

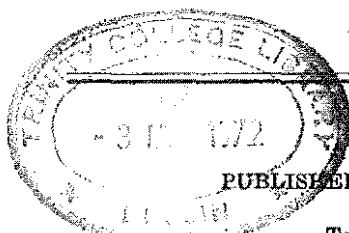
APPROPRIATION ACCOUNTS

1953-54

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1954, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL THEREON, AND 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,
15 December 1954*



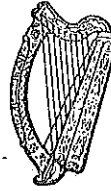
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1955

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ACCOUNTS OF THE PUBLIC SERVICES, 1953-54

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

GENERAL

Outturn of the Year

1. In accordance with the wishes of the Committee of Public Accounts the expenditure recorded in the accounts presented in this volume is adjusted to the nearest pound. The figures in the accounts as rendered to me are summarised on page xxxiii. The total amount to be surrendered as shown in the summary is £6,693,236 11s. 9d., arrived at as follows:—

Gross Expenditure		Estimated	Actual		
	£	£	£	s.	d.
Original estimates ...	110,620,484				
Supplementary do. ...	5,682,395				
		116,302,879	109,638,683	9	3

Deduct:—

Appropriations in Aid					
Original estimates ...	4,648,553				
Supplementary do. ...	30,000				
		4,678,553	4,707,594	1	0
Net Expenditure ...		£111,624,326	£104,931,089	8	3

Amount to be surrendered, being 6 per cent
of the supply grants ... £6,693,236 11s. 9d.

In no case has the provision made by Dáil Éireann been exceeded, and no excess vote is, therefore, necessary.

Exchequer Extra Receipts

2. Extra receipts payable to the Exchequer as recorded in the appropriation accounts amounted to £861,448 5s. 7d.

Surrender of Balances on 1952-53 Votes

3. The balances to be surrendered out of votes for the public services for 1952-53 amounted to £4,298,169 15s. 4d. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

4. 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.

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 31 March 1954. 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

Subhead Q.—Losses by Default, Fraud and Accident

6. Reference was made in paragraph 8 of the last report to the embezzlement of income tax receipts by an officer of the Department who was prosecuted and dismissed. The charge to this subhead includes a sum of £1,729 being the amount required to make good the loss of revenue.

Revenue Account

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

8. The net yield of revenue for the years 1952-53 and 1953-54 is shown in the following statement under its main heads :—

	1952-53	1953-54
	£	£
Customs	33,907,731	36,597,298
Excise	16,444,586	17,055,353
Estate, etc.	2,608,326	2,802,975
Stamps	1,543,660	1,663,792
Income Tax, Sur-Tax and Super-Tax	23,002,280	22,276,661
Corporation Profits Tax, etc. ...	2,913,411	2,596,284
Total ...	£80,419,994	£82,992,363

£83,443,000 was paid into the Exchequer during the year leaving a balance of £2,078,293 outstanding as compared with £2,528,930 at the end of the previous financial year.

Extra-statutory Repayments of Customs and Excise Duties

9. Extra-statutory repayments of Customs duties and of Excise duties amounting to £11,929 and £1,192, respectively, were made during the year.

Remissions and Amounts Irrecoverable

10. 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 31 March 1954. I have made a test examination of the items included in the schedules with satisfactory results. The total amount, £6,984, remitted or passed as irrecoverable was made up as follows :—

	£
Estate, etc., Duties ...	405
Income Tax and Sur Tax ...	6,523
Customs Duty ...	56
	£6,984

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

	Remission	£
On compassionate grounds	303

Amounts Irrecoverable

Composition settlements ...	704
Miscellaneous : Liability not enforceable, etc. ...	5,977
	£6,984

VOTE 9.—PUBLIC WORKS AND BUILDINGS

*Subhead A.—Purchase of Sites and Buildings**Subhead B.—New Works, Alterations and Additions*

11. The charge to subhead A. includes a payment of £11,000 in respect of a deposit on the purchase of premises for use by the Department of External Affairs as an embassy at Paris. The agreed purchase price was £150,000, approximately, and the balance is charged in the account for the year 1954-55.

12. The conversion of premises for use as an embassy and ambassador's residence in London was completed in the year 1953-54. A lease of the premises was acquired in 1950-51 at a cost of £76,028 and expenditure on adaptation and furnishing, including £10,283 charged to subhead B. in the year under review, amounted at 31 March 1954 to £111,795. The adaptations included restoration work arising from war damage in respect of which £9,903 was received from the British War Damage Commission. This amount has been brought to account as an exchequer extra receipt.

Subhead J.2.—Arterial Drainage—Construction Works

13. Provision was made under this subhead for expenditure of £25,000 and £15,000 on the Corrib-Clare and Nenagh catchment drainage schemes, respectively. The Corrib-Clare scheme, estimated to cost £2,120,000, was confirmed by the Minister for Finance on 7 April 1954 in accordance with the terms of section 7 (2) of the Arterial Drainage Act, 1945. Expenditure on preliminary work amounting to £1,169 is included in the charge to the subhead. No expenditure was incurred during the year on the Nenagh scheme. The balance of the charge, £403,626, represents further direct expenditure on the Brosna, Glyde and Dee, and Feale catchment drainage schemes, which were commenced in May 1948, June 1950 and June 1951, respectively. The value of services rendered by plant and machinery during the year was assessed at £137,532, the cost of the schemes to 31 March 1954 being:—

	£
Brosna Scheme	1,157,430
Glyde and Dee Scheme	659,854
Feale Scheme	399,795

Subhead K.3.—Central Engineering Workshop and Stores

14. In the course of a test examination of plant records it was noted that a number of excavators and other machines became unserviceable within comparatively short periods of completion of major overhaul and I have asked for information on the matter.

VOTE 10.—EMPLOYMENT AND EMERGENCY
SCHEMES

15. Provision was made under subhead F. (Urban Employment Schemes) and subhead G. (Rural Employment Schemes) for grants towards expenditure by local authorities on road and amenity schemes, etc., to provide employment. The grants, amounting in all to £194,611, 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. The accounts of the expenditure on the schemes are examined by Local Government auditors whose certificates are available to me.

16. The expenditure charged to subhead H. (Minor Employment Schemes) and subhead I. (Development Works in Bogs used by Landholders and other Private Producers), amounting to £220,000, relates to schemes administered by the Special Employment Schemes Office. In certain counties these schemes were carried out by county engineers who account to the Special Employment Schemes Office for the expenditure incurred.

17. The scheme for which provision was made under subhead J. (Rural Improvements Scheme) was, for the most part, administered by the Special Employment Schemes Office either directly or through the agency of county engineers. The expenditure amounted to £197,000 and the works carried out under the scheme included the improvement and construction of accommodation roads to houses, farms and bogs, small drainage works, the erection or reconstruction of small bridges, etc. Only works which are estimated to cost not less than £40 are approved and the grants made vary from 75 per cent. to 100 per cent. of their cost. The cash contributions of beneficiaries which were formerly applied to meet part of the cost of the works have, with the consent of the Minister for Finance, been appropriated in aid of the vote, the gross expenditure being charged to the subhead. The amount so appropriated includes £13,255 which had been contributed in previous years.

18. As shown in the account, the vote provisions under subheads F., H., I. and J. were fully utilised and were supplemented by moneys made available from the National Development Fund (see page 28).

19. The amount charged to subhead K. (Miscellaneous Schemes) comprises mainly the cost of improvement works on small fishery harbours and piers carried out by the Office of Public Works on behalf of the Special Employment Schemes Office.

VOTE 20.—SUPPLEMENTARY AGRICULTURAL GRANTS

Subhead D.—Additional Grant under the Rates on Agricultural Land (Relief) Acts, 1946 and 1953

20. As indicated in a footnote to the estimate payments on account were made from this subhead in anticipation of the enactment of the Rates on Agricultural Land (Relief) Bill, 1953. This Bill became law on 23 December 1953 and extended the application of the Rates on Agricultural Land (Relief) Act, 1946, to the year 1953-54 and the two following financial years. Payments amounting to £1,262,056 had been made prior to the date of enactment.

VOTES 22.—UNIVERSITIES AND COLLEGES

Subhead B.—University College, Dublin

21. A grant of £200,000 provided by supplementary estimate was paid from this subhead to the authorities of University College, Dublin, towards the cost of certain properties at Stillorgan, Co. Dublin, which had been acquired as a suitable site for the erection at a later stage of buildings for college purposes.

VOTE 24.—STATIONERY OFFICE

Stores

22. The result of the stocktaking of stores carried out at 31 March 1952 has been furnished to me. It reveals surpluses to the value of £1,158, and deficiencies of £1,239 which are attributed mainly to accounting errors. The net results of the stocktakings carried out in March 1953 and March 1954 are not yet available and I have inquired as to the present position.

23. In August 1953 the Stationery Office undertook a census of typewriters and other office machinery in use throughout the public service and I have inquired whether the results are yet available.

24. It has been the practice of the Stationery Office to release stocks of paper to printing contractors in anticipation of the issue of orders and, on the expiration of the relevant contracts, to have returned to store the balance of paper unused. In the course of audit it was noted that on the expiration of contracts considerable delay had occurred in the surrender of unused balances of paper; and also that the quantities of paper on hands as reported by certain contractors did not agree with the Stationery Office records. I have communicated with the Accounting Officer on this matter.

VOTE 27.—AGRICULTURE

Subhead M.8.—Farm Buildings Scheme and Water Supplies

25. The expenditure charged to this subhead includes £400,850 in respect of grants issued under the farm buildings scheme, £108,856 under the water supplies scheme and £64,167 for administrative expenses. The farm buildings scheme provided for the payment to rated occupiers of agricultural land of grants towards the cost of construction of new farm buildings, the extension and repair of existing buildings, the laying and repair of roadways, paths and farmyards, and the construction of tanks, silos and cattle enclosures. Grants paid in the year under review included £282,034 in respect of newly constructed buildings at rates varying according to the nature of the work undertaken; £28,433 for improvement of existing buildings on the basis of 50 per cent. of the approved estimated cost of labour, subject to a maximum grant for each building equal to three-fifths of the grant for a new building of the same class; and £90,383 for other approved works on the basis of 50 per cent. of the estimated labour cost. The scheme for the installation of water supplies in farm dwellings provides for the payment of grants equal to 50 per cent. of the approved estimated cost of installation, subject to a maximum grant of £100. No grant is payable for any work estimated to cost less than £10.

Subhead M.9.—Land Rehabilitation Project.

26. The expenditure on this service is made up as follows :—

	£
Salaries, wages and allowances	164,787
Direct labour	171,756
Travelling and subsistence	79,365
Purchase of machinery, implements, etc. ...	43,418
Grants towards purchase of machinery and equipment	6,026
Lime and fertilisers	175,920
Grants to farmers	725,232
Grants to Comhlucht Siúicere Éireann, Teo., for bog reclamation	6,522
Materials for drains, fencing, etc.	103,370
Payments to contractors	707,999
Advertising and publicity	3,078
District offices and stores—rents, etc. ...	8,335
Payments to Office of Public Works	47,438
Miscellaneous expenses	1,091
	<hr/>
	£2,244,337

27. 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 either in full or, if the occupier so elects, by means of an annuity, when the Minister certifies that the work has been completed. Under the arrangements made for the operation of the project an occupier might have approved work carried out by the Department on agreeing to pay two-fifths of the estimated cost plus the cost of fertilisers and lime supplied, subject to a maximum of £12 per statute acre. It was decided in May 1953 not to undertake work which was estimated to involve a charge on public funds in excess of £30 per acre. The scheme also provided that an occupier might undertake the work himself and, where this was done to the satisfaction of the Department, he was entitled to a grant amounting to two-thirds of the estimated cost subject to a maximum of £20 per acre. This maximum was increased to £30 per acre in November 1952.

28. The work carried out by the Department was done either by direct labour or through the agency of contractors employed for the purpose. It was decided in November 1952 that all such work should be entrusted to contractors, except in certain districts, and that the machinery which had been purchased for the project should be sold to the contractors to such extent as the Minister might consider desirable. It was also decided that the machinery should be disposed of, as far as possible, in composite units and in such manner as to cause the minimum dislocation of work under the scheme.

The machinery for sale was valued by technical officers of the Department of Agriculture and the Office of Public Works jointly and tenders were invited by public advertisement. Sums totalling £163,522 were received in the year ended 31 March 1954 from sales of items valued at £179,411 and were brought to account as exchequer extra receipts, together with a sum of £317 realised from the sale of scrap material. Machinery valued at £61,939 and miscellaneous spares and equipment valued at £10,834 were transferred to other Departments. Further receipts from sales of machinery, spare parts, materials and general equipment are brought to account in 1954-55.

29. With the object of rehabilitating land deficient in soil fertility but not needing the specific works referred to in paragraph 27, 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. It provides for the testing of land to establish its need of lime and fertilisers on payment by the occupier of 1s. per statute acre. Farmers availing of this scheme are required to deposit at least 10 per cent. of the cost and to repay the balance by means of an addition to their land purchase annuities.

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30. Following certain experiments carried out by Comhlucht Siúicre Éireann, Teoranta, on the reclamation of bogland the Minister for Agriculture decided to afford the company financial support for a scheme of reclamation. Under this scheme the company may purchase areas of bogland, and also arrange for the reclamation of small areas of bogland by the occupiers under its direction and supervision. A grant of £16 per statute acre, increased from July 1953 to £24, becomes payable when the reclaimed land produces a satisfactory crop. The grants paid up to 31 March 1954, including £52 paid in 1952-53, amounted to £6,574 in respect of 334 acres of bogland reclaimed.

Subhead O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Wheat Order, 1952, etc.

31. Reference was made in previous reports to arrangements whereby growers who sold wheat of the harvests of the years 1943-1947, inclusive, 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. The fertiliser suppliers were recouped the amount of allowances made by them on submission of monthly claims supported by the relevant credit vouchers. Including expenditure of £32,850 charged to this subhead the total paid to fertiliser suppliers in connection with the redemption of the credit vouchers amounted at 31 March 1954 to £1,306,828. I understand that an appreciable number of dockets are still outstanding.

Subhead P.—Allowances, etc., for Dairy Produce

32. The charge to this subhead includes a payment to the Butter Marketing Committee of £58,713 in recoupment of the balance of a deficit of £358,381 in the Committee's trading account for the year ended 31 March 1953. A payment of £299,668 on account was made from the Dairy Produce (Price Stabilisation) Fund in the year 1952-53 in respect of this deficit which was due mainly to losses on sales of imported butter and expenditure on cold storage of butter for winter consumption. A sum of £63,000 was also paid to the Committee in respect of an anticipated deficit in the trading account for the year ended 31 March 1954.

Subhead R.—Appropriations in Aid

33. Reference was made in paragraph 24 of the report on the accounts for 1952-53 to the arrangement whereby Comhlucht Siúicre Éireann, Teoranta, undertook the importation and

distribution of superphosphate. Repayable advances totalling £922,717 were made to the company in 1952-53 from voted moneys to finance the scheme and it was provided that these advances should be repaid by periodical remission to the Department of Agriculture of the proceeds of sale less expenses. The amount repaid by the company to 31 March 1954, including £347,000 received in the year under review and credited to appropriations in aid, amounted to £387,000, leaving a balance of £535,717 outstanding.

Dairy Produce (Price Stabilisation) Fund

34. The income of the Fund, £222,579, consisted of levies, mainly on home sales of creamery butter and raw cheese.

The payments out of the Fund included £7,637 to the Butter Marketing Committee to meet administrative expenses, and £101,305 to creameries in connection with the Department's scheme for the cold storage of creamery butter. In order to provide additional margins of 2s. 4d. per cwt. for retailers and 8d. per cwt. for wholesalers on sales of creamery butter, an allowance of 3s. per cwt. was paid to creameries, wholesalers and the Butter Marketing Committee on stocks of creamery butter held on 1 October 1953, and to creameries on butter produced after that date. These allowances, totalling £56,087, account for the balance of the payments from the Fund.

VOTE 28.—FISHERIES

Subhead F.5.—Compensation, etc.

35. Compensation amounting to £3,075 was paid to owners of nets under section 35 of the Fisheries Act, 1939, which provides for the restriction of the use of nets in fresh water and for payment of compensation to the owners. In accordance with the provisions of Sections 3 and 4 of the Freshwater Fisheries (Prohibition of Netting) Act, 1951, interest was paid on compensation awarded and amounted in the year under review to £273.

36. Sections 2 and 4 of the Act of 1951 authorise the Minister for Agriculture with the consent of the Minister for Finance to make *ex-gratia* grants in certain circumstances to persons not entitled to compensation under the Act of 1939, the aggregate of such grants not to exceed £60,000. Pursuant to these sections grants amounting to £9,525 were paid to owners and lessees and £233 to employees in the year under review. The grants paid under the authority of these sections amounted at 31 March 1954 to £31,387.

Subhead H.—Appropriations in Aid

37. The Sea Fisheries Association was dissolved on 24 April 1952, under the Sea Fisheries Act, 1952, which provided for the

transfer of all the liabilities of the Association at the date of dissolution to An Bord Iascaigh Mhara. As will be seen from the account, sums totalling £21,000 which were received from An Bord in the year ended 31 March 1954 in repayment of advances made to the Association were credited to appropriations in aid.

38. The total advances to the Sea Fisheries Association for boats and gear to 24 April 1952 amounted to £408,500 and the half-yearly instalments of annuities set up to repay these advances amounted to £255,648 at 31 March 1954. Sums transferred to the Department in payment of the instalments amounted to £196,450 including £16,722 credited to this subhead. The repayments were, therefore, in arrear on 31 March 1954 to the extent of £59,198 as compared with £48,201 on 31 March 1953.

39. The total advances for general development made to the Association up to 24 April 1952 amounted to £63,215. These advances are repayable over a period of twenty years by half-yearly instalments covering principal and interest, and instalments amounting to £4,278 which fell due in the year under review comprise the balance of the £21,000 credited to this subhead.

Extra Receipts payable to Exchequer

40. Reference was made in paragraph 40 of the previous report to the joint acquisition by the Minister for Agriculture and the Ministry of Commerce for Northern Ireland of all fishing rights in the tidal portions of the Lough and River Foyle and of its tributary the River Faughan, and to the setting up of the Foyle Fisheries Commission. Paragraph 4 of schedule 3 to the Foyle Fisheries Act, 1952, provides that any surplus moneys for the time being in the hands of the Commission shall be disposed of in such manner as the Minister for Agriculture and the Ministry of Commerce for Northern Ireland may from time to time jointly direct. In accordance with this provision, surplus moneys amounting to £2,600 in the hands of the Commission at 30 September 1952 were surrendered in the year under review and this administration's share, £1,300, has been brought to account as an exchequer extra receipt.

VOTE 38.—LOCAL GOVERNMENT

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

41. The contributions towards loan charges of local authorities under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1952, amounted to £939,720. Non-statutory

contributions in recoupment of the additional charges incurred on certain loans advanced from the Local Loans Fund for subsidy housing schemes by reason of increases in the rates of interest payable on such loans amounted to £139,509.

Subhead I.3.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1952, and under the Housing (Amendment) Acts, 1948, 1949, 1950 and 1952

42. Section 7 of the Housing (Amendment) Act, 1952, empowered the Minister for Local Government, with the consent of the Minister for Finance, to make a grant, not exceeding £50, to any person providing and installing in a dwelling-house a private water supply and sewerage facilities. The scheme was limited to houses situated in areas where no public piped water supply or sewerage scheme was provided. Grants paid in the year under review amounting to £5,024 are included in the charge to this subhead.

Subhead Q.—Grants to Local Authorities for Improvement of certain roads in the Gaeltacht and Congested Areas

43. With a view to promoting the economic and social development of the Gaeltacht and congested areas, provision was made under this subhead for grants to local authorities for the improvement of certain roads conducive to the development of the tourist industry in these areas, including roads giving access to tourist resorts within the areas. It is proposed that the programme of road improvement should extend over a period of eight years, the expenditure in any year being limited to £400,000. Grants totalling £360,000 in respect of approved work were made to eleven local authorities in the year.

Motor Tax Account

44. 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 vehicle, etc., duties in 1953-54 amounted to £4,422,571 compared with £3,869,439 in the previous year. They include £35,665 attributable to fines collected by the Department of Justice, £5,947 in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937 (S.R. & O., No. 92 of 1937), and £59,231 received from government

departments in accordance with a decision by the Department of Finance that sums corresponding to motor tax should be paid into the Motor Tax Account in respect of State-owned vehicles from the year 1953 onwards. 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, 1953-54.

VOTE 40.—PRIMARY EDUCATION

Subhead A.3.—Preparatory Colleges, etc.

45. Accounts have been furnished to me showing the receipts and expenditure for the school year 1953-54 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 B.—Examinations

46. In the course of audit a number of cases were observed in which payments of fees and expenses in excess of the amounts properly allowable were made to superintendents of examinations. I was informed that the amounts overpaid were being recovered and that steps were being taken to avoid similar overpayments in future.

Subhead C.3.—Van and Boat Services

47. Provision is made under this subhead for the payment of contributions towards the cost of the conveyance of children to national schools, subject to certain conditions relating to the ages of the children and the daily average number conveyed. I have communicated with the Accounting Officer regarding payments made in certain cases in which the required conditions did not appear to have been fulfilled.

Subhead D.—Superannuation, etc., of Teachers

48. Teachers' pensions and other awards under the superannuation schemes were formerly computed by reference to average annual salary for the three years preceding the date of retirement. Paragraph 5 of the National School Teachers' Superannuation (Amendment) Scheme, 1953 (S.I. No. 255 of 1953), dated 14 July 1953, provides for the substitution of scale salary at date of retirement for average annual salary in the case of teachers who were compelled to retire on grounds of age or ill

health on or after 31 December 1951. Included in the charge to the subhead are payments totalling approximately £49,300 in respect of arrears of pensions and other awards arising out of the revised basis of calculation.

Subhead E.—Appropriations in Aid

49. Fees payable in respect of pupils attending preparatory colleges are fixed by reference to a scale, approved by the Department of Finance, which has regard to the income of the parents and to the number of children in the family, special consideration being given to those cases where high rents or other abnormal charges have to be met. I have asked for information in certain cases in which the fees assessed appeared to be less than those warranted by the circumstances.

50. The average fee paid by the students in the year under review was £21 4s. 3d. as compared with £20 2s. 1d. for the previous year.

VOTE 42.—TECHNICAL INSTRUCTION

Non-voted Services

The Mary A. Hardiman Bequest

51. Appended to the appropriation account is an account of a bequest by the late Mrs. Mary A. Hardiman amounting to £19,440 for the promotion and support of vocational education in Ireland. As shown in the account, this bequest was invested in $4\frac{1}{2}$ per cent. National Loan, the amount acquired being £20,042. It is administered under a deed establishing a trust of which the Minister for Education and the Minister for Finance are the trustees.

VOTE 43.—SCIENCE AND ART

Subhead B.10.—Grants to Colleges providing Courses in Irish for Persons other than Teachers

52. Under a scheme approved by the Department of Finance grants are payable to Irish colleges in respect of classes in Irish organised by these colleges for persons other than teachers. I have inquired regarding payment of a grant of £134 in respect of classes which were organised by a body other than an Irish college.

Subhead B.16.—Grants to Irish Colleges in the Gaeltacht

53. The charge to the subhead includes a grant to Comhaltas Uladh of the Gaelic League of £2,500 which, with the sum of

Subhead H.—Appropriations in Aid

58. Sales of forest timber are generally effected by public auction, or by tender, but small quantities are sold locally at prices fixed by the Department. It was noted that considerable quantities of timber were disposed of at a forestry centre at the prices fixed for local small sales and I have inquired as to the circumstances in which the sales were conducted on a non-competitive basis.

59. In accordance with authorisations issued by the Department timber was sold on various dates between March 1950 and May 1952. The relevant invoices were not issued to the purchasers until September 1953 and I have asked for an explanation.

60. It was noted in a particular instance that sawmill products delivered by the Department were rejected as not being in accordance with specification. A further quantity awaiting delivery was also rejected for the same reason. I am in communication with the Accounting Officer regarding the disposal of the rejected material.

61. Unauthorised tree fellings were carried out extensively at a forestry centre in the year 1952 and a forester and a head labourer, who were prosecuted and acquitted in connection with the matter, were dismissed from the service. I have inquired as to the amount of the loss involved and also regarding the control exercised over the felling and disposal of timber.

62. The lettings of shooting rights included one for a period of five years from 1951 to 1956 at £25 per annum and another for ten years from 1949 to 1959 at £200 per annum. It was noted that the rents, which are payable annually in advance, were not collected for the years 1952 and 1953 and I have communicated with the Accounting Officer.

Stores

63. It was noted on a test examination of the stores records that issues of building materials were not recorded in certain cases and I have asked for information on this matter. I have also inquired as to the date and result of the last complete stock-takings carried out at central stores depots and forestry centres.

VOTE 49.—GAEILTACHT SERVICES

Subhead I.—Losses

64. The amount charged to this subhead, which was opened with the authority of the Department of Finance, includes an *ex-gratia* payment of £65 to the manageress at a knitting centre

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£2,500 referred to in paragraph 51 of the last report, makes a total grant of £5,000 towards the erection of a hall at Ros Goill, Co. Donegal, to be used for the furtherance of the Irish language.

A sum of £2,500 was paid to Comhaltas Uladh towards the cost of providing an Irish College at Teelin, Co. Donegal. It is understood that the cost of this work has been estimated at £10,000 and that a further grant has been approved by the Department of Finance.

The balance of the charge to the subhead, £228, was paid to Comhaltas Choláiste Múinteoireachta na Mumhan. This amount together with the grant of £2,272 paid in the previous year brought the total grant towards the cost of purchasing and adapting premises as a residential Irish College at Ballingeary, Co. Cork, to £2,500.

VOTE 47.—LANDS

Land Purchase Accounts

Rent and Interest Accounts

54. Rates are payable on lands held by the Irish Land Commission pending disposal by allotment or otherwise. Section 7 of the Rates on Agricultural Land (Relief) Act, 1946, provides for the granting, subject to certain provisions, of relief from rates by way of employment allowance in respect of adult workmen employed on land. I have inquired whether consideration has been given to the question of the Land Commission's entitlement to such allowance in respect of herds employed on its lands.

55. It was noted that in certain cases bog rents in respect of the 1953 season were not put into collection until 1954 and I have inquired as to the reasons for the delay.

VOTE 48.—FORESTRY

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

56. The charge to this subhead includes £472 10s. 0d. in respect of motor tax on a number of tractors at the annual rate of £31 10s. 0d. each. In view of the nature of the work on which these tractors were engaged I have asked for information regarding the rate of duty applicable.

57. The sanction of the Department of Finance was obtained in 1951 for expenditure of £220 on the repair and improvement of a house on State forest land. The work was completed in 1953 at a cost of £609 and I have inquired whether the sanction of the Department of Finance was obtained for the excess expenditure.

as compensation for loss of personal belongings destroyed by fire in September 1952 and £1 in respect of the loss of official cash. As noted in the account, the loss on machinery, materials, etc., has been computed at £378. A note in the account of the vote for Public Works and Buildings for the year 1952-53 records that the value of the buildings destroyed was assessed at £500.

Subhead H.—Appropriations in Aid

65. The agents' commission deducted from the proceeds of sales of products of rural industries includes a sum of £1,426 paid to an agent who took legal proceedings against the Minister for Lands arising out of the termination of his services in 1942. A settlement was reached under which the agent's claim for commission and interest agreed at £1,716 was partly offset by a counter claim for £290 in respect of certain property of the Department which had been retained by him. A sum of £51, representing interest on a deposit lodged in Court, was received and is included in the extra receipts payable to the exchequer.

VOTE 50.—INDUSTRY AND COMMERCE

Subhead J.1.—Food Subsidies

66. The expenditure charged to this subhead is made up as follows :—

	£
Flour	6,147,840
Wheaten meal	67,322
	<hr/>
	£6,215,162

67. 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. Prior to 25 April 1953 these were limited to a percentage of an agreed figure representing capital employed together with the cost of any capital provided in excess of the agreed figure. As from 25 April 1953, the subsidy was adjusted to ensure that, over the industry as a whole, millers would earn remuneration equivalent to 4s. 6d. per sack of flour produced after charging all admissible expenses. The expenditure comprised £5,789,727 in respect of losses incurred on the sale of imported wheat for periods up to 27 February 1954, offset by £47,887 being the balance due from the company in final adjustment of subsidy for the cereal year 1949-50 following examination of the millers' accounts by officers of the Department; payments on account amounting to £406,000, being £400,000 in respect of provisional

adjustment of subsidy for the cereal years 1950-51, 1951-52 and 1952-53, and a further advance of £6,000 for remuneration of importer-distributors for the 15 months to 31 March 1951.

68. The subsidy on wheaten meal for the cereal year 1952-53 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.

Subhead K.—Fuel Subsidy

69. The sum of £240,000 charged to this subhead was paid to Fuel Importers (Éire) Limited, being £147,152 in discharge of the unrecouped losses of the company as at 31 December 1952, together with the sum of £92,848 on foot of the loss incurred in the year ended 31 December 1953. The total payments of subsidy to the company amounted at 31 March 1954 to £10,046,373.

Operations of Bord na Móna

Subheads M.1., M.2. and M.3.

70. The issues from the grants-in-aid during the year comprised £20,000 for experiment and research (subhead M.1), £179,880 for grants for housing (subhead M.3.), and £111,545 for cost of turf production under local schemes (subhead M.2.).

71. 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 the expenses incurred by Bord na Móna on experimental and research work, subject to a limitation of £250,000. The issues under this head amounted at 31 March 1954 to £199,800.

72. 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 maximum grant payable under section 6 for any particular house was £180 and the total amount of such grants was not to exceed £360,000. Section 3 of the Turf Development Act, 1953, increased the maximum individual grant to £570 and the total to £420,000 and the charge to subhead M.3. is in respect of the additional grants paid. The issues to 31 March 1954 amounted to £264,480.

73. Production of turf under local schemes was confined to machine-won turf and receipts from Bord na Móna in respect of

sales amounted to £112,700 which is credited to subhead X.—Appropriations in Aid. During the year under review it was decided that these schemes, which were taken over from County Councils in January 1948, should be discontinued and the Board was instructed to proceed with winding-up operations, including the disposal of the equipment and stores. A sum of £16,648 in respect of equipment sold was received from the Board and brought to account as exchequer extra receipts.

74. The exchequer extra receipts also include a sum of £118,455 received from Bord na Móna being an annuity of £18,455 in respect of the advances made from voted moneys for the development of certain bogs and a sum of £100,000 as a capital repayment. The amount outstanding at 1 April 1954 in respect of these advances was £150,565 and, with the agreement of the Minister for Finance, this amount is being repaid by means of an annuity of £11,090 over a term of 23 years, interest being calculated at 5 per cent.

Subhead P.—Repayment of Advances for Rural Electrification

75. Section 41 (3) of the Electricity (Supply) (Amendment) Act, 1945, provides that one moiety of the moneys advanced out of the Central Fund to the Electricity Supply Board for rural electrification shall be repaid out of moneys provided by the Oireachtas at such time or times as the Minister for Finance shall direct. The moieties of advances made in the calendar years 1947 and 1948 were, in accordance with the direction of the Minister for Finance, repaid from the vote for Industry and Commerce to the Central Fund in the financial years 1948-49 and 1949-50, respectively. The subsidy portions of the advances for the calendar years 1949 and 1950 are, by direction of the Minister, being repaid from voted moneys by annuities over a term of 50 years, interest being calculated at 3½ per cent. The first instalments were paid in the financial years 1950-51 and 1951-52, respectively.

In the year 1952-53 the Minister for Finance decided to revert to the earlier procedure whereby the subsidy moiety of advances in a calendar year is repaid to the Central Fund from voted moneys in the financial year commencing on the following 1 April and £450,000 being one-half of the amount advanced in 1951 was repaid in the year ended 31 March 1953. The sum of £904,810 charged to this subhead comprises annuities of £25,375 and £29,435 in repayment of the subsidy moieties of advances made to the Board in 1949 and 1950, respectively, and £850,000 being one-half of the amount advanced during the calendar year 1952.

Subhead W. W.2.—Grant to Min Fhéir Teoranta, for Capital Purposes

76. The Grass Meal (Production) Act, 1953, authorised the Minister for Industry and Commerce to promote a limited company for the acquisition, drainage and cultivation of bog-land in the Bangor Erris area, the processing of grass and other plants and the carrying on of kindred and incidental activities. The company, Min Fhéir Teoranta, was incorporated on 5 March 1954, and by warrant dated 20 March 1954 the Minister for Industry and Commerce appointed the first directors. Section 14 of the Act authorises the Minister with the consent of the Minister for Finance to make grants to the company out of moneys provided by the Oireachtas to be applied in defraying capital expenses, the aggregate amount of such grants being limited to £165,000. In the year under review grants amounting to £12,000 were issued out of a provision of £50,000 made by supplementary estimate.

Minerals Development

Advances to Mianraí, Teoranta

77. Paragraph 67 of the last report referred to the liability of Mianraí, Teoranta, for advances and for interest thereon. The total liability of the company amounted at 31 March 1954 to £206,172. 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 postpone to 1 April 1955 payment by the company of interest on advances and of instalments of advances which fell due on 1 April 1953, 1 October 1953 and 1 April 1954.

VOTE 51.—TRANSPORT AND MARINE SERVICES

Subhead A.2.—Córas Iompair Éireann

78. The total amount paid to Córas Iompair Éireann in the year 1953-54 by way of non-repayable grant towards the operating losses and revenue charges of the company was £800,000. Further payments of subsidy were suspended pending the re-examination of the allocation as between revenue and capital of certain expenditure charged in the company's accounts. I understand that it has been established that overpayments of subsidy were made in the years 1952-53 and 1953-54 and that a claim for refund has been presented to the company.

79. The charge to this subhead also includes a sum of £477,000 which was repaid to the Central Fund in recoupment

of the amount advanced to Córas Iompair Éireann in the year ended 31 March 1953, in accordance with section 30 of the Transport Act, 1950, to meet payments of interest on transport stock.

80. Paragraph 65 of the report on the accounts for the year 1949-50 referred to an advance of £2,462,369, made in that year to Córas Iompair Éireann to meet capital expenditure. The determination of the terms and conditions of repayment was deferred by the Minister for Finance until the end of May 1953 and I have inquired whether any decision has yet been reached.

Subhead A.3.—Great Northern Railway Company (Ireland)

Subhead A.7.—Great Northern Railway Board

81. Reference was made in previous reports to the agreement reached between the Minister for Industry and Commerce and the Minister of Commerce, Northern Ireland, regarding the payment and apportionment of the operating losses of the Great Northern Railway Company (Ireland). The sum of £260,338 charged to subhead A.3. was paid to the company towards operating losses and revenue charges incurred in the period from 1 April to 31 August 1953. The undertaking was transferred on 1 September 1953 to the Great Northern Railway Board established under section 6 of the Great Northern Railway Act, 1953.

Advances made to the Board up to 31 March 1954 towards anticipated losses, pursuant to section 30 (4) of the Act of 1953, amounted to £100,000 and were charged to subhead A.7. The issue of further advances was postponed pending the final apportionment between the two Governments of the company's losses in the period from 1 January 1951 to 31 August 1953. I understand that the amount paid by this administration towards these losses was in excess of its liability and that it has been decided, with the consent of the Minister for Finance, to permit the Board to retain the sum overpaid as a set-off against the State's liability for the period commencing on 1 September 1953.

Subhead A.6.—Passenger Facilities at Cobh

82. As stated in paragraph 64 of the report for the year 1951-52 a payment of £19,000 was made to Córas Iompair Éireann in that year towards the cost of certain works on the railway premises at Cobh to afford improved accommodation for tourist traffic. The total cost of these works amounted to £35,835 of which £32,251 fell to be provided by the State and £3,584 by the harbour authority. The sum of £13,251 charged to this subhead represents the balance of the State contribution.

VOTE 52.—AVIATION AND METEOROLOGICAL SERVICES

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

83. Reference was made in previous reports to the compulsory acquisition in 1945 of 23 holdings comprising 242 acres in connection with a scheme, which was subsequently abandoned, for the establishment of a village settlement in the vicinity of Shannon Airport. The reconveyance of these lands to the former owners has not yet been completed. Payments out of subhead E. on foot of compensation, legal costs and land annuities in connection with this project amounted to £268 and payment of £18 for rates on lands not yet reconveyed was made from subhead F. The net expenditure on the scheme to 31 March 1954 was £4,966.

84. In paragraph 79 of the report on the accounts for the year 1952-53 I referred to expenditure of £28,368 on the acquisition of land for the development of Dublin Airport. Payments in the year under review for compensation, legal costs and the redemption of land annuities on the holdings amounted to £25,456 bringing the total expenditure as at 31 March 1954 to £53,824 which is made up as follows :—

	£
Compensation	49,877
Legal costs	1,602
Payments in redemption of land annuities	2,345
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	£53,824

The acquisition of one further holding of approximately 5 acres was not completed at 31 March 1954.

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

85. Expenditure during the year on constructional works, including furnishing of buildings, at Dublin and Shannon (Rineanna) Airports amounted to £55,346 and £18,808, respectively, bringing the total expenditure as at 31 March 1954 to £1,254,556 for Dublin Airport and £1,944,577 for Shannon (Rineanna) Airport, exclusive of expenditure on the acquisition of land.

Management of Dublin and Shannon (Rineanna) Airports

86. The accounts of Aer Rianta, Teoranta, for the year ended 31 March 1954 showed the revenue from the management of

Dublin Airport, including £69,877 for landing fees, £38,054 for rents and £3,863 for profit on catering, to be £120,862. The expenditure amounted to £96,661 leaving a surplus of £24,201 on airport management which has, I understand, been surrendered to the Exchequer in 1954-55.

87. I have been furnished with a statement giving particulars of the receipts and payments for the year 1953-54 in connection with the management of Shannon Airport. This airport is managed directly by the Department of Industry and Commerce. The receipts amounted to £269,523, including £174,313 for landing fees, £32,975 for rents, etc., and £39,673 from the catering service and passenger hostels. The payments amounted to £155,340 leaving a surplus of £114,183.

