 0 4	—
D.D.—Losses and Compensation ...	—	49 16 4	—	49 16 4
GROSS TOTAL ...£	1,761,570	1,616,812 8 4	148,035 3 4	3,277 11 8
			Surplus of Gross Estimate over Expenditure. £144,757 11 8	
	Estimated.	Realised.	Surplus of Appropriations in Aid realised.	
<i>Deduct :—</i>				
E.—Appropriations in Aid	548,370	552,880 18 1	£4,510 18 1	
NET TOTAL ...£	1,213,200	1,063,931 10 3	Total Surplus to be surrendered. £149,268 9 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Estimated as closely as practicable.

B.—Increase due to the fact that unemployment amongst members of Associations was greater than anticipated.

C.—Advances were less than anticipated.

D.—Saving due to the fact that the numbers in receipt of unemployment assistance were lower than anticipated.

	£	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	2	17	9
(2) Unrecovered balances of irregular payments of unemployment assistance made in the years 1945–46 and 1946–47 hitherto held in suspense and now treated as irrecoverable (Department of Finance minute S. 99/25/36)	46	18	7
	£49	16	4

E.—Appropriations in Aid:—

	Estimated.	Realised.
	£	£ s. d.
(1) Repayment of sums advanced to workpeople	100	27 13 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	248,000	252,606 12 4
(4) Recoveries of unemployment assistance overpaid	260	239 6 3
(5) Miscellaneous	10	7 6 1
TOTAL	£548,370	£552,880 18 1

- (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 1951–52 came to hand before the close of that financial year.
 (4) No closer estimate was practicable.

NOTES.

In addition to cash recoveries accounted for under Subhead E., further recoveries totalling £536 14s. 11d. have been made by deduction from unemployment assistance in respect of overpayments included in the Accounts of previous years which came to light up to the close of this Account.

The undermentioned sums made up of unrecovered balances of irregular payments of unemployment assistance which were included in the Accounts of previous years have been treated as irrecoverable:—

	£	s.	d.
1945–46 ... ..	...	14	6
1946–47	2	13	2
(Department of Finance minute S. 99/25/36).			

W. MAGUIRE,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
29 Samhain, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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 ...	1,042,000	1,042,000 0 0	—	—
B.—Payment to Widows' and Orphans' Pensions Fund	50	1 17 0	48 3 0	—
TOTAL ...£	1,042,050	1,042,001 17 0		—
Surplus to be surrendered ...£			48 3 0	

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,
24 Meán Fómhair, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for certain Grants to 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.
A.—Medical Benefits Grant ...	44,000	44,000 0 0	—	—
B.—Grants towards Benefits, Expenses of Administration and Supplements	494,000	498,251 6 4	—	4,251 6 4
C.—Investment Return ...	29,000	19,890 15 9	9,109 4 3	—
D.—Substitutive Allowances ...	10	1 5	9 18 7	—
TOTAL ...£	567,010	562,142 3 6	9,119 2 10	4,251 6 4

Surplus to be surrendered ... £4,867 16 6

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Refunds by public assistance authorities of over-payments of sums recouped to them under the Social Welfare (Substitutive Allowances) Order, 1948 ...	—	4 4 8
Repayment from National Health Insurance Fund under Section 21 of the Social Welfare Act, 1948, in respect of payments made from the National Health Insurance Vote under the Social Welfare (Substitutive Allowances) Order, 1948 ...	—	18 0
		<u>£5 2 8</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Excess due to expenditure on benefits being greater than anticipated.
- C.—Saving due to payments out of the National Health Insurance Fund under Section 21 of the Social Welfare Act, 1950, being less than anticipated.
- D.—Saving due to adjusting payments to public assistance authorities being less than anticipated.

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
25 Deireadh Fómhair, 1952.

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

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, compared with the sum granted, for Sundry Miscellaneous Social Welfare Services, including Grants.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	82,500	73,850 16 11	8,649	3 1	—	
B.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 :— Original ... £10,000 Supplementary 750	10,750	10,756 0 0	—		6 0 0	
C.—Welfare of the Blind :— Original ... £15,950 Supplementary 1,750	17,700	17,694 4 4	5 15 8		—	
D.—Grants towards the Supply of Fuel for Necessitous Families :— Original ... £80,000 Supplementary 80,000	160,000	159,947 19 10	52 0 2		—	
E.—Grants towards the Supply of Footwear for Necessitous Children ...	30,000	29,404 17 0	595 3 0		—	
F.—Grants towards the Provision of Assistance in kind to Recipients of Home Assistance ...	7,600	7,599 5 1	14 11		—	
G.—Grants towards the Provision of Additional Home Assistance in cash in lieu of Assistance in kind ...	750	556 9 5	193 10 7		—	
	309,300	299,809 12 7	9,496 7 5		6 0 0	
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	7,500	—	7,500 0 0		—	
TOTAL :— Original ... £226,800 Supplementary 75,000	£ 301,800	299,809 12 7	1,996 7 5		6 0 0	

Surplus to be surrendered ...

£1,990 7 5

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Proceeds of sale of equipment purchased in previous years by the Department of Local Government and Public Health for Emergency Cooked Food Centres	—	5 0 0
Refunds by public assistance authorities of over-payments of grants towards the supply of fuel for necessitous families	—	73 5 2
Refunds by public assistance authorities of over-payments of grants towards the provision of assistance in kind to recipients of home assistance	—	50 15 11
		<hr/> £129 1 1 <hr/>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the fact that cost of school meals did not increase to the extent anticipated on the termination of the issue of permits to the local authorities for the purchase of creamery butter, flour and bread at subsidised prices.
- B., C., D. and F.—Casual variations.
- E.—Estimated as closely as possible.
- G.—Saving due to final payments, following the audit of accounts of public assistance authorities for the year 1948-49, being less than anticipated.

NOTE.

Equipment, valued at £644 18s. 4d., purchased in previous years by the Department of Local Government and Public Health for Emergency Cooked Food Centres and subsequently found surplus to requirements was handed over during the year, without repayment, to the Department of Defence (Department of Finance minute S. 72/9/41).

W. MAGUIRE,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
15 Deireadh Fómhair, 1952.

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

HEALTH.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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.