88. These figures, while serving as a basis for comparison as between one year and another, do not purport to reflect the full cost of operating the airports since no account is taken of such factors as meteorological and radio services, air traffic control, interest on capital, etc.

VOTE 54.—POSTS AND TELEGRAPHS

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

89. The losses borne on the vote for the year ended 31 March 1954 amounted to £4,597. A classified schedule of these losses is set out at page 164. At page 167 particulars are given of 25 cases in which cash shortages or misappropriations amounting to £905 and \$693.25 were discovered; the sums in question were made good and no charge to public funds was necessary.

Stores

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

Reference was made in paragraph 87 of the previous report to a loss of £24,415 resulting from the destruction of poles in a fire which occurred at a storage depot. Included in Appendix No. II to the account (statement of receipts and issues of engineering stores) is a sum of £3,465 being adjustment in respect of the loss of poles arising from a second outbreak of fire at the same depot. The Department of Finance has now sanctioned the write-off of the losses involved, amounting to £27,880.

In addition to the engineering stores shown in Appendix No. II as valued at £2,598,756 on 31 March 1954, engineering stores to the value of £1,628 were held on behalf of other Government Departments. Stores other than engineering stores were valued at £754,403, including £179,716 in respect of stores held for other Government Departments.

Revenue

91. A test examination of the accounts of the Postal, Telegraph and Telephone services was carried out with satisfactory results.

The net yield of revenue for the years 1952-53 and 1953-54 is shown in the following statement :—

		1952-53	1953-54
		£	£
Postal Service	... ..	3,163,340	3,491,187
Telegraph Service	... ..	298,680	297,376
Telephone Service	... ..	2,025,506	2,404,699
Total	... ..	£5,487,526	£6,193,262

£6,200,000 was paid into the Exchequer during the year, leaving a balance of £390,673 at 31 March 1954 as compared with a balance of £397,411 at the end of the previous financial year.

Sums due for telephone services amounting to £1,607 were written off during the year as irrecoverable.

Post Office Savings Bank Accounts

92. The accounts of the Post Office Savings Bank for the year ended 31 December 1953 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £71,056,613 on 31 December 1953 as compared with £65,583,712 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 £2,429,763. Of this sum, £1,695,691 was paid and credited to depositors in respect of interest, management expenses amounted to £167,750 and £566,322 was set aside towards provision against depreciation in the value of securities.

Post Office Factory

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

Including works in progress on 31 March 1954 the expenditure on manufacturing jobs during the year amounted to £55,047, expenditure on repair work (other than repairs to mechanical transport) to £38,712, and expenditure on mechanical transport repairs to £11,692.

VOTE 55.—WIRELESS BROADCASTING

94. Pursuant to a decision of the Government on the re-organisation of the broadcasting service, the form of the estimate for wireless broadcasting was modified and expenditure in the

year under review is, accordingly, shown under two subheads only, *viz.*—A.—Expenses of Broadcasting, and B.—Equipment, inclusive of Labour. Licence fees continue to be brought to account as extra receipts payable to the Exchequer, and other receipts, including those from advertisements, are appropriated in aid of the vote.

Subhead A.—Expenses of Broadcasting

95. As part of the reorganisation referred to in the previous paragraph, Comhairle Radio Éireann, consisting of a chairman and four members, was established on 1 January 1953, to advise and assist the Minister for Posts and Telegraphs on the conduct of the broadcasting service and to be responsible, under the Minister, for the general control and supervision of the service. It was also arranged that subject to certain reservations, mainly concerning staffing arrangements, the sum provided each year for the expenses of broadcasting might be expended on the authority of the Minister without reference to the Minister for Finance.

VOTE 56.—DEFENCE

Subhead K.—Provisions and Allowances in lieu

96. 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	1953-54	1952-53
Cost of production	3.5 pence per lb.	3.2 pence per lb.
Cost delivered Dublin	3.8 „ „ „	3.5 „ „ „
MEAT		
Dublin	... 25.9 „ „ „	24.6 „ „ „
Curragh	... 26.9 „ „ „	27.2 „ „ „

The average price of cattle purchased for the Dublin and Curragh areas was £71 10s. 7d. and £72 0s. 9d. per head, respectively, as compared with £69 17s. 2d. and £67 14s. 10d. in the previous year, while the average production of beef per head was 693 lbs. and 699 lbs., respectively, as compared with 699 lbs. and 673 lbs.

Subhead S.—Barrack Maintenance and Minor Works

97. A Board of officers was appointed in 1950 to survey the position arising from the shortage of houses available for married soldiers and to make recommendations with a view to the provision of additional accommodation. As a preliminary step towards implementing the findings of the Board a scheme for the erection of 88 houses on a site owned by the Department

adjacent to a military barracks in Dublin was commenced in the year under review. The work is being carried out by direct labour under the supervision of the Corps of Engineers as the Office of Public Works could not give the project the required priority. It is estimated that the cost of the scheme will be £150,000 and, as the estimate contained no provision for major capital works, I have inquired as to the amount expended in the year to 31 March 1954.

Subhead T.—Military Lands

98. The charge to this subhead includes £46,070 being the cost, including legal expenses, of 423 acres of land acquired for the purpose of providing hard-surface runways at a military aerodrome. This property includes a residence and other buildings which it was necessary to acquire owing to the refusal of the owner to sell separately the portion of his land required for the runways. Arrangements have been made for the purchase of a further area of 51 acres in connection with the project. The area required to provide the runways is 187 acres and I have been informed that the question of the disposal of the surplus property is under consideration.

Subhead X.2.—Hospital Treatment of Soldiers' Dependants

99. Expenses amounting to £58 were incurred on the treatment and maintenance in a civil hospital of the child of a N.C.O. injured in an accident for which a third party, who had paid compensation to the parent, was responsible. The question of liability for hospital expenses was referred to the law officers who advised that under the relevant Defence Force regulations these expenses fell to be borne by the State and that there was no remedy against the third party. I am informed that the regulations are being amended to provide that the cost of hospitalisation of soldiers' dependants shall not be met from public funds where the disability necessitating such treatment is caused in circumstances where compensation is payable by a third party.

Statement of Losses

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

Cash losses charged to "Balances Irrecoverable"	£ 186
Deficiencies of stores and other losses not affecting the 1953-54 vote	29,899

The corresponding figures of losses in the previous year were £280 and £5,945.

The deficiency of £17,076 noted at item 5 of the Statement of Losses includes £15,161 representing the assessed value of clothing and equipment unrecovered from members of An Fórsa Cosanta Áitiúil and An Sluagh Muirí who became non-effective in the years 1946 to 1951 or were discharged in the years 1946 to 1952.

VOTE 57.—ARMY PENSIONS

Subhead O.—Special Allowances to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions under the Connaught Rangers (Pensions) Acts

101. Section 7 of the Army Pensions Act, 1943, as amended by the Army Pensions Acts, 1946 and 1949, authorises the grant of special allowances to persons who were members of an organisation to which Part II of the Army Pensions Act, 1932, applies, and who were granted medals in respect of such membership, provided the Minister for Defence is satisfied that such medals had been duly awarded. Payments of special allowance amounting to £376 were made for the period 1 November 1948 to 28 February 1954 to a person who had been awarded a medal, although it appeared from the particulars furnished by the claimant in support of his application for the medal that the required conditions for the award had not been fulfilled. Of the total amount paid £84 is charged in the year under review and the balance in previous years.

The charge to the subhead also includes payments amounting to £89 in respect of a special allowance granted to a person who had been awarded a medal, but subsequent investigations disclosed that he had made incorrect representations regarding his age, and that he was not, in fact, entitled to the award. The total amount paid in this case was £242 in respect of the period 6 June 1951 to 31 May 1954.

Payment of the allowance has been suspended in each case and the sanction of the Department of Finance has been sought to allow the amounts paid to remain as a charge against the vote. I have inquired whether this sanction has been obtained.

VOTE 60.—OFFICE OF THE MINISTER FOR SOCIAL WELFARE

Subhead N.—Losses

102. The manager of a branch employment office misappropriated moneys paid to him by employers in respect of contributions due to the Unemployment Fund and, as stated in a note to the account, he was dismissed from the service and was convicted and sentenced to imprisonment. With the authority of the Department of Finance a sum of £640 was paid to the Social Insurance Fund to make good the loss.

103. In another case a temporary clerk in an employment exchange misappropriated unemployment assistance moneys amounting to £121. He was dismissed from the service but had left the jurisdiction before proceedings could be taken against him. Of the total amount misappropriated £29 had been charged in the account for the year 1950-51 and the balance is charged to this subhead with the authority of the Department of Finance.

VOTE 61.—SOCIAL INSURANCE

Subhead A.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952

104. Section 39 (9) of the Social Welfare Act, 1952, provides that the amount by which the income of the Social Insurance Fund for any year is less than its expenditure shall be paid into the Fund out of moneys provided by the Oireachtas and further provides that the income and expenditure of the Fund for any financial year shall be determined for the purposes of the subsection by the Minister for Social Welfare on such basis as may be agreed with the Minister for Finance. Section 39 (10) provides that any sums payable into the Fund pursuant to subsection 9 shall be paid in such manner and at such times as the Minister for Finance may determine. In accordance with these provisions sums amounting to £3,509,000 were paid to the Fund from this vote during the year under review.

Subhead B.—Investment Return

105. As stated in paragraph 113 of my last report section 21 of the Social Welfare Act, 1950, as amended by section 68 (5) (e) of the Social Welfare Act, 1952, authorises payments from the Social Insurance Fund in respect of expenditure by the Minister for Social Welfare on the acquisition of lands, premises, furniture or equipment, and the construction or reconstruction of premises. It also 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. The expenditure from the Social Insurance Fund under this section in the year ended 31 March 1954 amounted to £238,951 which, together with £82,575 paid from this Fund during the period 5 January 1953 to 31 March 1953 brings the expenditure from the Social Insurance Fund under section 21 to £321,526. As stated in my last report payments from the National Health Insurance Fund under section 21 up to 4 January 1953 amounted to £882,546. The total expenditure under this section to 31 March 1954 thus amounted to £1,204,072, all of which was expended on the construction and equipment of Árus Mhic Dhiarmada. The greater part of the building is occupied by the Department of

Social Welfare. The amount paid from this subhead during the year to the Social Insurance Fund on account of investment return was £41,867.

VOTE 62.—SOCIAL ASSISTANCE

Subhead C.—Unemployment Assistance

106. Under the provisions of section 9 (1) of the Unemployment Assistance (Amendment) Act, 1935, as amended by the Social Welfare Act, 1952, a person is not entitled to receive unemployment assistance while he is in receipt of or entitled to unemployment benefit. Pending determination of entitlement to unemployment benefit claimants are paid unemployment assistance provided they fulfil the necessary statutory conditions, and if entitlement is established the decision already made authorising payment of unemployment assistance is revised. The Social Welfare (Assistance Decisions and Appeals) Regulations, 1953 (S.I. No. 9 of 1953) provide that, in the case of revised decisions, payments of assistance already made may be treated as payments on account of any other assistance or benefit properly payable. During the year under review a sum of £8,794 has been included in the amount credited to this subhead in respect of payments of unemployment assistance subsequently treated as payments on account of unemployment benefit. As indicated in paragraph 104 of my last report this sum was determined on an estimated basis in the absence of definite figures as to the amounts so paid but arrangements have been made to have exact figures available for future years.

107. With a view to securing economy in administration and with the approval of the Department of Finance the Department of Posts and Telegraphs ceased to furnish separate certified figures for payments of unemployment benefit and unemployment assistance made through post offices after 31 May 1953. The amount charged to this subhead in respect of such payments of unemployment assistance in the period from 1 June 1953 to 30 November 1953 was determined on an estimated basis. Following the introduction of a mechanised system of control in the Department of Social Welfare precise figures of the amounts paid as unemployment benefit and unemployment assistance respectively became available as from 1 December 1953.

Subhead D.—Widows' and Orphans' Non-contributory Pensions

108. The arrangements under which separate certified figures showing the amounts paid at post offices in respect of contributory and non-contributory pensions had been furnished by the Department of Posts and Telegraphs was discontinued as from 1 May 1953 in line with the revised procedure referred to in the previous paragraph. Contributory pensions fall to be

charged to the Social Insurance Fund and non-contributory to this vote. With the sanction of the Department of Finance the total payments as certified by the Department of Posts and Telegraphs are apportioned between Fund and vote in proportion to the amounts payable in each category. I am satisfied that under this procedure the error in the incidence of charge will be negligible.

VOTE 70.—NATIONAL DEVELOPMENT FUND

109. The sum of £5,000,000 provided in this vote was paid into the National Development Fund established by section 2 of the National Development Fund Act, 1954 (No. 7 of 1954). Section 4 of the Act empowers the Minister for Finance to apply the Fund for the purpose of financing projects which, in his opinion, are projects of development of a public character and are in the national interest. Issues from the Fund in the year ended 31 March 1954 totalled £1,173,000. Of this amount, £823,000 was issued to the Department of Local Government, £790,000 being for transfer to the Road Fund and £33,000 for road works in the Fíor-Ghaeltacht, and £350,000 was issued to the Special Employment Schemes Office to supplement the amounts provided under certain subheads of the vote for Employment and Emergency Schemes. The Minister for Finance directed that accounts showing the expenditure out of sums issued from the Fund should be prepared by the Departments sponsoring the several projects and submitted for audit with the appropriation accounts. These accounts appear as appendices to the accounts of the relevant votes.

LIAM Ó CADHLA,

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

19 February 1955.

PUBLIC SERVICES
APPROPRIATION ACCOUNTS, 1963-64

xxxiii

SUMMARY

No. of Votes	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriation in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Received	Net Expenditure	Expenditure (Gross) compared with Estimate		Appropriations in Aid compared with Estimate		Amount to be surrendered	Balance Extra Receipts		No. of Vote
		£	£	£	£ s. d.	£ s. d.	£ s. d.	Surplus	Deficit	More than Estimated	Less than Estimated	£ s. d.	Estimated	Realised	
1	PRESIDENT'S ESTABLISHMENT ...	6,910	—	6,910	6,910 11 10	—	6,910 11 10	306 8 2	—	—	—	396 8 2	—	—	1
2	HOUSE OF THE CHURCHES ...	230,810	—	230,810	217,992 11 10	—	217,992 11 10	2,817 8 2	—	—	—	2,817 8 2	—	—	2
3	DEPARTMENT OF THE TROOPAGE ...	30,500	—	30,500	25,408 12 7	—	25,408 12 7	4,091 7 5	—	—	—	4,091 7 5	—	—	3
4	CENTRAL STATISTICS OFFICE ...	105,760	150	105,610	107,522 12 8	—	107,522 12 8	1,812 5 1	—	—	—	1,812 5 1	—	—	4
5	COMPTROLLER AND AUDITOR GENERAL ...	48,435	—	48,435	48,435 0 0	—	48,435 0 0	—	—	—	—	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ...	185,915	1,595	187,510	183,066 3 11	—	183,066 3 11	4,449 18 4	—	—	—	4,449 18 4	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS ...	1,775,240	63,870	1,839,110	1,832,511 7 8	—	1,832,511 7 8	6,599 3 3	—	—	—	6,599 3 3	—	—	7
8	OFFICE OF PUBLIC WORKS ...	357,700	—	357,700	357,700 0 0	—	357,700 0 0	—	—	—	—	—	—	—	8
9	PUBLIC WORKS AND BUILDINGS ...	2,137,507	126,357	2,263,864	2,253,023 5 10	—	2,253,023 5 10	11,841 3 3	—	—	—	11,841 3 3	—	—	9
10	EMPLOYMENT AND EMERGENCY SCHEMES ...	710,700	35,500	746,200	702,753 18 6	—	702,753 18 6	43,447 2 0	—	—	—	43,447 2 0	—	—	10
11	MANAGEMENT OF GOVERNMENT STOCKS ...	30,500	—	30,500	30,500 0 0	—	30,500 0 0	—	—	—	—	—	—	—	11
12	STATE LABORATORY ...	30,500	—	30,500	30,500 0 0	—	30,500 0 0	—	—	—	—	—	—	—	12
13	CIVIL SERVICE COMMISSION ...	35,700	14,720	50,420	50,420 0 0	—	50,420 0 0	—	—	—	—	—	—	—	13
14	AN CHRONICALLY ILL ...	30,500	—	30,500	30,500 0 0	—	30,500 0 0	—	—	—	—	—	—	—	14
15	COMMISSIONS AND SPECIAL INVESTIGATIONS ...	10,500	—	10,500	10,500 0 0	—	10,500 0 0	—	—	—	—	—	—	—	15
16	SUPERINTENDENT AND RETIRED ALLOWANCES ...	1,457,203	100,923	1,558,126	1,558,126 17 8	—	1,558,126 17 8	9,981 6 0	—	—	—	9,981 6 0	—	—	16
17	RATES ON GOVERNMENT PROPERTY ...	318,200	13,400	331,600	331,600 0 0	—	331,600 0 0	—	—	—	—	—	—	—	17
18	SECRET SERVICE ...	7,000	—	7,000	7,000 0 0	—	7,000 0 0	—	—	—	—	—	—	—	18
19	EXPENSES UNDER THE ELECTION ACT AND THE JUDICIAL ACT ...	10,000	—	10,000	10,000 0 0	—	10,000 0 0	—	—	—	—	—	—	—	19
20	SUPPLEMENTARY AGRICULTURAL GRANTS ...	4,420,000	—	4,420,000	4,420,000 0 0	—	4,420,000 0 0	—	—	—	—	—	—	—	20
21	LAW CHARGES ...	112,300	4,050	116,350	116,350 0 0	—	116,350 0 0	—	—	—	—	—	—	—	21
22	UNIVERSITIES AND COLLEGES ...	791,384	—	791,384	791,384 0 0	—	791,384 0 0	—	—	—	—	—	—	—	22
23	MISCELLANEOUS EXPENDITURES ...	24,300	—	24,300	24,300 0 0	—	24,300 0 0	—	—	—	—	—	—	—	23
24	STATIONERY OFFICE ...	62,720	95,700	158,420	158,420 0 0	—	158,420 0 0	—	—	—	—	—	—	—	24
25	VALUATION AND BOUNDARY SURVEY ...	60,025	7,495	67,520	67,520 0 0	—	67,520 0 0	—	—	—	—	—	—	—	25
26	ORDNANCE SURVEY ...	63,145	7,505	70,650	70,650 0 0	—	70,650 0 0	—	—	—	—	—	—	—	26
27	AGRICULTURE ...	6,205,913	835,331	7,041,244	7,041,244 0 0	—	7,041,244 0 0	—	—	—	—	—	—	—	27
28	FISHERIES ...	149,630	37,430	187,060	187,060 0 0	—	187,060 0 0	—	—	—	—	—	—	—	28
29	OFFICE OF THE MINISTER FOR JUSTICE ...	70,200	—	70,200	70,200 0 0	—	70,200 0 0	—	—	—	—	—	—	—	29
30	ALPHA SOCIETY ...	212,210	33,110	245,320	245,320 0 0	—	245,320 0 0	—	—	—	—	—	—	—	30
31	PAROIS ...	82,870	—	82,870	82,870 0 0	—	82,870 0 0	—	—	—	—	—	—	—	31
32	DISTRICT COURT ...	144,065	30,613	174,678	174,678 0 0	—	174,678 0 0	—	—	—	—	—	—	—	32
33	ORPHAN COURT ...	89,510	—	89,510	89,510 0 0	—	89,510 0 0	—	—	—	—	—	—	—	33
34	SUPREME COURT AND HIGH COURT OF JUSTICE ...	80,486	—	80,486	80,486 0 0	—	80,486 0 0	—	—	—	—	—	—	—	34
35	LAND REGISTRY AND REGISTRY OF DEEDS ...	7,750	—	7,750	7,750 0 0	—	7,750 0 0	—	—	—	—	—	—	—	35
36	PUBLIC RECORD OFFICE ...	4,500	—	4,500	4,500 0 0	—	4,500 0 0	—	—	—	—	—	—	—	36
37	CHARITABLE DONATIONS AND REQUESTS ...	4,024,260	47,700	4,071,960	4,071,960 0 0	—	4,071,960 0 0	—	—	—	—	—	—	—	37
38	LOCAL GOVERNMENT ...	335,703	82	335,785	335,785 0 0	—	335,785 0 0	—	—	—	—	—	—	—	38
39	OFFICE OF THE MINISTER FOR EDUCATION ...	776,700	50,100	826,800	826,800 0 0	—	826,800 0 0	—	—	—	—	—	—	—	39
40	PRIMARY EDUCATION ...	1,340,770	44,770	1,385,540	1,385,540 0 0	—	1,385,540 0 0	—	—	—	—	—	—	—	40
41	SECONDARY EDUCATION ...	35,855	—	35,855	35,855 0 0	—	35,855 0 0	—	—	—	—	—	—	—	41
42	TECHNICAL INSTRUCTION ...	181,190	7,550	188,740	188,740 0 0	—	188,740 0 0	—	—	—	—	—	—	—	42
43	SCIENCE AND ART ...	210,100	7,130	217,230	217,230 0 0	—	217,230 0 0	—	—	—	—	—	—	—	43
44	REFRIGERATION AND INDUSTRIAL RESEARCH ...	67,410	—	67,410	67,410 0 0	—	67,410 0 0	—	—	—	—	—	—	—	44
45	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	11,000	—	11,000	11,000 0 0	—	11,000 0 0	—	—	—	—	—	—	—	45
46	NATIONAL GALLERY ...	1,054,030	145,090	1,199,120	1,199,120 0 0	—	1,199,120 0 0	—	—	—	—	—	—	—	46
47	LANDS ...	3,091,030	110,220	3,201,250	3,201,250 0 0	—	3,201,250 0 0	—	—	—	—	—	—	—	47
48	FORESTRY ...	454,143	550,100	1,004,243	1,004,243 0 0	—	1,004,243 0 0	—	—	—	—	—	—	—	48
49	GLACIATION SERVICES ...	8,480,534	113,835	8,594,369	8,594,369 0 0	—	8,594,369 0 0	—	—	—	—	—	—	—	49
50	INDUSTRY AND COMMERCE ...	2,670,060	8,430	2,678,490	2,678,490 0 0	—	2,678,490 0 0	—	—	—	—	—	—	—	50
51	TRANSPORT AND MARINE SERVICES ...	703,020	254,180	957,200	957,200 0 0	—	957,200 0 0	—	—	—	—	—	—	—	51
52	AVIATION AND METEOROLOGICAL SERVICES ...	21,120	—	21,120	21,120 0 0	—	21,120 0 0	—	—	—	—	—	—	—	52
53	INDUSTRIAL AND COMMERCIAL PROPERTY ...	1,000,000	—	1,000,000	1,000,000 0 0	—	1,000,000 0 0	—	—	—	—	—	—	—	53
54	POSTS AND TELEGRAPHS ...	577,000	70,000	647,000	647,000 0 0	—	647,000 0 0	—	—	—	—	—	—	—	54
55	WIRELESS BROADCASTING ...	8,014,020	160,000	8,174,020	8,174,020 0 0	—	8,174,020 0 0	—	—	—	—	—	—	—	55
56	DEFENCE ...	1,400,140	—	1,400,140	1,400,140 0 0	—	1,400,140 0 0	—	—	—	—	—	—	—	56
57	ARMY PENSIONS ...	410,700	11,300	422,000	422,000 0 0	—	422,000 0 0	—	—	—	—	—	—	—	57
58	EXTERNAL AFFAIRS ...	39,800	—	39,800	39,800 0 0	—	39,800 0 0	—	—	—	—	—	—	—	58
59	INTERNATIONAL CO-OPERATION ...	1,238,833	651,383	1,890,216	1,890,216 0 0	—	1,890,216 0 0	—	—	—	—	—	—	—	59
60	OFFICE OF THE MINISTER FOR SOCIAL WELFARE ...	3,551,482	—	3,551,482	3,551,482 0 0	—	3,551,482 0 0	—	—	—	—	—	—	—	60
61	SOCIAL INSURANCE ...	18,301,000	—	18,301,000	18,301,000 0 0	—	18,301,000 0 0	—	—	—	—	—	—	—	61
62	SOCIAL ASSISTANCE ...	10,734,690	326,830	11,061,520	11,061,520 0 0	—	11,061,520 0 0	—	—	—	—	—	—	—	62
63	HEALTH ...	28,360	7,710	36,070	36,070 0 0	—	36,070 0 0	—	—	—	—	—	—	—	63
64	OUTH AND ANTI-CORRUPTION ...	41,620	1,270	42,890	42,890 0 0	—	42,890 0 0	—	—	—	—	—	—	—	64
65	DONORSHIP ACTS ...	7,180	—	7,180	7,180 0 0	—	7,180 0 0	—	—	—	—	—	—	—	65
66	OUTH AND ANTI-CORRUPTION ...	375,000	—	375,000	375,000 0 0	—	375,000 0 0	—	—	—	—	—	—	—	66
67	TOURISM ...	7,818	—	7,818	7,818 0 0	—	7,818 0 0	—	—	—	—	—	—	—	67
68	LOCAL LOANS FUND ...	2,100,000	—	2,100,000	2,100,000 0 0	—	2,100,000 0 0	—	—	—	—	—	—	—	68
69	INCREASES IN REMUNERATION ...	6,000,000	—	6,000,000	6,000,000 0 0	—	6,000,000 0 0	—	—	—	—	—	—	—	69
70	NATIONAL DEVELOPMENT FUND ...	957	—	957	957 0 0	—	957 0 0	—	—	—	—	—	—	—	70
71	REPAYMENTS TO CONTINGENCY FUND ...	—	—	—	— 0 0	—	— 0 0	—	—	—	—	—	—	—	71
TOTAL		118,302,870	4,678,653	122,981,523	122,981,523 0 0	4,707,594 1 0	122,981,523 0 0	6,654,185 10 8	—	220,482 1 8	101,381 0 8	6,653,838 11 9	817,382	861,448 5 7	
TOTAL AMOUNT TO BE SURRENDERED												6,653,838 11 9			

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES,
1953-54

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	5,660	5,526	134	—
B.—Travelling and Incidental Expenses	100	83	17	—
C.—Telegrams and Telephones ...	400	342	58	—
D.—Motor Cars—Replacement Grant	750	563	187	—
TOTAL	6,910	6,514		—
Surplus to be surrendered ... £			396	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B. and C.—Casual saving.

D.—A change in the method of payment resulted in one quarterly instalment of the grant being paid after the close of the financial year.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
5th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

HOUSES OF THE OIREACHTAS

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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				
A.—Salaries of Holders of certain Appointed Offices and Allowances of Teachtaí ...	83,297	82,713	584	—
B.—Travelling Expenses of Teachtaí				
<i>Original</i> ... £35,000				
<i>Supplementary</i> ... 5,000	40,000	38,939	1,061	—
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóirí	29,679	28,931	748	—
D.—Travelling Expenses of Seanadóirí				
<i>Original</i> ... £5,500				
<i>Supplementary</i> ... 1,000	6,500	7,344	—	844
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...	54,554	53,463	1,091	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	675	700	—	25
G.—Telegrams and Telephones	900	1,153	—	253
H.—Witnesses' Expenses ...	5	—	5	—
I.—Inter-Parliamentary Activities (Grant-in-Aid) ...	3,000	2,750	250	—
J.—Expenses of the Restaurant	2,000	2,000	—	—
TOTAL				
<i>Original</i> ... £214,610				
<i>Supplementary</i> ... 6,000	220,610	217,993	3,739	1,122

Surplus to be surrendered ... £2,617

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The volume of travelling was greater than expected.

G.—The estimate is necessarily conjectural.

I.—Cumann Parlaiminteach na h-Éireann did not require the full amount of the grant-in-aid.

NOTE

Fees (stamps) amounting to £91 in respect of this service were received during the year.

O. J. REDMOND,

Accounting Officer.

DEPARTMENT OF FINANCE,
5th October, 1954.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances				
Original ... £25,120				
Supplementary 10				
	25,130	24,419	711	—
B.—Travelling Expenses ...	800	78	722	—
C.—Incidental Expenses ...	170	179	—	9
D.—Telegrams and Telephones	500	733	—	233
TOTAL				
Original ... £26,590				
Supplementary 10				
	26,600	25,409	1,433	242

Surplus to be surrendered ... £1,191

	Estimated	Realised
Extra Receipts payable to Exchequer		
Compensation for loss of services of an officer injured in accident, etc. ...	£ —	£ 390

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The estimate was necessarily conjectural.

D.—Accounts proper to 1952-53 were not presented for payment until the year 1953-54.

EXTRA REMUNERATION (exceeding £50)

From the Central Bank the Secretary of the Department received £500 as a director of the Bank. The Assistant Secretary received £219 from Vote 13 as a Civil Service Commissioner.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th September, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	103,310	103,510	—	200
B.—Travelling Expenses	500	483	17	—
C.—Incidental Expenses	400	302	98	—
D.—Telegrams and Telephones	850	1,222	—	372
E.—Census of Population, 1951	150	159	—	9
F.—Special Statistical Inquiries	3,500	2,097	1,403	—
G.—Subscriptions, etc., to International Organisations	50	50	—	—
GROSS TOTAL ...£	108,760	107,823	1,518	581
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £937	
Deduct—			Surplus of Appropriations in Aid realised £562	
H.—Appropriations in Aid	150	712	Total Surplus to be surrendered £1,499	
NET TOTAL ...£	108,610	107,111		

	Estimated	Realised
Extra Receipts payable to Exchequer	£	£
Refund of salaries of loaned officers	—	548

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Expenditure on miscellaneous items was less than anticipated.

D.—Five quarterly accounts were paid during the year.

F.—The provision made for the National Farm Survey was not expended owing to unavoidable delay in completing the necessary preparatory work.

EXTRA REMUNERATION (exceeding £50)

From this Vote a Clerical Officer received £54 for overtime.

NOTE

Expenditure of £1,015; approximately, was incurred in respect of staff lent, without repayment, to other Departments and Offices.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor General (No. 1 of 1923).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	39,830	35,044	4,786	—
B.—Travelling Expenses ...	400	360	40	—
C.—Incidental Expenses ...	225	202	23	—
GROSS TOTAL ...£	40,455	35,606	4,849	—
			Surplus of Gross Estimate over Expenditure £4,849	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— D.—Appropriations in Aid ...	5,535	5,767	£232	
NET TOTAL ...£	34,920	29,839	Total Surplus to be surrendered £5,081	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to (i) vacancies remaining unfilled for portion of the year, (ii) retrenchment in staff and changes in personnel, (iii) provision for lump sum payments on marriage not being required to the extent anticipated, and (iv) officers on sick leave at reduced pay or without pay.

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

APPROPRIATIONS IN AID

The fees for certain audits were in excess of the amounts estimated.

C. O'NEILL,
Accounting Officer.

OIFIG AN ARD-REACHTAIRE
CANTAS AGUS CISTE,
27 Deireadh Fómhair, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
OFFICE OF THE MINISTER FOR FINANCE				
A.—Salaries, Wages and Allowances				
<i>Original</i> ...	£149,870			
<i>Supplementary</i> ...	10			
	149,880	134,516	15,364	—
A.A.—Actuary ...	250	—	250	—
B.—Travelling Expenses ...	500	247	253	—
C.—Incidental Expenses ...	900	465	435	—
D.—Telegrams and Telephones	2,000	1,638	362	—
PAYMASTER-GENERAL'S OFFICE				
E.—Salaries, Wages and Allowances ...	16,245	16,075	170	—
F.—Travelling and Incidental Expenses ...	140	126	14	—
GROSS TOTAL				
<i>Original</i> ...	£169,905			
<i>Supplementary</i> ...	10			
	£ 169,915	153,067	16,848	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £16,848	
Deduct—			Surplus of Appropriations in Aid realised	
G.—Appropriations in Aid ...	1,505	1,652	£147	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> ...	£168,400		£16,995	
<i>Supplementary</i> ...	10			
	£ 168,410	151,415		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies and retrenchments of staff and to staff changes involving new appointments at a lower point on the salary scale.

- A.A.—No actuarial investigation was undertaken during the year.
 B.—The estimate is necessarily conjectural.
 C.—Advertising and miscellaneous expenditure were less than expected.
 D.—Requirements were less than expected.
 F.—Casual saving.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Expenses of management of the Local Loans Fund	1,000	1,000
(2) Commission charged to sundry departmental funds on purchases of securities by the Government Stockbroker	500	646
(3) Miscellaneous	5	6
	<u>£1,505</u>	<u>£1,652</u>

EXTRA REMUNERATION (exceeding £50)

An Assistant Secretary received £150 as a director of Ceimici, Teoranta, and £250 as a director of Irish Steel Holdings, Limited. Another Assistant Secretary received £162 as deputy chairman of Ceimici, Teoranta, for part of the year and a third Assistant Secretary received £250 as a director of Córas Tráchtála, Teoranta.

From this Vote an Executive Officer received £60 for special services, and a Clerical Officer received £99 for overtime.

NOTES

This Account includes expenditure of £195, approximately, in respect of remuneration of staff lent, without repayment, to another Office.

The Account of another Vote includes expenditure of £53, approximately, in respect of remuneration of staff lent, without repayment, to this Department.

O. J. REDMOND,
 Accounting Officer.

DEPARTMENT OF FINANCE,
 14th October, 1954.

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

LIAM Ó CADHLA,
 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, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances, etc. ...	1,615,770	1,567,895	47,875	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain ...	1,500	1,507	—	7
B.—Travelling Expenses ...	22,000	23,947	—	1,947
C.—Removal Expenses ...	3,000	1,420	1,580	—
D.—Poundage to Distributor of Stamps ...	470	475	—	5
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	85,400	87,024	—	1,624
F.—Carriage of Parcels, Advertisements, etc. ...	1,030	1,345	—	315
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ...	11,700	11,162	538	—
H.—Telegrams and Telephones ...	9,500	11,515	—	2,015
I.—Uniform Clothing ...	5,840	4,930	910	—
J.—Boat Hire, Cycles and other Conveyances ...	590	470	120	—
K.—Motor Cars for Frontier Patrols ...	8,700	6,840	1,860	—
L.—Revenue Instruments, etc. ...	770	645	125	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	6,100	5,590	510	—
N.—Incidental Expenses ...	330	308	22	—
O.—Provision of Rooms for Official Purposes ...	210	180	30	—
P.—Compensation ...	5	1,818	—	1,813
Q.—Losses by Default, Fraud and Accident ...	5	1,741	—	1,736

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
R.—Customs Co-operation ...	2,320	3,699	—	1,379
GROSS TOTAL ...£	1,775,240	1,732,511	53,570	10,841
			Surplus of Gross Estimate over Expenditure £42,729	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
S.—Appropriations in Aid ...	68,870	71,390	£2,520	
NET TOTAL ...£	1,706,370	1,661,121	Total Surplus to be surrendered £45,249	

Extra Receipts payable to Exchequer

Recovery for loss of services of officer injured in accident — 199

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due largely to vacancies remaining unfilled.

The expenditure includes an *ex-gratia* payment of £10 to a Resident Caretaker (Department of Finance minute E. 2/16/42).

AA.—Casual variation.

B.—Excess due to increases in motor mileage and subsistence rates.

C.—Saving due to reduction in number of removals.

D.—Casual variation.

E.—Excess due mainly to increased payments to railway companies.

Included are *ex-gratia* payments amounting to £380 to certain Collectors of Taxes (Department of Finance minute E. 3/8/50).

F.—Excess due mainly to increase in volume of advertising.

G.—Saving due to using up of reserve stocks and suspension of certain stamps printing work.

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

I.—Saving due to deferment of uniform issues.

J.—Saving due to deferment of replacement of old cycles.

K.—Saving due mainly to delayed delivery of new car and deferment of replacement of an old car.

L.—Saving due to using up of reserve stocks.

M.—Saving due mainly to reduced expenditure on seizure rewards.

N.—Includes seven *ex-gratia* payments amounting to £10 as compensation for clothing damaged by defective office equipment.

O.—Casual variation.

P.—Comprises two cases of accidents involving official cars.

In one case damages and costs amounted to £95 and in the other case to £1,723 (Department of Finance minutes S. 48/18/49).

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

£10—Minor cash discrepancies not involving fraud or culpable negligence (Department of Finance minutes S. 47/7/34).

In respect of sample wheel damaged in official custody (3s. 4d.) (Department of Finance minute S. 47/4/53).

£2—In respect of sample musical boxes lost in official custody (Department of Finance minute S. 47/3/53).

£1,729—The embezzlement by a Staff Officer of monies estimated to amount to not less than £1,600 was noted in the 1952-53 Appropriation Account. To date the amount of the loss has been ascertained to be £1,729 (Department of Finance minute E. 2/3/53).

R.—Excess due to expenditure on travelling and subsistence abroad having been greater than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Charge for manufacture of Social Insurance and Supplementary Unemployment stamps	685	685
2. Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952, sec. 40) ...	750	750
3. Clerical services and incidental expenses on account of General Lighthouse Fund	275	275
4. Moneys received from merchants, etc., for special attendance of Officers	43,500	44,621
5. Fines, forfeitures, law costs recovered, etc.	9,500	10,633
6. Registry of Business Names	300	287
7. Proceeds of Customs sales (seizures, etc.)	8,500	7,211
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	550	550
9. Miscellaneous items	4,810	6,378
	<u>£68,870</u>	<u>£71,390</u>

4. Surplus due to increase in rates of charge to the public for attendances of Officers, authorised after the estimate was framed.

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

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

9. Miscellaneous items comprised the following :—

	£
Fees under Merchant Shipping Acts	79
Bill of Entry receipts	3,982
Sales of official motor vehicles	189
Recovery of salaries of officers on loan	288
Rent of official premises	747
Minor unclassified items, e.g., surpluses in cash, sale of tobacco offal, warehouse rents, etc.	1,093
	<u>£6,378</u>

EXTRA REMUNERATION (exceeding £50)

One Surveyor and three Officers of Customs and Excise, one Chief Preventive Officer, one Preventive Officer and one Assistant Preventive Officer received allowances varying from £74 to £141 while engaged on Special Inquiry duty.