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 :— Original ... £132,800 Less Supplementary 7,000	125,800 0 0	145,579 3 3	—	19,779 3 3
B.—Travelling Expenses	5,500 0 0	5,228 19 2	271 0 10	—
C.—Incidental Expenses	500 0 0	511 19 7	—	11 19 7
D.—Telegrams and Telephones ...	1,450 0 0	1,559 8 0	—	109 8 0
E.—Expenses in connection with International Congresses, etc. ...	9,550 0 0	9,317 8 1	232 11 11	—
F.1.—Statutory Inquiries	100 0 0	119 12 5	—	19 12 5
F.2.—Expenses in connection with Consultative Health Councils, etc. ...	100 0 0	92 13 6	7 6 6	—
F.3.—Dissemination of Information and Advice on Health ...	31,000 0 0	28,393 12 8	2,606 7 4	—
G.1.—Vaccine Lymph Supply ...	2,170 0 0	2,112 7 11	57 12 1	—
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932 ...	10 0 0	—	10 0 0	—
MISCELLANEOUS GRANTS.				
H.—Grants to Health Authorities :— Original £4,022,000 Supplementary 850,000	4,872,000 0 0	4,869,700 0 0	2,300 0 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.—Grants to Voluntary Agencies for Child Welfare, Schools for Mothers, etc. ...	19,300 0 0	18,860 16 6	439 3 6	—
J.—National Blood Transfusion Service (Grant-in-Aid) ...	16,500 0 0	11,000 0 0	5,500 0 0	—
K.—Grants in respect of Training of native Irish Speakers in Hospital Nursing, including Training in Midwifery ...	300 0 0	200 19 2	99 0 10	—
L.—Grant to An Bórd Altranais ...	10 0 0	—	10 0 0	—
GROSS TOTAL :— Original £4,241,290 Supplementary 843,000	£5,084,290 0 0	5,092,677 0 3	11,533 3 0	19,920 3 3
			Excess of Expenditure over Gross Estimate. £8,387 0 3	
	Estimated.	Realised.	Amount drawn from Vote for Increases in Remuneration. £13,887 0 3	
M.—Appropriations in Aid :— Original ... £333,690 Supplementary 8,000	341,690 0 0	342,285 1 3	Surplus to be surrendered. £5,500 0 0	
NET TOTAL :— Original £3,907,600 Supplementary 835,000	£4,742,600 0 0	4,750,391 19 0	Surplus of Appropriations in Aid realised. £595 1 3	
Allocated from Vote for Increases in Remuneration	13,887 0 3	—	Total Surplus to be surrendered. £6,095 1 3	
	£4,756,487 0 3	4,750,391 19 0		

NOTE.—Expenditure of an amount not less than £13,887 0s. 3d. has been identified as due to the increases in remuneration (including retrospective payments) payable from 15th January, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess wholly attributable to the increases in remuneration as mentioned in Note above.

B.—The saving was due to vacancies in the inspectorial and technical staff.

D.—Excess due to higher charges than had been anticipated for telephonists' services and to an increase in telephone charges in the final quarter of the year.

- E.—It was not found necessary to send a delegate to the meeting of the Food and Agriculture Organisation of the United Nations (saving £140) and the contribution to the World Health Organisation was less than had been anticipated.
- F.3.—The expenditure on the making of films and the production of booklets and leaflets was less than anticipated but this saving was partly offset by increased expenditure on newspaper advertising and poster display on buses.
- J.—It proved unnecessary to issue the full amount of the Grant-in-Aid as the net expenses of An Comhlachas Naisiúnta um Thairmreith Fola were not as great as was expected.
- K.—The number of trainees recruited was less than had been anticipated.
- M.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
1. Receipts from Local Taxation Account under Sections 5 and 6 of the Health Services (Financial Provisions) Act, 1947 :—		
<i>Original</i> ... £326,000		
<i>Supplementary</i> ... 4,600		
	330,600	331,055 14 0
2. Costs payable by local authorities in relation to Inquiries	290	180 18 10
3. Fees for renewal of licences to private mental hospitals	245	246 10 0
4. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934 ...	370	434 16 0
5. Recovery of salaries of officers on loan to outside bodies and of officers engaged full time on regional sanatoria work :—		
<i>Original</i> ... £6,760		
<i>Supplementary</i> ... 1,380		
	8,140	8,307 1 10
6. Miscellaneous	25	38 0 7
7. Recovery from health authorities of cost of vaccine lymph supply :—		
<i>Original</i> ... Nil		
<i>Supplementary</i> ... £2,020		
	2,020	2,022 0 0
TOTAL :—		
<i>Original</i> ... £333,690		
<i>Supplementary</i> ... 8,000		
	£341,690	£342,285 1 3

EXTRA REMUNERATION (exceeding £50).

Two Executive Officers received allowances of £170 13s. 7d. and £130 2s. 10d., respectively, for the performance of higher duties.

NOTE.

This Account includes expenditure of approximately £1,038 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

P. Ó CINNEÍDE,
Accounting Officer.

AN ROINN SLÁINTE,
22 Deireadh Fómhair, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, 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.	£ s. d.
A.—Salaries, Wages and Allowances ...	20,915 0 0	22,385 10 4	—	1,470 10 4
B.—Travelling Expenses ...	450 0 0	355 3 5	94 16 7	—
C.—Superintendent and District Registrars ...	3,950 0 0	3,793 0 0	157 0 0	—
D.—Incidental Expenses ...	180 0 0	200 7 8	—	20 7 8
GROSS TOTAL ...£	25,495 0 0	26,734 1 5	251 16 7	1,490 18 0
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate. £1,239 1 5	
Deduct :—			Deficiency of Appropriations in Aid realised.	
E.—Appropriations in Aid	8,015 0 0	7,887 15 6	£127 4 6	
NET TOTAL ...£	17,480 0 0	18,846 5 11	Total Deficiency (met from Vote for Increases in Remuneration). £1,366 5 11	
Allocated from Vote for Increases in Remuneration	1,366 5 11	—		
£	18,846 5 11	18,846 5 11		

NOTE.—Expenditure of an amount not less than £1,366 5s. 11d. has been identified as due to the increases in remuneration (including retrospective payments) payable from 15th January, 1951.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increases in remuneration ; offset in part by savings resulting from vacancies remaining unfilled.

B.—The volume of travelling on the part of the Inspector was restricted due to pressure of office duties.

C. and D.—Casual variations.

E.—Appropriations in Aid. A closer estimate was not possible.

P. Ó CINNÉIDE,
Accounting Officer.

20 Samhain, 1952.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1952, compared with the sum granted, for the Expenses of the Maintenance, etc., of Patients in Dundrum Asylum (8 & 9 Vict., c. 107; and No. 19 of 1945).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	24,906 0 0	28,176 14 10	—	3,270 14 10
B.—Victualling Patients and Rations for Staff ...	4,837 0 0	4,823 16 1	13 3 11	—
C.—Uniforms, Clothing for Patients, etc. ...	1,433 0 0	1,704 0 6	—	271 0 6
D.—Travelling and Incidental Expenses ...	813 0 0	782 7 0	30 13 0	—
E.—Telegrams and Telephones	130 0 0	126 17 3	3 2 9	—
F.—Farm and Garden ...	626 0 0	538 12 4	87 7 8	—
GROSS TOTAL ...£	32,745 0 0	36,152 8 0	134 7 4	3,541 15 4
	Estimated.	Realised.	Excess of Expenditure over Gross Estimate. £3,407 8 0	
Deduct :—			Deficiency of Appropriations in Aid realised. £47 1 9	
G.—Appropriations in Aid ...	1,645 0 0	1,597 18 3		
NET TOTAL ...£	31,100 0 0	34,554 9 9	Total Deficiency (met from Vote for Increases in Remuneration). £3,454 9 9	
Allocated from Vote for Increases in Remuneration	3,454 9 9	—		
	£ 34,554 9 9	34,554 9 9		

NOTE.—Expenditure of an amount not less than £3,454 9s. 9d. has been identified as due to the increases in remuneration payable from 15th January, 1951.