Seventy Officers of Customs and Excise, thirty-one Departmental Clerical Officers, two Chief Preventive Officers, fifty-eight Preventive Officers, one hundred and seventy-three Assistant Preventive Officers, thirty-nine Watchers, three Extra Men, six Tax Officers (Higher Grade), fifty-seven Senior Tax Officers, thirteen Tax Officers, two Clerical Officers, one Writing Clerk, one Departmental Writing Assistant, one Superintendent of Printing, one Principal Stamper, one Stamper and one Guillotine Operator received amounts varying from £51 to £338 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 Clerical Officer received £60 from the Vote for Science and Art; One Assistant Preventive Officer received £463 from the Vote for Science and Art and £49 in respect of overtime from this Office; two Officers of Customs and Excise, one Inspector of Taxes, and one Departmental Clerical Officer received amounts varying from £60 to £374 from the Vote for Wireless Broadcasting. One Assistant Preventive Officer received £35 from the Vote for Wireless Broadcasting and £90 in respect of overtime, etc., from this Office. One Watcher received £73 from the Vote for the Department of Posts and Telegraphs.

NOTES.

Exchequer Extra Receipts—Net sales of fee stamps in 1953-54 amounted to £7,324, comprising Companies Registration, £7,318, and Newspaper Registration, £6.

A claim for £86 in respect of damage to an official car and loss of services of an official arising out of a motor accident was settled on a halving basis, claim for the balance, £43, being abandoned (Department of Finance minute S. 48/18/49).

The Accounts of other Departments include expenditure of approximately £2,662 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

R. P. RICE,
Accounting Officer.

OIRIG NA gCOMISINÉIRÍ IONCAIM,
30 Samhain, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances ...	353,700	323,187	30,513	—
B.—Travelling Expenses ...	29,500	31,823	—	2,323
C.—Incidental Expenses ...	2,000	2,526	—	526
D.—Telegrams and Telephones	2,500	2,933	—	433
GROSS TOTAL ...£	387,700	360,469	30,513	3,282
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £27,231	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
E.—Appropriations in Aid ...	97,900	87,026	£10,874	
NET TOTAL ...£	289,800	273,443	Net Surplus to be surrendered £16,357	
Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Letterkenny Railway Company—amount received in consideration of the conveyance of this property (Liabilities and Assets) ...			—	12,500
Miscellaneous ...			—	3
				£12,503

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings due to unfilled vacancies mainly in the engineering and architectural branches.
- B.—Excess due to increased allowances authorised after the estimate was framed.
- C.—The expenditure on advertising, mainly in connection with staff recruitment, and on incidental supplies was greater than expected.
- D.—Excess due to increased telephone charges, and greater use of telephones.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
(1) Penal interest on overdue loan repayments	...			400	421
(2) Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946	...	...	...	16,000	21,488
(3) Amount recoverable as administration expenses in connection with agency services	...	...	...	21,000	10,844
(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	...	...	...	21,000	20,240
(5) Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc.	...	...	...	2,700	2,574
(6) Amount recoverable from Vote 27 (Subhead M.9.) in respect of salaries and travelling expenses in connection with drainage surveys and works	...			26,000	21,881
(7) Amount recoverable from Vote 51 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works	...			4,000	2,611
(8) Amount recoverable as expenses of management of the Local Loans Fund	...	...	...	6,000	6,218
(9) Miscellaneous	...	...	...	800	749
				<u>£97,900</u>	<u>£87,026</u>

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

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

(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 works undertaken during the year on an agency basis, particularly the works for the Department of Posts and Telegraphs chargeable to Telephone Capital, were less 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.

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

(6) The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on land reclamation work for the Department of Agriculture. Difficulties encountered in recruiting technical staff for engineering purposes 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.

(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, £678; mapping charges, etc., £71.

NOTES

(1) This Account includes expenditure of approximately £3,439 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

(2) Sums amounting to £15,611 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 remains charged to a suspense account on foot of portion of the premium paid for the year 1938-39, and sums amounting to £1,909 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 RÍGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
3 Samhain, 1954.

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.

LIAM Ó CADHLA,
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, 1954

SERVICE	Balances, 1st April, 1953	Receipts, 1953-54	Payments, 1953-54	Balances, 31st March, 1954
	£	£	£	£
Shannon Navigation ...	214	9,347	10,617	<i>Dr.</i> 1,056 (a)
Irish Church Fund, Loans Re- payments ...	—	10	10	—
Letterkenny Railway ...	—	9	—	9
Marine Works Act, 1902, Main- tenance Fund ...	<i>Dr.</i> 416	890	417	57 (b)

(a) There are held to the credit of the Fund £2,500 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—£11,582 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 RÍGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
3 Samhain, 1954.

PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Purchase of Sites and Buildings	20,000	14,175	5,825	—
B.—New Works, Alterations and Additions ...	1,330,000	1,300,293	29,707	—
C.—Maintenance and Supplies ...	530,000	538,538	—	8,538
C.C.—Reserve Stores for Building Purposes, etc. ...	—	408	—	408
D.1.—Furniture, Fittings and Utensils ...	55,000	57,933	—	2,933
D.2.—Central Furniture Stores	3,000	6,187	—	3,187
E.—Rents, Rates, etc. ...	148,000	137,804	10,196	—
F.—Fuel, Light, Water, Cleaning, etc. ...	210,000	185,895	24,105	—
F.F.—Emergency Fuel Stores ...	—	4,590	—	4,590
G.—Phoenix Park National School	240	277	—	37
H.—River Shannon Works ...	300	208	92	—
I.—Telegrams and Telephones	550	728	—	178
J.1.—Arterial Drainage—Surveys	20,500	13,157	7,343	—
J.2.—Arterial Drainage—Construction Works ...	390,000	404,795	—	14,795
J.3.—Barrow Drainage—Repayment of Advances ...	14,417	14,417	—	—
J.4.—River Fergus Drainage ...	10,600	14,121	—	3,521
K.1.—Purchase of Engineering Plant and Machinery ...	80,000	23,931	56,069	—
K.2.—Maintenance of Engineering Plant and Machinery ...	125,000	85,385	39,615	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.3.—Central Engineering Workshop and Stores ...	200,000	80,180	119,820	—
GROSS TOTAL ...£	3,137,607	2,883,022	292,772	38,187
			Surplus of Gross Estimate over Expenditure £254,585	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
L.—Appropriations in Aid ...	128,257	114,103	£14,154	
NET TOTAL£	3,009,350	2,768,919	Net Surplus to be surrendered £240,431	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
London Embassy premises, receipt from British War Damage Commission (balance) ...	—	1,738

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT
A.—Payments within the year were less than anticipated. They were as follows:—

SERVICE	DEPARTMENT OF	
	AMOUNT	FINANCE AUTHORITY
	£	
DEPARTMENT OF JUSTICE—		
Gárda Síochána—		
Dublin : Crumlin ...	2,400	S.14/24/47
Co. Donegal : Cloghan ...	100	S.14/6/40
Dunfanaghy ...	5	S.14/49/24
Pettigo ...	38	S.14/97/26
Co. Meath : Enfield ...	90	S.14/31/24
Co. Wicklow : Kiltegan ...	110	S.14/8/51
DEPARTMENT OF LANDS—		
Gaeltacht Services Branch—		
Co. Donegal : Glencolumbkille ...	66	S.2/20/51
Kilcar ...	100	S.29/6/53
DEPARTMENT OF INDUSTRY AND COMMERCE—		
Meteorological Service—		
Co. Cork : Roches Point ...	54	S.99/59/41
Co. Donegal : Malin Head (including former Coast-guard station) ...	110	S.99/6/53
Co. Kilkenny : Kilkenny ...	1	S.99/6/43
Co. Mayo : Belmullet ...	98	S.99/6/43
DEPARTMENT OF EXTERNAL AFFAIRS—		
Paris : Embassy premises ...	11,000	S.2/17/30
UNAPPROPRIATED—		
Co. Cork : Cahirmore former Coastguard station ...	3	S.55/3/52
	£14,175	

- B.—Progress on certain works was somewhat less than expected. 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 24.
- C.—A casual variation. This subhead consists of a large number of provisions for requirements partly dependent on circumstances which are unpredictable. A statement of expenditure, Department by Department, is at page 25.
- C.C.—The charge to this subhead is the cost of a balance on foot of a contract entered into in a previous year (Department of Finance letter S.60/4/42).
- D.1.—The excess was the net result of savings and excesses on the provisions for the furniture requirements of the various Government establishments. A statement of expenditure, Department by Department, is at page 25.
- D.2.—The expenditure represents the cost of stocks of standard supplies purchased during the year and not issued before 31st March, 1954. The distribution of stocks during the year was less than expected.
The total value of stocks held in the Central Furniture Stores on 31st March, 1954, was £25,000, approximately.
- E.—Certain charges for which provision had been made did not come in course of payment within the year. A statement of expenditure, Department by Department, is at page 25.
- F.—This subhead consists of a large number of provisions to meet the requirements of the various Government establishments. The saving was the net result of savings and excesses on the several provisions and was attributable mainly to reduced heating requirements in mild weather, and to coal being obtained at a cheaper rate than provided for. A statement of expenditure, Department by Department, is at page 25.
- F.F.—This subhead was re-opened to provide for the cost of reserve stocks of fuel not allocated to Departments before the close of the year (Department of Finance letter S.60/4/42).
- G.—The expenditure on the buildings was greater than expected.
- H.—Delivery of certain materials was not effected in time to involve payment within the year.
- I.—Excess due to increased charges for and increased use of telephones.
- 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 £1,820 were rendered by engineering plant and machinery.
- J.2.—The excess was due to unforeseen increases in wages and to expansion of work, particularly on the Rivers Feale, and Glyde and Dee, made possible by favourable weather conditions; it was partially offset by savings resulting from delays in commencement of the Corrib-Clare and Nenagh Schemes.
In addition to the charge against the subhead, services to the value of £19,710 in the case of the Brosna Catchment Drainage Scheme, of £50,362 in the case of the Glyde and Dee Catchment Drainage Scheme and of £67,460 in the case of the Feale Catchment Drainage Scheme were rendered by engineering plant and machinery.
- J.4.—Excess due to extra incidental works and to repair of storm damage.
In addition to the charge against the subhead, services to the value of £2,838 were rendered by engineering plant and machinery.
- K.1.—Due to delay in the commencement of Corrib-Clare and Nenagh Arterial Drainage Schemes the purchase of certain plant was deferred; some of the existing plant became available for re-allocation to other work earlier than had been expected, and delivery of other plant was not effected in time to involve payment within the year.

K.2.—Certain work and purchases were deferred, and, due to shortage of supervisory engineering staff, the full programme provided for in the estimate could not be undertaken during the year.

K.3.—The vote for this subhead is a net figure. The expenditure in the year was £244,314; offset by credits amounting to £164,134 for work done and stores issued.

The full programme for the year could not be undertaken because of staff shortages; there were delays in deliveries of certain materials and the purchase of others was deferred.

The value of stock held at 31st March, 1954, was £287,900, approximately.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents and fines	34,000	39,815
2. Harbour tolls, dues, etc.	20,000	19,784
3. Sale of surplus and obsolete stores, old materials, etc.	2,500	4,744
4. Hire of plant	29,000	11,377
5. Sales of farm and garden produce	8,450	9,936
6. Admission tickets at parks, piers, etc.	1,500	1,560
7. Lettings of sporting, fishing rights, etc.	307	110
8. Recoveries from other Departments, etc., for services carried out on repayment terms (see Subheads C., D.I., E. and F.)	30,500	19,724
9. Miscellaneous	2,000	7,053
	<u>£128,257</u>	<u>£114,103</u>

1. The receipts comprised—rents, £38,861, and fines on leasing of Government property, £954.

2. Receipts generally were somewhat less than anticipated.

3. The surplus resulted mainly because receipts from sales of second-hand furniture were more than had been provided for in the estimate.

4. The deficit arose mainly because the receipts from dredger hirings were less than had been provided for.

5. The receipts were as follows:—

Bourn Vincent Memorial Park, £8,287; Royal Hospital Gardens, etc., £1,274; Phoenix Park, etc., £153; Ballyfair Estate, £120; sundry other sales, £102.

Those from Bourn Vincent Memorial Park were greater than expected.

6. Receipts were somewhat greater than anticipated.

7. Bourn Vincent Memorial Park—woodcock and rough shooting, £75; deerstalking, £35.

8. Department of Social Welfare (Social Insurance Fund), £16,600; Special Employment Schemes Office, £1,581; Department of Local Government (Combined Purchasing Section), £460; Post Office Savings Bank, £1,008; College of Science, £75.

9. Sales and leases of Government properties, £926; work done for other parties, £3,827; contributions to cost of works at national schools, £375; contractors' deposits unclaimed, £72; storage of boats at Dún Laoghaire and Howth harbours, £112; licences, Phoenix Park, £59; football pavilions, Phoenix Park, £110; recovery of cost of electricity and gas, £43; sales of water, £113; recovery of cost of heating, £100; malicious damages compensation, £97; recoveries of rates, etc., paid on establishments abroad, £962; sundry other receipts, £257.

NOTES

(1) A sum of £235 was paid *ex-gratia* to a firm of contractors in recoupment of increases in Workmen's Compensation Act insurance premiums which became payable while the works were in progress. Subhead B. (Department of Finance letter S.9/7/52).

(2) A sum of £38 was paid *ex-gratia* to a firm of contractors in respect of unforeseen work necessitated by abnormal flooding of trenches and excavations in the course of the contract. Subhead B. (Department of Finance letter S.9/7/52).

(3) Sums totalling £233 were paid by way of compensation and on foot of costs, etc., following the accidental poisoning of cattle by a weed-killer used on the walls of a national monument. Subhead C. (Department of Finance letter S.102/18/53).

(4) A cottage at the Munster Institute, Cork, was damaged to the extent of about £30 by a motor vehicle which could not subsequently be traced. Subhead C.

(5) Sums totalling £795 were paid in settlement of a claim by the insurers of a privately owned motor yacht which was accidentally damaged by the harbour launch at Dún Laoghaire harbour, and in discharge of surveyors' fees and expenses. Subhead C. (Department of Finance letter S.31/1/46).

(6) Arising out of an accident at Traders' Wharf, Dún Laoghaire, involving an employee of a firm of coal merchants, a sum of £20 was paid in indemnification of workmen's compensation and £4 on foot of legal expenses. Subhead C. (Department of Finance letter S.102/6/54).

(7) The Account includes a sum of £750 paid *ex-gratia* to the holders of a periodical contract for painting and glazing works and supplies in recoupment of an unanticipated increase in labour costs which became operative during the currency of the contract. Subhead C. (Department of Finance letter S.9/7/52).

(8) A gratuity of £20 was paid to the Superintendent of Welding in recognition of the special services which he rendered in connection with the re-floating of the dredger "Sisyphus". Subhead C. (Department of Finance letter E.61/6/50).

(9) A total of £652 was expended on the maintenance of St. Enda's College (Pearse Bequest). Subheads C. and D.1. (Department of Finance letters S.22/9/41 and S.22/2/53).

(10) The Account includes a charge of £100 allowed, *ex-gratia*, on foot of a claim by a carting contractor to offset unanticipated increases in costs and expenses arising from abnormal difficulties encountered in carrying out the contract. Subhead F.F. (Department of Finance letter S.9/7/51).

(11) Sums amounting to £24 were paid as compensation and costs in two cases of damage to property arising out of work in connection with drainage schemes. Subheads J.1. and J.2. (Department of Finance letter S.102/7/49).

(12) A loss of £54 was incurred as a consequence of undue delay in the removal of materials from Dublin Port. Subhead J.2. (Department of Finance letter S.59/1/54).

(13) Arising out of accidents involving road vehicles owned by the Commissioners four claims amounting to £81 were abandoned on a mutual forbearance basis, and in two cases dealt with on a halving basis a claim for £4 was abandoned and a sum of £10 was paid. Subheads J.2. and K.2. (Department of Finance letter S.48/3/47).

(14) The Account includes a net charge of £830 being the balance of the expenditure incurred in connection with the repair of the dredger "Sisyphus" which went aground in the course of dredging operations at Greencastle harbour, Co. Donegal. Subheads K.2. and L. (Department of Finance letters S.102/11/40).

(15) Sums totalling £7 were paid, *ex-gratia*, in three cases in which the personal property of employees was damaged or destroyed in the course of their employment. Subhead K.3. (Department of Finance letter E.109/41/41).

(16) Arrears of rent amounting to £20 were written off as irrecoverable. Subhead L. (Department of Finance letter S.102/2/31).

(17) The following receipts, in respect of sales of Government properties, are included under Subhead L.—

	£
Balance (three-quarters) of sale price of former Garda station at Ballymoghany, Co. Sligo	158
Site for proposed Shuagh hall at Sligo town	140
Site for proposed Garda station at Doolin, Co. Clare	76
Former Garda Station at New Quay, Co. Clare	425
Deposit of one quarter of sale price of former Coastguard station at Inishowen Head, Co. Donegal	113
Strip of ground at Dungloe Garda station, Co. Donegal	15
(Department of Finance letters S.98/1/26, S.38/2/48, S.14/9/45, S.14/6/24, S.55/17/29 and S.14/94/25).	

(18) £35, representing losses from theft, was written off (Department of Finance letters S.102/8/53 and S.99/2/50).

(19) Losses of stores, valued at £33, were written off under the authority of the Commissioners.

(20) Articles surplus to the requirements of the Commissioners and valued at £50 were taken over by the Gaeltacht Services Branch of the Department of Lands (Department of Finance letter S.29/2/45).

(21) Equipment, machinery, spare parts and materials to a total value of £8,611 which had been acquired in the first instance for purposes of the Land Rehabilitation Project were taken over by the Commissioners from the Department of Agriculture (Department of Finance letter S.90/20/54).

(22) Articles surplus to the requirements of the Department of Industry and Commerce and valued at £639 were taken over by the Commissioners (Department of Finance letters S.99/2/50 and S.99/19/53).

(23) Articles surplus to the requirements of the Department of Defence and valued at £31 were taken over by the Commissioners (Department of Finance letter S.8/16/45).

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

	£
Office of Public Works, St. Stephen's Green, Dublin ...	37
Clonakenny Garda station, Co. Tipperary ...	4
Bantry Social Welfare office, Co. Cork ...	25
Central Telephone Exchange, Exchequer Street, Dublin ...	2,000

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

	£
Department of Finance : Commissioners of Public Works ...	37
Revenue Commissioners ...	95
Department of Agriculture ...	10
Department of Justice ...	13
Department of Posts and Telegraphs ...	127

(26) *Telephone Capital Account*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £44,570. This figure includes two *ex-gratia* payments to contractors, the first, of £127, in respect of the excavation through rock met with unexpectedly in the formation of a basement cable chamber and the second, of £235, in respect of work omitted in error from a Bill of Quantities (Department of Finance letters S.9/7/52).

DIARMUID Ó RÉIGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
15 Samhain, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

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

Departments, etc.					Vote	Expenditure
					£	£
President's Establishment	...	...	...	...	25,000	1,825
Houses of the Oireachtas	...	...	...	...	1,000	—
Finance	...	...	...	...	34,850	11,739
Agriculture	...	...	...	...	116,305	33,478
Justice	...	...	...	...	115,610	21,796
Education	...	...	...	...	780,300	1,087,612
Lands	...	...	...	...	38,250	20,983
Industry and Commerce	...	...	...	...	18,000	995
Posts and Telegraphs	...	...	...	...	88,325	18,899
Defence	...	...	...	...	107,350	41,588
External Affairs	...	...	...	...	9,000	10,283
Social Welfare	...	...	...	...	5,010	3,362
Health	...	...	...	...	5,570	6,326
Minor New Works not exceeding £400 each	...	...	...	...	12,000	8,286
Urgent and Unforeseen Works	...	...	...	...	25,000	13,692
Minor Balances of Expenditure (not provided for above) on Works of prior years which may not be completed on 1st April, 1953	...	...	...	...	15,000	19,429
TOTAL					£1,396,570	£1,300,293
Deduct for Works which may not be carried out during the year					66,570	—
NET TOTAL					£1,330,000	£1,300,293

C., D.I., E., F.—MAINTENANCE, REPAIRS AND OTHER CURRENT CHARGES

DEPARTMENT	C. Maintenance and Supplies		D.I. Furniture, Fittings and Utensils		E. Rent, Rates, etc.		F. Fuel, Light, Water, Cleaning, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
President ...	£ 14,570	£ 13,742	£ 2,480	£ 1,537	£ —	£ —	£ 3,045	£ 3,021
Oireachtas ...	4,470	7,278	2,840	1,249	—	—	4,200	5,056
Taoiseach ...	2,100	4,399	460	370	3,185	1,973	1,190	1,509
Comptroller and Auditor General	180	285	60	6	25	10	380	313
Finance ...	204,350	210,344	9,450	12,467	44,485	40,798	34,435	38,072
Agriculture ...	27,000	34,670	3,780	3,291	4,090	3,445	22,770	20,749
Justice ...	103,580	92,130	2,655	3,186	29,810	30,393	34,405	26,668
Local Government	1,530	2,500	660	667	60	55	2,095	1,471
Education ...	50,520	42,163	5,990	5,788	990	977	25,015	19,190
Lands ...	11,990	16,140	2,720	2,787	4,905	5,481	10,405	9,470
Industry and Com- merce ...	14,410	13,808	2,050	1,987	1,770	1,360	12,405	8,602
Posts and Telegraphs	42,110	49,281	8,070	11,191	270	274	15,130	12,004
Defence ...	8,000	10,190	1,845	1,658	4,470	4,157	8,180	5,983
External Affairs ...	12,890	14,820	8,020	7,527	39,150	35,896	11,460	12,895
Social Welfare ...	23,050	12,280	2,410	2,404	14,575	12,387	17,340	12,167
Health ...	9,250	14,508	1,510	1,818	215	598	7,545	8,725
TOTALS ...	£530,000	£538,538	£55,000	£57,933	£148,000	£137,804	£210,000	£185,895

EMPLOYMENT AND EMERGENCY SCHEMES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	58,100	55,550	2,550	—
B.—Travelling Expenses ...	10,500	11,779	—	1,279
C.—Incidental Expenses ...	240	246	—	6
D.—Telegrams and Telephones	260	268	—	8
E.—Repayments to other Departments for Services rendered	3,800	4,695	—	895
F.—Urban Employment Schemes	140,000	140,000	—	—
G.—Rural Employment Schemes	60,000	54,611	5,389	—
H.—Minor Employment Schemes	120,000	120,000	—	—
I.—Development Works in Bogs used by Landholders and other Private Producers ...	100,000	100,000	—	—
J.—Rural Improvements Scheme	197,000	197,000	—	—
K.—Miscellaneous Schemes ...	20,800	18,645	2,155	—
GROSS TOTAL ...£	710,700	702,794	10,094	2,188
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £7,906	
Deduct—			Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid ...	25,500	39,634	£14,134	
NET TOTAL ...£	685,200	663,160	Total Surplus to be surrendered £22,040	
			Estimated	Realised
			£	£
Extra Receipts payable to Exchequer			—	2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies on establishment.

B.—Excess due to increase in rates of travelling allowances and subsistence authorised since estimates were framed.

C. and D.—Casual variations.

E.—Excess due to increases in costs of stationery and postal services.

F.—In addition to the provision in the Vote of £140,000 which was fully expended, a sum of £169,598 was spent on this service from advances received from the National Development Fund, making a total of £309,598 (*see* appended account).

G.—The full provision was not allocated in view of the substantial sums made available to local authorities for county road works from the National Development Fund.

H.—In addition to the provision in the Vote of £120,000 which was fully expended, a sum of £48,942 was spent on this service from advances received from the National Development Fund, making a total of £168,942 (*see* appended account).

I.—In addition to the provision in the Vote of £100,000 which was fully expended, a sum of £32,041 was spent on this service from advances received from the National Development Fund, making a total of £132,041 (*see* appended account).

J.—In addition to the provision in the Vote of £197,000 which was fully expended, a sum of £36,662 was spent on this service from advances received from the National Development Fund making a total of £233,662 (*see* appended account).

K.—This subhead makes provision for schemes not provided for in other subheads and to meet special cases which may be brought to attention as the year progresses. Consequently the estimate must be conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Contributions by beneficiaries and others towards the cost of schemes carried out under Subheads H., I., J. and K.	24,500	38,711
(2) Miscellaneous receipts	1,000	923
	<u>£25,500</u>	<u>£39,634</u>

(1) Balance of contributions lodged by beneficiaries in previous years, to a total of £13,255 which lay credited to a suspense account, were appropriated by direction of the Department of Finance.

(2) The bulk of these represent refunds of overpayments of grants made in previous years and by their nature they cannot be accurately forecast.

EXTRA REMUNERATION (exceeding £50)

One Clerical Officer received £52 for overtime.

NOTES

1. A camera and case, valued at £15, which were surplus to requirements, were transferred, without repayment, to the Department of Agriculture (Department of Finance minute F.88/2/54).

2. An *ex-gratia* payment of £10 was made in settlement of a claim for damage to a cart and harness attributed to operations on a bog development scheme. Subhead I. (Department of Finance minute F.88/1/54).

3. Sums of £3 and £1 were paid for the hire of lorries ordered in connection with, respectively, a bog development scheme (Subhead I.) and a rural improvements scheme (Subhead J.) but not used (Department of Finance minute F.88/1/52).

RISTEARD O REIGEARTUIGH,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
18th November, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY SPECIAL EMPLOYMENT SCHEMES OFFICE
IN THE YEAR ENDED 31ST MARCH, 1954

RECEIPTS		PAYMENTS	
	£		£
Advances from Department of Finance—		F.—Urban Employment Schemes ...	169,598
F.—Urban Employment Schemes ...	200,000	H.—Minor Employment Schemes ...	48,942
H.—Minor Employment Schemes ...	60,000	I.—Development Works in Bogs used by Landholders and other Private Producers ...	32,041
I.—Development Works in Bogs used by Landholders and other Private Producers	50,000	J.—Rural Improvements Scheme ...	36,662
J.—Rural Improvements Scheme ...	40,000	Balance at 31st March, 1954 ...	62,757
	£350,000		£350,000

RISTEARD O HEIGEARTUIGH,
Accounting Officer.

18th November, 1954.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

MANAGEMENT OF GOVERNMENT STOCKS

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
Remuneration of Banks for the Management of Government Stocks inscribed in their Books	30,500	30,486	14	—

Surplus to be surrendered ... £14

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
29th July, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	18,960	15,154	3,806	—
B.—Travelling and Incidental Expenses	140	231	—	91
C.—Apparatus and Chemical Equipment	950	845	105	—
TOTAL ...£	20,050	16,230	3,911	91

Surplus to be surrendered ... £3,820

Extra Receipts payable to Exchequer		Estimated	Realised
		£	£
Fees for analyses, examinations and testing of instruments ...		750	762
Recovery from Road Fund of half of salary of an officer engaged on analysis of road-making materials		440	458
Miscellaneous		50	4
		<u>£1,240</u>	<u>£1,224</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies and to the provision for extra clerical assistance not being fully required.
- B.—Mainly due to expenditure on uniforms being greater than expected.
- C.—Purchases of new apparatus and chemicals were less than anticipated.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
5th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.1.—Salaries, Wages and Allowances ...	39,680	36,753	2,927	—
A.2.—Examiners, etc. ...	7,222	5,126	2,096	—
B.—Travelling Expenses ...	1,610	2,045	—	435
C.—Examinations ...	3,178	2,523	655	—
D.—Incidental Expenses ...	1,000	941	59	—
GROSS TOTAL ...£	52,690	47,388	5,737	435
			Surplus of Gross Estimate over Expenditure £5,302	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid ...	14,720	14,849	£129	
NET TOTAL ...£	37,970	32,539	Total Surplus to be surrendered £5,431	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to staff changes, involving appointments at lower points in the scale and to the provision for extra clerical assistance not being required.
A.2.—Some competitions, for which provision was made, were not held.
B.—Members of interview boards used their private motor cars to a greater extent than anticipated.
C.—Saving due to the number of competitions advertised being less than expected and to economies in advertising costs.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38)) ...	14,715	14,849
(2) Miscellaneous ...	5	—
	£14,720	£14,849

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 £149 and £75, respectively, for special services.

NOTES

Fees (stamps) amounting to £7,571 in respect of this service were received during the year.

The Accounts of another Department include expenditure of approximately £531 in respect of remuneration of staff lent, without repayment, to this Office.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th September, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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	20,000	11,400	8,600	—

Surplus to be surrendered ... £8,600

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The sum provided in respect of premises was not expended.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
26th May, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

COMMISSIONS AND SPECIAL INQUIRIES

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
IRISH MANUSCRIPTS COMMISSION				
A.1.—Salaries, etc. ...	1,897	1,897	—	—
A.2.—Preparation of Manuscripts, etc., for Publication ...	1,563	1,239	324	—
A.3.—Travelling Expenses ...	90	74	16	—
A.4.—Incidental Expenses ...	20	28	—	8
	£ 3,570	3,238	340	8
COMMISSION ON PLACE NAMES				
B.1.—Salaries, etc. ...	2,850	2,857	—	7
B.2.—Travelling Expenses ...	950	860	90	—
B.3.—Incidental Expenses ...	150	114	36	—
	£ 3,950	3,831	126	7
CIVIL SERVICE (COMPENSATION) BOARD				
C.1.—Salaries, etc. ...	5	—	5	—
C.2.—Travelling and Incidental Expenses ...	5	—	5	—
	£ 10	—	10	—
CIVIL SERVICE ARBITRATION BOARD				
D.1.—Salaries, etc. ...	1,200	483	717	—
D.2.—Travelling and Incidental Expenses ...	50	12	38	—
	£ 1,250	495	755	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
RENTS AND LEASEHOLDS COMMISSION				
E.1.—Salaries, etc. ...	10	—	10	—
E.2.—Travelling and Incidental Expenses ...	50	135	—	85
	£ 60	135	10	85
COMPANY LAW REFORM COMMITTEE				
F.1.—Salaries, etc. ...	5	—	5	—
F.2.—Travelling Expenses ...	5	—	5	—
F.3.—Incidental Expenses ...	30	—	30	—
	£ 40	—	40	—
G.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR				
	1,770	1,453	317	—
TOTAL ...£	10,650	9,152	1,598	100

Surplus to be surrendered ... £1,498

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

General.—Expenditure under the various subheads of this Vote is difficult to estimate accurately as there are many uncertain factors, such as the tempo of the work of the body concerned, the extent to which travelling of members and officials is necessary, the number of witnesses examined and the staff (including outside reporters) needed in addition to that seconded from public Departments.

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

A.3., A.4., B.2., B.3., E.2. and F.3.—See general explanation above.

D.1. and D.2.—The number of sittings of the Board was less than expected.

G.—The estimate is necessarily conjectural.

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.
SUBHEAD G.—EXPENDITURE, 1953-54

COMMISSION OR COMMITTEE	Salaries, Wages, etc., including Reporting	Travelling and Incidental Expenses	Total
	£	£	£
Emigration and other Population Problems ...	600	683	1,283
Inquiry into Taxation on Industry ...	—	111	111
Metric System and Decimal Coinage ...	13	21	34
Training of Health Inspectors ...	—	24	24
Dollar Exports ...	—	1	1
TOTAL ...	613	840	1,453

TOTAL EXPENDITURE

Expenditure from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1953-54 on account of which payments were made in the year 1953-54.

COMMISSION OR COMMITTEE	Year of Appointment	Expenditure to 31st March, 1954
		£
Irish Manuscripts ...	1928-29	48,232
Place Names ...	1946-47	13,841
Emigration and other Population Problems ...	1948-49	8,107
Civil Service Arbitration ...	1950-51	1,322
Rents and Leaseholds ...	1950-51	633
Dollar Exports ...	1951-52	110
Metric System and Decimal Coinage ...	1952-53	34
Training of Health Inspectors ...	1952-53	24

NOTE

The Accounts of other Votes include expenditure of £1,630, approximately, in respect of remuneration of staff lent, without repayment, to the Commission of Inquiry into Taxation on Industry and the Committee of Inquiry into the Metric System.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Superannuation Allowances, Compensation Allowances and certain Children's Allowances ...	433,500	428,576	4,924	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	211,500	221,323	—	9,823
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	98,000	97,370	630	—
D.—Agency Payments in respect of Compensation Allowances	44,000	43,622	378	—
E.—Gratuities in respect of Un-established Officers ...	12,000	9,532	2,468	—
F.—Extra-Statutory Grants ...	5	—	5	—
G.—Injury Grants ...	11,000	9,926	1,074	—
H.—Fees to Medical Referees and Occasional Fees to Doctors	200	171	29	—
J.—Pensions to Resigned and Dis-mitted Royal Irish Constabulary, including Widows	62,500	63,355	—	855
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				
Original ...	£428,000			
Supplementary ...	125,000			
	553,000	527,108	25,892	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Emergency Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ...	2,000	1,992	8	—
Gross TOTAL				
Original ... £1,302,705				
Supplementary 125,000				
£ 1,427,705	1,427,705	1,402,975	35,408	10,678
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £24,730	
Deduct—			Deficiency of Appropriations in Aid realised	
M.—Appropriations in Aid ...	100,925	98,641	£2,284	
NET TOTAL			Net Surplus to be surrendered	
Original £1,201,780			£22,446	
Supplementary 125,000				
£ 1,326,780	1,326,780	1,304,334		

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Pension liability in respect of officers on loan, etc. ...	7,292	9,806
Payments and refunds of teachers' contributions ...	700	645
Miscellaneous ...	—	287
	£7,992	£10,738

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(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, and in respect of certain <i>ex-gratia</i> supplements (Subhead D.) ...	44,000	41,849
(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	367

	<u>Estimated.</u>	<u>Realised.</u>
	£	£
(3) Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40))	56,424	56,424
(4) Miscellaneous	26	1
	<u>£100,925</u>	<u>£98,641</u>

EXTRA REMUNERATION (exceeding £50)

Seventy-five pensioners received from public funds sums ranging from £69 to £920 as remuneration for services rendered.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
5th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Rates and Contributions in lieu of Rates, etc. ...	312,400	289,909	22,491	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	5,800	1,773	4,027	—
GROSS TOTAL ...£	318,200	291,682	26,518	—
			Surplus of Gross Estimate over Expenditure £26,518	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—			£6,826	
C.—Appropriations in Aid ...	12,400	5,574	Net Surplus to be surrendered	
NET TOTAL ...£	305,800	286,108	£19,692	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Rates were in general lower than expected and some properties occupied in connexion with Social Insurance were not included in the valuation lists with the result that no payments in respect of them were made. There was a corresponding reduction in the amount received from the Social Insurance Fund and credited to Subhead C.
- B.—Some claims that had been provided for were not received.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40)) ...	11,500	5,095
(2) Repayments in respect of (a) premises occupied by British Departments (b) Agency Services performed by the Government of Ireland, etc. ...	900	479
	£12,400	£5,574

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
5th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General,

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1954,
compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service	7,500	5,437	2,063	—

Surplus to be surrendered ... £2,063

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The Estimate is necessarily conjectural.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
29th July, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	19,000	18,193	807	—

Surplus to be surrendered ... £807

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
29th July, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

SUPPLEMENTARY AGRICULTURAL GRANTS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925 ...	150,989	150,989	—	—
B.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ...	750,000	750,000	—	—
C.—Further Increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939 ...	370,000	370,000	—	—
D.—Additional Grant under the Rates on Agricultural Land (Relief) Acts, 1946 and 1953 ...	3,149,011	3,068,555	80,456	—
TOTAL ...£	4,420,000	4,339,544		—
Surplus to be surrendered			£ 80,456	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The basis of distribution of the Agricultural Grant was altered by legislation, which was pending when the Estimate was prepared, and it was difficult to estimate expenditure.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
26th May, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

LAW CHARGES

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.1.—Attorney General and Staff	23,210	22,015	1,195	—
A.2.—State Solicitors ...	54,770	51,218	3,552	—
B.—Witnesses' Expenses, etc. ...	12,800	12,223	577	—
C.—Fees to Counsel ...	14,000	11,054	2,946	—
D.—General Law Expenses ...	8,000	7,174	826	—
E.—Defence of Public Servants	500	848	—	348
GROSS TOTAL ...£	113,280	104,532	9,096	348
			Surplus of Gross Estimate over Expenditure £8,748	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ...	4,050	3,544	£506	
			Net Surplus to be surrendered	
NET TOTAL ...£	109,230	100,988	£8,242	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1. and A.2.—Saving due to vacancies.

C. and D.—Expenditure depends on the number and nature of the cases coming before the courts. Fees to counsel (Subhead C.), expenses of juries and costs awarded against the State (Subhead D.) were less than expected.

E.—Expenditure is necessarily conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Costs and fees recovered by the Chief State Solicitor, etc.	2,750	2,359
(2) Local Loans Fund—expenses of management	1,300	1,185
	£4,050	£3,544

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

UNIVERSITIES AND COLLEGES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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 ...	20,000	20,000	—	—
B.—University College, Dublin				
<i>Original</i> ... £259,024				
<i>Supplementary</i> 200,000				
<i>Do.</i> 10				
	459,034	458,574	460	—
C.—University College, Cork ...	129,000	128,437	563	—
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.) ...	90,250	90,250	—	—
G.—College of Surgeons (Grant-in-Aid) ...	4,500	4,500	—	—
TOTAL				
<i>Original</i> ... £591,374				
<i>Supplementary</i> 200,000				
<i>Do.</i> 10				
	£ 791,384	790,361		—
Surplus to be surrendered £			1,023	

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
3rd June, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
GRANTS TO SOCIETIES, Etc.				
A.—The Incorporated Law Society of Ireland (Grant-in-Aid)	330	330	—	—
B.—The Incorporated Council of Law Reporting for Ireland (Grant-in-Aid) ...	750	750	—	—
C.—The National Theatre Society, Limited (Grants-in-Aid) ...	8,000	8,000	—	—
D.—Cultural Institutions (Grants-in-Aid) ...	12,500	11,750	750	—
E.—The Irish Plate ...	105	105	—	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, Etc.				
F.—Salaries, Wages and Allowances ...	1,876	1,726	150	—
G.—Travelling and Incidental Expenses ...	260	372	—	112
COMPENSATION				
H.—Compensation and other Payments in connection with Injuries to Property ...	320	—	320	—
I.—Compensation for Death or Personal Injuries ...	59	52	7	—
TOTAL ...£	24,200	23,085	1,227	112

Surplus to be surrendered ... £1,115

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

G.—The amount of travelling necessary was greater than expected.