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Sale of old stores ...	40	24 17 3
Sale of sugar bags ...	—	1 18 9
Recovery of rent allowance overpaid in former years ...	—	17 12 5
	£40	£44 8 5

Number of patients estimated for	...	...	...	100
Daily average number of patients maintained	...	...	...	94

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increases in remuneration.

B.—Estimated as closely as possible.

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.

E. and F.—Estimated as closely as possible.

G.—Appropriations in Aid :—

	Estimated.	Realised.
	£	£ s. d.
Receipts from Attendants for rations	510	448 16 7
Receipts from farm and garden (including value of produce used in the Asylum)	910	884 18 2
Receipts from leatherwork, rug and mat-making	225	264 3 6
	<u>£1,645</u>	<u>£1,597 18 3</u>

These receipts cannot be accurately estimated.

W. J. COYNE,
Accounting Officer.

31st October, 1952.

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

TECHNICAL ASSISTANCE.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, compared with the sum granted, for Grants-in-Aid in connection with Technical Assistance afforded by the United States Economic Co-operation Administration and for other expenditure on Technical Assistance.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Expenses arising out of E.C.A. Technical Assistance Projects (Grant-in-Aid) :—				
<i>Original</i> ... £50,000				
<i>Less Supplementary</i> ... 2,490				
	47,510	—	47,510 0 0	—
B.—Counterpart of Dollar Outlay by E.C.A. on Technical Assistance Projects (Grant-in-Aid) ...	100,000	—	100,000 0 0	—
C.—Technical Assistance other than E.C.A. Projects :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £2,500	2,500	636 19 3	1,863 0 9	—
TOTAL :—				
<i>Original</i> ... £150,000				
<i>Supplementary</i> 10				
—£	150,010	636 19 3		—
Surplus to be surrendered ...£			149,373 0 9	

	Estimated.	Realised.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Transfer from American Grant Counterpart		
Special Account ...	50,000	13,753 4 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—No issues fell to be made to the Accounts under the control of the Minister for Finance as the balances remaining of the grants of the previous year were sufficient to meet claims arising out of E.C.A. technical assistance projects.

C.—Contrary to expectation, certain claims did not mature for payment within the year.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
22nd October, 1952.

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

INCREASES IN REMUNERATION.

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, compared with the sum granted, for Increases in Remuneration of Civil Servants, Members of the *Gárda Síochána* and of the Defence Forces, and of Teachers.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s. d.	£	s. d.	£	s. d.
Remuneration of Civil Servants, Members of the <i>Gárda Síochána</i> and of the Defence Forces, and of Teachers ...	3,683,000	2,035,902	4 10	1,647,097	15 2	—	
TOTAL ...£	3,683,000	2,035,902	4 10			—	
Surplus to be surrendered ...£				1,647,097	15 2		

DETAILS OF EXPENDITURE.

Additional sums required by Departments and Offices in respect of the increases in remuneration or additional grants mentioned in Part III of Vote 71 as shown in the Appropriation Accounts of the following Votes, namely :—

Vote No.		£	s.	d.
1	President's Establishment ...	691	16	4
3	Department of the Taoiseach ...	2,375	13	2
4	Central Statistics Office ...	4,649	1	11
5	Comptroller and Auditor General ...	1,829	0	7
6	Office of the Minister for Finance ...	10,955	13	7
7	Office of the Revenue Commissioners ...	220,385	3	7
8	Office of Public Works ...	4,873	1	9
12	State Laboratory ...	453	1	9
25	Valuation and Boundary Survey ...	4,676	13	11
26	Ordnance Survey ...	1,924	9	11
29	Office of the Minister for Justice... ..	8,135	13	3
30	<i>Gárda Síochána</i> ...	362,701	9	2
31	Prisons ...	7,131	10	7
32	District Court ...	2,834	11	3
33	Circuit Court ...	10,694	16	2
34	Supreme Court and High Court of Justice ...	10,617	11	10
35	Land Registry and Registry of Deeds ...	6,196	12	7
36	Public Record Office ...	1,209	14	5
39	Office of the Minister for Education ...	30,389	9	5
40	Primary Education ...	630,196	16	1
41	Secondary Education ...	120,387	9	0
42	Technical Instruction ...	30,366	13	11
43	Science and Art ...	4,115	10	0
46	National Gallery ...	558	4	10

Vote No.		£	s.	d.
47	Lands	53,658	11	4
53	Industrial and Commercial Property Registration Office ...	1,646	10	3
54	Posts and Telegraphs	32,539	5	7
56	Defence	355,962	18	6
58	External Affairs	14,007	16	9
60	Office of the Minister for Social Welfare	81,029	7	6
67	Health	13,887	0	3
68	General Register Office	1,366	5	11
69	Dundrum Asylum	3,454	9	9
		<u>£2,035,902</u>	<u>4</u>	<u>10</u>

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Increases in remuneration and additional grants were borne on this Vote only in so far as they could not be defrayed out of savings on departmental Votes.

NOTE.

The Accounts of other Departments and Offices include expenditure of £1,269,900, approximately, in 1951-52 in respect of increases in remuneration and additional grants.

J. J. McELLIGOTT,

Accounting Officer.

DEPARTMENT OF FINANCE,
15th January, 1953.

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

OIFIG NA GAELTACHTA AGUS NA gCEANTAR gCÚNG.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, compared with the sum granted, for the Salaries and Expenses of Oifig na Gaeltachta agus na gCeantar gCúng.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	3,915	3,498 11 11	416 8 1	—
B.—Travelling Expenses ...	150	55 17 8	94 2 4	—
C.—Incidental Expenses ...	75	48 0 1	26 19 11	—
TOTAL ...£	4,140	3,602 9 8		—
Surplus to be surrendered ...£			537 10 4	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B. and C.—Closer estimation was not possible, as the service was a new one.

EXTRA REMUNERATION (exceeding £50).

From this Vote a Junior Translator (whose salary is borne on Vote 2) received a gratuity of £51 18s. 1d. in respect of special services.

NOTE.

The Account of another Office includes expenditure of £363, approximately, in respect of remuneration of an officer temporarily lent, without repayment, to this Office.

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
20th October, 1952.

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

AN CHOMHAIRLE EALAÍON.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, compared with the sum granted, for a Grant to An Chomhairle Ealaíon (No. 9 of 1951).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Grant under Section 5 of the Arts Act, 1951 ...	1,100	1,100	—	—
TOTAL ...£	1,100	1,100	—	—

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
11th June, 1952.

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

W. E. WANN,
Comptroller and Auditor General.

REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the sum expended, in the year ended 31st March, 1952, 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	415	414 5 0	15	0	—	
TOTAL ...£	415	414 5 0			—	
Surplus to be surrendered ...£			15	0		

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
11th June, 1952.

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, 1952, in connection with the Contingency Fund.

RECEIPTS.			PAYMENTS.		
£	s.	d.	£	s.	d.
Balance forward from last Account :—			Advances, etc. :—		
...	20,000	0 0	(1) In anticipation of Votes of the Oireachtas :—		
...	3	0 0	Vote for External Affairs ... 5,000 0 0		
...	19,997	0 0	Vote for An Chomhairle Ealaíon ... 200 0 0		
Repayment of Advances :—			(2) Repayable from Vote for Repayments to Contingency Fund :—		
(1) From Votes of the Oireachtas :—			Stamp duty remitted on deeds and other instruments for Public Departments 177 0 0		
...	5,000	0 0	Stamp duty remitted or refunded on deeds and other instruments for representations in Ireland of external Governments ... 224 0 0		
...	200	0 0	State bounty on birth of triplets ... 21 0 0		
...	5,200	0 0	Balance at 31st March, 1952 :—		
(2) From Vote for Repayments to Contingency Fund :—			Capital of Fund ... 20,000 0 0		
...	177	0 0	Less Advances outstanding ... 10 15 0		
...	216	5 0	19,989 5 0		
...	21	0 0	422 0 0		
...	414	5 0	£25,611 5 0		
£25,611 5 0			£25,611 5 0		

DEPARTMENT OF FINANCE,
26th September, 1952.

J. J. McELIGOTT,
Accounting Officer.

INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1951-52, AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

(Titles of Votes are shown in Clarendon Type).

A.		PAGE		PAGE	
Abbey Theatre, Dublin	...	47	Animals, Diseases of, Acts	...	60
Acquisition of Land (Allotments)	...	...	Appointments Commission, Local	...	31
(Amendment) Act, 1934	60, 100	...	Arbitration Board, Civil Service	...	34, 36
Acquisition of Land (Assessment	...	47	Army Pensions	...	200
of Compensation)	...	47	Army Pensions Board	...	200
Acquisition of Land, Forestry	142, 144	...	Army Reserve	...	192
Additional Allowances	...	37	Art, National College of	...	123, 125
Advanced Studies, Dublin Institute	...	...	Art, Science and	...	122
for	...	131	Arterial Drainage	...	20
Advertisements in Official Publi-	...	51	Arts Act, 1951	...	233
cations	...	51	Arts and Crafts Exhibitions	...	124
Advisory Committee, Referee and	...	200	Assistance in Kind, Supply of	...	220, 221
Affairs, External	...	203	Assistance, Technical	...	229
Afforestation	...	142	Assistance, Unemployment, and Un-	...	215
Agency, Irish News	...	204	employment Insurance	...	215
Agency Payments	37, 168, 170, 186	...	Asylum, Dundrum	...	227
Agricultural Credit Societies, Loans	61, 72	...	Attorney General, Office of the	...	44
Agricultural Education and	...	57	Audit, Exchequer and	...	8
Development	...	57	Audit, National Insurance	...	8
Agricultural Grants, Supplementary	...	43	Auditor General, Comptroller and	...	8
Agricultural Land, Rates on	...	43	Aviation, Civil	...	161, 171, 191
Agricultural Loans	59, 61, 67, 72	...	Aviation and Meteorological Services	...	161
Agricultural Organisation Society	...	58	Awards for Acts of Bravery	...	79
Agricultural Produce (Cereals)	...	...	
Acts	60, 68, 71, 152	...			
Agricultural Produce (Eggs) Act	...	60, 67, 71			
Agricultural Produce (Fresh Meat)	...	60, 68			
Acts	...	60, 68			
Agricultural Production—Consulta-	...	59			
tive Council	...	59			
Agricultural Research	...	57			
Agricultural Schemes in Cavan	...	66			
Agricultural Scholarships	...	58			
Agricultural Schools and Farms	57, 66	...			
Agricultural Societies and Shows	...	58			
Agricultural Wages Acts	...	60			
Agriculture	...	57			
Agriculture, County Committees of	...	58			
Air Navigation and Transport	...	...	
Acts	...	164			
Airports	...	161, 162, 164			
Air-raid Precautions Acts, 1939 and	...	190, 191			
1946	...	190, 191			
Allowances, Children's	...	214			
Allowances, Superannuation and	...	37			
Retired	...	37			
American Grant Counterpart	...	229			
Special Account	...	229			
Ancient Manuscripts, Facsimile Re-	...	55			
production of	...	55			

B.

Bacon Acts, Pigs and	...	60, 68
Bankruptcy Court Fees	...	94
Bankruptcy Fees	...	92
Bankruptcy Percentages	...	94
Banks, Remuneration of	...	29
Barrow Drainage	...	21
Bequests, Charitable Donations and	...	98
Bilingual Schools	...	114
Blake Fund, Carlisle and	...	109
Blind Persons, Pensions	...	212
Blind, Welfare of the	...	220
Blood Transfusion Service	...	223
Bogs, Development of	...	27
Bord Altranais, An	...	223
Bord na Móna	...	150, 152, 153
Botanic Gardens	...	59
Boundary Survey, Valuation and	...	53
Bourn Vincent Memorial Park	...	24
Bovine Tuberculosis Order, 1926	...	60, 65
British Government, Repayments	...	...
by	...	39, 174, 210
Broadcasting, Wireless	...	188
Buildings, Public Works and	...	20
Bureau of Military History	...	190, 192
Burke Memorial Fund	...	117
Business Names, Registry of	...	14