H.—Claims for which provision was made did not materialise.

EXTRA REMUNERATION (exceeding £50)

From Vote 56 the Referee and Arbitrator received £161 as an officer of the Reserve.

NOTE

Fees (stamps) amounting to £1,305 in respect of this service were received during the year.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
29th July, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATIONERY OFFICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for the Salaries and Expenses of the Stationery Office; for Printing and Binding, and the provision of Stationery, Paper, Books, Office Machinery and other Office Supplies for the Public Services; and for sundry Miscellaneous Purposes, including the publication and sale of Reports of Oireachtas Debates, Bills, Acts and Other Government Publications.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	61,070	57,253	3,817	—
B.—Carriage and Transport ...	1,550	1,952	—	402
C.—Incidental Expenses ...	1,500	2,335	—	835
D.—Printing and Binding ...	243,000	268,913	—	25,913
E.—Paper ...	232,000	182,797	49,203	—
F.—Books, Periodicals and Maps	12,000	13,760	—	1,760
G.—Office Machinery and other Office Supplies ...	74,600	66,028	8,572	—
GROSS TOTAL ...£	625,720	593,038	61,592	28,910
			Surplus of Gross Estimate over Expenditure £32,682	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> H.—Appropriations in Aid ...	96,760	114,507	£17,747	
NET TOTAL ...£	528,960	478,531	Total Surplus to be surrendered £50,429	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Certain posts for which provision had been made were not filled.
- B.—The excess was due to the use of necessary additional transport and to payment for taxation of motors.
- C.—The excess resulted from higher telephone charges and increased purchases of packing equipment.
- D.—The excess was due to the more expeditious settlement of contractors' accounts.

E.—The saving resulted from the decreasing of stocks of paper and reduced prices.

F.—The excess was due to the more expeditious settlement of contractors' accounts.

G.—Reduced purchases of machinery, modified by increased expenditure on other office supplies, resulted in savings.

APPROPRIATIONS IN AID

	Estimated.	Realised
	£	£
(1) Sales of		
(i) Publications, including Oireachtas Debates and Oireachtas Papers	17,000	18,956
(ii) Ordnance Survey maps	3,000	2,949
(2) Sales of waste paper, old typewriters, old duplicators and other old stores	3,750	4,456
(3) Advertisements and notices in Government publications	12,000	12,202
(4) Recovery from local authorities of four-sevenths of the cost of printing and paper required under the Electoral and Juries Acts	24,000	25,644
(5) Supplies and services on repayment terms, including commission thereon	21,000	34,299
(6) Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952 (sec. 40))	16,000	16,000
(7) Miscellaneous	10	1
	<u>£96,760</u>	<u>£114,507</u>

(1) (i) Increased sales and increases in the prices of certain publications account for the surplus.

(2) As a result of special efforts greater quantities of waste paper were made available for sale.

(3) Casual variation.

(4) The more expeditious settlement of accounts resulted in receipts within the financial year being higher than anticipated.

(5) The surplus was due to the more expeditious settlement of accounts and to an increase in the value of supplies and services provided.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1954

	£
Paper	167,868
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	30,171
	<u>£198,039</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)

Sums totalling £51 were paid to a temporary Bookbinder on loan from the Department of Defence in respect of overtime.

NOTES

The Accounts of other Departments and Offices include expenditure of approximately £791 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

An incinerator valued at £48 for the destruction of confidential papers was transferred from Department of Defence to the Stationery Office during the year (Department of Finance minute S. 49/20/53).

An increase of a contract price for loose leaf binders from 3s. 6d. to 4s. 11d. each was allowed to a contractor, on an *ex-gratia* basis, in correction of a clerical error in tendering. Subhead D. (Department of Finance minute S. 9/4/52).

Sums amounting to £2,597 in respect of wage increases were paid, on an *ex-gratia* basis, to a contractor for the stamping and cutting of paper during the calendar years 1947 to 1951, inclusive. Subhead E. (Department of Finance minute S. 92/1/35).

An *ex-gratia* payment of sums amounting to £1,233 was made to a contractor for tag labels in respect of increases in the costs of materials. Subhead E. (Department of Finance minute S. 9/2/40).

An *ex-gratia* payment of £1,573 was made to a contractor in respect of additional production costs arising out of increases in the numbers of copies and pages of the Telephone Directory compared with those on which the contract was made in 1949. Subhead D. (Department of Finance minute S. 9/2/40).

The payments during the year included nugatory expenditure amounting to £8 in respect of the printing for the Department of Social Welfare of forms which, owing to departmental changes, were not required (Department of Finance minute S. 49/12/53).

Free copies of official publications were issued as follows with the sanction of the Minister for Finance:—

Reference	Value	
	£ s. d.	
S. 46/29/30	8 0	Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel.
S. 46/2/35	16 2 6	International Labour Office, Geneva.
S. 46/13/50	5 12 6	Secretary-General, Council of Europe, Strasbourg, France.
S. 71/14/46	10 10 0	Food and Agriculture Organisation, Rome.
S. 46/3/50	4 17 6	Editor, <i>Irish Law Times and Solicitors' Journal</i> .

J. B. CARR,
Accounting Officer.

30th November, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

VALUATION AND BOUNDARY SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances ...	59,635	57,801	1,834	—
B.—Travelling Expenses ...	9,000	9,839	—	839
C.—Incidental Expenses ...	390	376	14	—
GROSS TOTAL ...£	69,025	68,016	1,848	839
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,009	
Deduct— D.—Appropriations in Aid ...	7,495	8,000	Surplus of Appropriations in Aid realised £505	
NET TOTAL ...£	61,530	60,016	Total Surplus to be surrendered £1,514	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due to retirements and resignations (£740), delay in filling vacancies (£626), deductions for sick leave and leave without pay (£158) and over provision for extra clerical assistance (£310).
- B.—The excess was due to increased rates of subsistence allowance and of motor car mileage allowance which were not foreseen.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
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
Fees payable under 23 Vict., c. 4, sec. 9, and miscellaneous receipts ...	1,200	1,705
	£7,495	£8,000

ORDNANCE SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	55,675	52,283	3,392	—
B.—Travelling Expenses	2,800	3,115	—	315
C.—Stores, etc.	2,000	1,975	25	—
D.—Photographic and Printing Equipment	8,140	7,922	218	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	5	—	5	—
F.—Incidental Expenses	525	584	—	59
GROSS TOTAL ...£	69,145	65,879	3,640	374
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,266	
Deduct—			Surplus of Appropriations in Aid realised	
G.—Appropriations in Aid ...	7,505	7,595	£90	
NET TOTAL ...£	61,640	58,284	Total Surplus to be surrendered £3,356	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The principal savings were due to delay in filling vacancies (£2,294), deaths (£616), retirements (£375), deductions for special leave without pay and sick leave (£339); offset by the payment of gratuities (£300) to personnel who were engaged on triangulation work.

B.—The excess was due to unforeseen increases in the rates of field and subsistence allowances.

D.—The saving was due to delay in the receipt of stores ordered and in the receipt of accounts for stores and for repairs to machinery.

F.—The excess was mainly due to extra cost of carriage and motor transport,

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of maps	7,500	7,552
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts	5	43
	<u>£7,505</u>	<u>£7,595</u>

NOTES

Special work done for other Departments cost £910, while the face value of maps supplied to other Departments was £9,688, 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 £831.

A set of 6-inch Ordnance Survey Maps of the twenty-six counties was supplied free of charge to Magee University College, Derry (Department of Finance minute S.76/4/35).

Two sets of 6-inch Ordnance Survey Maps of County Tipperary were presented to the Department of Geography, Kiel University, Germany (Department of Finance minute S. 76/4/35).

Seven 6-inch Ordnance Survey maps of County Kildare were supplied free of charge to Macra na Feirme and the Department of Geography, Trinity College, Dublin, for the purpose of undertaking a pilot land utilisation survey (Department of Finance minute S.46/13/42).

A number of Ordnance Survey publications were supplied free of charge to the Food and Agriculture Organisation of the United Nations (Department of Finance minute S.46/13/47).

C. C. McELLIGOTT,
Director,
Accounting Officer.

VALUATION OFFICE, DUBLIN,
18th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

AGRICULTURE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Agriculture, and certain Services administered by that Office, including sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	383,632	359,074	24,558	—
B.—Travelling Expenses ...	23,500	28,518	—	5,018
C.—Incidental Expenses ...	865	924	—	59
D.—Telegrams and Telephones ...	5,260	5,518	—	258
RESEARCH WORK				
E.1.—Technical and Advisory Work in Agriculture				
<i>Original</i> ...	£14,016			
<i>Supplementary</i> ...	3,880			
	17,896	17,476	420	—
E.2.—Veterinary Research ...	87,575	50,074	37,501	—
E.3.—Subscriptions, etc., to International and other Research Organisations ...	15,807	14,787	1,020	—
E.4.—Research Grants to University College, Dublin				
<i>Original</i> ...	£2,100			
<i>Supplementary</i> ...	375			
	2,475	2,192	283	—
E.5.—Miscellaneous Investigations, Inquiries and Reports ...	22,900	15,386	7,514	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
F.1.—Agricultural Schools and Farms ...	166,642	186,046	—	19,404
F.2.—Grants to Private Agricultural Schools, etc. ...	50,529	39,525	11,004	—
F.3.—Veterinary College ...	31,132	31,337	—	205
F.4.—Scholarships in Agriculture, etc. ...	3,140	2,866	274	—
F.5.—University College, Dublin: Faculty of General Agriculture ...	24,984	24,984	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.6.—University College, Cork : Faculty of Dairy Science ...	13,000	13,000	—	—
F.7.—Additional Grants to Uni- versity Colleges ...	38,500	43,500	—	5,000
F.8.—Educational Tours for In- structors in Agriculture, etc.	1,000	—	1,000	—
G.1.—Improvements of Milk Pro- duction ...	54,091	53,541	550	—
G.2.—Improvement of Live Stock	17,325	22,089	—	4,764
G.3.—Improvement of Poultry and Egg Production ...	178,000	122,077	55,923	—
G.4.—Temporary Scheme for the growing of Horticultural Crops in the Athlone area ...	767	825	—	58
H.—Grants to County Committees of Agriculture Original ... £209,800 Supplementary 29,200	239,000	238,647	353	—
I.—Special Agricultural, etc., Schemes Original ... £211,574 Supplementary 5,800	217,374	174,889	42,485	—
J.—National Stud ...	868	868	—	—
K.1.—Agricultural Societies and Shows, including Miscel- laneous Grants-in-Aid ...	3,151	3,350	—	199
K.2.—Contribution to Irish Agri- cultural Organisation Society (Grant-in-Aid) ...	11,000	11,000	—	—
K.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid) ...	2,600	2,315	285	—
L.—Botanic Gardens, Glasnevin	23,730	25,241	—	1,511
M.1.—Miscellaneous Work ...	34,164	27,148	7,016	—
M.2.—Fees for Reports on Agri- cultural Conditions ...	2,040	1,905	135	—
M.3.—Printing of Special Depart- mental Publications ...	2,750	4,836	—	2,086
M.4.—Loans and Grants for Agri- cultural Purposes, etc. ...	28,310	24,544	3,766	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.5.—Loans for the Purchase of Cattle and Sheep, Agricultural Implements and Milking Machines ...	10	1	9	—
M.M.5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep	25	2	23	—
M.6.—Improvement of the Creamery Industry ...	5	—	5	—
M.7.—Agricultural Production—Consultative Council ...	5	—	5	—
M.8.—Farm Buildings Scheme and Water Supplies ...	480,465	573,873	—	93,408
M.9.—Land Rehabilitation Project	2,861,210	2,244,337	616,873	—
M.10.—Ground Limestone Subsidy	600,000	540,045	59,955	—
M.11.—Prevention of Contagious Abortion and other Diseases in Cattle ...	13,250	3,609	9,641	—
M.12.—Artificial Insemination of Livestock ...	43,400	21,138	22,262	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
N.1.—Diseases of Animals Acts, 1894 to 1949				
<i>Original</i> ...	£15,919			
<i>Supplementary</i> ...	400			
	16,319	16,733	—	414
N.2.—Bovine Tuberculosis Order, 1926 ...	6,500	4,771	1,729	—
N.3.—Horse Breeding Act, 1934 ...	1,327	1,025	302	—
N.4.—Live Stock Breeding Act, 1925 ...	4,790	6,034	—	1,244
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	29,026	26,950	2,076	—
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc. ...	27,152	26,605	547	—
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc. ...	36,058	34,897	1,161	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
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 ...	74,123	70,755	3,368	—
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Wheat Order, 1952, etc.	111,060	50,207	60,853	—
O.O.5.—Grain Storage (Loans) Act, 1951 ...	200,000	—	200,000	—
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	21,674	20,271	1,403	—
O.7.—Flax Act, 1936 ...	5,587	4,775	812	—
O.8.—Agricultural Wages Acts, 1936 and 1945 ...	12,110	10,973	1,137	—
O.9.—Sundry Statutes ...	255	302	—	47
P.—Allowances, etc., for Dairy Produce Original ... £162,000 Less Supplementary 39,645	122,355	121,713	642	—
Q.—Technical Assistance ...	10,000	3,611	6,389	—
GROSS TOTAL Original ... £6,380,703 Supplementary 10	£ 6,380,713	5,331,109	1,183,279	133,675
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,049,604	
Deduct— R.—Appropriations in Aid ...	855,393	707,152	Deficiency of Appropriations in Aid realised £148,241	
NET TOTAL Original ... £5,525,310 Supplementary 10	£ 5,525,320	4,623,957	Net Surplus to be surrendered £901,363	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
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	30

	Estimated	Realised
	£	£
Fees for licences granted under the Agricultural and Fishery Products (Regulation of Export) Act, 1947 (Export of Poultry and Rabbits) Order, 1950	4,000	3,034
Fees for permits granted under Emergency Powers (Restriction on use of Creamery Butter) Order, 1942	6,800	3,806
Transfer, subject to approval of U.S. Authorities, from American Grant Counterpart Special Account in respect of technical assistance	10,000	—
From sale of machinery	200,000	163,839
Receipts under the Land Rehabilitation Project	28,000	44,285
Miscellaneous	—	5,379
	<u>£248,850</u>	<u>£220,373</u>

Details of the miscellaneous receipts are as follows:—

	£
Compensation for loss of services of officers injured in accidents	18
Refunds of overpayments	611
Sale of old stores and allowances in respect of sacks, containers, etc., returned	3,004
Bank interest allowed on sub-accountants' balances	26
Delegates' fees and the proceeds from the sale of the Transactions of the International Soil Fertility Meeting held in Dublin in July, 1952	1,643
Other items	77
	<u>£5,379</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies remaining unfilled and to retirements, resignations, etc., during the year.

B.—The provision made proved inadequate for the volume of travelling found necessary.

C.—Expenditure on incidentals varies from year to year and a close estimate is not possible.

D.—Additional expenditure of £376 on the telephone service, for which an accurate estimate is impracticable, was partly offset by a saving of £118 on telegrams which were less numerous than expected.

E.2.—The work of adapting the buildings at Abbotstown Farm for which £45,000 was provided could not be proceeded with until shortly before the close of the year and a saving of £40,492 resulted. There was a small saving of £105 on travelling expenses. Additional expenditure of £983 was incurred on salaries, wages and allowances due to the creation of new posts at the Veterinary Research Laboratory and increases in the wages of agricultural workers at Abbotstown Farm under the Agricultural Wages (Minimum Rates) Orders, 1953 and 1954. General expenses at the Veterinary Research Laboratory and Abbotstown Farm are incapable of close estimation and additional expenditure of £2,113 on the provision of £22,680 was incurred.

E.3.—The principal saving was £2,017 on the provision made for the Food and Agriculture Organisation of the United Nations due mainly to a reduction made in November, 1953, in the amount of this country's subscription to the Organisation for 1954. The cost of printing the Transactions of the International Soil Fertility Meeting held in Dublin in 1952, which it was decided to charge to this subhead after the Estimates had been framed, caused additional expenditure of £1,135 on contingencies. Minor variations on other items of the subhead left the net saving £1,020.

E.4.—A claim for increased supervisory expenses for which provision was made was not pursued.

E.5.—The saving was mainly on the provision made for the investigation into the costs of milk production as the number of technical officers required to supervise the field work of the inquiry was less than anticipated. Miscellaneous trials and experiments cost somewhat less than estimated.

- F.1.—Excess expenditure on the provisions made for salaries, wages and allowances at the Department's schools and farms was mainly due to increases in the wages of agricultural workers under the Agricultural Wages (Minimum Rates) Orders, 1953 and 1954, and to the need for employing additional labour to a greater extent than estimated. It is difficult to forecast with any degree of accuracy the probable expenditure in any year on general expenses of management and the sums provided proved inadequate for the numbers of live stock, and the quantities of laboratory equipment, provisions, seeds, manures, feeding stuffs and general farm requisites which had to be purchased during the year.
- F.2.—Capital grants amounting to £7,700 were not earned before the close of the year and a further grant of £1,500 which was not expected to be earned until 1953-54 was earned and paid in 1952-53. The remainder of the saving was due to changes in the teaching staffs during the year and to vacancies in students' places.
- F.4.—Saving mainly due to the fact that provision was made for the renewal of 24 scholarships but only 22 were renewed.
- F.7.—The additional grant to University College, Dublin, for the Faculty of General Agriculture was increased to £33,000 for 1953-54 with the approval of the Minister for Finance (Department of Finance minute S.90/37/52).
- F.8.—A projected tour for Instructors in Poultry-keeping had to be abandoned owing to the incidence of fowl pest in Great Britain, and tours held for Instructors in Agriculture and Horticulture were treated as technical assistance projects and the cost was met from Subhead Q.
- G.2.—The principal excesses were £4,805 on the purchase of additional stock bulls required for leasing to artificial insemination stations; £378 on the purchase of Irish Draught colts to meet the increased demand; £209 on the purchase of stock rams due to higher prices and freight charges; £167 on free nominations of Irish Draught mares which were availed of to a greater extent than in previous years; £165 on carriage of premium bulls and boars due to increased rail charges, and £114 on mare show inspections due to the grant of increased rates of subsistence allowance to inspectors. The excess expenditure on the subhead was partly offset by savings of £1,071 on the purchase of thoroughbred stallions which were obtained at a lower cost than expected and £85 on prizes at shows which were not earned to the extent anticipated.
- G.3.—The scheme of subsidies on day-old chicks was discontinued during part of the year and a saving of £50,000 resulted. Expenditure on salaries and travelling and the maintenance of mobile blood-testing units was £4,000 less than the provision due to vacancies in the staff of poultry pathology technicians and grants earned by poultry-keepers were £4,000 less than estimated. Other minor savings on miscellaneous items of the subhead amounted to approximately £2,000. Additional expenditure of £4,310 on contingencies was caused by the making of *ex-gratia* payments amounting to £5,120 to Instructors in Poultry-keeping for extra duties arising from the operation of the poultry development scheme (Department of Finance minute S.90/2/48).
- G.4.—The salary of the Horticultural Instructor was increased and travelling was on a more extensive scale than was allowed for in the estimate. Additional expenditure on incidentals resulted from the purchase of spraying materials and equipment required for experiments on the control of carrot fly which it was found necessary to carry out during the year. The excess on the subhead was partly offset by a saving on the provision made for a contribution towards the cost of raspberry canes, blackcurrant bushes, etc., which was not utilised in full.
- H.—Normal grants exceeded the provision made by £10,670 as a result of increased rates levied by a number of local authorities subsequent to the framing of the estimate. The excess was offset by savings on the sea sand subsidy scheme and on the special grant to encourage the use of fertilisers due mainly to a number of claims for recoupment of expenditure incurred not coming in course of payment before the close of the year.

- I.—The principal savings were £20,957 on the Gaeltacht glasshouse scheme as the erection of buildings in the Cahirciveen area and the heating of glasshouses in the Donegal area could not be proceeded with this year, and £20,992 on the seed distribution scheme as the demand for seeds was smaller than expected and prices were lower than estimated. Expenditure on demonstration plots was £1,182 less than the provision due mainly to a reduction in the anticipated number of onion growing plots, and a saving of £1,647 on the purchase of rams was due to the full number of animals provided for not being procurable. Additional expenditure of £3,857 was incurred on travelling for which the provision made proved inadequate and the cost of schemes in North-West Cavan area exceeded the sum provided by £291 due to the necessity for locating additional bulls in that area. Minor variations on other items of the subhead left the net saving £42,485.
- K.1.—The excess expenditure was incurred on the Department's educational exhibit for which it is not possible to frame an accurate estimate. The excess was partly offset by a saving on special prizes at shows which were not earned to the full extent for which provision was made.
- K.3.—The full amount of the grant-in-aid provided was not earned.
- L.—Excess due to increases, granted after the estimate was framed, in the wages of assistant foremen, gardeners, labourers, etc., and to the necessity for employing casual labour more extensively than expected.
- M.1.—A saving of £8,000 on advertising and publicity due to food production propaganda not commencing as early in the year as expected was modified by unforeseen expenditure of £898 on preparations for exhibiting agricultural products at exhibitions and fairs to be held in Great Britain in May and September, 1954, and by additional expenditure of £200 on a more extensive employment than anticipated of casual labour at cold stores, ports and railway stations in connection with the examination of consignments of poultry and rabbits for export. Variations in other items of the subhead were of a casual nature.
- M.2.—Saving due to unavoidable delay in filling vacancies in the staff of reporters.
- M.3.—Excess expenditure on the Department's Journal and on agricultural leaflets was due to increased printing costs and to the payment this year of claims received for the printing of issues for which provision had been made in previous years. The excess was partly offset by a saving on the Register of Dairy Cattle due to the fact that while provision was made for the printing of two volumes of the Register payment was claimed for only one volume before the close of the year.
- M.4.—The main savings were on the provisions made for loans for the purchase of stallions and agricultural implements the demand for which did not reach expectations.
- M.5.—The only claim received from the Agricultural Credit Corporation during the year was in respect of a sum of £1 legal costs due on foot of two loans advanced by the Corporation for the purchase of agricultural implements which proved irrecoverable. This sum was written off and recouped to the Corporation with the approval of the Department of Finance (Department of Finance minute S.90/24/38).
- M.M.5.—The claims made by the Agricultural Credit Corporation for administration expenses, etc., were much smaller than expected.
- M.8.—Due to favourable weather and improved supplies of building materials work on the construction and improvement of farm buildings, etc., and the installation of water supplies in farm dwellings progressed more rapidly than was expected and the grants earned exceeded the provisions made by £89,706. The greater number of visits to farms which the Farm Improvement Supervisors were called upon to make caused additional expenditure of £6,068 on travelling. Savings on other items of the subhead reduced the excess expenditure to £93,408.

- M.9.—The principal savings were £492,000 on payments to contractors due to unavoidable delay in disposing of the Department's machinery which was expected to be operated by contractors for most of the year; £96,630 on materials for drains and fencing as an unexpectedly big increase in the volume of home-produced drainage pipes obviated the necessity for importing large quantities of pipes; £73,974 on grants towards the purchase of machinery which were discontinued; £64,080 on lime and fertilisers the spreading of which was adversely affected by unfavourable weather conditions during part of the year, and £10,562 on payments to the Office of Public Works as a shortage of technical staff prevented that Office from carrying out the full programme of works included in the estimate. Other small savings amounted to £3,496. The retention and operation of the Department's machinery for a longer period than expected necessitated the employment of labour more extensively than estimated and caused additional expenditure of £89,333 on wages and £13,418 on the maintenance and operation of the machinery. Travelling expenses amounted to £9,365 more than the estimate which was too low and farmers earned £11,754 more in grants than was expected.
- M.10.—Saving mainly due to adverse weather conditions during part of the year causing a reduction in deliveries of ground limestone.
- M.11.—The demand for vaccine for the treatment of cattle against contagious abortion was much smaller than expected.
- M.12.—The savings were mainly on the provisions made for salaries, wages and allowances and the purchase, etc., of vans and were due to the transfer during the year to outside bodies of the lay inseminators and cattle breeding assistants previously paid by the Department on a recoupment basis. Additional expenditure on travelling which was more extensive than estimated and on equipment, etc., which cost more than expected modified the saving.
- N.1.—Excess due to the necessity for providing additional supplies of uniforms and protective clothing and to unforeseen expenditure on the provision of disinfection facilities at ports as a precaution against the spread of foot and mouth disease from Great Britain. The excess was partly offset by a number of small savings on other items of the subhead.
- N.2.—The number of animals slaughtered under the Bovine Tuberculosis Order, 1926, was smaller than that upon which the estimate was based.
- N.3.—The saving was mainly on travelling which was less extensive than expected.
- N.4.—Increased remuneration to part-time Assistant Inspectors, the necessity for employing additional "combers" in the search for unlicensed bulls, the grant of increased mileage and subsistence allowances, an increase in the number of appeals lodged against the Minister's refusal to grant licences and the holding of an additional meeting of the Live Stock Consultative Council were responsible for the excess expenditure on this subhead.
- O.1.—Saving due to vacancies in the staff of Temporary Junior Marketing Inspectors was modified by additional expenditure on travelling due to increased mileage and subsistence allowances and on the provisions made for casual labour at ports and railway stations and expenses of the central egg store due to more intensive inspections of eggs. Other items of the subhead showed minor variations.
- O.5.—Dockets to be exchanged for fertiliser credit vouchers under the Fertiliser Credits (Wheat) Scheme were not returned by wheat growers to the extent anticipated and a saving of £67,150 on the provision of £100,000 made for this service resulted. There were small savings on the provisions made for salaries and incidental expenses. The saving on the subhead was modified by additional expenditure of £255 on travelling due to the grant of increased mileage and subsistence allowances after the estimate was framed, and £6,120 on the scheme for the assembly of stocks of Spring seed wheat for which only a token provision was made.
- O.O.5.—The preliminary steps necessary for the issue of advances under the Grain Storage (Loans) Act, 1951, were not completed in any case before the close of the year.

- O.6.—The full number of allotments provided for was not taken up and expenditure on salaries, travelling and the provision of free seeds, etc., was consequently lower than estimated.
- O.7.—The services of Flax Inspectors were not required to the extent anticipated.
- O.8.—Saving mainly due to staff vacancies and to less expenditure than expected on advertising and publicity. No claim was made during the year for legal assistance. Travelling expenses and the cost of the telephone service were a little higher than the respective provisions.
- O.9.—The payment this year of a claim for seed sampling equipment ordered and provided for in 1952–53 caused additional expenditure of £104 under the Agricultural Seeds Act. There was a casual saving of £7 on the provision made for the Milk and Dairies Act and no expenditure was incurred under the other items of the subhead for which token provisions amounting to £50 were made.
- Q.—The programme of technical assistance projects for which provision was made had to be curtailed pending negotiation with the United States authorities of an agreement on the financing of technical assistance from the American Grant Counterpart Special Account.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated	Realised
		£	£
1. Receipts from seed testing fees, sale of pure line seed, etc. ...	E.1.	6,150	8,806
2. Receipts from sale of vaccines, live stock, farm produce, etc. : Veterinary Research Laboratory and Farm at Abbotstown ...	E.2.	14,000	18,070
3. Receipts from students' fees, sale of live stock and farm produce, rents, etc.—	F.1.		
Albert Agricultural College ...		746	740
Athenry Agricultural Station ...		14,000	19,531
Ballyhaise Agricultural Station ...		9,050	11,461
Clonakilty Agricultural Station ...		9,230	10,097
Johnstown Castle Agricultural College ...		8,474	13,962
Munster Institute ...		7,500	9,130
Grange Farm, Dunsany ...		11,000	11,034
4. Receipts from students' and other fees : Veterinary College ...	F.3.	5,500	5,694
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls, and registration fees ...	G.1.	2,750	4,428
6. Receipts from sale of colts, sale and leasing of bulls, etc. ...	G.2.	2,250	2,677
7. Receipts from fees in respect of poultry hatchery licences, etc. ...	G.3. & O. 9.	2,200	2,155
8. Repayment of advances by Comhlucht Siúicre Éireann, Teoranta ...		500,000	347,000
9. Receipts from sale of seeds, manure, live stock, etc. ...	I.	7,700	7,695
10. Receipts from sale of fencing materials, including fencing loans ...	I.	250	136

	Corres- ponding Debit Subhead	Estimated £	Realised £
11. Refund of portion of the cost of certain schemes in North-West Cavan ...	I.	190	93
12. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas ...	I.	6,850	5,926
13. Receipts in respect of seed supplied to smallholders at reduced prices ...	I.	35,000	38,786
14. Repayment by Cólucht Groighe Náisiúnta na hÉireann, Teo., in respect of rents and annuity on lands and premises at the National Stud ...	J.	868	868
15. Receipts from sale of agricultural products at exhibitions and fairs ...	M.1.	5	—
16. Sums recoverable in respect of the salaries, etc., 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. & M.12.	20,265	17,853
17. Repayments of agricultural loans (excluding fencing loans) ...	M.4.	29,215	29,218
18. Repayments of loans for the purchase of cattle and sheep ...	M.M.5.	25	83
19. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc.	M.11.	12,500	2,079
20. Receipts from artificial insemination fees ...	M.12.	23,500	10,851
21. Horse Breeding Act, 1934: Receipts from licences, etc. ...	N.3.	880	754
22. Live Stock Breeding Act, 1925: Receipts from licences, etc. ...	N.4.	3,900	3,841
23. Agricultural Produce (Eggs) Act: Receipts from fees, etc. ...	O.1.	16,900	14,850
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.	6,000	6,131
25. Receipts from fees for inspection of potatoes, etc. ...	O.3.	2,500	2,483
26. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts; Emergency Powers Orders, S.R. & O. No. 149 of 1940 and Nos. 76, 325 and 330 of 1941; Agricultural and Fishery Products (Regulation of Export) Act, 1947 (No. 18 of 1947)	O.4.		
(a) Receipts from licences, inspection fees, etc.			
(1) Fresh Meat Acts ...		13,500	11,107

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
(2) Pigs and Bacon Acts ...		15,500	21,726
(3) Slaughter of Cattle and Sheep Acts ...		9,500	8,545
(b) Levy on the slaughter of cattle and sheep ...		25	16
(c) Fees for inspecting open-pack meats ...		1,000	2,084
(d) Fees for inspecting canned hams		100	1,082
(e) Fees for inspecting dressed venison		25	14
27. Agricultural Produce (Cereals) Acts and Wheat Order, 1952, etc. ...	0.5.		
(a) Receipts from Registration fees, etc. ...		10	19
(b) Receipts from grain dealers' licences		1,000	1,038
28. Fees for licences under the Milk and Dairies Act ...	0.9.	255	255
29. Miscellaneous receipts ...		430	178
30. Local Taxation (Customs and Excise Duties) Grant ...		40,650	40,650
31. Receipts from Church Temporalities Fund		10,000	10,000
32. Estate Duty Grant ...		4,000	4,000
		<u>£855,393</u>	<u>£707,152</u>

1. Seed testing fees were increased during the year and the estimate of receipts from sales of pure line seed did not include sales of pedigree seed wheat which commenced this year.

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

3. Receipts from sales of live stock, farm produce, etc., at the Department's farms vary from year to year in accordance with the numbers and quantities available for disposal and the prices obtainable, and a close estimate is not possible.

5. The additional receipts under this item were due to increased fees for the registration of dairy cattle and the leasing of dairy bulls, and to the sale of more dairy bulls than was anticipated.

6. Receipts from the sale and leasing of stock bulls and pigs exceeded the estimate because leasing fees were increased during the year and more animals than expected were available for leasing or resale. There was also a small surplus in receipts from the sale of colts.

8. The assumption that all stocks of superphosphate on hands would be disposed of before the close of the year did not materialise and in addition selling prices had to be reduced to correspond with those ruling for the 1953-54 season.

10. The demand for fencing materials was smaller than expected.

11. The refund due this year in respect of the schemes in North-West Cavan was not received until after the close of the year.

12. Growers' repayments did not reach the expected figure mainly because the average sale price for tomatoes was lower than estimated.

13. Surplus due to an increase during the year in the percentage of cost collected from smallholders in respect of seed supplied to them.

16. The deficiency in the estimated receipts was in respect of the recoupment of the wages of staff seconded to outside bodies operating artificial insemination stations which ceased during the year when the staff was definitively transferred to these bodies. Additional receipts accrued from an increase in the salaries of officers seconded, from the payment by the Irish Potato Marketing Co., Ltd., of a sum due from the previous year, from the secondment of an additional officer to the Pigs and Bacon Commission and from the secondment of an officer to the Board of Agriculture, Isle of Man.

18. Sums collected during the year in respect of outstanding arrears of loans amounted to more than expected.

19. The demand for vaccine for the treatment of cattle against contagious abortion was much smaller than had been estimated.

20. The estimate of receipts was based on the assumption that the Department would continue to operate the artificial insemination service and collect the fees but during the year outside bodies took over the operation of the service and collected and retained the fees.

21. Applications for licences under the Horse Breeding Act, 1934, did not reach the anticipated figure.

23. Egg production during the year was not as high as expected and receipts from acquisition fees decreased accordingly.

Receipts from registration fees and annual fees were also lower than estimated due to a reduction in the number of premises registered. More intensive inspections of eggs resulted in an increase in forfeitures and a corresponding increase in receipts from sales.

26. (a) (1) The number of animals presented for examination under the Agricultural Produce (Fresh Meat) Acts did not increase as much as expected.

(2) The number of pigs slaughtered at bacon factories showed a much bigger increase than was anticipated as compared with the previous year.

(3) The anticipated increase in receipts from inspection fees for exports of canned meat did not materialise.

(c) The export trade in open-pack meat products expanded to a much greater extent than was visualised when the estimate was framed.

(d) The export trade in canned ham was almost at a standstill when the estimate was framed and the sum inserted in the estimates for receipts from inspection fees was of a token nature. Early in 1953 the market improved and an appreciable quantity of canned ham was exported during the year.

(e) Exports of dressed venison were on a smaller scale than expected.

29. Miscellaneous receipts are variable and an accurate estimate is not possible.

EXTRA REMUNERATION (exceeding £50)

Four officers received allowances of £226, £113, £113 and £169, 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 £57 from the Condensed Milk Company of Ireland (1928), Limited, for acting as secretary of that company.

A Senior Superintending Veterinary Inspector and a Principal Officer received allowances of £150 and £100, respectively, from the Pigs and Bacon Commission for acting as chairman and ordinary member of the Commission during the year.

An Executive Officer on loan to the Dublin District Milk Board received an allowance of £58 from the Board for acting as secretary during part of the year.

A Clerical Officer received £68 in respect of Army Reserve pay.

A Senior Inspector received an allowance of £300 from the funds of the Irish Potato Marketing Company, Limited, for acting as general manager of the company.

A Junior Agricultural Inspector received an allowance of £114 for the performance of special duties.

The Chief Technical Officer at the Butter Testing Station received a gratuity of £250 for the performance of additional duties during the period 1st June, 1948 to 12th August, 1953.

A Parish Agricultural Advisory Agent (Congested Districts) in charge of the Gaeltacht glasshouse scheme (Donegal area) received a gratuity of £100 for additional hours worked during the period 7th December, 1952 to 31st October, 1953.

A Junior Marketing Inspector received £150 in respect of Army Reserve pay.

A Temporary Lay Inspector received an allowance of £86 for the performance of higher duties.

Eight Ship Inspectors and two Messengers received sums varying from £51 to £70 in respect of overtime, Sunday duty, etc.

Two Assistant Foremen and a Gardener at the Botanic Gardens received £102, £51 and £66, respectively, for overtime, Sunday duty, etc.

A Temporary Clerical Assistant at Clonakilty Artificial Insemination Centre received a gratuity of £24 for additional hours worked at the Centre and £48 for clerical work performed at Clonakilty Agricultural Station during the period 28th November, 1951 to 23rd September, 1952.

Eleven farm hands at Athenry Agricultural Station, seventeen at Ballyhaise Agricultural Station, four at Clonakilty Agricultural Station, three at Johnstown Castle Agricultural College, three at the Munster Institute, eight at Grange Farm and four at Abbotstown Farm received sums varying from £51 to £189 in respect of overtime, Sunday duty, etc.

NOTES

This Account includes expenditure of approximately £130 in respect of an officer temporarily lent, without repayment, to another Department.

The Accounts of other Departments and Offices include a sum of approximately £2,218 in respect of staff temporarily lent, without repayment, to this Department.

Equipment surplus to the requirements of the Special Employment Schemes Office and valued at £15 was taken over by this Department (Department of Finance minute F.88/2/54).

Equipment valued at £10 surplus to the requirements of the Department of Defence was taken over by this Department (Department of Finance minute S.90/28/53).

Equipment surplus to the requirements of the Department of Industry and Commerce and valued at £60 was taken over by this Department (Department of Finance minute S.99/19/53).

Machinery and equipment surplus to the requirements of this Department under the Land Project were transferred to other Departments and Offices as follows:—

	£
Office of Public Works	60,836
Department of Lands (Forestry Division)	6,673
Department of Defence	5,264
(Department of Finance minutes S.59/4/43, S.90/207/54, S.86/4/44 and S.8/8/53).	

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

- (a) £40 compensation to the owner of a heifer which died following treatment for ringworm with a sheep-dip as recommended in one of this Department's leaflets. Subhead N.1. (Department of Finance minute S.90/11/53).

(b) £27 to a Soil Analyst at Johnstown Castle Agricultural College in respect of abnormal services rendered by him during the period of eleven weeks ended 9th May, 1953. Subhead F.1. (Department of Finance minute E.102/2/49).

(c) £5 compensation to the owner of an oat crop and meadow damaged by cattle belonging to Ballyhaise Agricultural Station. Subhead F.1. (Department of Finance minute S.90/31/53).