C.		PAGE
Capitation Grants, Secondary Schools ...	...	114
Carlisle and Blake Fund ...	...	109
Cattle and Sheep, Loans for Purchase of ...	...	59, 67, 72
Cattle and Sheep, Slaughter of, Acts ...	...	60, 68, 70
Cattle Diseases Fund ...	...	73
Cattle, Tuberculosis in ...	...	60, 65, 73
Cavan, Special Agricultural Schemes ...	...	66
Cement (Amendment) Act, 1938 ...	...	152
Censorship, Film ...	...	79
Censorship of Publications ...	...	79
Census of Population, 1946 and 1951 ...	...	6
Central Marketing Depot ...	...	146, 148
Central Statistics Office ...	...	6
Certificates, Aliens' etc. ...	...	83
Charges, Law ...	...	44
Charitable Donations and Bequests ...	...	98
Charleville Endowment ...	...	116
Chief Justice Fees ...	...	94
Child Welfare ...	...	223
Children, Escort and Conveyance of ...	...	81
Children's Allowances ...	...	24
Chomhairle Ealaíon, An ...	...	233
Church Property Branch ...	...	139
Church Surplus Grant, Interest on ...	...	139
Church Temporalities Fund ...	...	68, 107, 121
Circuit Court ...	...	91
Ciste Shéamais A. Mhic Shuibhne ...	...	119
Civil Aviation ...	...	161, 171, 191
Civil Service Arbitration Board ...	...	34, 36
Civil Service Commission ...	...	31
Civil Service (Compensation) Board ...	...	34
Coast Life Saving Service ...	...	156, 157
College of Art, National ...	...	123, 125
Colleges, Preparatory ...	...	105, 107
Colleges, Training ...	...	105, 107
Colleges, Universities and ...	...	46
Combined Purchasing Act ...	...	102
Comhaltas Uladh ...	...	122, 124
Cómhdháil Náisiúnta na Gaedhilge ...	...	123
Commerce, Industry and ...	...	149
Commercial Property Registration Office, Industrial and ...	...	167
Commission, Civil Service ...	...	31
Commission on Emigration and other Population Problems ...	...	35, 36
Commission, Irish Land ...	...	134
Commissioners of Irish Lights ...	...	159
Commissions and Special Inquiries ...	...	34
Committees ...	...	34
Company Law Reform, Commission on ...	...	35
Compensation Allowances ...	...	37, 170
Compensation, Personal Injuries ...	...	37, 38, 47, 82, 157, 201
Comptroller and Auditor General ...	...	8
Comptroller and Auditor General, Report of the ...	...	iii
Concerts, Public ...	...	188
Congested Districts Schemes ...	...	72
Connaught Rangers (Pensions) Acts ...	...	201
Conservators, Boards of ...	...	75
Consular Services ...	...	205
Consultative Health Councils ...	...	PAGE 222
Contagious Abortion and other Diseases in Cattle, Prevention of ...	...	59, 67
Contingency Fund Deposit Account ...	...	235
Contingency Fund, Repayments to ...	...	234
Continuation Education ...	...	120
Conveyance of Mails ...	...	168, 169
Co-operation, European ...	...	207
Cork Tramways (Employees' Compensation) Act, 1933 ...	...	159
Council of Education ...	...	103
Council of Europe ...	...	207
Council of Law Reporting, Incorporated ...	...	47
Counsel, Fees to ...	...	44
County Borough and Urban Area Councils, Receipts from (Unemployment Assistance Acts) ...	...	216
County Committees of Agriculture ...	...	58
Court, Circuit ...	...	91
Court, District ...	...	89
Court Orders ...	...	92
Court, Supreme, and High Court of Justice ...	...	93
Creameries and Creamery Industry ...	...	59, 61
Criminal Lunatics, Maintenance of ...	...	85
Criminal Prosecutions, Expenses of ...	...	24
Cultural Institutions ...	...	47
Cultural Relations with other Countries ...	...	203, 205
D.		
Dáil Éireann ...	...	3
Dairies Act, 1935, Milk and ...	...	68
Dairy Produce Acts ...	...	60, 67, 68
Dairy Produce, Subsidies for ...	...	61
Dairy Produce (Price Stabilisation) Acts ...	...	60, 67, 74
Dairy Produce (Price Stabilisation) Fund ...	...	74
Dairy Science ...	...	58
Dangerous Drugs Act, 1934 ...	...	224
Davis, Thomas, Commemoration of ...	...	122, 123
Deeds, Registry of ...	...	95
Defence ...	...	190
Defence Forces (Pensions) Schemes, 1937 to 1949 ...	...	201
Defence of Public Officials ...	...	44
Department of the Taoiseach ...	...	5
Designs ...	...	100, 167
Destructive Insects and Pests Acts, etc. ...	...	60
Detention, Places of ...	...	81, 129
Discharged Prisoners' Aid Societies ...	...	86
Diseases of Animals Acts ...	...	60
Distress, Relief of ...	...	27
Distressed Seamen, Relief of ...	...	156
District Court ...	...	89
Dollar Exports, Commission on ...	...	35
Dollar Exports Organisation ...	...	151
Donations and Bequests, Charitable ...	...	98
Drainage Schemes ...	...	21
Dramatic Productions in Irish ...	...	123
Dublin Institute for Advanced Studies ...	...	131

	PAGE
Duais-Chiste an Uachtaráin de hÍde	128
Dublin Metropolitan Police, Pen- sions, etc.	38
Dundrum Asylum	227

E.

Economic Co-operation Adminis- tration	229
Education and Development, Agri- cultural	57
Education, Council of	103
Education, Office of the Minister for Education, Primary	103
Education (Provision of Meals) Acts, 1914 to 1930	105
Education, Secondary	220
Education, Forestry	114
Education Acts, Vocational	142
Egg and Poultry Production	120
Electoral Act and the Juries Act, Expenses under the	58
Emigration and other Population Problems, Commission on	42
Employment and Emergency Schemes	35, 36
Engineering Expenditure (Post Office)	27
Entertainment, Official	182, 183, 184, 185
Erasmus Smith Endowment	203
Escort and Conveyance of Children	118
Establishment, President's	81
Estate Duty Appeals	2
Estate Duty Grant	47
Estate Duty Valuation	68
Estates, Improvement of	53
European Co-operation	135
European Economic Co-opera- tion, Organisation for	207
Exchequer and Audit	8
Exhibitions, Arts and Crafts	124
Expenses, Miscellaneous	47
Expenses under the Electoral Act and the Juries Act	42
External Affairs	203
Extra-Statutory Grants	37, 212

F.

Farm Buildings Scheme	59
Fee Stamps 4, 15, 32, 48, 80, 84, 90, 92, 94, 96, 97, 140, 206	
Fees to Medical Referees	37
Fergus River Drainage	21
Film Censorship	79
Film Institute of Ireland, National	123
Finance, Office of the Minister for	10
Fines, District Court	89
Fisheries	75
Fisheries (Amendment) Act, 1949	77
Fisheries (Revision of Loans) Act, 1931	78
Fisheries (Tidal Waters) Acts, 1934 and 1939	77
Fishery Loans	77

	PAGE
Fishery Protection Service	75
Flax Act, 1936	60
Flour and Wheat Meal Subsidies	60
Folklore Commission, Irish	123
Food Subsidies	60, 149
Footwear for Necessitous Children	220
Foras Tionscal, An	151
Foreign Exchange Account	iv
Foreshores	156, 159
Forestry	142
Friendly Societies, Registrar of	153
Fuel for Necessitous Families, Supply of	220
Fuel Subsidy	150

G.

Gaeltacht and Breac-Ghaeltacht, Bonus to Parents, etc., of certain Pupils in	106
Gaeltacht Housing	146
Gaeltacht Scholarships	106
Gaeltacht Services	145
Gallery, National	132
Gárda Síochána	81
Gárda Síochána, Pensions, etc.	38
Gárda Síochána Reward Fund	77, 84
Gas Regulation Acts	153
Genealogical Office	123
General Register Office	225
General Law Expenses	44
Glasshouse Crops in Gaeltacht Areas	66, 72
Government Property, Rates on	40
Government Stocks, Management of	29
Grants, Extra-Statutory	37, 212
Grants-in-Aid (<i>see</i> under name of receiving service)	
Gratuities	37
Greyhound Industry, Commission on	35
Ground Lime Subsidy	59

H.

Harbours	24, 156
Harbours Act, 1946	154
Hatcheries, Fish	77
Health	222
Health Insurance, National	218
Health, Office of the Minister for	222
Heraldic Museum	123, 126
High Court of Justice, Supreme Court and	93
Historical Documents	97
Historical Records, Irish	122, 126
Historical Sciences, Irish Committee of	123
Homespun	145, 148
Horse Breeding Act, 1934	60, 67
Horticultural Crops	58
Hospital Treatment	157, 191, 201
Hospitals, Mental	85, 224
Houses of the Oireachtas	3
Housing Grants	99, 145, 150

I.	PAGE	PAGE
Incorporated Law Society ...	47	Irish Translation of the New Testa- ment ... 49
Incorporated Council of Law Re- porting ...	47	Irish Vocabularies ... 103
Increases in Remuneration ...	230	
Incremental Salary Grant, Second- ary Schools ...	114	J.
Industrial and Commercial Property Registration Office ...	167	Joint Medical Commission ... 35
Industrial Development Authority ...	151	Judges, Deputy Circuit ... 91
Industrial, etc., Loans ...	148	Judgments Registry Fees ... 94
Industrial Research and Standards, Institute for ...	150	Judicature Fees ... 94
Industrial Schools, Reformatory and Industrial Schools, Reformatory and ... 81, 105,	129	Juries Act, Expenses under the Electoral Act and the ... 42
Industries, Marine Products ...	145	Jurors List ... 91, 92
Industries, Rural ...	145, 148	Justice, Office of the Minister for ... 79
Industry and Commerce ...	149	
Information Material ...	204	K.
Injuries Compensation, Personal 37, 38, 47, 82		Keeper of State Papers ... 97
Injuries to Property ...	47	Kelp and Seaweeds ... 145, 148
Injury Grants ...	37, 186	Killury or Nelan Fund ... 109
Inland Fisheries ...	75	
Inquiries, Commissions and Special Insemination of Livestock, Artifi- cial ...	34	L.
Institute for Advanced Studies, Dublin ...	59	Laboratory Grants ... 114
Institute for Industrial Research and Standards ...	131	Laboratory, State ... 30
Institutions, Cultural ...	150	Labour Court ... 150
Institutions of Science and Art ...	47	Land Acts ... 99, 134, 135, 136, 140
Instruction, Technical ...	122	Land Bond Fund ... 135
Insurance Act, 1936 ...	120	Land Commission, Irish ... 134
Insurance, National Health ...	152	Land Commission Warrants ... 92
Insurance, Unemployment, and Un- employment Assistance ...	218	Land Registry and Registry of Deeds ... 95
International Council for the Study of the Sea ...	215	Land Rehabilitation Project ... 59, 61
International Labour Office ...	75	Lands ... 134
International Organisations, Ex- penses in connection with 6, 57, 62, 80, 99, 149, 161, 162, 167, 168, 188, 204, 207, 222	149	Law Charges ... 44
Inter-Parliamentary Activities ...	3	Law Expenses, General ... 44
Investigations, Scientific, etc. ...	75	Law Society, Incorporated ... 47
Investment Return ...	218	Leaden Models Industry ... 145
<i>Iris Oifigiúil</i> ...	49, 51	Legal Terms, Irish, Advisory Com- mittee ... 79
Irish Agricultural Organisation Society ...	58	Letterkenny Railway ... 19
Irish and Bilingual Schools ...	114	Library, National ... 122
Irish Church Fund ...	19	Licence Fees, Wireless ... 188
Irish, Dramatic Productions in ...	123	Licences, Hackney Car, etc., ... 82, 83
Irish Folklore Commission ...	123	Life Saving Service, Coast ... 156, 157
Irish Land Commission ...	134	Lighthouse Fund, General ... 14
Irish Legal Terms Advisory Com- mittee ...	79	Limestone Subsidy, Ground ... 59
Irish Lights Commissioners ...	159	Lismore Endowment ... 116
Irish Manuscripts Commission ...	34, 36	Liss Endowment ... 110
Irish News Agency ...	204	Live Stock, Artificial Insemination of ... 59
Irish Plate, The ...	47	Live Stock Breeding Act, 1925 ... 60, 67
Irish, Publications in ...	114, 123, 125	Live Stock, Improvement of ... 58
Irish Red Cross Society ...	190, 192	Loans, Agricultural ... 59, 61, 67, 72
Irish Text Books ...	51, 114, 115	Loans, Fishery ... 77
Irish Tourist Board ...	33	Loans, Industrial, etc., ... 148
		Local Appointments Commission ... 31
		Local Authorities, Grants to 43, 75, 99
		Local Authorities (Works) Act, 1949 ... 100
		Local Defence Force ... 200, 201
		Local Government ... 99
		Local Loans Fund 11, 17, 23, 44, 135, 140
		Local Security Force ... 81, 82
		Local Taxation Grants ... 68, 77, 115
		Lunacy Percentages ... 94
		Lunatics, Criminal, Maintenance-of ... 85

M.

	PAGE
MacSwiney (Pension) Act, 1950 ...	201
Mails, Conveyance of ...	168, 169
Management of Government Stocks ...	29
Manufacturing Accounts, Prisons and St. Patrick's, Clonmel ...	88
Manuscripts, Ancient, Facsimile Re- production of ...	55
Manuscripts Commission, Irish ...	34, 36
Maps, Sales of ...	51
Marine Products Industries ...	145
Marine Services, Transport and ...	156
Marine Works Act, 1902 ...	19
McEnery Memorial Scholarship Fund ...	113
Meals for School Children ...	220
Medical Benefits ...	218
Medical Referees ...	37
Mental Hospitals, District ...	85
Mental Hospitals, Private ...	224
Mental Treatment Act, 1945 ...	83
Mercantile Marine Fees ...	159
Meteorological Services, Aviation and ...	161
Meteorological Wireless Services ...	171
Mianraí, Teoranta ...	150
Military Service Pensions Acts ...	200
Milk and Dairies Act, 1935 ...	68
Milk Powder, Manufacture of ...	58
Milk Production, Improvement of ...	58
Minerals Development Act, 1940 ...	152
Minerals Exploration and Develop- ment ...	150
Miscellaneous Expenses ...	47
Miscellaneous Social Welfare Ser- vices ...	220
Model Schools ...	105
Murphy Bequest ...	127
Museum, National ...	122

N.

National College of Art ...	123, 125
National Film Institute of Ireland ...	123
National Gallery ...	132
National Health Insurance ...	218
National Health Insurance Fund ...	210, 218, 219
National Insurance Audit ...	8
National Library ...	122
National Museum ...	122
National School Teachers' Superan- uation ...	105, 106, 107
National Schools ...	24
National Stud ...	58, 67
National Theatre Society, Ltd. ...	47
Nationality and Citizenship Act, Irish ...	80
Naval Service ...	191
Nelan Fund, Killury or ...	109
New Testament, Irish Translation of the ...	49
News Agency, Irish ...	204
Nurses, Training of ...	223

O.