(d) £26 compensation for damage to a plate glass window in a shop at Athenry by a pony and van belonging to Athenry Agricultural Station. Subhead F.1. (Department of Finance minute S.48/1/50).

The recovery of amounts repayable in respect of grants made to poultry breeders under the poultry development scheme was waived in 19 cases where the grantees had failed to comply with the conditions of the scheme relating to the minimum period of operation of the assisted enterprises and the sum involved, viz., £316 was written off (Department of Finance authority S.90/2/48).

A sum of £1 representing 50 per cent. of the cost of purchase of two dairy coats and caps not returned from a laundry company to Grange Farm was accepted in settlement of the claim for the loss of the property (Department of Finance authority S.90/13/54).

Subhead E.3. of this Account includes expenditure amounting to £134 incurred on the purchase and carriage to Rome of a Dun Emer carpet donated by this country towards the furnishing of a room in the newly-built headquarters of the Food and Agriculture Organisation of the United Nations (Department of Finance minute S.90/29/53).

Subhead G.3. of this Account includes expenditure amounting to £75 in respect of compensation to the owners of a motor van for damage to the van and loss of services of three employees injured in a collision with an official vehicle (Department of Finance minute S.48/1/50).

Subhead M.9. of this Account includes expenditure of £351 in respect of the cost of having an ornamental lake at Johnstown Castle Agricultural College cleaned by land reclamation staff and machinery (Department of Finance minute S.90/9/47).

Subhead M.9. also includes expenditure amounting to £89 in respect of compensation, costs and witnesses' expenses incurred in eight cases of damage to property in the course of land reclamation operations (Department of Finance minutes S.90/7/49 and S.48/1/50).

Subhead M.12. of this Account includes a payment of £6 to a Lay Inseminator in respect of a claim for the maintenance and running expenses of a motor van for which the supporting vouchers were lost (Department of Finance minute S.90/3/54).

Subhead M.12. also includes expenditure of £93 in respect of compensation and costs to the owner of a motor van which was damaged in a collision with an official vehicle (Department of Finance minute S.48/1/50).

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

Reference	Amount	
	£	
S.90/7/53	18	Balance due for potatoes supplied from Athenry Agricultural Station.
S.90/10/47	1	Six sums varying from 2d. 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.90/35/53	2	Amount due for the keep of a greyhound at the Veterinary College.
S.90/54/36	24	Eight special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.

Fines amounting to £75,146 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 143 cases of registered dealers who had defaulted, and payment of the acquisition fee required by Section 15 of the Act was waived in three cases. The sums involved, viz., £143 and £24, respectively, were written off (Department of Finance authority S.90/14/41).

SEÁN Ó BROIN,

Accounting Officer.

30th October, 1954.

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.

LIAM Ó CADHLA,

Comptroller and Auditor General.

STATEMENT of Loan Securities and Amounts repayable to the Department under Agreements, etc., on 31st March, 1954
(Capital amounts only)

	£
For the purchase of agricultural implements, etc.	30,482
For the purchase of bulls	26,954
For the purchase of stallions	378
For the purchase or erection of poultry houses	7
For the erection of fencing in congested districts	52
Loans to a co-operative creamery society	80
For the erection and equipment of corn mills	280
Loans to agricultural credit societies (a)	7,464
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of cattle and sheep	28
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (b)	18,633
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	24,401
Miscellaneous	25
	<hr/> £108,784

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

(b) Reducible, if certain conditions are complied with, to £8,568.

SEÁN Ó BROIN,
Accounting Officer.

30th October, 1954.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1954

RECEIPTS					AMOUNT	PAYMENTS					AMOUNT
					£						£
Balance on 1st April, 1953	...	...	...	...	25,431	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	...	...	...	...	19,450
Fines	...	...	...	...	104	Balance on 31st March, 1954	...	...	...	...	7,736
Transfer from Oireachtas Vote 27, Subhead N.2., in respect of part compensation for slaughter of tuberculous cattle					1,651						
					£27,186						£27,186

30th October, 1954.

SEÁN Ó BROIN,
Accounting Officer.

DAIRY PRODUCE (PRICE STABILISATION) FUND

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

See also Report of Comptroller and Auditor General

ACCOUNT of RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING
THE YEAR ENDED 31ST MARCH, 1954

RECEIPTS					£	PAYMENTS					£
Balance on 1st April, 1953	...	...	...	...	140,869	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)	...	...	...	165,029
Levies	...	...	...	...	222,579					
						Balance on 31st March, 1954	...	...	...	198,419
					<u>£363,448</u>					<u>£363,448</u>	

30th October, 1954.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

FISHERIES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION				
A.—Salaries, Wages and Allowances	25,740	24,907	833	—
B.—Travelling Expenses ...	3,000	2,773	227	—
C.—Incidental Expenses ...	300	124	176	—
D.—Telegrams and Telephones	320	318	2	—
SEA FISHERIES				
E.1.—Scientific Investigations, etc.	420	318	102	—
E.2.—International Council for the Study of the Sea ...	860	851	9	—
E.3.—Sea Fisheries Protection ...	20	—	20	—
E.4.—Whale Fisheries Act, 1937	5	—	5	—
INLAND FISHERIES				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	26,050	30,969	—	4,919
F.2.—Artificial Propagation of Fish	1,550	1,165	385	—
F.3.—State Fisheries	1,850	1,858	—	8
F.4.—Scientific and Technical Investigations, etc. ...	2,420	2,043	377	—
F.5.—Compensation, etc. ...	48,000	13,106	34,894	—
F.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid)	7,760	7,760	—	—
F.7.—Foyle Fisheries	5	—	5	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
AN BORD IASCAIGH MHARA				
G.—Grant-in-aid of Administration and Development of An Bord Iascaigh Mhara ...	31,330	30,330	1,000	—
GROSS TOTAL ...£	149,630	116,522	38,035	4,927
			Surplus of Gross Estimate over Expenditure £33,108	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ...	37,430	37,137	£293	
NET TOTAL ...£	112,200	79,385	Net Surplus to be surrendered £32,815	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Repayment of advances made to An Bord Iascaigh Mhara ...	8,000	—
Compensation for loss of services of officer injured in an accident ...	—	16
Cash surplus available from the Foyle Fisheries Commission ...	—	1,300
Miscellaneous ...	—	20
	£8,000	£1,336

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—A close estimate is not possible.

C.—Expenditure on advertising was below the average of previous years.

E.1.—Saving mainly due to the fact that it was not necessary to utilise the services of paid collectors of sea fishery statistics to the extent provided for in the estimate.

E.3.—No claim was received from the Garda Síochána during the year for expenses in connection with sea fisheries protection work.

F.1.—Increased rates levied after the estimate was framed caused additional expenditure of £5,629 on the provision made for payments to local authorities under Section 13 of the Fisheries Act, 1925. Savings on other items of the subhead reduced the excess expenditure to £4,919.

F.2.—The replacement of certain equipment at Glenties hatchery which was provided for did not take place during the year and the quantity of salmon ova supplied from Lismore hatchery was smaller than expected.

F.4.—The saving was on the provision made for salmon tagging experiments which were adversely affected by unsuitable weather conditions.

F.5.—The necessary legal proof of entitlement to compensation was not established in a number of cases before the close of the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Local Taxation (Customs and Excise Duties) Grant	10,650	10,650
(2) Proceeds of fines and forfeitures incurred in respect of fishery offences—Fisheries (Amendment) Act, 1949 (Subhead F.1.)	1,000	1,223
(3) Lettings of sporting rights (Subhead F.3.)	1,100	1,091
(4) Repayment of advances made to the former Sea Fisheries Association	21,000	21,000
(5) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	1,400	1,380
(6) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)	5	—
(7) Receipts from salmon export licences	100	115
(8) Repayment of advances by the Foyle Fisheries Commission (Subhead F.7.)	5	—
(9) Miscellaneous receipts	2,170	1,678
	<u>£37,430</u>	<u>£37,137</u>

(2) Receipts under this heading cannot be closely estimated.

(9) The deficiency was in receipts from sales of brown trout ova as the quantity available for sale was smaller than expected.

EXTRA REMUNERATION (exceeding £50)

An Inspector of Fisheries received an allowance of £300 from An Bord Iascaigh Mhara for acting as chairman of An Bord.

A Higher Executive Officer on loan to An Bord Iascaigh Mhara received an allowance of £250 from An Bord for acting as manager.

SEÁN Ó BROIN,
Accounting Officer.

11th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Justice, including certain other Services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SALARIES, WAGES AND ALLOWANCES				
A.1.—Headquarters Staff ...	67,860	65,683	2,177	—
A.2.—Film Censorship ...	3,140	3,034	106	—
A.3.—Censorship of Publications	2,998	2,875	123	—
A.4.—Legal and Technical Assistance ...	5	—	5	—
A.5.—Irish Legal Terms Advisory Committee ...	200	—	200	—
A.6.—An Bord Uchtála ...	1,704	1,899	—	195
B.—Travelling Expenses ...	2,100	2,067	33	—
C.—Incidental Expenses ...	388	335	53	—
D.—Telegrams and Telephones ...	705	834	—	129
E.—Expenses in connection with Awards for Acts of Bravery	100	34	66	—
TOTAL ...£	79,200	76,761	2,763	324

Surplus to be surrendered ... £2,439

Extra Receipts payable to Exchequer		Estimated	Realised
		£	£
1. Fees for nationality and citizenship certificates (No. 13 of 1935) ...	...	500	1,085
2. Fees for documents of identity ...	...	—	81
3. Miscellaneous ...	...	—	68
		<u>£500</u>	<u>£1,234</u>

1., 2. and 3. Receipts of this nature cannot be predicted closely.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving due to retrenchments, to vacancies occurring for periods during the year and to newly-promoted officers commencing at lower points on salary scales than those attained by their predecessors.

- A.5.—Saving due to no work having arisen which would require the employment of the staff provided for.
- A.6.—Excess due to the appointment of two additional typists.
- C.—Saving mainly due to less advertising and to no expense on deportations.
- D.—Excess due to increase in rates of charge.
- E.—Saving due to award of less compensation than expected.

NOTE

The amount of £3,937 was received in respect of fees (stamps) for film censorship (No. 23 of 1923).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
5th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

GÁRDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Pay ...	2,960,398	2,889,268	71,130	—
B.—Allowances ...	260,523	261,110	—	587
C.—Subsistence Allowances ...	14,900	18,395	—	3,495
D.—Locomotion Expenses ...	62,779	68,087	—	5,308
E.—Clothing and Equipment ...	83,050	97,012	—	13,962
F.—Furniture, Bedding, etc. ...	15,593	10,390	5,203	—
G.—Barrack Maintenance ...	15,000	14,884	116	—
H.—Transport and Carriage ...	89,730	80,293	9,437	—
I.—Fuel, Light and Water ...	22,550	22,905	—	355
J.—Medical Expenses ...	9,387	10,433	—	1,046
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	700	557	143	—
L.—Telegrams and Telephones ...	31,493	34,728	—	3,235
M.—Compensation ...	3,000	7,174	—	4,174
N.—Incidental Expenses ...	6,679	6,235	444	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.—Local Security Force :				
Compensation for Death or Personal Injuries and Medical and Other Expenses in Connection therewith ...	440	340	100	—
GROSS TOTAL ...£	3,576,222	3,521,811	86,573	32,162
			Surplus of Gross Estimate over Expenditure £54,411	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
P.—Appropriations in Aid ...	96,842	96,699	£143	
NET TOTAL ...£	3,479,380	3,425,112	Net Surplus to be surrendered £54,268	

Extra Receipts payable to Exchequer

Estimated

Realised

£
4,700£
1,652

Details of the above receipts are as follows :—

Fees for stamping of bottles ...	£
Motor park attendants' licences ...	1,331
Centage charge to insurance companies for collection of insurance premiums ...	3
	318
	£1,652

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to more retirements than provided for ; offset by appointment of more recruits than provided for.
- C.—Excess due to increased rates of subsistence allowances introduced with effect as from 1st April, 1952.
- D.—Excess mainly due to increase in rates of locomotion allowance payable to Officers and Inspectors using their own cars.
- E.—Excess due to less reserve-stock materials being available than had been expected when the estimate was made. There was an off-setting saving due to delay in delivery of new open-neck uniforms.
- F.—Saving mainly due to a scheme of improved furnishing for Garda Síochána stations not being fully implemented within the year.
- H.—Saving mainly due to less motor cars being purchased than had been provided for.
- J.—Excess due to increased cost of medicines.
- K.—Saving due to the volume of conveyance of children being less than provided for.
- L.—Excess due to increase in the rates of charge for telephone service.
- M.—Excess due to greater awards under the Garda Síochána (Compensation) Acts, 1941 and 1945 than had been provided for.
- O.—Saving due to cessation of payments in some cases because of deaths, etc.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayments of sums advanced to officers under Sub-head H.	6,062	6,274
2. Payments for services rendered by the <i>Gárda Síochána</i> ...	5,350	5,207
3. Repayments in respect of loss of property or damage to stores, etc.	75	184
4. Proceeds of sale of old stores and cast uniforms ...	8,985	7,529
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area)	20	20
6. Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates	250	264
7. Payment from Road Fund in respect of expenses of <i>Gárda Síochána</i> in the execution of Roads Act, 1920, and Road Traffic Act, 1933	70,000	70,000
8. Proceeds of sale of forfeited and unclaimed property, etc.	200	372
9. Fees for accident reports	3,500	4,297
10. Receipts from public assistance authorities in respect of expenses incurred by <i>Gárda Síochána</i> under the Mental Treatment Act, 1945	400	357
11. Miscellaneous receipts	2,000	2,195
	<u>£96,842</u>	<u>£96,699</u>

3., 8. and 10. Receipts under these headings depend upon factors which cannot be forecast closely.

4. Deficiency due to less old uniforms being available for disposal because of delay in delivery of new-type uniforms, and also to less old motor cars being sold than intended.

9. Estimate was unduly conservative.

STATEMENT OF LOSSES (Stores, etc.)

(1) Fifteen claims amounting to £158 in respect of damage arising out of collisions in which *Gárda* vehicles were involved were abandoned, eleven under a mutual forbearance agreement and four under a halving agreement (Department of Finance authorities S.16/23/51, S.16/13/52, S.16/2/53, S.16/3/53, S.16/4/53, S.16/6/53, S.16/7/53, S.16/12/53, S.16/1/54 and S.16/3/54). The amount of £15 was recovered in two cases.

(2) In five cases in which *Gárda* vehicles were involved in collisions the damage, amounting to £68, was attributable to *Gárda* personnel (Department of Finance authorities S.16/13/52, S.16/1/53, S.16/3/53, S.16/5/53 and S.16/9/53).

(3) In fifteen cases in which *Gárda* vehicles were involved in collisions the damage, amounting to £144, was not attributable to *Gárda* personnel (Department of Finance sanctions S.16/13/52, S.16/1/53, S.16/2/53, S.16/3/53, S.16/6/53, S.16/8/53, S.16/9/53, S.16/10/53 and S.16/2/54).

EXTRA REMUNERATION (exceeding £50)

From the District Court Vote one member of the Force received a sum of £65 as a gratuity for performing the duties of District Court Clerk.

NOTES

The expenditure under Subhead H. includes £64 for driving licence fees and third-party insurance premiums in respect of the use of Garda Síochána cars in Northern Ireland.

Expenses amounting to £39 were incurred by the Department of Defence in the accommodation, in a military barracks, of a party of Garda Síochána engaged on special duty (Department of Finance authority S.4/29/53).

The amount of £697 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts, 1932 and 1933.

The amount of £842 was received from Dublin Corporation in respect of the services of two Sergeants seconded to the Corporation for services under the Weights and Measures Acts.

GÁRDA SÍOCHÁNA REWARD FUND, 1953-54

The appended Statement shows the total receipts proper to the Fund for the year 1953-54, the amount of the payments in that period and the balance to the credit of the Fund at the 31st March, 1954.

	£		£
Balance from previous year ...	13,253	Payments during year ended 31st March, 1954 ...	14,700
Total amount credited in the year 1st April, 1953, to 31st March, 1954 ...	12,376	Balance on 31st March, 1954*	10,929
	<u>£25,629</u>		<u>£25,629</u>

* In addition there were, on the 31st March, 1954, sums held in suspense accounts payable to the Reward Fund amounting to £4,245.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
27th November, 1954.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

PRISONS

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for the Expenses of Prisons, St. Patrick's, and the Maintenance of Prisoners 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
	£	£	£	£
A.—Pay and Allowances of Officers, including Uniform	109,000	104,473	4,527	—
B.—Victualling ...	16,688	15,974	714	—
C.—Clothing, Bedding, Furniture, etc. ...	8,300	7,512	788	—
D.—Medicines, Surgical Instruments, etc. ...	700	688	12	—
E.—Fuel, Light, Water, Cleaning Articles, etc. ...	17,230	15,595	1,635	—
F.—Rent, etc. ...	204	204	—	—
G.—Escort and Conveyance ...	7,000	7,473	—	473
H.—Maintenance of Buildings and Equipment ...	18,120	13,794	4,326	—
I.—Fine Fund ...	10	10	—	—
J.—Travelling Expenses ...	400	372	28	—
K.—Incidental Expenses ...	2,000	2,058	—	58
L.—Telegrams and Telephones ...	500	431	69	—
M.—Maintenance of Prisoners confined in District Mental Hospitals ...	18,800	17,979	821	—
N.—Gratuities to Prisoners ...	660	648	12	—
O.—Contributions to Discharged Prisoners' Aid Societies ...	1,050	1,050	—	—
P.—Manufacturing Department and Farms ...	11,558	13,894	—	2,336
GROSS TOTAL ...£	212,220	202,155	12,932	2,867
			Surplus of Gross Estimate over Expenditure £10,065	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
Q.—Appropriations in Aid ...	23,170	25,659	£2,489	
NET TOTAL ...£	189,050	176,496	Total Surplus to be surrendered £12,554	
Estimated daily average number of prisoners ...	...	...	...	515
Actual daily average number of prisoners ...	...	...	...	462

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to vacancies occurring for periods during the year, to salaries of newly-promoted officers being generally at lower points of scale than their predecessors, to a provision for open-neck uniform shirts not being used and to less overtime than expected.
- B. and C.—Saving due to number of prisoners being less than expected.
- E.—Saving mainly due to purchase of fuel at lower prices than expected.
- H.—Saving due to completion of boiler installation at Mountjoy prison at lesser cost than expected.
- L.—Saving due to excessive estimate which was made in expectation of increased use of telephone following reduction to minor status of Cork and Sligo prisons.
- P.—Excess due to mailbag contracts being larger than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ...	21,454	23,779
2. Receipts from farms and gardens (including value of produce used in the prisons) ...	1,344	1,530
3. Rents ...	116	119
4. Sales of old stores and miscellaneous receipts ...	256	231
	<u>£23,170</u>	<u>£25,659</u>

1. Surplus due to receipts for additional mailbag contracts.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
5th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and ST. PATRICK'S, CLONMEL,
Dr. for the Year ended 31st March, 1954 *Cr.*

—	Agriculture	Other Industries	Total	—	Agriculture	Other Industries	Total
	£	£	£		£	£	£
Stock in hand, 1st April, 1953	1,290	21,725	23,015	Sales, 1953-54 ...	1,564	24,630	26,194
Purchases, 1953-54 ...	642	12,973	13,615	*Stock in hand, 31st March, 1954 ...	1,437	12,709	14,146
Profit ...	1,069	2,641	3,710				
	£ 3,001	37,339	40,340		£ 3,001	37,339	40,340

* Viz.—Manufactory materials, £9,782; manufactured goods, £2,237; tools, etc., £2,127

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amounts due in respect of purchases as at 1st April, 1953	£ 614	Amounts due in respect of sales as at 1st April, 1953 ...	£ 4,235
Purchases during year to 31st March, 1954 ...	13,615	Sales during year to 31st March, 1954 ...	26,194
	14,229	†Amounts due in respect of sales as at 31st March, 1954 ...	30,429
*Amounts due in respect of purchases as at 31st March, 1954 ...	335	Receipts under Subhead Q. (1 and 2) as per Appropriation Account ...	£25,309
Expenditure from Subhead P. as per Appropriation Account ...	£13,894		
* Viz.—Public Departments, £81; other persons, £254		† Viz.—Public Departments, £5,041; other persons, £79	

THOMAS J. COYNE,
Accounting Officer.

DISTRICT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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 ; No. 21 of 1946 and No. 8 of 1951) and for a Capitation grant.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	69,970	63,767	6,203	—
B.—Travelling Expenses ...	12,000	13,254	—	1,254
C.—Incidental Expenses ...	800	1,018	—	218
D.—Our Lady's Home, Henrietta Street, Dublin ...	100	91	9	—
TOTAL ...£	82,870	78,130	6,212	1,472

Surplus to be surrendered ... £4,740

Extra Receipts payable to Exchequer					Estimated	Realised
					£	£
District Court fines ...	...	...	...	...	18,000	20,600

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to vacancies occurring for periods during the year, to retrenchments, to reduction in the number of posts through amalgamation and to delay in implementing staff re-organisation ; offset by extra expenditure on the employment of temporary additional Justices.
- B.—Excess due to more travelling than expected on the part of Clerks and temporary additional Justices.
- C.—Excess due to increase in rates of charge and to installation of additional telephones.

NOTE

The amount of £19,179 was received in respect of fees (stamps) paid in the District Court.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
20th September, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

CIRCUIT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances ...	131,300	126,594	4,706	—
B.—Travelling Expenses ...	8,400	8,921	—	521
C.—Incidental Expenses ...	1,685	1,791	—	106
D.—Telegrams and Telephones	880	1,116	—	236
E.—Sheriffs and Under Sheriffs ...	1,800	1,800	—	—
GROSS TOTAL ...£	144,065	140,222	4,706	863
			Surplus of Gross Estimate over Expenditure £3,843	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ...	30,015	30,193	£178	
NET TOTAL ...£	114,050	110,029	Total Surplus to be surrendered £4,021	
Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Interest on public bank accounts ...	...	...	—	307
Sale of waste paper ...	...	...	—	6
				£313

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to retrenchments, to vacancies occurring for periods during the year, to delay in completing re-organisation scheme, to no deputies for Circuit Judges being employed and to less occasional employment of stenographers than expected.

D.—Excess due to increase in rates of charge.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
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	2,592
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39) ...	9,500	9,490
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44) ...	10	20
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46 (sec. 16)) ...	1,500	1,510
5. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants ...	16,500	16,581
6. Miscellaneous ...	5	—
	<u>£30,015</u>	<u>£30,193</u>

NOTE

The amount of £6,861 was received in respect of Circuit Court fees (stamps).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
21st September, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

SUPREME COURT AND HIGH COURT OF JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances ...	85,518	81,642	3,876	—
B.—Travelling and Incidental Expenses ...	160	213	—	53
C.—Telegrams and Telephones ...	750	865	—	115
D.—Stenography (Central Criminal Court) ...	727	727	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	275	193	82	—
F.—Expenses of High Court ...	2,375	2,316	59	—
G.—Purchase of Law Books ...	5	9	—	4
GROSS TOTAL ...£	89,810	85,965	4,017	172
			Surplus of Gross Estimate over Expenditure £3,845	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.— <i>Deduct—</i> Appropriations in Aid ...	910	1,890	£980	
NET TOTAL ...£	88,900	84,075	Total Surplus to be surrendered £4,825	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Lunacy percentages ...	2,600	2,166
Miscellaneous ...	—	1
	£2,600	£2,167

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to retrenchments, to vacancies occurring for periods during the year, to newly-promoted officers commencing at lower points on the salary scales than those attained by their predecessors and to officers with personal scales being replaced by officers on a general scale.

B.—Excess due to expenditure on a certain item which had not been expected.

C.—Excess due to increase in rates of charge.

E.—Saving due to less travelling than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Bankruptcy percentages	900	1,890
2. Land Judge's Office: Duty on estates	10	—
	£910	£1,890

1. These receipts depend upon factors which it is impossible to predict closely.

NOTE

Fees (stamps) were received as follows :—

	£
Judicature fees	46,754
Bankruptcy Court fees	782
Judgments Registry fees	467
Chief Justice fees	920
	£48,923

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
14th September, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
LAND REGISTRY				
A.—Salaries, Wages and Allowances ...	61,008	57,167	3,841	—
B.—Travelling and Incidental Expenses ...	175	327	—	152
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ...	10	—	10	—
REGISTRY OF DEEDS				
D.—Salaries, Wages and Allowances ...	28,187	26,854	1,333	—
E.—Travelling and Incidental Expenses ...	100	114	—	14
TOTAL ...£	89,480	84,462	5,184	166

Surplus to be surrendered ... £5,018

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Fees received from the Ministry of Finance, Northern Ireland, in respect of searches made by the Registry of Deeds on behalf of Government Departments in Northern Ireland ...	—	4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to retrenchments, to vacancies occurring for periods during the year, and to newly-promoted officers commencing at lower points on the salary scales than those attained by their predecessors; offset by cost of some additional staff.

B.—Excess mainly due to increased rates of telephone charge and to inadequacy of provision for additional telephones installed.

D.—Saving mainly due to vacancies occurring for periods during the year and to newly-promoted officers commencing at lower points on the salary scales than those attained by their predecessors.

EXTRA REMUNERATION (exceeding £50)

A Staff Officer, Grade III, received a sum of £54 from the Vote for Wireless Broadcasting.

NOTE

Fees (stamps) were received as follows :—

Land Registry fees ...	...	...	...	...	...	£
Registry of Deeds fees	...	...	...	...	...	70,857
						19,897
						<u>£90,754</u>

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
30th August, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

PUBLIC RECORD OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances ...	8,535	8,442	93	—
B.—Incidental Expenses ...	225	131	94	—
TOTAL ...£	8,760	8,573		—
Surplus to be surrendered ... £			187	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Surplus due to savings on additional assistance.

B.—Savings on telephones, transfer of records, purchase of historical documents and miscellaneous expenses.

NOTE

Fees (stamps) amounting to £325 in respect of this service were received during the year.

DIARMID COFFEY,
Accounting Officer.

6th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries and Wages ...	4,472	4,413	59	—
B.—Law Costs ...	20	22	—	2
C.—Travelling and Incidental Expenses ...	46	47	—	1
GROSS TOTAL ...£	4,538	4,482	59	3
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £56	
Deduct—			Deficiency of Appropriations in Aid realised	
D.—Appropriations in Aid ...	38	37	£1	
NET TOTAL ...£	4,500	4,445	Net Surplus to be surrendered £55	
Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Penalties recovered for non-publication of charitable bequests ...			5	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to changes in staff personnel.

J. S. MARTIN,
Accounting Officer.

1st October, 1954.

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

LIAM Ó CADHLA,
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, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	192,420	184,950	7,470	—
B.—Travelling Expenses	20,950	25,403	—	4,453
C.—Incidental Expenses	820	809	11	—
D.—Telegrams and Telephones	2,300	2,492	—	192
E.—Expenses in connection with International and other Congresses	265	294	—	29
F.—Statutory Inquiries	900	678	222	—
G.—Charge under Irish Land Act, 1909, Section 11 (2)	24,640	24,638	2	—
H.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919	1,090	1,046	44	—
I.1.—Contributions towards Housing Loan Charges of Local Authorities	980,000	1,079,229	—	99,229
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1948	10	25	—	15
I.3.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1952, and under the Housing (Amendment) Acts, 1948, 1949, 1950 and 1952	2,000,000	1,743,694	256,306	—
I.4.—Grants to Local Authorities under the Housing (Amendment) Act, 1946	2,000	1,870	130	—
I.5.—Competitions for Designs for Housing Schemes	10	125	—	115

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.6.—Grants to Local Authorities under the Housing (Amendment) Acts, 1948, 1949 and 1950 ...	60,000	63,250	—	3,250
I.7.—Grants to Local Authorities towards cost of Housing Schemes ...	450,000	349,729	100,271	—
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	5,000	4,991	9	—
K.—Grants to Local Authorities for the Execution of Works under the Local Authorities (Works) Act, 1949 ...	400,000	400,000	—	—
L.—Grants to Local Authorities for the Provision of Sanitary Services Works ...	30,000	30,000	—	—
M.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works ...	40,500	40,500	—	—
N.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947 ...	2,505	2,500	5	—
O.—Payments under Section 5 (3) of the Local Government Act, 1933 ...	50	47	3	—
P.—Text-book on, and Revision and Codification of, Local Government Law ...	1,000	450	550	—
Q.—Grants to Local Authorities for Improvement of certain Roads in the Gaeltacht and Congested Areas ...	400,000	360,000	40,000	—
R.—Development Works in Bogs acquired by Local Authorities ...	10,000	2,237	7,763	—
GROSS TOTAL ...£	4,624,460	4,318,957	412,786	107,283
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £305,503	
Deduct—			Surplus of Appropriations in Aid realised	
S.—Appropriations in Aid ...	47,700	49,531	£1,831	
NET TOTAL ...	4,576,760	4,269,426	Total Surplus to be surrendered £307,334	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Refunds by local authorities of overpayments of grants made in previous years ...	—	840
Miscellaneous ...	—	12
		£852

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is attributable to vacancies, to changes in personnel caused by retirements, resignations, deaths, transfers involving new appointments at lower points in salary scales and to absence of officers on sick leave at reduced pay.
- B.—Excess due partly to revision of the rates of travelling and subsistence allowances subsequent to the preparation of the estimate and partly to increased inspections consequent on making available additional grants to local authorities from the National Development Fund for road works and employment schemes.
- D.—Excess due to variation in telephone charges which became operative during the year, supply and installation of sub-station and charges in respect of additional line.
- E.—Excess due to an extra visit to Geneva not anticipated when estimate was prepared.
- F.—Accurate estimation of expenditure is not possible as the number of inquiries to be held during the year cannot be forecast.
- H.—Estimated as closely as practicable.
- I.1.—Excess due to discharge of contributions towards housing loan charges accumulated pending determination by Dublin Corporation of the application of proceeds of successive stock issues towards specific housing schemes.
- I.2.—Grants under this subhead are payable only in respect of approved work which was completed not later than 1st April, 1950. A token sum, only, was provided to cover any cases that might mature for payment during the year. The grants so maturing for payment amounted to £25 only.
- I.3.—Causes contributing to the saving were the reductions made in the grants payable because of defective workmanship in a considerable number of houses provided through private enterprise, deferment of payment of grants pending the remedying of defects in houses for which grants were claimed and also the fact that the number of houses completed by housing authorities and eligible for grants was less than had been estimated by the housing authorities.
- I.4.—The number of applications by local authorities for recoupment was less than anticipated.
- I.5.—A token provision. The expenditure represents the re-issue of a payable order for Assessor's fees which was cancelled through lapse of time.
- I.6.—The number of houses qualifying for grants was greater than anticipated.
- I.7.—The completion of schemes qualifying for grants and the submission of claims by local authorities were slower than expected.
- P.—Savings due to delays in printing of text-book.
- Q.—The full amount voted was allocated in grants to local authorities and expenditure by the authorities very nearly reached this figure. It was necessary, however, to retain a proportion of the grant allocated in each case, pending final inspection of the completed works.
- R.—The number of applications for grants received from local authorities was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	18,500	19,210
2. Costs payable by local authorities in relation to inquiries	1,700	1,705
		G

	Estimated	Realised
	£	£
3. Expenses repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	19,000	18,610
4. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925) ...	5,500	4,867
5. Miscellaneous, including refunds of certain housing grants by persons who failed to occupy houses for which grants were issued	3,000	5,139
	<u>£47,700</u>	<u>£49,531</u>

5. Receipts realised include mainly instalments of housing grants refunded in cases where the houses were not occupied by the original applicants, but were transferred to other persons who ultimately obtained the grants, and overpayments of grants on Housing and Local Authorities (Works) Act Schemes refunded following examination of final costings.

NOTES

The Account includes expenditure of £418 in respect of the remuneration of an officer on loan, without repayment, to another Department.

In addition to the expenditure shown in this Account, further expenditure was incurred from advances made to the Department from the National Development Fund. Details of the receipts and the disposal of these moneys are contained in the Statement appended to this Account.

J. GARVIN,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
30th September, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LOCAL GOVERNMENT
IN THE YEAR ENDED 31ST MARCH, 1954

RECEIPTS		PAYMENTS	
	£		£
Advances from Department of Finance in period 1st April, 1953 to 31st March, 1954 :—		Transferred to Road Fund ...	790,000
For transfer to Road Fund	790,000	Payments to local authorities for road works in Fíor-Ghaeltacht ...	33,000
For road works in Fíor-Ghaeltacht ...	33,000	Balance at 31st March, 1954	Nil
	<u>£823,000</u>		<u>£823,000</u>

J. GARVIN,
Accounting Officer.

30th September, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
ADMINISTRATION				
A.1.—Salaries, Wages and Allowances	178,691	171,224	7,467	—
A.2.—Travelling Expenses	200	560	—	360
A.3.—Incidental Expenses	1,400	1,352	48	—
A.4.—Telegrams and Telephones	2,000	2,223	—	223
INSPECTION, ORGANISATION, Etc.				
B.1.—Salaries, etc.	122,661	116,750	5,902	—
B.2.—Travelling and Incidental Expenses	30,000	29,703	297	—
C.—Preparation of Irish Vocabularies	10	18	—	8
D.—Expenses in connection with the Council of Education	800	378	422	—
GROSS TOTAL ...£	335,762	322,217	14,136	591
			Surplus of Gross Estimate over Expenditure £13,545	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid	82	118	£36	
NET TOTAL ...£	335,680	322,099	Total Surplus to be surrendered £13,681	
Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Compensation for loss of services of an officer injured in an accident			—	32

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Travelling by officers of the Department was greater than anticipated.
- A.4.—Excess due to increases in telephone charges and in telephonists' remuneration.
- C.—Excess due to delay in furnishing accounts of certain expenses incurred in previous financial years in connection with meetings of a Terminology Committee.
- D.—The number of meetings of the Council was less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Contribution from Registration Council Account in respect of salary of officer acting as secretary to the Council	65	65
(2) Miscellaneous receipts	17	53
	<u>£82</u>	<u>£118</u>

EXTRA REMUNERATION (exceeding £50)

An Executive Officer and a Clerical Officer received £52 and £111, respectively, from the Vote for Wireless Broadcasting.

Twenty-four Clerical Officers received sums varying from £52 to £71 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 £13 in respect of overtime.

A Typist received £59 from the Vote for Technical Instruction for acting as examiner.

NOTES

The Account of the Department of External Affairs includes expenditure of £833 in respect of remuneration of an officer temporarily lent, without repayment, to this Department.

The Account of the Vote for Primary Education includes expenditure of £1,274 in respect of remuneration of three teachers temporarily lent, without repayment, to this Department.

This Account includes a sum of £185 in respect of an officer temporarily lent, without repayment, to the Office of the Revenue Commissioners.

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Deireadh Fómhair, 1954.

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

LIAM Ó CADHLA,
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, 1954, 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
	£	£	£	£
TRAINING OF TEACHERS				
A.1.—Training Colleges ...	74,500	74,259	241	—
A.2.—Repayable Advances of Training College Fees to Students ...	10,000	8,483	1,517	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	74,500	72,161	2,339	—
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	100	—	100	—
B.—Examinations ...	5,900	6,385	—	485
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 ...	6,451,450	6,381,066	70,384	—
C.2.—Model Schools — Miscellaneous Expenses ...	4,150	4,122	28	—
C.3.—Van and Boat Services ...	18,000	16,803	1,197	—
C.4.—Incidental Expenses ...	200	194	6	—
C.5.—Free Grants of School Requisites ...	600	719	—	119
C.6.—Grants towards the Cost of Heating, etc., of Schools and Cleansing of Out-Offices	65,000	67,303	—	2,303
C.7.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	51,500	47,845	3,655	—
C.8.—Holiday Scholarships in Gaeltacht (Grant-in-Aid) ...	1,600	1,169	431	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.9.—Grants towards the Cost of Free School Books for Necessitous Children ...	5,400	5,144	256	—
C.C.—Holiday and School Scholarships in Gaeltacht ...	—	144	—	144
D.—Superannuation, etc., of Teachers ...	903,800	930,862	—	27,062
D.D.— <i>Ex-Gratia</i> Payments to certain Retired Teachers	110,000	147,336	—	37,336
GROSS TOTAL ...£	7,776,700	7,763,995	80,154	67,449
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £12,705	
<i>Deduct—</i> E.—Appropriations in Aid ...	99,100	110,178	Surplus of Appropriations in Aid realised £11,078	
NET TOTAL ...£	7,677,600	7,653,817	Total Surplus to be surrendered £23,783	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The number of cases in which circumstances warranted an advance was less than anticipated.
- A.4.—No primary teachers attended summer courses in Irish in 1953.
- B.—Excess due to increased numbers attending the examinations.
- C.1.—Payments in respect of teachers' salaries and capitation grants were less than anticipated.
- C.3.—The cost of transport of Dublin children from newly built-up areas to city schools was less than anticipated mainly due to the fact that new schools in the areas concerned were completed at an earlier date than was expected.
- C.5.—The number of claims received was greater than anticipated.
- C.6.—There was an increase in the local expenditure on which these grants are based.
- C.7.—Investigation of all the claims was not completed in time to enable the full amount of payments to be made within the year.
- C.8.—A smaller number of children was sent to the Gaeltacht than in the previous year.
- C.C.—A special subhead opened by authority of Department of Finance minute S.18/25/34.
- D.—The number of teachers to whom lump sums were paid on retirement was larger than had been anticipated.
- D.D.—The cost of *ex-gratia* payments to retired teachers proved to be considerably higher than was originally estimated.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
TRAINING OF TEACHERS					
(1)	Training college entrance examination fees	...	...	100	168
(2)	Refund of cost of training	...	...	1,000	1,503
(3)	Recovery of training college fees advanced to necessitous students	...	...	4,500	6,131
PREPARATORY COLLEGES					
(4)	Fees from students	...	...	10,000	10,363
(5)	Book fees from students	...	...	320	313
(6)	Sale of live stock, farm produce, etc.	...	...	800	1,447
(7)	Miscellaneous	...	...	120	135
SUPERANNUATION, ETC., OF TEACHERS					
(8)	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	53,800	61,134
(9)	Receipts from Church Temporalities Fund	...	...	26,598	26,598
(10)	Refunds under paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc.	...	...	362	271
MISCELLANEOUS					
(11)	Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	...	...	1,500	2,115
				£99,100	£110,178

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

(2), (3), (6) and (10) These receipts are variable.