	PAGE
Offences against the State Acts ...	190, 192
Office of Public Works ...	16
Office of the Attorney General ...	44
Office of the Comptroller and Auditor General ...	8
Office of the Minister for Agriculture ...	57
Office of the Minister for Defence ...	192
Office of the Minister for Education ...	103
Office of the Minister for External Affairs ...	203
Office of the Minister for Finance ...	10
Office of the Minister for Health ...	222
Office of the Minister for Industry and Commerce ...	149
Office of the Minister for Justice ...	79
Office of the Minister for Lands ...	134
Office of the Minister for Local Government ...	99
Office of the Minister for Posts and Telegraphs ...	168
Office of the Minister for Social Welfare ...	209
Office of the Registrar General of Births, etc. ...	225
Office of the Revenue Commissioners ...	12
Office of the Secretary to the Presi- dent ...	2
O'Halloran, Father, Memorial Fund ...	112
Oifig na Gaeltachta agus na gCean- tar gCúing ...	232
tOireachtas, An ...	123
Oireachtas Debates ...	49
Oireachtas, Houses of the ...	3
Oireachtas Restaurant ...	3
Old Age Pensions ...	212
Ordnance Survey ...	55
Orphans' Pensions Acts, Widows' and ...	210
Orphans' Pensions, Widows' and ...	217
Our Lady's Home ...	89
Outturn of the Year ...	iii

P.

Parental Moneys ...	129
Parks ...	20, 24
Passports ...	205
Patents ...	167
Paymaster-General's Office ...	10
Pension Fund, Preparatory Colleges ...	105
Pension Fund, Teachers' ...	107, 114
Pensions Acts, Widows' and Orphans' ...	210
Pensions, Army ...	200
Pensions, Blind Persons ...	212
Pensions Board, Army ...	200
Pensions, etc., Dublin Metropolitan Police ...	38
Pensions, etc., Gárda Síochána ...	38
Pensions Investment Account ...	217
Pensions, Old Age ...	212
Pensions, Royal Irish Constabulary ...	37
Pensions, Teachers' ...	105, 114
Pensions, Widows' and Orphans' ...	217
Personal Injuries Compensation ...	37, 38, 47, 82, 157, 201

	PAGE
Phoenix Park National School ...	20
Pictures, Purchase of ...	132
Piers ...	23
Pigs and Bacon Acts ...	60, 68
Place Names, Commission on ...	34, 36
Plate, The Irish ...	47
Population Problems and Emigration, Commission on ...	35, 36
Post Office Savings Bank ...	174, 175
Posts and Telegraphs ...	168
Posts and Telegraphs, Superannuation, etc., Charges ...	170, 174, 186
Potatoes, Black Scab in ...	60, 67
Potato Reserve Scheme ...	59, 67
Poultry and Egg Production ...	58
Preparatory Colleges ...	105, 107
President's Establishment ...	2
Prevention of Contagious Abortion and other Diseases in Cattle ...	59, 67
Prices Advisory Body ...	151
Primary Education ...	105
Printing, Stationery and Prisons ...	49
Prisons and St. Patrick's, Clonmel, Manufacturing Accounts of ...	88
Property, Injuries to ...	47
Prosecutions, Criminal, Expenses of Public Concerts ...	44
Public Libraries Act, 1947 ...	188
Public Officials, Defence of ...	100
Public Record Office ...	44
Public Trustee ...	97
Public Works and Buildings ...	134
Public Works, Office of ...	20
Publicans' Licences ...	16
Publications, Censorship of ...	92
Publications in Irish ...	79
Publications, Official, Advertisements in ...	114, 123, 125
Publications, Sales of ...	51
R.	
Rates on Agricultural Land ...	51
Rates on Government Property ...	43
Rates on Premises occupied by Representatives of External Governments ...	40
Ration Books ...	40
Record Office, Public ...	149
Red Cross Society, Irish ...	97
Referee and Advisory Committee ...	190, 192
Referees, Medical ...	200
Reformatory and Industrial Schools ...	37
Reformatory and Industrial Schools ...	129
Register Office, General ...	81, 105, 129
Register of Population, 1951 ...	225
Registrar General of Births, etc. ...	6
Registration Council (Secondary Education) ...	225
Registration Office, Industrial and Commercial Property ...	104, 119
Registry of Deeds, Land Registry and Reid Bequest ...	167
Relief of Distress ...	95
Remuneration, Increases in ...	110

	PAGE
Rents and Leaseholds Commission ...	35, 36
Repatriation and Maintenance of Destitute Irish Persons Abroad ...	203, 205
Repayments to Contingency Fund ...	235
Report of the Comptroller and Auditor General ...	iii
Representatives Abroad ...	203
Reproduction of Ancient Manuscripts, Facsimile ...	55
Research, Agricultural ...	57
Research and Standards, Institute for Industrial ...	150
Research, Veterinary ...	57, 62, 66
Reserve Stocks ...	iv
Residences, Teachers' ...	106, 146
Restaurant, Oireachtas ...	3
Retired Allowances, Superannuation and ...	37
Revenue Commissioners, Office of the ...	12
Reward Fund, Garda Síochána ...	77, 84
Road Fund ...	14, 30, 83, 102
Road Traffic Act, 1933 ...	83, 102, 153
Road Transport Acts ...	84, 154
Rosse Fund ...	164
Royal Irish Constabulary, Pensions ...	37
Rural Electrification ...	151
Rural Improvements Scheme ...	27
Rural Industries ...	145, 148
S.	
Salmon Export Licences ...	77
Savings Bank, Post Office ...	174, 175
Schemes, Employment and Emergency ...	27
Scholarships, Agricultural ...	58
Scholarships, Gaeltacht ...	106
Scholarships, Secondary Schools ...	114
Scholarships, Technical Instruction ...	120
Scholarships, University ...	123
School Books, Free ...	106
School Meals (Gaeltacht) Acts, 1930 and 1933 ...	220
Schools and Farms, Agricultural ...	57, 66
Schools, Model ...	105
Schools, National ...	24
Schools, Reformatory and Industrial ...	129
Schools, Reformatory and Industrial ...	81, 105, 129
Science and Art ...	122
Sea Fisheries ...	75
Sea Fisheries Association ...	76, 77
Seamen, Distressed, Relief of ...	156
Seamen, Compensation and other Payments to ...	157
Seanad Éireann ...	3
Secondary Education ...	114
Secondary Teachers' Pension Fund ...	114
Secret Service ...	41
Services, Transport and Marine ...	156
Shannon Navigation ...	19
Shannon River Works ...	20
Sheep and Cattle, Loans for Purchase of ...	59, 67, 72
Sheriffs ...	91
Ships, Inspection of ...	159