(11) Repayments by County and County Borough Councils in respect of the previous year's examinations were not received until after the beginning of the 1953-54 financial year.

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
6	£ 137

(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.

L. Ó MUIRTHÉ,
Accounting Officer.

AN ROINN OIDEACHAIS,
24 Samhain, 1954.

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.

LIAM Ó CADHLA,
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, 1954

CAPITAL ACCOUNT			
	Securities		Securities
	£		£
Balance on 1st April, 1953		Balance on 31st March, 1954	
3½ per cent. Exchequer Bonds		3½ per cent. Exchequer Bonds,	
1965/70	2,580	1965/70	2,580
INCOME ACCOUNT			
	£		£
Balance on 1st April, 1953 ...	76	Payment of prizes	101
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	91	Balance on 31st March, 1954 ...	66
	£167		£167

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, 1954

CAPITAL ACCOUNT			
	Securities		Securities
	£		£
Balance on 1st April, 1953 :—		Balance on 31st March, 1954 :—	
3½ per cent. National Security Loan, 1956/61	500	3½ per cent. National Security Loan, 1956/61	500
3½ per cent. Exchequer Bonds, 1965/70	1,060	3½ per cent. Exchequer Bonds, 1965/70	1,060
5 per cent. National Loan, 1962/72	150	5 per cent. National Loan, 1962/72	150
	£1,710		£1,710
INCOME ACCOUNT			
	£		£
Balance on 1st April, 1953 ...	71	Balance on 31st March, 1954 ...	132
Dividends on 3½ per cent. National Security Loan, 1956/61	16		
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	37		
Dividends on 5 per cent. National Loan, 1962/72	8		
	£132		£132

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, Co. Offaly.

This Stock is held by the Commissioners of Charitable Donations and Bequests.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1953		Balance on 31st March, 1954	
3½ per cent. Exchequer Bonds, 1965/70	151	3½ per cent. Exchequer Bonds, 1965/70	151

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	5	Payment to Principal Teacher of Liss National School for year 1953	5

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, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1953:—		Balance on 31st March, 1954:—	
3½ per cent. Exchequer Bonds, 1965/70	2,740	3½ per cent. Exchequer Bonds, 1965/70	2,740
5 per cent. National Loan, 1962/72	60	5 per cent. National Loan, 1962/72	60
	£2,800		£2,800

INCOME ACCOUNT

	£		£
Balance on 1st April, 1953	25	Payments to managers of six national schools in Co. Kerry	124
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	96		
Dividends on 5 per cent. National Loan, 1962/72	3		
	£124		£124

REID BEQUEST—SCHEME "B"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1953 :—		Balance on 31st March, 1954 :—	
3½ per cent. Exchequer Bonds, 1965/70	3,300	3½ per cent. Exchequer Bonds, 1965/70	3,300
5 per cent. National Loan, 1962/72	100	5 per cent. National Loan, 1962/72	100
	<u>£3,400</u>		<u>£3,400</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1953 ...	36	Prizes awarded to candidates admitted to training colleges ...	130
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	115	Balance on 31st March, 1954	26
Dividends on 5 per cent. National Loan, 1962/72 ...	5		
	<u>£156</u>		<u>£156</u>

REID BEQUEST—SCHEME "C"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1953 :—		Balance on 31st March, 1954 :—	
3½ per cent. Exchequer Bonds, 1965/70	4,635	3½ per cent. Exchequer Bonds, 1965/70	4,635
5 per cent. National Loan, 1962/72	400	5 per cent. National Loan, 1962/72	400
	<u>£5,035</u>		<u>£5,035</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1953 ...	25	Payment of exhibitions to university students ...	100
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	162	Balance on 31st March, 1954 ...	107
Dividends on 5 per cent. National Loan, 1962/72	20		
	<u>£207</u>		<u>£207</u>

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, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1953		Balance on 31st March, 1954	
3½ per cent. Exchequer Bonds, 1965/70	304	3½ per cent. Exchequer Bonds, 1965/70	304

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	11	Payment of prizes for year 1953	11

THE MICHAEL JOSEPH McENERY MEMORIAL SCHOLARSHIP FUND

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

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

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

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1953 :—		Balance on 31st March, 1954 :—	
3½ per cent. Exchequer Bonds, 1965/70	1,371	3½ per cent. Exchequer Bonds, 1965/70	1,371
5 per cent. National Loan, 1962/72	100	5 per cent. National Loan, 1962/72	100
	<u>£1,471</u>		<u>£1,471</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1953 ...	78	Payment of scholarships ...	40
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	48	Balance on 31st March, 1954 ...	91
Dividends on 5 per cent. National Loan, 1962/72	5		
	<u>£131</u>		<u>£131</u>

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
24 Samhain, 1954.

SECONDARY EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.1.—Capitation Grant (including Teachers' Salaries Grant) <i>Original</i> ... £372,540 <i>Supplementary</i> 4,500	377,040	372,093	4,947	—
A.2.—Laboratory Grants ...	47,185	46,209	976	—
A.3.—Grant for Irish and Bilingual Schools ...	28,450	29,099	—	649
A.4.—Special Grants for Excellence in Oral Irish ...	4,600	4,495	105	—
A.5.—Bonus for Choirs and Orchestras ...	2,300	2,215	85	—
B.1.—Incremental Salary Grant ...	827,000	828,694	—	1,694
B.2.—Allowances in Aid of Rent ...	9,700	9,470	230	—
C.—Examinations ...	30,620	30,783	—	163
D.—Scholarships and Prizes ...	12,715	12,771	—	56
E.—Grant towards Publication of Irish Text Books <i>Original</i> ... £1,000 <i>Supplementary</i> 1,500	2,500	2,546	—	46
F.—Courses for Secondary Teachers ...	50	—	50	—
G.—Payment to the Secondary Teachers' Pension Fund ...	10	—	10	—
GROSS TOTAL <i>Original</i> £1,336,170 <i>Supplementary</i> 6,000	£ 1,342,170	1,338,375	6,403	2,608
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,795	
Deduct — H.—Appropriations in Aid ...	44,770	44,950	Surplus of Appropriations in Aid realised £180	
NET TOTAL <i>Original</i> £1,291,400 <i>Supplementary</i> 6,000	£ 1,297,400	1,293,425	Total Surplus to be surrendered £3,975	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The number of pupils who ultimately qualified for the grant was less than anticipated
F.—No summer courses in Irish were held in 1953.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Examination fees of students	8,800	8,764
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,391
(3) Sale of Irish text books	500	456
(4) Miscellaneous receipts	80	339
	<u>£44,770</u>	<u>£44,950</u>

(4) These receipts were greater than had been anticipated.

L. Ó MUIRTHE,
Accounting Officer.

An ROINN OIDEACHAIS,
6 Samhain, 1954.

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.

LIAM Ó CADHLA,
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, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1953		Balance on 31st March, 1954	
3½ per cent. Exchequer Bonds, 1965/70	1,160	3½ per cent. Exchequer Bonds, 1965/70	1,160

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	41	Payment of scholarships for the year 1953	41

THE CHARLEVILLE ENDOWMENT

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

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1953		Balance on 31st March, 1954	
Guaranteed 2½ per cent Stock ...	1,316	Guaranteed 2½ per cent Stock ...	1,316

INCOME ACCOUNT

	£		£
Dividends on Guaranteed 2½ per cent Stock	36	Payments to secondary schools in Charleville, Co. Cork, for year 1953	36

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, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1953		Balance on 31st March, 1954	
2½ per cent. Consolidated Stock...	849	2½ per cent Consolidated Stock....	849

INCOME ACCOUNT

	£		£
Dividends on 2½ per cent. Consolidated Stock ...	21	Payment of prizes for year 1953 ...	21

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, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1953		Balance on 31st March, 1954	
3¼ per cent. Financial Agreement Loan, 1953/58 ...	79	3¼ per cent. Financial Agreement Loan, 1953/58 ...	79

INCOME ACCOUNT

	£		£
Balance on 1st April, 1953 ...	7	Cost of medals awarded ...	3
Dividends on 3¼ per cent. Financial Agreement Loan, 1953/58 ...	3	Balance on 31st March, 1954 ...	7
	£10		£10

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, 1954

CAPITAL ACCOUNT

	Securities	Cash		Securities	Cash
	£	£		£	£
Balance on 1st April, 1953 :—			Securities sold, viz :—		
3½ per cent. Financial Agreement Loan, 1953/58	12,923		3½ per cent. Financial Agreement Loan, 1953/58	12,923	
3½ per cent. National Security Loan, 1956/61	14,603		War Loan 3½ per cent. Stock	4,039	
War Loan 3½ per cent. Stock	4,039		3 per cent. Exchequer Bonds, 1965/70	1,000	
3 per cent. Exchequer Bonds, 1965/70	2,000		3½ per cent. Exchequer Bonds, 1965/70	2,319	
3½ per cent. Exchequer Bonds, 1965/70	51,906		5 per cent. National Loan, 1962/72	1,000	
5 per cent. National Loan, 1962/72	1,000		Cash transferred to Income Account		19,799
Cash realised by sale of securities, viz :—			Balance on 31st March, 1954 :—		
3½ per cent. Financial Agreement Loan, 1953/58		12,575	3½ per cent. National Security Loan, 1956/61	14,603	
War Loan 3½ per cent. Stock		3,375	3 per cent. Exchequer Bonds, 1965/70	1,000	
3 per cent. Exchequer Bonds, 1965/70		830	3½ per cent. Exchequer Bonds, 1965/70	49,587	
3½ per cent. Exchequer Bonds, 1965/70		1,997			
5 per cent. National Loan, 1962/72		1,022			
	£86,471	£19,799		£86,471	£19,799

INCOME ACCOUNT

	£		£
Balance on 1st April, 1953	779	Contribution towards the cost of the new Abbey School, Tipperary	21,000
Cash transferred from Capital Account	19,799	Annual subsidy towards special agricultural teaching at Abbey School, Tipperary	580
Dividend on 3½ per cent. Financial Agreement Loan, 1953/58	74	Scholarships awarded to pupils	1,298
Dividends on 3½ per cent. National Security Loan, 1956/61	475	Cost of advertisements	63
Dividends on War Loan 3½ per cent. Stock	141	Cost of examination of candidates and marking of papers—	
Dividends on 3 per cent. Exchequer Bonds, 1965/70	60	Scholarship Examinations, 1952 and 1953	25
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	1,735	Additional contribution towards the cost of the new Abbey School, Tipperary	99
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1953	2		
Rent for year 28th August, 1953, to 27th August, 1954, out of Abbey School, Tipperary (1s. 0d.)	—		
	£23,065		£23,065

REGISTRATION COUNCIL

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE
REGISTRATION COUNCIL ON 31ST MARCH, 1954.

SECURITIES	AMOUNT
	£
3½ per cent. Exchequer Bonds, 1965/70	3,200
3½ per cent. National Security Loan, 1956/61	700
5 per cent. National Loan, 1962/72	200
War Loan 3½ per cent. Stock	400

L. Ó MUIRTHE,

Accounting Officer

AN ROINN OIDEACHAIS,
12 Samhain, 1954.

TECHNICAL INSTRUCTION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
A.—Scholarships ...	£ 2,310	£ 2,069	£ 241	—
B.—Annual Grants to Vocational Education Committees ...	832,300	832,323	—	23
C.—Training of Teachers ...	30,785	28,005	2,780	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	11,930	11,472	458	—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	6,560	6,839	—	279
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools ...	80	60	20	—
F.—Examinations ...	6,480	6,579	—	99
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 ...	34,030	30,861	3,169	—
H.—Payments under Section 51(6) of the Vocational Education Act, 1930 ...	28,700	27,959	741	—
GROSS TOTAL ...£	953,175	946,167	7,409	401
			Surplus of Gross Estimate over Expenditure £7,008	
			Surplus of Appropriations in Aid realised £629	
I.—Appropriations in Aid ...	Estimated 35,985	Realised 36,614		
NET TOTAL ...£	917,190	909,553	Total Surplus to be surrendered £7,637	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The number of scholarships and allowances awarded was less than anticipated.
- C.—(1) The number of suitable trainees for the Metalwork Course was less than anticipated and (2) payments for part-time instruction at the Teachers Training Course were less than estimated.
- E.—The number of students was less than had been anticipated.
- G.—Saving due to (1) a greater increase than was anticipated in the number of pensioners who died, (2) gratuities not accruing to the extent anticipated, (3) delay in assessing certain pensions, (4) abatement of certain pensions.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Fees of candidates for examinations (technical school examinations £5,350; other examinations £450) ...	5,800	6,355
(2) Fees for Courses ...	125	135
(3) Receipts from Church Temporalities Fund ...	30,000	30,000
(4) Miscellaneous receipts ...	60	124
	<u>£35,985</u>	<u>£36,614</u>

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
6 Samhain, 1954.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

THE MARY A. HARDIMAN BEQUEST

Bequest made in a will dated 28th October, 1947; by the late Mrs. Mary A. Hardiman for the promotion and support of vocational education in Ireland. The fund is administered under the conditions of a Deed establishing a Trust of which the Minister for Education and the Minister for Finance are the trustees.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1954

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Proceeds of bequest including bank interest (£19,440) applied to purchase of securities, viz., 4½ per cent. National Loan, 1973/78 ...	20,042	Balance on 31st March, 1954 4½ per cent. National Loan, 1973/78 ...	20,042

INCOME ACCOUNT

	£		£
Dividends on 4½ per cent. National Loan, 1973/78 ...	298	Expenses of departmental official sent abroad ...	51
	£298	Balance on 31st March, 1954 ...	247
			£298

L. O. MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
6 Samhain, 1954.

SCIENCE AND ART

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for the Salaries and Expenses of the Institutions of Science and Art, for certain Miscellaneous Educational and Cultural Services, the Centenary Commemoration of Thomas Davis and the Young Ireland Movement, and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INSTITUTIONS OF SCIENCE AND ART				
A.1.—Salaries, Wages and Allowances ...	60,920	58,465	2,455	—
A.2.—Travelling Expenses ...	700	694	6	—
A.3.—Incidental Expenses ...	650	1,293	—	643
A.4.—Telegrams and Telephones	330	396	—	66
NATIONAL MUSEUM				
A.5.—Purchase of Specimens (Grant-in-Aid) ...	500	500	—	—
A.6.—Fittings, Materials, etc. ...	500	445	55	—
NATIONAL LIBRARY				
A.7.—Purchase of Books, etc. (Grant-in-Aid) ...	5,000	5,000	—	—
A.8.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ...	5,750	5,689	61	—
A.9.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ...	600	593	7	—
GENEALOGICAL OFFICE				
A.10.—Purchase of Objects for Heraldic Museum (Grant-in-Aid) ...	5	5	—	—
NATIONAL COLLEGE OF ART				
A.11.—Accessories, Models and Materials ...	2,210	1,782	428	—
A.12.—Scholarships and Prizes ...	720	730	—	10
B.1.—Publications in Irish ...	19,500	25,159	—	5,659
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	7,840	7,635	205	—
B.3.—The Irish Folklore Commission (Grant-in-Aid) ...	12,500	12,500	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.4.—University Scholarships ...	19,000	16,543	2,457	—
B.5.—Irish Committee of Historical Sciences (Grant-in-Aid)	1,100	100	1,000	—
B.6.—Comhhdháil Náisiúnta na Gaeilge (Grant-in-Aid) ...	10,300	10,300	—	—
B.7.—An tOireachtas (Grant-in-Aid) ...	1,500	1,500	—	—
B.8.—The National Film Institute of Ireland (Grant-in-Aid)	2,000	2,000	—	—
B.9.—Production of Films on behalf of Government Departments ...	5	—	5	—
B.10.—Grants to Colleges providing Courses in Irish for Persons other than Teachers	6,500	7,449	—	949
B.11.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement	1,525	—	1,525	—
B.12.—Purchase of Works of Art	5	—	5	—
B.13.—Summer Courses in Music	1,500	1,540	—	40
B.14.—Research Grants to Students ...	1,250	1,191	59	—
B.15.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ...	14,180	12,392	1,788	—
B.16.—Grants to Irish Colleges in the Gaeltacht ...	7,500	5,228	2,272	—
C. —Aid to Arts and Crafts Exhibitions ...	100	12	88	—
GROSS TOTAL ...£	184,190	179,141	12,416	7,367
			Surplus of Gross Estimate over Expenditure £5,049	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct —				
D.—Appropriations in Aid ...	7,660	9,655	£1,995	
NET TOTAL ...£	176,530	169,486	Total Surplus to be surrendered £7,044	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—Excess due to expenses connected with additional excavation work.
- A.4.—Excess due to increases in telephone charges.
- A.6.—Less fittings and materials were required than was anticipated.
- A.11.—Expenditure on class materials and special requirements was less than anticipated.
- B.1.—There was an increase in the number of books published during the year and the number of accounts presented for payment was in excess of that anticipated.
- B.4.—Saving due to non-renewal of some scholarships.
- B.5.—The arrangements for the publication of the History of the Famine were not completed during the year.
- B.10.—There was an increase in the number of students in respect of whom grants were payable.
- B.11.—No projects for the commemoration were completed during the year.
- B.15.—The conditions governing payment of the full amount of grants were not fulfilled in all cases.
- B.16.—In the case of one college arrangements were not sufficiently advanced to enable payments to be made within the year.
- C. —Aid towards the expenses of the exhibitions was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Fees for tuition in National College of Art ...	1,500	1,436
(2) Fees for genealogical researches, etc. ...	1,000	1,252
(3) Sales of publications in Irish ...	3,000	4,375
(4) Sales of photographic reproductions ...	1,125	1,346
(5) Sum recoverable in respect of salary of officer seconded to An Chomhairle Ealaíon ...	800	945
(6) Miscellaneous receipts ...	145	301
	<u>£7,660</u>	<u>£9,655</u>

- (3) The number of new publications placed on sale during the year was considerably greater than had been anticipated.

EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture in the National College of Art received £268 for service as part-time Teacher of Pottery and £17 from the Vote for Technical Instruction for acting as Examiner.

An Assistant in the National Museum received an allowance of £150 from Vote 14 for acting as Secretary of An Chomhairle Ealaíon.

An Assistant in the National Museum received an allowance of £105 from Vote 15 for acting as Director Secretary of the Commission on Place Names.

The Assistant Teacher of Drawing in the National College of Art received £72 from the Vote for Secondary Education and £28 from the Vote for Technical Instruction for acting as Examiner.

Fourteen Attendants received sums varying from £51 to £59 in respect of Sunday and night duty.

NOTES

The following items of National Museum property have been lent for an indefinite period, subject to recall, to the Regimental Museum Committee of the York and Lancaster Regiment at York:—

Shako, 1861-71
Pair of Scales for Frock Coat, c. 1850
Undress Blue Frock Coat, 1855-67
(Department of Finance minute S. 18/3/50)

Publications valued at £75 (all specially purchased) were sent to the Harvard University Library, and, in exchange, gifts of publications valued at \$310.25 were received (Department of Finance minute S. 18/2/48).

L. Ó MUIRTHÉ,
Accounting Officer.

AN ROINN OIDEACHAIS,
17 Samhain, 1954.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

GRANTS-IN-AID

STATEMENT OF EXPENDITURE, &c., OUT OF GRANTS-IN-AID,
1953-54

	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
	£	£	£	£
Balances on 1st April, 1953	40	40	288	338
Grants-in-Aid, 1953-54	500	5,000	5,689	5
	540	5,040	5,977	343
Expenditure, 1953-54 ...	521	4,976	5,744	2
Balances on 31st March, 1954	19	64	233	341

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
17 Samhain, 1954.

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, 1954

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1953:—		Balance on 31st March, 1954:—	
4 per cent. Funding Loan, 1960/90	650	4 per cent. Funding Loan, 1960/90	650
3½ per cent. Exchequer Bonds, 1965/70	7,450	3½ per cent. Exchequer Bonds, 1965/70	7,450
	£8,100		£8,100

INCOME ACCOUNT

	£		£
Balance on 1st April, 1953 ...	271	Field work of an archaeological nature ...	414
Dividends on 4 per cent. Funding Loan, 1960/90 ...	26	Purchase of books for Library of Irish Antiquities Division ...	36
Dividends on 3½ per cent. Exchange Bonds, 1965/70 ...	261	Balance on 31st March, 1954 ...	108
	<u>£558</u>		<u>£558</u>

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 Dochtóir Dubhglas de h-Íde, the annual income from which is to be used for the purpose of encouraging the development of Irish historical painting, including portraiture, by the award of a medal annually for the best work of the kind produced during the year.

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1954

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1953		Balance on 31st March, 1954	
3½ per cent. National Security Loan, 1956/61 ...	514	3½ per cent. National Security Loan, 1956/61 ...	514

INCOME ACCOUNT

	£		£
Balance on 1st April, 1953 ...	93	Balance on 31st March, 1954 ...	110
Dividends on 3½ per cent. National Security Loan, 1956/61 ...	17		
	<u>£110</u>		<u>£110</u>

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
8 Samhain, 1954.

REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Reformatory Schools ...	11,450	9,698	1,852	—
B.—Industrial Schools ...	225,000	214,707	10,293	—
C.—Places of Detention ...	2,434	2,229	205	—
D.—Conveyance Expenses ...	400	375	25	—
E.—Parental Moneys—Collection Expenses ...	816	807	9	—
GROSS TOTAL ...£	240,100	227,716	12,384	—
			Surplus of Gross Estimate over Expenditure £12,384	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— F.—Appropriations in Aid ...	7,750	7,878	£128	
NET TOTAL ...£	232,350	219,838	Total Surplus to be surrendered £12,512	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A., B., C. and D.—Saving due to committals to and the numbers under detention in certified schools and places of detention being less than anticipated.

NOTE

The average number under detention during the year 1953-54 at St. Anne's Reformatory for Girls, Kilmacud, was 12, but payment was made on the basis of a notional number of 40 offenders (Department of Finance minute S. 68/4/44).

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Deireadh Fómhair, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

DUBLIN INSTITUTE FOR ADVANCED STUDIES

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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	61,750	57,150	4,600	—
B.—Grant under Section 16(5) of the Institute for Advanced Studies Act, 1940 ...	5,660	5,660	—	—
TOTAL ...£	67,410	62,810		—
Surplus to be surrendered ... £			4,600	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to (1) a post of Senior Professor for which provision was made not being filled, (2) payments to visiting professors being less than had been anticipated and (3) pension payments not being as large as had been expected.

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Deireadh Fómhair, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries and Wages ...	6,190	5,990	200	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	3,000	3,000	—	—
C.—Travelling Expenses ...	150	—	150	—
D.—Incidental Expenses ...	1,660	1,631	29	—
TOTAL ...£	11,000	10,621		—
Surplus to be surrendered ... £			379	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Cloakroom receipts ...	10	6
Sales of reproductions ...	150	24
	£160	£30

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Attendants' sick leave.

C.—No travelling in the year.

D.—Amount required for reproductions less than anticipated.

EXTRA REMUNERATION (exceeding £50)

From Vote 55 the Registrar received £204 for special services.

GRANT-IN-AID ACCOUNT

Balance from 1952-53 ...	2,999
Grant-in-Aid, 1953-54 ...	3,000
	5,999
Expended, 1953-54 ...	2,047
Balance to 1954-55 ...	£3,952

THOMAS McGREEVY,
Director and Accounting Officer.

NATIONAL GALLERY,
30th November, 1954.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

LANDS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for the Salaries and Expenses of the Offices of the Minister for Lands and of the Irish Land Commission (44 & 45 Vict., c. 49, sec. 46, and c. 71, sec. 4; 48 & 49 Vict., c. 73, secs. 17, 18 and 20; 54 & 55 Vict., c. 48; 3 Edw. 7, c. 37; 7 Edw. 7, c. 38 and c. 56; 9 Edw. 7, c. 42; Nos. 27 and 42 of 1923; No. 25 of 1925; No. 11 of 1926; No. 19 of 1927; No. 31 of 1929; No. 11 of 1931; Nos. 33 and 38 of 1933; No. 11 of 1934; No. 41 of 1936; No. 26 of 1939; No. 12 of 1946; No. 25 of 1949, and No. 16 of 1950).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	553,669	533,567	20,102	—
B.—Travelling Expenses ...	37,000	32,126	4,874	—
C.—Incidental Expenses ...	2,100	2,659	—	559
D.—Office of Public Trustee ...	3,586	3,614	—	28
E.—Solicitor's Branch—Incidental Expenses ...	9,500	7,529	1,971	—
F.—Telegrams and Telephones ...	4,050	4,047	3	—
G.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933 ...	7,600	6,918	682	—
H.1.—Payments under Section 11(7) of the Land Act, 1923	115,900	115,802	98	—
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,200	17,200	—	—
H.3.—Payments under Section 27(2) of the Land Act, 1933	667,400	665,194	2,206	—
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	111	39	—
I.—Improvement of Estates, etc.	615,000	551,124	63,876	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923–50 ...	5	—	5	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Deficiencies on Realisation by Government Departments of Land Bonds ...	500	107	393	—
L.1.—Loss on Unoccupied Holdings ...	5	—	5	—
L.2.—Loss on Unoccupied Holdings sold for State Forestry purposes ...	5	—	5	—
L.3.—Advances under Section 43 of the Land Act, 1939 ...	400	221	179	—
M.—Advances to meet Payments under Sections 13(3), 15(2), 18(2) and 19(1) of the Land Act, 1931 ...	250	182	68	—
N.—Advances to provide Funds for the Maintenance of Embankments or other Works ...	5,840	5,880	—	40
O.—Payments under Section 34 of the Land Act, 1931 ...	5	—	5	—
P.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ...	50	25	25	—
Q.—Deficiencies under Section 11 of the Land Act, 1950 ...	1,300	1,033	267	—
R.—Purchase of Interests for Cash (Sections 27 and 28 of the Land Act, 1950) ...	20,000	1,319	18,681	—
S.—Gratuities under Section 29 of the Land Act, 1950 ...	2,500	2,427	73	—
T.—Compensation under Section 30 of the Land Act, 1950 ...	5	—	5	—
Losses ...	—	120	—	120
GROSS TOTAL ...£	2,064,020	1,951,205	113,562	747
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £112,815	
Deduct—			Surplus of Appropriations in Aid realised	
U.—Appropriations in Aid ...	145,090	153,933	£8,843	
NET TOTAL ...£	1,918,930	1,797,272	Total Surplus to be surrendered £121,658	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Interest on balances in Land Purchase Account No. 3 in the year 1953-54	1,000	1,113
Surplus income of Rent and Interest Account No. 3 in the year 1952-53	10,000	24,946
Miscellaneous	5	1,402
	<u>£11,005</u>	<u>£27,461</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to delay in filling vacancies and to the suppression of a number of posts as an economy measure.
- B.—Saving due to more economical methods and planning of travelling and to a lesser extent to the delay in filling vacancies.
- C.—The excess was due mainly to expenditure on advertisements and on casual labour employed on surveys being greater than anticipated. *Ex-gratia* payments amounting to £8 were made to officers of the Department as compensation for loss of and accidental damage to clothing (Department of Finance minute E. 109/41/41). A gratuity of £15 was paid to a messenger for improvements made in a folding machine (Department of Finance minute E. 61/6/50).
- D.—Estimated as closely as possible.
- E.—Legal expenses did not arise to the extent anticipated.
- F.—Estimated as closely as possible.
- G.—Saving due to Warrant Fees being less than anticipated.
- H.1., H.3. and H.4.—Estimated as closely as possible.
- I.—Saving due to delay, awaiting new legislation, in acquisition of estates and holdings. *Ex-gratia* payments of £173 and £28 were made to two contractors to meet an unanticipated increase in wages and extra holiday pay (Department of Finance minutes S. 9/8/53).
- 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 18th May, 1954, in accordance with Department of Finance minute F. 163/11/26.

	£
Receipts ...	111,292
Payments ...	<u>92,237</u>
Surplus ...	<u>£19,055</u>

- K.—Saving was due to State claims not being as great as anticipated and to appreciation in the price of Land Bonds during the year.
- L.1. and L.2.—Token votes.
- L.3.—It is difficult to make an accurate estimate for this subhead. The amount charged to the subhead was sanctioned by Department of Finance minutes F. 63/22/45, F. 63/48/37, F. 63/4/50 and F. 63/27/52.
- M.—It is difficult to estimate accurately for this subhead.

Statement of Advances and Recoupments

	£
Balance outstanding at 31st March, 1953	21,118
Amount paid from the subhead in the year to 31st March, 1954	182
	<hr/>
	21,300
Amount recovered in the year to 31st March, 1954	105
	<hr/>
	21,195
Amount written off in the year to 31st March, 1954, per Department of Finance minutes F. 63/16/40 and F. 63/15/42	7,388
	<hr/>
Balance outstanding at 31st March, 1954	£13,807

N.—Estimated as closely as possible.

O.—Token vote.

P.—It is difficult to estimate accurately for this subhead. The charge to the subhead was sanctioned by Department of Finance minute F. 56/4/37.

Q.—Estimated as closely as possible.

R.—Saving due to non-availability of suitable land in the open market.

S.—Estimated as closely as possible.

T.—Token vote.

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

£85.—£85 was paid as compensation to a tenant for encroachment on his share of commonage on the Estate of Moore, Co. Mayo, in the course of a re-arrangement of holdings on the estate (Department of Finance minute F. 63/26/51).

£33.—£30 damages and £3 costs were paid to the owner of property for trespass by cattle from lands on the Estate of Lloyd, Co. Clare, on hands of the Land Commission (Department of Finance minute F. 63/1/54).

£2.—A sum of £2 was paid in redemption of a funding annuity under Section 17 (b) of the Land Act, 1933. As there were no funds available in Intervening Interest Account of the immediate landlord, and as the immediate landlord had died and his personal representatives could not be traced, it was necessary to treat the amount paid for redemption as irrecoverable and to charge it to the Losses subhead (Department of Finance minute F. 63/1/54).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Receipts from Church Temporalities Fund:—		
(a) Estimated cost of administration and management (44 & 45 Vict., c. 71 (sec. 4))	5,000	5,000
(b) Interest on Church Surplus Grant (No. 42 of 1923 (sec. 9(3)) and No. 14 of 1941 (sec. 50))	23,170	26,250
(2) Fees and costs recovered from purchase annuity defaulters	500	698
(3) Surplus income of Rent and Interest Accounts Nos. 1 and 2	22,120	23,715
(4) Repayment of (late) Congested Districts Board's loans	450	358
(5) Excess annuities (No. 25 of 1925 (sec. 7(2) and (3)) and redemptions	75,000	76,479
		12

	Estimated	Realised
	£	£
(6) Fees collected in connection with proceedings under No. 38 of 1933 (sec. 28)	7,600	6,576
(7) Repayment of advances made to meet payments under No. 11 of 1931 (secs. 13(3), 15(2), 18(2) and 19(1)) ...	250	105
(8) Local Loans Fund—expenses of management ...	3,000	3,000
(9) Miscellaneous	8,000	11,752
	<u>£145,090</u>	<u>£153,933</u>

(1) (b) The increase was mainly attributable to a cash bonus paid on conversion of certain securities into 3½ per cent. Exchequer Bonds, 1965/70.

(2), (4), (5), (6), (7) and (9) It is difficult to estimate accurately the receipts for these items.

(3) There was an increase in receipts from dividends arising out of the sale of securities and re-investment of the proceeds in 4½ per cent. National Loan, 1973/78.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT

	£
Advance outstanding at 31st March, 1953	1,292
Variations due to transactions during year	Nil
Advance outstanding at 31st March, 1954	<u>£1,292</u>

EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve, an Inspector Grade III received £103, three Higher Executive Officers received £87, £76 and £60, respectively, an Executive Officer received £54 and two Clerical Officers received £63 and £60, respectively.

A Clerical Officer received £51 for overtime.

A Higher Executive Officer received £257 in fees from Vote 55.

A Record Attendant received £92 for services on night duty as telephonist from Vote 54.

NOTES

Extra receipts payable to the Exchequer amounting to £1,601 were realised from the sale of fee stamps for copies of orders, maps and other documents.

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

Number of Holdings	Annuity
	£ s. d.
1 Estate of Earl of Cork and Orrery, E.C. 7157, Co. Kerry, as from 1st December, 1952 (Department of Finance minute F. 63/1/47)	2 10
1 Estate of Wallace, A. 699, Co. Wexford, as from 1st June, 1953 (Department of Finance minute F. 63/1/47)	11 0
	<u>13 10</u>

Arrears of annuities and annual sums amounting to £116 18s. 6d. were written off under Section 20 of the Land Act, 1939, as irrecoverable, as follows:—

	£ s. d.
Estate of Reynolds, E.C. 3722, Co. Meath (Department of Finance minute F. 63/27/52)	2 1 2
Estate of Stewart, L.C. 645, Co. Donegal (Department of Finance minute F. 63/21/51)	22 16 0
Estate of Ellis, E.C. 5158, Co. Westmeath (Department of Finance minute F. 63/33/51)	7 18 8
Estate of Ffolliott, S. 4824, Co. Leix (Department of Finance minute F. 63/27/52)	9 12 8
Estate of Palmer, E.C. 7305, Co. Kerry (Department of Finance minute F. 63/25/49)	43 3 7
Estate of Bindon Blood, E.C. 192R, Co. Clare (Department of Finance minute F. 63/15/47)	25 3 4
Estate of Phibbs, S. 3850, Co. Sligo (Department of Finance minute F. 63/27/52)	6 3 1
	<u>£116 18 6</u>

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 Stewart, L.C. 645			4
Estate of Ellis, E.C. 5158	8	3	6
Estate of Phibbs, S. 3850	10	11	6
	£18	15	4

The Commissioners made Orders declaring sums amounting to £60 13s. 3d. due by twenty-two occupiers 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 Smith-Barry, S. 3764, Co. Cork (Department of Finance minute F. 63/22/45)	69	19	9
Estate of Phibbs, S. 3850, Co. Sligo (Department of Finance minute F. 63/27/52)	10	6	9
	£80	6	6

Engineering instruments and tools were lost in the years 1952-53 and 1953-54 to the estimated value of £11 and £1, respectively, and these amounts were written off as irrecoverable (Department of Finance minutes F. 63/36/42).

This Account includes expenditure of approximately £1,649 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

T. O'BRIEN,
Accounting Officer.

DEPARTMENT OF LANDS,
22 Deireadh Fomhair, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

FORESTRY

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	137,300	129,560	7,740	—
B.—Travelling Expenses	26,500	27,327	—	827
C.1.—Acquisition of Land (Grant-in-Aid)	163,000	163,000	—	—
C.2.—Forest Development and Maintenance, etc.	903,500	851,601	51,899	—
C.3.—Timber Conversion	154,850	158,670	—	3,820
D.—Grants for Afforestation Purposes	2,500	3,009	—	509
E.1.—Forestry Education	1,750	1,667	83	—
E.2.—Exhibits at Shows	100	33	67	—
F.—Agency, Advisory and Special Services	50	62	—	12
G.—Incidental Expenses	1,500	2,397	—	897
Gross TOTAL ...£	1,391,050	1,337,326	59,789	6,065
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £53,724	
Deduct—			Deficiency of Appropriations in Aid realised	
H.—Appropriations in Aid ...	170,250	166,091	£4,159	
NET TOTAL ...£	1,220,800	1,171,235	Net Surplus to be surrendered £49,565	

Extra Receipts payable to Exchequer

Estimated

Realised

Compensation for loss of services of officer injured in accident

£

£ 113

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due to unfilled vacancies in the Forester grades.
- B.—Saving in travelling by the inspectorate was more than offset by an increase in travelling by Foresters.
- C.2.—As well as delay in recruitment of labour staff in the early part of the year which was the main cause of the saving, expenditure on machinery and repairs was lower than anticipated.
- Expenditure under this subhead included the sum of £9 paid as compensation for loss caused to a lessee of Forest lands by trespass of stock of other lessees; the trespass occurred as a result of land being left open in the course of preparations for planting (Department of Finance minute S. 55/6/41).
- C.3.—Expenditure on the thinning of young plantations was higher than anticipated.
- D.—The excess expenditure under this subhead reflected an increased interest in the Planting Grant Scheme. The incidence of planting under the scheme is difficult to estimate.
- E.2.—The cost of preparation of materials for exhibits proved lower than normal.
- F.—The amount granted included provision for payment of wages to university students to be employed on research work in State forests but no students were employed. The expenditure charged to the subhead represents the cost of planting carried out by the Forestry Division on behalf of the Department of Defence on lands subsequently transferred by that Department to the Division. Plants to the approximate value of £21 were used (*see also note below*) (Department of Finance minute S. 7/3/41).
- G.—The excess under this subhead was due in part to increased expenditure on fire-warning publicity in the press, and to the manufacture of dies for use by the Department of Posts and Telegraphs to stamp fire warnings on letters in transit through the post. Higher incidence of expenditure on telephones, poundage charges, etc., also contributed to the excess.

Miscellaneous payments under this subhead include the following:—

- (1) A sum of £20 compensation for surrender of grazing rights paid to the fifth tenant mentioned in the first explanation of the Losses subhead in the Appropriation Account for 1952-53. The five tenants had insisted on maintaining rights on lands which had been purchased for forestry purposes, the rights not having been disclosed at the time of purchase (Department of Finance minute S. 86/4/50).
- (2) A sum of £26 paid to a landholder for legal costs and expenses incurred by him in settling a question of a right of way affecting lands the property of the Department. The vendor of the lands is dead and no purpose would be served by seeking to recover the costs from his next-of-kin who lives abroad (Department of Finance minute S. 86/7/53).
- (3) A sum of £8, being refunds of deductions erroneously made from the wages of forestry labourers in respect of tools lost at a forest centre, and legal costs and expenses incurred by them in objecting to the deductions (Department of Finance minute S. 86/6/42).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS		
(1) Sales of timber	140,000	136,775
(2) Sale of miscellaneous materials	2,000	2,135
(3) Rents (grazing, shooting, etc.)	5,000	7,029
(4) Payments by trainees	145	160
(5) Miscellaneous (including compensation for malicious injuries to forest properties)	500	2,069
SAWMILL RECEIPTS		
(6) Sales of sawn timber	22,500	17,775
(7) Sawing undertaken on behalf of members of the public	100	148
(8) Miscellaneous	5	—
	£170,250	£166,001

(3) The increase in the reserve of plantable land and in the total area of State forest property gave rise to increased revenue from rents, etc.

(6) Sales at Dundrum Sawmill did not come up to expectations, as an appreciable proportion of the output was used in the Division's own forests. At Cong the new sawmill was not ready to go into production and only sales from the old sawmill were made.

NOTES

A sum of £1,266 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 £93 being the net amount of losses by theft during the year was written off as irrecoverable (Department of Finance minute S. 90/72/34).

Tools and equipment valued at £393 net were lost at central stores and at forest centres in the four-year period ending 30th September, 1953, and this amount was written off (Department of Finance minute S. 86/6/42).

Items of machinery and equipment valued at £6,673, surplus to the requirements of the Department of Agriculture, were transferred, without payment, to the Forestry Division (Department of Finance minute S. 86/4/44).

Lands valued at £1,179 were transferred to the Forestry Division by the Department of Defence, subject to the proviso that the cost of the redemptions of the annuities would be borne by the Division. Sums amounting to £379 being the cost of redemptions, were accordingly paid out of the Grant-in-Aid Fund for the Acquisition of Land (*see also explanation to subhead F.*) (Department of Finance minutes S. 86/3/51 and S. 7/3/41).

T. O'BRIEN,

Accounting Officer.

22nd November, 1954.

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

LIAM Ó CADHLA,

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, 1954

	£
Balance on 1st April, 1953	17,924
Grant-in-Aid, 1953-54	163,000
Amounts received from various persons for purchase of land, etc.	407
	<hr/> 181,331
Expenditure, 1953-54	117,617
Balance on 31st March, 1954	<hr/> £63,714

T. O'BRIEN,

Accounting Officer.

22nd November, 1954.

GAELTACHT SERVICES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for Salaries and Expenses in connection with Gaeltacht Services, including Housing Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	78,845	74,308	4,537	—
B.—Travelling Expenses ...	10,530	11,848	—	1,318
C.—Incidental Expenses ...	1,527	2,806	—	1,279
RURAL INDUSTRIES				
D.1.—Machinery and Maintenance	32,850	15,662	17,188	—
D.2.—Manufacturing Materials ...	188,530	225,897	—	37,367
D.3.—Packing Materials and Stationery ...	7,016	7,978	—	962
D.4.—Fuel, Oil and Light ...	13,120	10,218	2,902	—
D.5.—Freight and Postage ...	10,070	14,446	—	4,376
D.6.—Advertising and Publicity	10,250	6,888	3,362	—
D.7.—Improvements and Maintenance ...	4,500	2,348	2,152	—
D.8.—Miscellaneous Expenses ...	1,190	1,212	—	22
E.—Marine Products Industries ...	34,000	14,747	19,253	—
F.—Gaeltacht Housing ...	61,565	50,859	10,706	—
G.—Miscellaneous Services ...	150	122	28	—
I.—Losses ...	—	66	—	66
GROSS TOTAL ...£	454,143	439,405	60,128	45,390
	Estimated	Applied		
Deduct—				
H.—Appropriations in Aid ...	250,403	250,403		
NET TOTAL ...£	203,740	189,002	Surplus to be surrendered £14,738	

	Estimated	Realised
	£	£
Extra Receipts payable to Exchequer		
Receipts surplus to total applicable as Appropriations		
in Aid	45,000	12,147
Interest on deposit of £1,058 lodged in Court in July, 1943, and paid to the Minister for Lands under Order of the High Court dated the 21st December, 1953 ...	—	51
	£45,000	£12,198

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies, mainly in technical posts, remaining unfilled during the year.
- B.—Travelling costs were heavier than had been anticipated owing to journeys abroad undertaken to organise and develop foreign markets for rural industries products.
- C.—(i) Cost of telephones, (ii) advertising in connection with the filling of vacant technical posts and (iii) incidental expenses of officials travelling abroad (*see* Subhead B.) were heavier than had been anticipated.
- D.1.—In view of the improvement of the markets for the types of products already being manufactured, purchase of certain machines for the production of special ranges of tweeds and new types of toys was postponed.
- D.2 and D.3.—Requirements of manufacturing and packing materials for the rural industries were greater than anticipated due to increasing demands for products.
- D.4.—Saving due to change over in some of the industrial centres from solid and liquid fuels to electricity.
- D.5.—Expenditure on freight was greater than expected due to increased production and to the necessity for sending some goods by air instead of the normal surface route so as to meet customers' demands for early delivery.
- D.6.—In view of the growing demand for tweed and knitwear, it was found possible to effect a saving on this subhead by curtailing expenditure on advertising these commodities during the year. In addition to the expenditure under this subhead, goods to the value of £75 were presented free as a form of advertisement (Department of Finance minutes S. 29/4/48).
- D.7.—Maintenance works intended to be carried out in the year under review were delayed until the current year because of difficulties experienced in placing contracts. In some cases minor works were held over pending the outcome of negotiations with the Office of Public Works for provision of major works outside the scope of this subhead.
- E.—The market for searods fell well below expectations resulting in less expenditure on the quantity purchased by the Department. The programme for the marketing of carrageen was curtailed owing to the high price of the raw material, and to the fact that the development of a machine for cleaning and grading carrageen took longer than anticipated.
- F.—Building operations were not carried out by the grantees as quickly as had been provided against when the estimate was made.
- G.—Saving mainly made up of token sums provided under the various sub-divisions of the subhead.
- I.—An *ex-gratia* payment of £65 was made to the manageress of the Gorumna Knitting Centre in compensation for loss of personal belongings destroyed by fire (*see* Note 3 below) (Department of Finance minute S. 29/13/52). A sum of £1 (workers' wages) held at the Centre was also destroyed in the fire. The authority of the Department of Finance (minute S. 29/13/52) was obtained to write off this amount.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated	Realised
		£	£
(1) Receipts from sales of products of rural industries after deducting amounts estimated as follows:—			
	D.1 to D.8		
(a) Workers' wages (£92,500)			
(b) Agents' commission (£18,000) ...		259,200	246,539
(2) Receipts from sales of products of marine products industries ...	E.	35,437	14,643
(3) Receipts from rentals ...	F.	122	112
(4) Repayment of industrial, etc., loans ...	G.	44	44
(5) Miscellaneous receipts, including receipts in respect of sale of old stores ...	—	600	1,212
		295,403	262,550
Less amount credited as Exchequer Extra Receipts		45,000	12,147
		£250,403	£250,403

(1) The amount shown as realised represents the balance which remained after deduction from the gross receipts of (a) £106,697 in respect of wages and State insurance of workers, and (b) £21,803 in respect of agents' commission.

(2) Receipts are directly related to expenditure under Subhead E.

(5) These receipts represent mainly the proceeds of sales of old stores which were disposed of at satisfactory prices.

EXTRA REMUNERATION (exceeding £50)

A Principal Officer received the sum of £200 as joint managing director of Alginat Industries (Ireland) Ltd.

A Higher Executive Officer received the sum of £150 as secretary of Alginat Industries (Ireland) Ltd.

A temporary Clerical Assistant received the sum of £106 from the Vote for Defence.

A van driver received £52 for overtime.

NOTES

1. The Account of the Department of Posts and Telegraphs includes expenditure of £32 in respect of remuneration of staff lent, without repayment, to this Department.

2. Machinery valued at £50 was transferred, without repayment, to the Department from the Office of Public Works (Department of Finance minute S. 29/2/45).

3. A fire occurred in the Knitwear Centre at Gorumna, Co. Galway, in September, 1952. The loss on machinery, materials, etc., has been computed at £378 (Department of Finance minute S. 29/13/52).

4. Bad debts of the Central Marketing Depot amounting to £2,358 were written off as irrecoverable (Department of Finance minutes S. 29/6/49 and S. 29/7/52).

5. The expenditure under Subhead C includes an *ex-gratia* payment of £5 made to the Assistant Manager in respect of medical expenses incurred by him while on a journey abroad on departmental business (Department of Finance minute E. 104/4/53).

T. O'BRIEN,

Oifigeach Cuntasachta.

20 Samhain, 1954.

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

LIAM Ó CADHLA,

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, 1954, 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
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances ...	329,832	314,701	15,131	—
B.—Travelling Expenses ...	13,500	12,450	1,050	—
C.—Incidental Expenses ...	1,375	966	409	—
D.—Telegrams and Telephones ...	5,000	6,753	—	1,753
E.—Advertising and Publicity ...	6,000	1,759	4,241	—
F.—Fees to Certifying Surgeons, etc. ...	5	10	—	5
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931 ...	105	89	16	—
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc. ...	470	621	—	151
INTERNATIONAL LABOUR OFFICE				
I.1.—Contribution towards the Expenses of the International Labour Organisation ...	10,085	10,008	77	—
I.2.—Travelling and Incidental Expenses ...	1,550	1,535	15	—
SUPPLIES				
J.1.—Food Subsidies				
<i>Original</i> ... £5,386,000				
<i>Supplementary</i> 853,000				
	6,239,000	6,215,162	23,838	—
J.2.—Remission of Penalties ...	5	—	5	—
K.—Fuel Subsidy ...	240,000	240,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
MINERALS DEVELOPMENT				
L.1.—Payments to Mianrai, Teoranta, for Prospecting				
<i>Original</i> ...	£26,500			
<i>Supplementary</i> ...	58,500			
	85,000	85,000	—	—
L.2.—Compensation for Mineral Rights acquired ...	2,000	3,576	—	1,576
L.3.—Minerals Exploration ...	2,000	—	2,000	—
OPERATIONS OF BORD NA MÓNA				
M.1.—Experiment and Research (Grant-in-Aid) ...	26,000	20,000	6,000	—
M.2.—Cost of Turf Production under Local Schemes (Grant-in-Aid) ...	125,400	111,545	13,855	—
M.3.—Grants for Housing (Grant-in-Aid)				
<i>Original</i> ...	£85,500			
<i>Supplementary</i> ...	95,000			
	180,500	179,880	620	—
LABOUR COURT				
N.1.—Salaries, Wages and Allowances ...	24,762	24,121	641	—
N.2.—Travelling Expenses ...	1,000	811	189	—
N.3.—Incidental Expenses ...	1,000	833	167	—
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
O.1.—Annual Grant towards the Expenses of Administration	15,000	15,000	—	—
O.2.—Grant towards Expenses of Special Investigations ...	5	—	5	—
O.3.—Grant towards the Cost of Land, Buildings and Equipment ...	5,700	3,255	2,445	—
RURAL ELECTRIFICATION				
P.—Repayment of Advances for Rural Electrification ...	904,810	904,810	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INDUSTRIAL DEVELOPMENT AUTHORITY				
Q.1.—Grant for Remuneration and Expenses ...	8,800	5,825	2,975	—
Q.2.—Salaries, Wages and Allowances ...	4,965	5,651	—	686
Q.3.—Travelling and Incidental Expenses ...	100	114	—	14
PRICES ADVISORY BODY				
R.1.—Salaries, Wages and Allowances ...	33,360	26,313	7,047	—
R.2.—Travelling Expenses ...	100	5	95	—
CÓRAS TRÁCHTÁLA, TEORANTA				
S.—Córas Tráchtála, Teoranta (Grant-in-Aid) ...	70,000	70,000	—	—
AN FORAS TIONSCAL				
T.1.—Grant to An Foras Tionscal	100,000	40,000	60,000	—
T.2.—Salaries, Wages and Allowances ...	3,506	3,151	355	—
T.3.—Travelling and Incidental Expenses ...	150	241	—	91
FRANKFURT FAIR				
U.—Trade Pavilion at Frankfurt	1,750	2,520	—	770
FAIR TRADE COMMISSION				
V.1.—Salaries, Wages and Allowances ...	15,000	10,757	4,243	—
V.2.—Travelling Expenses ...	1,000	80	920	—
V.3.—Incidental Expenses ...	1,000	691	309	—
TECHNICAL ASSISTANCE				
W.—Technical Assistance ...	46,500	19,063	27,437	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GRASS MEAL PRODUCTION				
W.W.1.—Loan to Min Fhéir, Teoranta, for Expenses of Formation, etc.				
<i>Original</i> ... Nil				
<i>Supplementary</i> £250	250	—	250	—
W.W.2.—Grant to Min Fhéir, Teoranta, for Capital Purposes				
<i>Original</i> ... Nil				
<i>Supplementary</i> £50,000	50,000	12,000	38,000	—
	8,556,585	8,349,296	212,335	5,046
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	70,000	—	70,000	—
GROSS TOTAL				
<i>Original</i> £7,499,835				
<i>Supplementary</i> 58,500				
<i>Do.</i> 145,250				
<i>Do.</i> 783,000	8,486,585	8,349,296	142,335	5,046
			Surplus of Gross Estimate over Expenditure £137,289	
	Estimated	Realised		
<i>Deduct—</i>				
X.—Appropriations in Aid				
<i>Original</i> ... £83,325				
<i>Supplementary</i> 30,000	113,325	127,054		
			Surplus of Appropriations in Aid realised £13,729	
NET TOTAL				
<i>Original</i> £7,416,510				
<i>Supplementary</i> 58,500				
<i>Do.</i> 145,250				
<i>Do.</i> 753,000	8,373,260	8,222,242		
			Total Surplus to be surrendered £151,018	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
(1) Fees under the Minerals Development Act, 1940 ...	10,000	5,676
(2) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	50	—
(3) Fees under the Insurance Act, 1936 ...	10	5
(4) Fees under the Cement (Amendment) Act, 1938 ...	5,000	2,829
(5) Fees under the Trade Union Act, 1941 ...	5	3

	Estimated	Realised
	£	£
(6) Fees under the Sugar (Control of Import) Act, 1930	5	6,402
(7) Sale of Registered Agreements—Labour Court ...	5	—
(8) Repayment by Bord na Móna of advances made to the Turf Development Board, Ltd. ...	18,455	118,455
(9) Transfer, subject to approval of U.S. Authorities, from American Grant Counterpart Special Account, in respect of technical assistance ...	46,500	—
(10) Miscellaneous ...	20	17,889
	£80,050	£151,259

Details of the miscellaneous receipts are as follows:—

Proceeds of disposal by Bord na Móna of equipment used in turf production under local schemes (Subhead M.2)	£
Refund by Tea Importers, Ltd., in respect of overpayment of tea subsidy ...	16,648
Receipts from Bord na Móna in respect of transport works orders, Turf Development Act, 1946 ...	1,156
Miscellaneous ...	80
	5
	£17,889

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to retrenchments and vacancies in staff.
- B.—There was a reduction in the number of officers engaged on inspection duties.
- C.—The purchase of technical equipment for the Geological Survey Office, for which £300 was provided, was deferred.
- D.—Excess due to increased charges and to the earlier submission of accounts which would normally be submitted for payment in the following year.
- E.—Saving arises mainly from reduction in volume and extent of advertisements relating to price control and to economies in other departmental advertising.
- G.—The number of students eligible for the payment of tuition fees was less than was anticipated.
- H.—Excess due to an increase in the annual subscription to the International Wheat Council arising from the withdrawal of the largest importing country.
- I.1.—Variation in rate of exchange.
- J.1.—A reduction in flour production in the latter part of 1953–54 resulted in a saving in subsidy payments (£67,000). A further saving arose from the delay in the submission of claims for subsidy payments by wheatenmeal millers (£13,000). These savings were partly offset by supplementary payments in respect of deficiencies in flour millers' permitted profits in previous years (£56,000).
- J.2.—This was a token provision—see Note 4 below.
- L.2.—Owing to legal difficulties awards made in 1952–53 did not mature for payment until 1953–54.
- L.3.—The staff of the Geological Survey was fully employed on a minerals exploration scheme undertaken as a technical assistance project for which provision was made under Subhead W. and could not carry out the prospecting operations provided for under this subhead.
- M.1.—The grant was reduced to £20,000 after the estimate had been prepared.
- M.2.—Production was lower than was originally anticipated and there was a saving of £58,600. This saving was partly offset by an expenditure of £44,700 in respect of expenses for winding up the scheme.

N.1.—Retrenchments in staff.

N.2.—The need for travelling was not as great as was anticipated.

O.2.—This was a token provision. No investigation which would qualify for a grant was undertaken during the year.

O.3.—Saving due to delays in deliveries of laboratory equipment.

Q.1.—There were vacancies on the Authority during the year and the cost of remuneration, personal travelling and other expenses of the members of the Authority was less than was anticipated.

Q.2.—Excess due to the replacement of staff by officers on higher points on their respective scales.

Q.3.—The employment of verbatim reporters in connection with tariff reviews was greater than was anticipated.

R.1.—Saving due to retrenchments in staff.

R.2.—The need for travelling by members of the Body was not as great as was anticipated.

T.1.—The development of industrial projects did not proceed as quickly as was anticipated. The saving arose mainly from the inability of certain promoters to proceed with approved projects.

T.2.—Saving due to retrenchment in staff.

T.3.—The need for travelling by technical advisers was greater than was anticipated.

U.—Certain organisational expenses for the Autumn Fair, 1952, fell for payment within the year under review but the excess arose mainly from the cost (£664) of the re-decoration of the pavilion for the Spring Fair, 1954, which matured for payment earlier than was anticipated.

V.1., V.2. and V.3.—This was a new service and the provisions were necessarily tentative.

W.—The expenditure was made up as follows :—

	£
Peat Gasification ...	6,226
Drying of Milled Peat ...	41
Minerals Exploration ...	12,678
Meat by-products ...	118
	<hr/> £19,063 <hr/>

A number of projects for which provision had been made were not proceeded with in 1953-54 resulting in a saving of about £15,000. There were further savings on the provision for minerals exploration—£7,500 from deferment of part of the project and £9,500 on the work undertaken which was not completed in 1953-54. These savings were partly offset by expenditure of about £5,000 which was provided for the peat gasification project in 1952-53, but which did not mature for payment until 1953-54.

W.W.1.—The company did not find it necessary to apply for a loan.

W.W.2.—The incorporation of the company was not completed until 5th March, 1954, and consequently the capital expenses incurred were considerably less than was anticipated.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
(1) Proceeds of sale of turf produced by Bord na Móna (Subhead M.2)			
	<i>Original</i> ...	£70,000	
	<i>Supplementary</i> ...	30,000	
		100,000	112,700
(2) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936	...	3,275	3,584
(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	...	5,160	5,120
(4) Fees paid to Registrar of Friendly Societies	...	100	131
(5) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939	...	100	989
(6) Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid for the issue of vehicle plates by the Garda Síochána)	...	2,260	2,348
(7) Fees under the Harbours Act, 1946	...	20	20
(8) Rentals from trade pavilion at Frankfurt	...	2,260	1,537
(9) Fees under the Tourist Traffic Act, 1952	...	100	276
(10) Miscellaneous receipts	...	50	349
	TOTAL		
	<i>Original</i> ...	£83,325	
	<i>Supplementary</i> ...	30,000	
		£113,325	£127,054

(1) The average price per ton obtained for turf sold was higher than was anticipated (see Subhead M.2).

(2) Closer estimation was not practicable.

(5) It is not possible to anticipate the number of loans which are likely to be guaranteed during any year.

(8) The number of stands in the pavilion rented by exhibitors was less than anticipated for the Autumn Fair, 1953, and the Spring Fair, 1954, with a consequent reduction in the receipts.

(9) More applications for the guarantee of loans were received and more guarantees given than was anticipated.

EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received an allowance of £150 per annum from Ceimicí, Teoranta, for acting as a director, and an allowance of £350 per annum from Irish Steel Holdings, Ltd., for acting as chairman.

An Assistant Secretary received an allowance at the rate of £500 per annum from the 12th June, 1953, for acting as chairman of the Fair Trade Commission.

An Assistant Secretary received an allowance of £250 per annum from Córas Tráchtála, Teoranta, for acting as a director.

An Assistant Secretary received an allowance at the rate of £300 per annum from the Industrial Development Authority for acting as a member.

An Assistant Principal received an allowance 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.

NOTES

1. This Account includes expenditure of approximately £1,499 in respect of remuneration of staff on loan, without repayment, to other Departments.
2. The Accounts of other Departments and Offices include expenditure of approximately £177 in respect of remuneration of staff on loan, without repayment, to this Department.
3. *Ex-gratia* payments totalling £2 were made to three officers in respect of medical expenses and damage to clothing incurred in consequence of accidents in course of official duties (Subhead C) (Department of Finance minute E. 109/41/41).
4. Penalties totalling £700, representing the amount due by eight millers in respect of the milling of wheat in excess of the quota during the cereal year 1952-53, were waived (Subhead J.2) (Department of Finance minute S. 99/42/46).
5. A photographic album valued at £18 purchased for the Chicago International Trade Fair, 1950, could not be traced at the close of the Fair and was written off (Department of Finance minute S. 99/2/50).
6. Furniture to the value of £84 purchased for the Chicago International Trade Fair, 1950, was transferred, without repayment, to the Office of Public Works for use in the Chicago Consulate (Department of Finance minute S. 99/2/50).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
26th October, 1954.

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

LIAM Ó CADHLA,
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, 1954, 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 1952, and the Foreshore Act, 1933 (No. 12 of 1933)] ; for certain Protective Equipment for Ships ; for certain payments in respect of Compensation, including the cost of medical treatment (No. 19 of 1946) ; and for the Coast Life Saving Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
TRANSPORT SERVICES				
A.1.—Payments in respect of Steamer Services ...	5	465	—	460
A.2.—Córas Iompair Éireann ...	1,500,000	1,277,000	223,000	—
A.3.—Great Northern Railway Company (Ireland) Original ... £385,000 Less Supplementary 124,000	261,000	260,338	662	—
A.4.—Transport Tribunal ...	550	367	183	—
A.5.—Sligo, Leitrim and Northern Counties Railway Company	3,500	3,500	—	—
A.6.—Passenger Facilities at Cobh	7,550	13,251	—	5,701
A.7.—Great Northern Railway Board Original ... Nil Supplementary £310,000	310,000	100,000	210,000	—
HARBOURS				
B.—Grants for Harbours ...	541,250	295,613	245,637	—
MARINE SERVICE				
C.—Salaries, Wages and Allowances ...	12,355	12,531	—	176
D.—Travelling Expenses ...	225	233	—	8
E.—Incidental Expenses ...	100	171	—	71
F.—Telegrams and Telephones ...	150	215	—	65
G.—Inquiries into Shipping Casualties ...	5	1	4	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Services in connection with Wreck and Salvage ...	60	125	—	65
I.—Relief of Distressed Seamen, etc. ...	5	48	—	43
J.—Acquisition of Foreshores and Foreshore Rights ...	5	—	5	—
K.—Examination of Able Seamen	5	—	5	—
L.—Protective Equipment for Irish Ships ...	15,000	—	15,000	—
COMPENSATION AND OTHER PAYMENTS ARISING FROM THE EMERGENCY, 1939-1946				
M.1.—Pensions and Allowances to Seamen or their Dependants in respect of Disablement or Death ...	12,500	13,205	—	705
M.2.—Medical Expenses of Seamen, including the cost of Hospital Treatment and other Miscellaneous Items	5	26	—	21
COAST LIFE SAVING SERVICE				
N.1.—Salaries, Wages and Allowances ...	4,610	4,603	7	—
N.2.—Travelling Expenses ...	500	681	—	181
N.3.—Incidental Expenses ...	280	244	36	—
N.4.—Coast Communication Telephone Service ...	1,300	1,262	38	—
GROSS TOTAL				
Original £2,484,960				
Supplementary 186,000				
	£2,670,960	1,983,879	694,577	7,496
			Surplus of Gross Estimate over Expenditure £687,081	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
O.—Appropriations in Aid ...	5,420	5,981	£561	
NET TOTAL			Total Surplus to be surrendered	
Original £2,479,540				
Supplementary 186,000				
	£2,665,540	1,977,898	£687,642	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Receipt from assignment of lease of property at Glengarriff, Co. Cork, to Glengarriff Tourist Development Association	—	20

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The terms of settlement in connection with the transfer of the Galway—Aran steamer service to Córas Iompair Éireann provided for payment of the outstanding liabilities of the Galway Bay Steamboat Co., Ltd. The payments made were in respect of such of these liabilities as could not be cleared before the close of the preceding year's Account.
- A.2.—The saving was due to suspension of payments of the grant towards operating losses and revenue charges pending re-examination of the allocation of certain items in the company's accounts for 1952–53 and 1953–54 as between revenue and capital expenditure. The position has not yet been finally determined.
- A.3.—The expenditure of £260,338 covers the period from the 1st April to the 31st August, 1953. The undertaking was transferred from the Great Northern Railway Company (Ireland) to the Great Northern Railway Board on the 1st September, 1953.
- A.4.—The sittings of the Tribunal held outside of Dublin were fewer than anticipated with a consequent saving in travelling and subsistence expenses.
- A.6.—Expenditure represents the balance payable in respect of these works (*see* Subhead A.2.—1951–52). The final cost was greater than anticipated resulting in an excess on the subhead.
- A.7.—Payments were withheld pending final assessment of the position regarding the amounts paid on a provisional basis in this and previous years to the Great Northern Railway Company (Ireland), whose liabilities were taken over by the Great Northern Railway Board. The matter is still under examination.
- B.—Savings due to (a) technical difficulties arising during the course of the works (£130,000), (b) delays in the commencement of works (£80,000), (c) deferment of works in whole or in part (£35,000) and (d) slower progress of works than was anticipated (£35,000). These savings were partly offset by the cost of the works at one harbour being greater by £34,000 than was anticipated.
- C.—The excess resulted from revision of the salary scales of Marine Surveyors.
- E.—Expenditure on advertising and technical equipment was greater than anticipated.
- F.—The excess arose mainly from an increase in telephone charges operative from the 1st October, 1953.
- H.—The excess was due to expenditure on the disposal of whale carcasses which had not been anticipated. Expenditure generally under this subhead cannot be foreseen accurately. The receipts are shown under Subhead O (Appropriations in Aid).
- I.—Token provision. The expenditure relates to four cases of relief and repatriation of distressed seamen.
- K.—Token provision. It has not been found possible, as yet, to bring into force the regulations for the examination and certification of able seamen.
- L.—No equipment was purchased as the preparation of the specifications for the material required had not been completed.
- M.1.—Provision was made for an anticipated reduction in pensions which did not materialise.
- M.2.—Token provision. Expenditure occurred on the medical treatment of one pensioner and the maintenance of another in hospital.
- N.2.—Extra travelling arose mainly by reason of the training of personnel in the use of new rocket equipment.
- N.3.—Expenditure on the distribution of stores and the haulage of the life saving apparatus to the exercise grounds was less than anticipated.
- N.4.—Casual variation. Expenditure on telephone calls is liable to considerable fluctuation.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Fees for survey and inspection of ships	500	630
(2) Fees for examinations of Masters, Mates and Engineers, etc.	100	100
(3) Payments by the Commissioners of Irish Lights :—		
(a) In respect of the services of a Surveyor (Sub- head C)	348	348
(b) In respect of the cost of lighthouse telephones (Subhead N.4)	210	199
(4) Mercantile Marine Office fees (including overtime charges in respect of Surveyors)	600	701
(5) Foreshore rents and licence fees	350	301
(6) Sales of wreck and commission on wreck	80	144
(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
(8) Miscellaneous	54	380
	<u>£5,420</u>	<u>£5,981</u>

(1) The surplus was mainly due to a fee received in respect of a survey carried out abroad.

(4) These receipts depend on the extent to which the services provided are utilised. An accurate forecast is not possible.

(5) An expected increase in the applications for removal of beach materials did not materialise.

(6) The receipts depend entirely on fortuitous circumstances. See also under Subhead H.

(8) The item includes a sum of £239 in respect of debts due to the Galway Bay Steamboat Co., Ltd., and payable to the Minister under the terms of settlement with the company—see under Subhead A.1. The remaining receipts embrace fines and forfeitures on seamen (£135) and minor miscellaneous items (£6).

NOTES

As stated under Subhead A.2 in the explanations covering the causes of variation between expenditure and grant, the payments made to Córas Iompair Éireann are under re-examination. Any resultant repayment, if such should arise, will fall to be dealt with in the year in which it is assessed and received.

Payments from Subheads A.3 and A.7 were made on the basis of provisional figures. Any necessary repayment arising from the final assessment of the position will be made by the Great Northern Railway Board and will fall to be dealt with in the year in which it is assessed and received.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
27th October, 1954.

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

LIAM Ó CADHLA,

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, 1954, compared with the sum granted, for Aviation and Meteorological Services.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
AVIATION SERVICES				
A.—Salaries, Wages and Allowances	219,392	209,697	9,695	—
B.—Travelling Expenses	2,200	3,129	—	929
C.—Telegrams, Telephones and Teleprinters	15,900	9,295	6,605	—
D.—Incidental Expenses	2,900	4,291	—	1,391
E.—Acquisition of Land, Buildings, etc.	7,750	25,761	—	18,011
F.—Rent and Rates on Land, etc.	12,300	13,133	—	833
G.—Constructional Works including Furnishing of Buildings—Shannon Airport	100,000	18,808	81,192	—
H.—Constructional Works including Furnishing of Buildings—Dublin Airport	60,000	55,846	4,654	—
I.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc.	34,850	34,930	—	80
J.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	22,290	23,455	—	1,165
K.—Transport of Staff—Shannon Airport	17,000	18,478	—	1,478
L.—Expenses in connection with International Aviation Organisations	24,630	13,663	10,967	—
METEOROLOGICAL SERVICES				
M.—Salaries, Wages and Allowances	138,608	137,508	1,100	—
N.—Travelling Expenses	4,000	4,085	—	85
O.—Incidental Expenses	1,000	696	304	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Telegrams, Telephones and Teleprinters ...	23,200	26,344	—	3,144
Q.—Equipment ...	15,000	7,858	7,142	—
R.—Expenses in connection with International Meteorological Organisations ...	2,000	2,221	—	221
GROSS TOTAL ...£	703,020	608,698	121,659	27,337
			Surplus of Gross Estimate over Expenditure £94,322	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— S.—Appropriations in Aid ...	234,190	296,913	£62,723	
NET TOTAL ...£	468,830	311,785	Total Surplus to be surrendered £157,045	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
1. Receipt from Aer Rianta, Teoranta, in respect of surplus on management of Dublin Airport (1952-53) ...	—	24,997
2. Receipt in respect of materials used in miscellaneous works carried out on behalf of the Catering Service, Shannon Airport, air companies, etc. ...	—	445
3. Proceeds of sale of surplus and obsolete equipment, etc., at Dublin and Shannon Airports ...	—	820
4. Receipt from an air company in respect of damage to runway lights at Shannon Airport ...	—	63
5. Refund of expenditure charged to the Vote in prior years ...	—	27
		<u>£26,352</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to unfilled vacancies.

B.—The excess was mainly due to expenditure on transport of engineering staff at Shannon Airport and out-stations for which no provision was made in the estimate.

C.—Expenditure in respect of teleprinters, for which a provision of £7,300 was made, did not come in course of payment during the year. The saving was partly offset by an increase in telephone charges.

- D.—The excess was due to expenditure of approximately £1,635 on the investigation into the accident to the Aer Lingus aircraft EI-ACF in January, 1953 (*see* Note 7).
- E.—The acquisition of one large holding at Dublin Airport, for which provision had been made in the 1952–53 Estimate, was delayed through legal difficulties and was not finally completed until after 31st March, 1953.
- F.—The supplementary allowance under the Rates on Agricultural Land (Relief) Act, 1946, was discontinued and the rate struck for Co. Clare was higher than was anticipated.
- G.—Owing to a change in the form of construction necessitating further surveys and tests only £2,000 was expended out of a provision of £24,000 for the construction of a slipway and boathouse at Rineanna. It was not found possible during the year to undertake the extension of the centre taxiway for which £19,000 was provided. No expenditure was incurred on a provision of £9,500 for the installation of approach lights as the decision on the standard type of approach lighting finally adopted by the International Civil Aviation Organisation was not available in time to proceed with the installation in 1953–54. The investigations and tests on the construction of a new crash-launch for which £15,000 was provided were not completed in time to enable a contract to be placed. A sum of £15,000 was provided for alterations in the terminal building but the consultant's report was received too late to commence work in 1953–54.
- H.—There was no expenditure out of a provision of £16,000 for a new system of approach lights at Dublin Airport (*see* Subhead G). This saving was offset to the extent of about £11,000 by expenditure on other works which were not foreseen when the estimate was framed.
- I.—The excess was caused by expenditure on the repair of runway lights damaged by aircraft at Shannon Airport (*see* Note 10).
- J.—The cost of electricity at Shannon Airport was greater than was anticipated.
- K.—The excess was due to increased bus fares on the routes from Limerick and Ennis to Shannon and Ballygirreen which could not be anticipated when the estimate was prepared.
- L.—The saving was due mainly to a reduction of approximately £5,000 in this country's contribution to the International Civil Aviation Organisation and to a saving of about £5,000 in the estimated expenditure on travelling owing to the postponement of certain international conferences.
- M.—Saving due to unfilled vacancies.
- N.—Casual variation.
- O.—Freight charges were less than expected owing to the failure of contractors to supply full requirements of commercial hydrogen.
- P.—The excess was mainly due to the payment of increased rentals for four cross-Channel teleprinter circuits retrospective to 1st July, 1952, and to an all-round increase in telephone charges.
- Q.—Certain equipment provided for could not be obtained.
- R.—More international conferences than had been anticipated were held during the year, resulting in increased expenditure on travelling.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Receipts from fees payable under the Air Navigation and Transport Acts	1,630	1,600

	Estimated	Realised
	£	£
SHANNON AIRPORT		
(2) Receipts in respect of landing fees, etc. ...	150,000	174,813
(3) Receipts from sale of crops and from lettings of surplus lands ...	4,100	4,098
(4) Receipts from lettings of sites ...	2,450	2,439
(5) Receipts from lettings of offices and stores ...	23,000	25,549
(6) Receipts from staff hostels ...	1,200	891
(7) Receipts from passenger hostels ...	5,000	3,845
(8) Receipts from concession fees ...	7,500	9,830
(9) Receipts from admission charges to airport ...	3,000	2,813
(10) Receipts from staff in respect of staff transport ...	5,000	4,647
(11) Receipts from Catering Service ...	22,500	38,422
(12) Receipts from North Atlantic radio telephony service (Nartel) ...	7,710	4,467
(12a) Receipts from en route communications between transatlantic aircraft and Shannon aeronautical radio station ...	—	17,203
(13) Receipts from Class B communications traffic ...	350	1,056
(14) Miscellaneous receipts ...	400	5,272
METEOROLOGICAL SERVICES		
(15) Miscellaneous receipts including income from Rosse Fund and receipts in respect of the supply of meteorological information ...	350	468
	<u>£234,190</u>	<u>£296,913</u>

(2) Surplus due to continued increase in tourist flights introduced in 1952-53 and to the use of heavier aircraft by some of the companies.

(5) Surplus due to an increase in lettings of accommodation at Shannon Airport.

(6) Staff hostels were not occupied to the extent anticipated mainly owing to a reduction in staff.

(7) Passengers did not avail of accommodation to the extent anticipated.

(8) There was an increase in receipts from the through-put of aviation spirit.

(10) The facilities were not availed of to the extent anticipated.

(11) The surplus was due to an all-round increase in business particularly in the sales of duty free goods.

(12) This service was terminated in July, 1953, and replaced by an en route communication service (*see* following note).

(12a) On the termination of the Nartel service in July, 1953 (*see* (12) above) an air-ground communications service for transatlantic aircraft was provided at Shannon Airport. The charge to the aircraft companies is based on the cost of providing the service.

(13) A charge was introduced in May, 1952, for Class B aeronautical messages transmitted by stations in Ireland to stations in Great Britain and the receipts are divided equally between the Department of Posts and Telegraphs and the Department of Industry and Commerce. The amount brought to account under this heading represents fifty per cent of the total receipts since May, 1952.

(14) The surplus was mainly due to the recovery of approximately £1,200 in respect of labour costs in miscellaneous work carried out for the Catering Service, air companies, etc.; to the repayment of approximately £1,000 by air companies in respect of the cost of electricity used by them at the airport and recovery of approximately £2,550 in respect of salaries of engineering staff engaged in the preliminary work, etc., for the provision of hard-surface runways at Baldonnel Aerodrome.

(15) Surplus was due to receipts in respect of Fair Weather forecasts being greater than anticipated and to the receipt of a sum of £90 for a special forecast.

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, nine Air Traffic Control Officers, three Radio Supervisors, thirty Aviation Radio Operators, one Supervising Meteorological Officer, two Senior Meteorological Assistants, seventy-two Meteorological Assistants, eight Clerical Officers, three Clearance Officers, one Chief Coxswain, two Coxswains and two Drivers received sums varying from £51 to £109 in respect of extra attendance and special duties.

NOTES

1. The Account includes expenditure of £383 in respect of remuneration of staff on loan, without repayment, to another Department.

2. The Accounts of other Departments include expenditure of £863 in respect of remuneration of staff on loan, without repayment, to this Department.

3. Used packing cases valued at £17 were transferred, without repayment, to the Department of Posts and Telegraphs (Department of Finance minute S. 99/21/49).

4. Engineering equipment valued at £555, surplus to requirements at Shannon Airport, was transferred, without repayment, to the Office of Public Works (Department of Finance minute S. 99/19/53).

5. Engineering equipment valued at £60, surplus to requirements at Shannon Airport, was transferred, without repayment, to the Department of Agriculture (Department of Finance minute S. 99/19/53).