	PAGE
Slaughter of Cattle and Sheep Acts	60, 68, 70
Smith, Erasmus, Endowment	118
Social Welfare Act, 1950	210
Social Welfare, Office of the Minister for	209
Social Welfare Services, Miscellaneous	220
Special Inquiries, Commissions and	34
Spinning Industry	145
Sporting Rights	23, 77
Stamps, Fee 4, 15, 32, 48, 80, 84, 90, 92, 94, 96, 97, 140, 206	
State Fisheries	75
State Laboratory	30
State Papers, Keeper of	97
State Solicitors	44
Stationery and Printing	49
Statistics Office, Central	6
Steamer Services	156
Stock and Store Accounts	iv
Stud, National	58, 67
Studies, Advanced, Dublin Institute for	131
Sugar (Control of Import) Act, 1936	152
Superannuation and Retired Allowances	37
(See also Posts and Telegraphs, Superannuation, etc., Charges)	
Superannuation of Teachers	105, 106, 107
Supplementary Agricultural Grants	43
Supplies and Services (Temporary Provisions) Act, 1946	152, 218
Supplies Branch	149
Supreme Court and High Court of Justice	93
Surrender of Balances, 1950-51	iv
Survey, Ordnance	55
Survey, Valuation and Boundary	53

T.

Taoiseach, Department of the	5
Teachers' Pension Fund	107, 114
Teachers' Residences	106, 146
Teachers' Salaries Grant	105, 114
Teachers, Superannuation of	105, 106, 107
Teachtaí	3
Technical Assistance	229
Technical Instruction	120
Telegraphs, Posts and	168
Telephone Capital Account	25, 170, 187
Theatre Society, Ltd., National	47
Therapeutic Substances Act, 1932	222, 224
Tourist Board, Irish	33
Toy Industry	145
Trade Loans (Guarantee) Act, 1939	153

	PAGE
Trade Marks and Designs	167
Trade Union Act, 1941	152
Training Colleges	105, 107
Transport and Marine Services	156
Treaty, Allowances under Article 10 of	37, 39, 170, 174, 186
Trustee, Public	134
Tuberculosis in Cattle	60, 65, 73
Turf Schemes	150, 152

U.

Under Sheriffs	91
Unemployment Assistance	215, 216
Unemployment Fund	210, 215, 216
Unemployment Insurance and Unemployment Assistance	215
United States Economic Co-operation Administration	229
Universities and Colleges	46

V.

Vaccine Lymph Supply	222, 224
Valuation and Boundary Survey	53
Veterinary College	58, 66
Veterinary Research	57, 62, 66
Visa Fees	205
Vocabularies, Irish	103
Vocational Education Committees	120, 149
Volunteer, etc., Medals, Purchase of	124
Voters List	91

W.

Weights and Measures Acts	153
Whale Fisheries Act, 1937	75, 77
Widows' and Orphans' Pensions	217
Widows' and Orphans' Pensions Acts	210
Widows' and Orphans' Pensions Fund	174, 210, 217
Wireless Broadcasting	188
Wireless Installation	171
Wireless Services, Meteorological	171
Witnesses' Expenses	3, 44, 201
Works and Buildings, Public	20
Works, Office of Public	16
Wreck and Salvage	156, 159

Y.

Young Ireland Movement, Centenary Commemoration	122, 123
Youth Unemployment, Commission on	35, 36

ANALYSIS, UNDER VOTES, OF THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL SHOWING TO WHICH ACCOUNTS SPECIFIC REFERENCE IS MADE IN THE REPORT.

Number and Title of Vote.	Report.		Number and Title of Vote.	Report.	
	Page.	Para.		Page.	Para.
1. President's Establishment	—	none	39. Office of the Minister for Education ...	—	none
2. Houses of the Oireachtas	—	none	40. Primary Education ...	xvi.	42-43
3. Department of the Taoiseach ...	—	none	41. Secondary Education ...	xvii.	44
4. Central Statistics Office	—	none	42. Technical Instruction ...	xvii.	45
5. Comptroller and Auditor General ...	—	none	43. Science and Art ...	xvii.	46-49
6. Office of the Minister for Finance ...	—	none	44. Reformatory and Industrial Schools ...	xix.	50
7. Office of the Revenue Commissioners	iv.	6-8	45. Dublin Institute for Advanced Studies ...	—	none
8. Office of Public Works	—	none	46. National Gallery ...	—	none
9. Public Works and Buildings ...	v.	9-14	47. Lands ...	—	none
10. Employment and Emergency Schemes ...	vii.	15-18	48. Forestry ...	—	none
11. Management of Government Stocks ...	—	none	49. Gaeltacht Services ...	xix.	51-52
12. State Laboratory ...	—	none	50. Industry and Commerce	xx.	53-62
13. Civil Service Commission	—	none	51. Transport and Marine Services ...	xxv.	63-66
14. Irish Tourist Board ...	vii.	19	52. Aviation and Meteorological Services ...	xxvii.	67-74
15. Commissions and Special Inquiries ...	—	none	53. Industrial and Commercial Property Registration Office ...	—	none
16. Superannuation and Retired Allowances ...	viii.	20	54. Posts and Telegraphs ...	xxx.	75-82
17. Rates on Government Property ...	—	none	55. Wireless Broadcasting ...	—	none
18. Secret Service ...	—	none	56. Defence ...	xxxii.	83-90
19. Expenses under the Electoral Act and the Juries Act ...	—	none	57. Army Pensions ...	xxxv.	91
20. Supplementary Agricultural Grants ...	—	none	58. External Affairs ...	xxxv.	92-93
21. Law Charges ...	—	none	59. European Co-operation	—	none
22. Universities and Colleges	—	none	60. Office of the Minister for Social Welfare ...	—	none
23. Miscellaneous Expenses	—	none	61. Old Age Pensions ...	xxxvi.	94
24. Stationery and Printing	—	none	62. Children's Allowances	—	none
25. Valuation and Boundary Survey ...	—	none	63. Unemployment Insurance and Unemployment Assistance ...	xxxvi.	95
26. Ordnance Survey	—	none	64. Widows' and Orphans' Pensions ...	—	none
27. Agriculture ...	viii.	21-33	65. National Health Insurance ...	xxxvi.	96
28. Fisheries ...	xiii.	34-38	66. Miscellaneous Social Welfare Services ...	xxxvii.	97
29. Office of the Minister for Justice ...	—	none	67. Health ...	xxxvii.	98
30. Garda Síochána ...	—	none	68. General Register Office	—	none
31. Prisons ...	xv.	39	69. Dundrum Asylum ...	—	none
32. District Court ...	—	none	70. Technical Assistance ...	xxxvii.	99
33. Circuit Court ...	—	none	71. Increases in Remuneration ...	xxxviii.	100
34. Supreme Court and High Court of Justice ...	—	none	72. Oifig na Gealtachta agus na gCeantar gCúig ...	—	none
35. Land Registry and Registry of Deeds ...	—	none	73. An Chomhairle Ealaíon	—	none
36. Public Record Office ...	—	none	74. Repayments to Contingency Fund ...	—	none
37. Charitable Donations and Bequests ...	—	none			
38. Local Government ...	xv.	40-41			