6. The following *ex-gratia* payments were made :—

- (a) £150 to the Electricity Supply Board, being the Department's agreed share of the cost (£357) of replacing an E.S.B. cable which was found to be damaged shortly after the Department's workmen had relaid a piped drain in its vicinity. Subhead D (Department of Finance minute S. 103/2/55).
- (b) £70 and £60, respectively, to two members of the public in settlement of claims arising out of an accident in which a departmental vehicle was involved. Subhead D (Department of Finance minute S. 48/3/50). Legal costs amounting to £13 were also paid.
- (c) £25 to a contractor, in addition to the contract price, for ventilation fans supplied to Dublin Airport arising out of an error in the original price quoted. Subhead H (Department of Finance minute S. 9/5/52).
- (d) £87 to a contractor in respect of additional annual leave granted to workers on a contract for the erection of a garage at Dublin Airport. No provision was made in the contract for additional annual leave (Department of Finance minute S. 103/1/51).
- (e) £158 to a firm of architects in respect of the performance of additional work undertaken by the firm in connection with the removal of huts from Gormans-ton Camp and their re-erection at Dublin Airport. Subhead H (Department of Finance minute S. 103/1/51).
- (f) £3,012 to the Electricity Supply Board in respect of increased cost of materials and labour on a contract for the installation of an alternative supply line and second transformer at Dublin Airport (Department of Finance minute S. 103/1/51).

7. Subhead D includes expenditure of £1,635 on the investigation into the accident to the Aer Lingus aircraft D.C.3—EI-ACF in January, 1953. The Vote for the Department of Defence also includes expenditure of £11 in respect of this investigation (Department of Finance minute S. 103/1/53).

8. Subhead E includes expenditure of £246 in respect of the reconveyance of land at Firgrove. The net expenditure on the Firgrove scheme up to 31st March, 1954, was £5,294 including £40 for rates and annuities (Department of Finance minute S. 99/9/52). In one case where the former owner had transferred his interest in the holding to his son-in-law, the Minister, in agreement with the former owner, completed the purchase at an agreed price of £500 and resold immediately to the son-in-law of the former owner at £385. The £115 difference represented an amount equivalent to the compensation payable on reconveyance.

9. Subhead H includes a sum of £7 being balance of a claim for £41 in respect of the removal of a contractor's temporary office from a site at Dublin Airport which was required for the erection of accommodation for airport staff. A sum of £34 in respect of this claim was charged in the 1952-53 Account (Department of Finance minute S. 103/1/51).

10. Subhead I includes expenditure of £225 in respect of damage caused to runway lights by aircraft when landing or taking off at Shannon Airport (Department of Finance minute S. 103/6/51).

11. This Account includes not expenditure of £79, £506 and £1,381 in respect of subsidised transport of Immigration, Customs and Excise, and Post Office staffs, respectively (Department of Finance minute S. 99/63/42).

12. Deficiencies in furniture and equipment supplied to the Catering Service at Shannon Airport to the value of £840 were written off (Department of Finance minute S. 99/42/43). The deficiencies covered the period from 1944 to 1952 and in general were due to defective records, and to normal wear and tear to the extent of £107, rather than to the physical disappearance of the property.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
27th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION
OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	21,770	20,501	1,269	—
B.—Travelling and Incidental Expenses	150	175	—	25
C.—Expenses in connection with International Organisations	1,200	893	307	—
TOTAL ...£	23,120	21,569	1,576	25

Surplus to be surrendered ... £1,551

Extra Receipts Payable to Exchequer					Estimated	Realised
					£	£
Fees	Patents ... ..	...	...	...	18,200	20,287
	Trade Marks and Designs	...	...	...	7,800	8,214
	Miscellaneous ... ..	...	...	...	1,000	1,253
					£27,000	£29,754

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to staff vacancies.
 B.—Excess mainly due to expenditure on travelling being greater than anticipated and to an unforeseen increase in telephone charges.
 C.—Saving mainly due to the postponement of an international conference which was to have taken place in 1953.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
19th October, 1954.

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

LIAM Ó CADHLA,
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, 1954, 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. 45 of 1926; No. 14 of 1940 (secs. 30 and 31); No. 14 of 1942 (sec. 23); No. 17 of 1951, etc.), and of certain other Services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SALARIES, WAGES AND ALLOWANCES				
A.1.—Headquarters Offices ...	431,800	435,158	—	3,358
A.2.—Metropolitan Offices ...	1,048,000	1,041,553	6,447	—
A.3.—Provincial Offices ...	2,445,000	2,436,151	8,849	—
A.4.—Stores Branch ...	143,300	157,131	—	13,831
AA.—Payment to other Administrations in respect of Services rendered by Agency ...	5,600	4,896	704	—
B.—Travelling Expenses ...	25,600	25,438	162	—
BB.—International and other Conferences and Conventions ...	7,000	6,200	800	—
C.—Rent, Office Fittings, etc. ...	56,000	62,190	—	6,190
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	13,300	161	13,139	—
CONVEYANCE OF MAILS				
E.1.—Conveyance of Mails by Rail	443,500	435,316	8,184	—
E.2.—Conveyance of Mails by Road ...	82,200	86,004	—	3,804
E.3.—Packet Services at Home ...	2,250	2,220	30	—
E.4.—Packet Services—British and Foreign ...	20,800	20,523	277	—
E.5.—Conveyance of Mails by Air	225,000	301,508	—	76,508
F.—Railway Companies, for Services in connection with Telegrams ...	90	62	28	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
STORES OTHER THAN ENGINEERING MATERIALS				
G.1.—Stores	177,400	143,455	33,945	—
G.2.—Uniform Clothing ...	60,200	17,130	43,070	—
G.3.—Manufacture of Stamps, etc.	24,600	14,957	9,643	—
INCIDENTAL EXPENSES, LAW CHARGES, Etc.				
H.1.—Law Charges	250	355	—	105
H.2.—Losses by Default, Accident, etc.	3,600	4,597	—	997
H.3.—Incidental Expenses ...	20,500	19,259	1,241	—
ENGINEERING ESTABLISHMENT				
I.1.—Salaries, Wages and Allow- ances	579,000	634,290	—	55,290
I.2.—Travelling Expenses ...	39,100	50,040	—	10,940
K.—Engineering Materials ...	123,800	168,337	—	44,537
ENGINEERING WORK, Etc.				
L.1.—Cross-Channel Cable Main- tenance	7,000	5,272	1,728	—
L.2.—Wayleaves	200	181	19	—
L.3.—Contract Work	215,500	124,961	90,539	—
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	49,900	47,292	2,608	—
L.5.—Incidental Expenses ...	2,100	1,976	124	—
M.—Telephone Capital Repay- ments	724,495	724,495	—	—
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES				
N.1.—Superannuation Allowances, certain Children's Allow- ances and other non-effec- tive Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921	303,900	308,811	—	4,911

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	35,700	34,781	919	—
N.3.—Agency Payments in respect of Compensation Allowances	36,000	31,841	4,159	—
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES				
Q.1.—Salaries, Wages and Allowances	12,400	10,842	1,558	—
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	40,000	32,531	7,469	—
Q.3.—Travelling and Miscellaneous Expenses	900	485	415	—
GROSS TOTAL ...£	7,405,985	7,390,399	236,057	220,471
			Surplus of Gross Estimate over Expenditure £15,586	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— T.—Appropriations in Aid ...	400,685	420,393	£19,708	
NET TOTAL ...£	7,005,300	6,970,006	Total Surplus to be surrendered £35,294	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Excess mainly due to expansion of business being greater than anticipated. The salary of the Chief Medical Officer was charged to this subhead. This Officer performed certain duties also for other Government Departments, including the Civil Service Commission. The value of these services was estimated to be one-half of his salary.
- A.2. and A.3.—Casual variations. Expenditure in Subhead A.2 includes a payment of £81 made to an Exchange Attendant in lieu of the unexpired period of three months notice on conversion of the Exchange to automatic working (Department of Finance letter E. 82/19/53).
- A.4.—Excess due to the relief from Telephone Capital being less than anticipated (£12,000) and to increase in wages rates of certain industrial grades (£1,800).
- AA.—The number of postal orders and money orders issued for payment in Great Britain was less than anticipated.

B.—Casual variation.

BB.—Saving mainly due to subscriptions to the Universal Postal Union and the International Telecommunication Union being less than anticipated.

C.—Excess due to expenditure on new premises being greater than anticipated (£4,300), arrears in payment of rent and heating (£340), improved lighting, heating and cleaning arrangements (£2,650), increased rates (£160); offset by leases of garage and storage accommodation not materialising (£1,000), reduced expenditure on gas for cooking purposes (£120) and shelter huts, etc., accommodation (£160).

D.—Anticipated acquisition of sites did not materialise.

E.1.—Saving due to the payment for the conveyance of parcel mails by rail being less than anticipated (£12,200); offset by increased charges payable to Córas Iompair Éireann (£3,700) and Great Northern Railway Board (£335) for the conveyance of letter mails (Department of Finance letters S. 39/1/43 and S. 39/3/34).

E.2.—Excess due to delay in the introduction of departmental motor mail services (£2,400), increased payments to contractors (£750) and to an unanticipated change in the incidence of payments for the Dublin City mail service (£650).

E.3. and E.4.—Casual variations.

E.5.—Excess due to (a) clearance of arrears of accounts: United States of America (£15,000), Commonwealth services (£31,000), British and European services (£3,600) and (b) increased conveyance rates for Commonwealth services (£21,000).

F.—Saving due to decline in telegraph traffic.

G.1.—Expenditure of £46,700 did not materialise as a result of deferment of replacement of larger vehicles (£20,000) and of introduction of new motor services (£6,000), reduction in prices of new vehicles (£2,000), purchase of motor cycles not materialising (£2,000), cost of maintenance and spare parts being less than anticipated (£1,800), use of reserve stocks for current requirements (£3,200), and diversion of mechanical transport to telephone development purposes (£6,700). These savings were partly offset by an unanticipated change in the incidence of accounts (£11,500), conversion of posts from walking to cycling (£1,100), repair and erection of new letter boxes (£200).

G.2.—Saving due to emergency reserve stocks being used for current requirements (£36,000) and arrears in delivery of uniform clothing (£7,000).

G.3.—Saving due to arrears in delivery of watermarked paper.

H.1.—Excess due to expansion of telephone service.

H.2.—Expenditure under this subhead cannot be accurately estimated. A classified schedule of losses is shown on pages 164 to 166. The loss to public funds was offset by amounts totalling £3 19s. 3d. in respect of balance of salaries and wages withheld from defaulters.

H.3.—Saving mainly due to expenditure on savings publicity being less than anticipated. Expenditure under this subhead, which cannot be accurately estimated, includes cost of savings publicity (£12,930) (Department of Finance letter F. 42/3/47), early Christmas posting publicity (£870) (Department of Finance letter S. 41/15/43) and various miscellaneous items. *Ex-gratia* payments were made as follows:—£13 to Kilkenny Corporation in respect of damages caused by fire to a scavenging lorry by ashes collected from Kilkenny Post Office and £20 to a member of the public involved in a traffic accident with an official vehicle.

I.1.—Excess due to relief from telephone capital funds being less than anticipated (£154,000); offset by an anticipated increase in wages as a result of regrading which did not fully materialise (£60,000), anticipated recruitment of labour force not having been effected (£27,000), and extra duty, Sunday and Bank Holiday pay having been less than anticipated (£12,000).

I.2.—Excess due to an increase in the authorised standard rates of subsistence (£3,900) and relief from Telephone Capital Funds being less than anticipated (£7,000).

- K.—The excess was mainly due to expenditure on renewal work being greater than anticipated. Payments totalling £15 were made to contractors under price variation clauses in their contracts (Department of Finance letters 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.—Casual variation.
- L.3.—Saving due to unavoidable delay in the placing of contracts and deferment of work owing to non-availability of equipment.
- L.4.—Expenditure on garage accommodation was less than anticipated.
- L.5.—Casual variation. Expenditure under this subhead includes thirty-seven awards between £1 and £5, totalling £89, to engineering staff for suggestions to improve engineering plant and methods (Department of Finance letter E. 81/1/47), payment of £100 to Dublin Corporation to compensate allotment holders for the destruction of their produce caused by a fire at the Memorial Park, Islandbridge (Department of Finance letter S. 41/14/52), and five *ex-gratia* awards totalling £35 to members of the public as compensation for injuries, etc., resulting from accidents arising out of engineering work.
- N.1.—Expenditure under this subhead is variable and cannot be more closely estimated.
- N.2.—The number of deaths was greater than anticipated.
- N.3.—The cost of living allowance for certain retired officers was less than anticipated.
- Q.1.—Expenditure on labour was less than anticipated owing to the postponement of works.
- Q.2.—Saving due to deferment of certain works pending further consideration of international aviation requirements.
- Q.3.—Expenditure on international conferences was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Void money orders	3,000	3,678
(2) Void postal orders	3,000	3,224
(3) Works for railway companies and others	8,500	5,921
(4) Sale of Engineering stores	8,500	16,064
(5) Receipts from Savings Bank funds	142,500	146,236
(6) Rent of Post Office premises sublet	7,070	6,766
(7) Repayment of sums advanced to officers under Sub-head G.1	10	—
(8) Receipts from Social Insurance Fund	120,000	119,091
(9) Receipts for agency services performed on behalf of other Governments	33,000	32,234
(10) Receipts from British Government for excess parcels traffic	1,000	12,078
(11) Sale of non-engineering stores	16,700	19,197
(12) Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1920, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead N.3)	36,000	33,179
(13) Recovery of salaries of officers on loan to outside bodies	2,050	2,173
(14) Miscellaneous receipts	19,355	20,552
	<u>£400,685</u>	<u>£420,393</u>

- (1) The amount of void money orders was more than anticipated.
- (2) A casual variation.
- (3) Receipts in respect of works carried out for the Electricity Supply Board were less than anticipated.
- (4) Accumulations of scrap stores, mainly bronze and copper scrap, were disposed of in bulk at favourable prices.
- (5) Administration expenses of the Savings Bank were greater and publicity expenditure less than anticipated by £5,540 and £1,800 respectively.
- (6) The deficit was mainly due to the taking over of premises for official purposes.
- (7) No advances were made.
- (8) Closer estimation was not possible.
- (9) The number of money orders, postal orders and allowances paid on behalf of Great Britain was less than anticipated.
- (10) The surplus was due to an unforeseen fall in the outward traffic to Great Britain and to an increase in the inward traffic.
- (11) The surplus was due to increased prices realised from sale of Postal Stores (£800), increased value of stores manufactured and repaired for other Government Departments (£3,400); offset by reduced cost of stores handled for quasi-Government Departments (£1,700).
- (12) The amount due to be recovered from the British Government was less than anticipated. See also explanation to Subhead N.3.
- (13) The surplus is due to an increase in remuneration of loaned officers.
- (14) Receipts under this heading, which are difficult to foresee and therefore cannot be accurately estimated, include the following:—

	£
(a) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposible property	828
(b) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc.	426
(c) Receipts in respect of commission on repurchase of stamps	4,624
(d) Receipts for services rendered in respect of engineering work, etc., for broadcasting service, etc.	2,956
(e) Profits on exchange—money order services	100
(f) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc.	4,279
(g) Advertisement receipts	230
(h) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus	2,125
(i) Refund of overpayment of social insurance contributions	201
(j) Carriage of newspapers by departmental vans	3,542
(k) Other miscellaneous receipts	1,241

H.2.—LOSSES BY DEFAULT, ACCIDENT, ETC.—CLASSIFIED SCHEDULE

	£	s.	d.
Deficiency in Accounts—Due to loss of official remittance letter between Annamoe Road Town Sub-Office and Dublin Head Office (Department of Finance letter S. 41/1/54)	100	0	0
“ “ Due to burglary and theft of cash and stamps amounting to £8 9s. 11½d. at Aughamore Sub-Office, Carrick-on-Shannon by a member of the public who was prosecuted. The loss to public funds was reduced by £3 9s. 11½d. made good by the Sub-Postmaster	5	0	0

	£	s.	d.
Deficiency in Accounts—Due to theft of registered letters by an Auxiliary Postman at Ballydehob Sub-Office, Skibbereen. The offender was prosecuted and dismissed. A balance of wages due, £2 ls. 4d., was withheld	9	10	0
” ” Due to acceptance at Birr Head Office of a £5 Bank of England note which was later detected as a forgery	5	0	0
” ” Due to theft of postal packets by a Postman at Carrigans Sub-Office, Lifford. The offender was prosecuted and dismissed. A balance of wages due, £1 17s. 11d., was withheld (Department of Finance letter E. 82/8/54)	2	10	0
” ” Due to thefts from postal packets by a Sub-Office Assistant at Castlewarren Sub-Office, Kilkenny. The offender was dismissed ...	5	0	
” ” Due to theft of registered letters by a Post Office Clerk, Grade A, at Dublin Head Office. The offender was prosecuted and dismissed. The total amount misappropriated was £2,436 5s. 1d., of which £2,295 ls. 7d. was charged to the Vote in previous financial years (Department of Finance letter S. 41/7/50)	141	3	6
” ” Due to loss of £100 at Dublin Head Office in connection with payment of wages. The loss to public funds was reduced by £27 made good by the officers held to be responsible (Department of Finance letter S. 41/9/53)	73	0	0
” ” Due to counter shortage of £55 12s. 0d. at Dublin Head Office. The loss to public funds was reduced by £5 12s. 0d. made good by the officer responsible (Department of Finance letter S. 41/5/53)	50	0	0
” ” Due to shortage in official remittance between Dublin Head Office and Lower Mount Street Town Sub-Office	1	5	0
” ” Due to a fraudulent withdrawal from a Savings Bank account by a Post Office Clerk, Grade B, at Dundalk Head Office. The offender was prosecuted and dismissed (Department of Finance letter S. 41/8/53)	146	0	0
” ” Due to a claim by a depositor that a deposit of £70 was made at James's Street Branch Office, Dublin, the receipt of which could not be traced. The Registrar of Friendly Societies adjudicated on the case and awarded in favour of the depositor (Department of Finance letter S. 41/10/53) ...	70	0	0
” ” Due to the loss of a registered letter in transit to Glengarriff Sub-Office, Bantry (Department of Finance letter S. 41/7/50) ...	50	0	0
” ” Due to the loss of a registered letter between Gorey Head Office and Dublin Head Office (Department of Finance letter S. 41/7/50)	140	0	0

	£	s.	d.
Deficiency in Accounts—Due to misappropriation by an Assistant at Manorhamilton Sub-Office, Sligo, of various Savings Bank deposits and of monies received for telephone accounts, private box and bag fee, and a money order, amounting in all to £768 6s. 6d. The offender was prosecuted and dismissed. The loss to public funds was reduced by £147 14s. 0d. made good by the offender and £30 by the Sub-Postmistress (Department of Finance letter S. 41/11/52)	590	12	6
” ” Due to shortage in the accounts at Murneen Sub-Office, Claremorris. The Sub-Postmaster was dismissed	16	17	5
” ” Due to irregular payment of a lost postal draft for £10 1s. 0d. at North Strand Town Sub-Office, Dublin. The loss to public funds was reduced by £3 15s. 0d. made good by the officers held to be responsible	6	6	0
” ” Due to fraudulent withdrawals (five cases) amounting to £95 10s. 0d. from various Savings Bank accounts by members of the public, two of whom were prosecuted. The loss to public funds was reduced by £2 10s. 0d. made good by officers held to be responsible (Department of Finance letter S. 41/2/54)	93	0	0
Commemoration, etc., stamps presented to the International Philatelic Exhibition at Lisbon, Universal Postal Union, Berne, Department of External Affairs, the Minister and others (Department of Finance letter S. 41/12/50)	174	14	8
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants—			
	£	s.	d.
Counter losses	471	0	10
Irrecoverable amounts of Customs duties uncollected	6	17	10
Money orders	15	3	0
Postal orders	21	6	4
Savings Bank	8	5	10
Miscellaneous	7	1	9½
	529	15	7½
Compensation for loss of or damage to parcels and insured letters—			
	£	s.	d.
Loss—Registered and insured parcels	277	5	8
Unregistered and uninsured parcels	1,154	16	10½
Total (Parcels)	1,432	2	6½
Registered and insured letters	533	4	0½
Total (Loss)	1,965	6	7
Damage—Registered and insured parcels	242	2	8½
Unregistered and uninsured parcels	175	8	8½
Total (Parcels)	417	11	5
Registered and insured letters	9	5	7
Total (Damage)	426	17	0
TOTAL LOSS AND DAMAGE	2,392	3	7
TOTAL	£4,597	3	3½

The total number of money orders and postal orders issued during the year was 10,425,000 amounting to a sum of £18,130,000. The total number of parcels dealt with was approximately 8,300,000. The total cash, etc., remittances dealt with by Postmasters, etc., was £71,282,000. The total number of Savings Bank deposits and withdrawals during the year was 1,803,000 and the amount involved was approximately £24,991,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance—

The Sub-Postmistress at Abbeyfeale Sub-Office, Tralee, misappropriated Savings Bank deposits amounting to £110. She was prosecuted and dismissed.

A Post Office Clerk, Grade A, at Athy Sub-Office, Carlow, misappropriated £36 official cash. He was prosecuted and dismissed (Department of Finance letter E. 82/12/53).

A Boy Messenger at Ballina Head Office irregularly collected and withheld 4s. 6d. portorage fees. He was dismissed.

The Sub-Postmistress of Ballinalree Sub-Office, Longford, was found £41 13s. 6½d. short in her official accounts and misappropriated Savings Bank monies amounting to £17. She was dismissed.

An Assistant at Ballyconneely Sub-Office, Galway, affixed previously used parcel postage stamps value 2s. 6d. to parcel charge slips. She was dismissed.

A Postman at Borris Sub-Office, Kilkenny, abstracted £14 10s. 0d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/14/53).

A Post Office Clerk, Grade B, at Carrick-on-Shannon Head Office abstracted £22 12s. 4d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/10/53).

A Postman at Cork Head Office abstracted £21 12s. 6d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/17/53).

An Assistant at Dolphin's Barn Town Sub-Office, Dublin, misappropriated Savings Bank monies amounting to £15. She was prosecuted and dismissed.

A Postman at Dublin Head Office abstracted £4 from a postal packet. He was prosecuted and dismissed (Department of Finance letter E. 82/4/53).

A Postal Sorter at Dublin Head Office abstracted £20 from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/23/53).

An Assistant Inspector at Dublin Head Office abstracted £59 7s. 8d. and \$693.25 from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/26/53).

An Auxiliary Postman at Dunaff Sub-Office, Lifford, abstracted £5 from a postal packet. He was prosecuted and dismissed.

A temporary Postman at Dun Laoghaire Head Office abstracted £1 from a postal packet. He was prosecuted and dismissed.

A Post Office Clerk, Grade B, at Ennis Head Office, abstracted £44 7s. 0d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/16/53).

A Postman at Gorey Head Office abstracted £4 10s. 0d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/7/54).

An Auxiliary Postman at Jenkinstown Sub-Office, Dundalk, abstracted £29 19s. 9d. from postal packets. He was prosecuted and dismissed.

A Post Office Clerk, Grade A, at Longford Head Office misappropriated £15 2s. 3d. official cash. He was dismissed (Department of Finance letter E. 82/24/53).

A Post Office Clerk, Grade B, at Loughrea Sub-Office, Galway, abstracted £2 14s. 0d. from a postal packet. He was prosecuted and dismissed (Department of Finance letter E. 82/15/53).

An Auxiliary Postman at Monaghan Head Office abstracted £30 from postal packets. He was prosecuted and dismissed.

The Sub-Postmistress and an Assistant at Upper Leeson Street Town Sub-Office, Dublin, misappropriated Savings Bank monies amounting to £399 11s. 0d. They were prosecuted and dismissed.

Four members of the public fraudulently withdrew £10 18s. 5d. 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	2	8
Losses of engineering stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (82 cases)	456	7	0

An amount of 12s. 2d., being the value of engineering equipment destroyed, was written off. Stores to the value of £9 16s. 2d. were used in making good malicious damage. The total value of engineering stores handled during the year was £1,653,325. The sale value of all materials of postcards, wrappers and envelopes issued to Postmasters in the year was £6,028.

REPAYMENT SERVICES

	Expenditure in the year	Total outstanding
	£	£
Works executed for railway companies and others ...	8,528	7,368

The labour expenditure included under the above totals for repayment services is charged to a suspense account. Any other expenditure is charged to the Vote, and credited on recovery to Appropriations in Aid. For the sake of completeness, the total expenditure is included above.

During the year five claims for repayment services amounting to £56 7s. 6d. were abandoned under the Secretary's authority and one claim was reduced by £3 3s. 6d. under a halving agreement.

EXTRA REMUNERATION (exceeding £50)

The Chief Medical Officer received a gratuity of £149 from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E.109/33/46).

One hundred and forty-eight Clerical Officers, one Law Clerk, twenty-six Writing Assistants, twenty-seven Telephone Officers, one Shorthand Typist, two Paperkeepers, three temporary Clerical Assistants, and one temporary Postman received extra remuneration varying between £51 and £248 in respect of extra attendances on week days.

Three Assistant Superintendents, fifty-four Overseers, one Telephone Supervisor, one Inspector, eight Assistant Inspectors, two Wireless and Telegraph Supervisors, fourteen Wireless and Telegraph Operators, three hundred and twelve Post Office Clerks, Grade A, one hundred and seventy-one Post Office Clerks, Grade B, one hundred and eight Postal Sorters, one hundred and eighty-three Postmen, five Telephonists, seven Male Night Telephonists, one Night and Sunday Telephone Attendant, twelve Draughtsmen, nineteen Telephone and Telegraph Mechanics, three Motor Mechanics, one hundred and twenty-six Technicians, eighty-one Post Office Electricians, twelve Post Office Installers, two Warehousemen, one Storeman, one Typist, thirteen Packers and Porters, sixty-seven Labourers, thirty-three Doorkeepers, four Liftmen, twenty-four Cleaners, two Watchmen and one Auxiliary Postman received extra remuneration varying between £51 and £283 in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, Army gratuities (or Reserve pay) etc.

From Vote 55 four Clerical Officers received fees varying between £57 and £89 and a Postman received fees amounting to £113.

One Registry Officer received a gratuity of £100 in respect of performance of higher work prior to 1st January, 1953, and a non-pensionable allowance of £98 for being in charge of the Telephone Registry, Hamman Buildings (Department of Finance letters E. 82/50/44).

NOTES

1. This Account includes expenditure of approximately £2,683 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 £956 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

3. The following claims in respect of damage to departmental vehicles were abandoned—

	£	s.	d.
(a) as irrecoverable—			
Motor vans (2 cases)	5	9	0
Motor cycle (1 case)	4	13	8
Pedal cycle (1 case)	4	7	6
	£14	10	2

(b) on a mutual forbearance basis—					£	s.	d.
Motor vans (11 cases)	...	...	...	...	177	11	3
Motor trucks (3 cases)	...	...	...	...	6	14	11
Motor cycles (3 cases)	...	...	...	...	20	8	2
Pedal cycles (4 cases)	...	...	...	...	11	17	10
(Department of Finance letter S. 41/2/37)					£216	12	2
(c) on a halving basis—					£	s.	d.
Motor vans (8 cases)	...	...	...	...	134	12	1
Motor trucks (2 cases)	...	...	...	...	2	0	0
Motor cycle (1 case)	...	...	...	...	4	8	
(Department of Finance letter S. 41/2/37)					£136	16	9

4. In sixteen 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 £470 18s. 3d. A sum of £2 5s. 0d. was recovered from the officers concerned in two cases.

5. Seven amounts totalling £27 15s. 7d. in respect of overpayment of wages and unexpired value of uniform were abandoned as irrecoverable. One officer was dismissed (Department of Finance letter E. 82/6/53), the others left the service. Balances of wages totalling £4 4s. 0d. were withheld.

6. Four amounts of £22 16s. 5d., £24 12s. 6d., £3 2s. 0d. and £108 11s. 1d. (Department of Finance letters E. 112/5/40) in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable. In a fifth case involving a total of £82 10s. 9d. a compromise payment of £30 was accepted (Department of Finance letter E. 112/5/40).

7. An amount of £47 9s. 6d. in respect of costs and expenses awarded against a member of the public arising out of a traffic accident was abandoned as irrecoverable.

8. An amount of £187 10s. 0d. in respect of British Admiralty navigational warnings broadcast by Valentia and Malin Head Coast Stations in the period subsequent to receipt of notice to cease such broadcasts was abandoned (Department of Finance letter S. 200/21/26).

9. Amounts totalling £73 19s. 1d. due in respect of legal costs from telephone subscribers were abandoned.

10. Stores value £76 19s. 1d. were stolen from telephone kiosks during the year (64 cases). Prosecutions were initiated in two cases. In one case the offender was ordered to pay £1 compensation.

11. Stores value £35 and £17, surplus to the requirements of the Departments of Defence and Industry and Commerce, respectively, were taken over by this Department (Department of Finance letters S. 8/16/45 and S. 99/21/49).

12. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Ballinalee, Longford; Buncrana, Lifford; Bundoran, Donegal; Déans Grange, Dun Laoghaire; and Dunquin, Tralee (Department of Finance letters E. 82/1/48, E. 82/19/45 and E. 82/2/53).

13. Nine telephone instruments damaged in transit were repaired at a cost of £13 19s. 0d. The carrying company repudiated liability.

14. Two amounts of £3 15s. 4d. and £60 16s. 11d., irrecoverable overpayments of salary made to the Sub-Postmasters of Julianstown and Drumcar, Drogheda, were allowed to stand as charges to the Vote (Department of Finance letter E. 82/11/53).

15. Facilities were afforded, free of charge, to the Central Committee for Rehabilitation of the Tuberculous for the display for one month through the medium of the stamp cancelling machines of an appeal to help the funds of the Committee (Department of Finance letter S. 200/2/51).

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
17th November, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1954

SUMMARY

Estimated Expenditure				Actual Expenditure		
Lines and Apparatus		Electric Light and Power		Lines and Apparatus		Electric Light and Power
Telegraph Services	Telephone Services	Common Services		Telegraph Services	Telephone Services	Common Services
£	£	£		£	£	£
32,950	*	45,665	Construction	1,995(Cr.)	*	17,116
58,020	261,580	16,740	Renewals and Rearrangements of Plant	26,679	426,986	3,335
141,845	456,985	36,720	Maintenance	57,406	548,078	38,952
790	32,655	460	Repair of Stores in Post Office Factory ...	1,141	28,458	217
<u>£1,084,410</u>				<u>£1,146,373</u>		

* Telephone construction is provided for by loans raised under the Telephone Capital Acts, 1924 to 1951.

APPENDIX No. 1A

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1954

	Estimate		Expenditure
	£		£
Construction (Telegraphs)—		Construction (Telegraphs)—	
Shore Wireless Stations	—	Shore Wireless Stations	177(Cr.)
Sundry Works (including fast Telegraph Apparatus) ...	32,950	Sundry Works (including fast Telegraph Apparatus) ...	1,818(Cr.)
TOTAL COST OF TELEGRAPH CONSTRUCTION—		TOTAL COST OF TELEGRAPH CONSTRUCTION—	
Cash	£9,920	Cash	£695(Cr.)
Materials	23,030	Materials	1,300(Cr.)
	32,950		1,995(a) (Cr.)
Construction (Common Services)—		Construction (Common Services)—	
Electric Light, Electric Power, Heating—		Electric Light, Electric Power, Heating—	
New Works—		New Works—	
Cash	£39,970	Cash	£12,321
Materials	5,695	Materials	4,795
	45,665		17,116(a)
TOTAL COST OF COMMON SERVICES CONSTRUCTION	£45,665	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£17,116

(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, 1954—continued

ESTIMATE				RENEWALS, RE-ARRANGEMENTS, ETC., OF PLANT	EXPENDITURE			
Lines and Apparatus.		Electric Light and Power	TOTAL		TOTAL	Lines and Apparatus		Electric Light and Power
Telegraph Services	Telephone Services	Common Services				Telegraph Services	Telephone Services	Common Services
£	£	£	£		£	£	£	£
42,795	223,290	16,535	282,620	Cash	383,872	14,617	366,647	2,608
14,700	27,415	85	42,200	Materials	60,454	11,202	48,622	630
125	1,875	—	2,000	Renewals of Submarine Cables (Part Cost)	—	—	—	—
				(Cash)				
£57,620	252,580.	16,620	326,820	Worn-out and obsolete Plant and Stores—	£ 444,326	25,819	415,269	3,238
400	9,000	120	9,520	Book value written off Stores Ledgers	12,674	860	11,717	97
£58,020	261,580	16,740	336,340	Total Cost of Renewals and Rearrangements	£ 457,000	26,679	426,986	3,335
				MAINTENANCE				
122,190	389,445	27,745	539,380	Cash	563,969	48,633	489,241	26,095
19,320	62,675	8,975	90,970	Materials	75,014	8,272	53,885	12,857
20	180	—	200	Wayleaves	181	18	163	—
315	4,685	—	5,000	Submarine Cables (Part Cost) (Cash)	5,272	483	4,789	—
£141,845	456,985	36,720	635,550	Total Cost of Maintenance	£ 644,436	57,406	548,078	38,952
				REPAIR OF STORES IN POST OFFICE FACTORY				
710	26,335	390	27,435	Cash	23,854	943	22,728	183
80	6,320	70	6,470	Materials	5,962	198	5,730	34
£790	32,655	460	33,905	Total Cost of Repairs of Stores, etc. ...	£ 29,816	1,141	28,458	217

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1954

RECEIPTS			ISSUES		
	£	£		£	£
Value of Stores in hand, 1st April, 1953—			Works and Maintenance	589,061	
Stock at Rate Book prices on 31st March, 1953	2,594,944*		Repayment Services	1,459	
Stores in transit on 31st March, 1953	15,606	2,610,550	Sales	5,654	
Engineering Materials Purchased ...	594,911		Factory, for use in manufacture, Plant, etc. ...	52,190	648,364
<i>Add</i>			Value of Stores in transit on 31st March, 1954 ...	4,902	
Stores taken into stock in 1953-54 but not paid for on 31st March, 1954	27,540		Value of Stores in hand on 31st March, 1954 ...	2,598,756*	2,603,658
Stores paid for on 31st March, 1953 but not taken into stock until 1953-54	18,850		(Including Stores, £136,262, awaiting repair or condemnation; for sale, £13,626; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £70,008).		
	641,301		Stocktaking adjustment		640
<i>Deduct</i>			Adjustment in respect of value of poles destroyed by fire at Islandbridge, August, 1953		3,465
Stores taken into stock prior to 1st April, 1953 and paid for in 1953-54	34,076	607,225	Loss on Rate Book prices		7,438
Manufactured articles received from Factory at cost		45,790			
		£3,263,565			£3,263,565

* Includes stores valued £1,670,000 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 1953-54

		Subhead N. 1.
RECURRENT CHARGES		£
Superannuation Allowances granted under the Superannuation Acts, 1834 to 1947, and the Pensions (Increase) Act, 1950, and certain Children's Allowances	...	225,702
GRATUITIES AND OTHER NON-RECURRENT CHARGES		
A.—Statutory		
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1(2) and 3(1))	...	48,356
Death Gratuities under the Superannuation Act, 1909 (Section 2(1)) and the Act of 1914 (Section 2) and Supplementary Death Gratuities granted under the Act of 1909 (Section 2(2))	...	11,972
Gratuities granted to established officers under the Superannuation Act, 1859 (Section 6)	...	177
Gratuities granted to unestablished officers under the Superannuation Act, 1887 (Section 4)	...	734
Gratuities granted to dependants of unestablished officers under the Superannuation Act, 1887 (Section 4) as amended by the Act of 1914 (Section 3)	...	743
B.—Non-Statutory		
Marriage Gratuities	...	12,038
Gratuities granted by the Minister for Posts and Telegraphs to officers not qualified for grants under the Superannuation Acts and to certain unestablished full-time officers whose service was partly allowance paid	...	1,989
INJURY GRANTS		
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887	...	Nil
Grants under Workmen's Compensation Acts, 1906, 1934 and 1948	...	7,100
		£308,811
		Subhead N. 2.
		£
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	...	34,781
		Subhead N. 3.
		£
Agency payments in respect of Compensation Allowances	...	31,841
TOTAL	...	£375,433

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, 1954	Total for the previously expired period	Total to 31st March, 1954		Payments in the Year ended 31st March, 1954	Total for the previously expired period	Total to 31st March, 1954
	£	£	£		£	£	£
To Balance on 31st March, 1953 ...	138,989	—	—	By Balance on 31st March, 1953 ...	—	138,989	—
„ Advances from the Ex- chequer ...	1,050,000	12,901,858	13,951,858	„ Expenditure on works	1,078,257	11,092,869	12,171,126
				„ Expenditure on Stores not yet allocated (Suspense Head)	—	1,670,000	1,670,000
				„ Balance on 31st March, 1954 ...	110,732	—	110,732
TOTAL ...£	1,188,989	12,901,858	13,951,858	TOTAL ...£	1,188,989	12,901,858	13,951,858

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
17th November, 1954.

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.

LIAM Ó CADHLA,
Comptroller and Auditor General.

WIRELESS BROADCASTING

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Expenses of Broadcasting ...	432,000	346,815	85,185	—
B.—Equipment, inclusive of Labour ...	145,000	61,956	83,044	—
GROSS TOTAL ...	577,000	408,771	168,229	—
			Surplus of Gross Estimate over Expenditure £168,229	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
C.—Deduct—Appropriations in Aid ...	70,000	92,156	£22,156	
NET TOTAL ...	507,000	316,615	Total Surplus to be surrendered £190,385	

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Licence fees	...	...	...	359,000	331,598

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

				Estimated	Expended
				£	£
A.—Expenses of Broadcasting					
(1) Salaries, Wages and Allowances	...	...	...	200,000	186,027
(2) Daily Programmes including Public Concerts	...	...	...	167,000	129,465
(3) General Expenses including Miscellaneous Equipment, Travelling, Subsistence and Entertainment Expenses	...	...	...	65,000	31,323

(1) The saving was mainly due to the delay in recruiting additional staff.

(2) and (3) The saving was due to the unavoidable postponement of some major broadcasting developments.

B.—The saving was mainly due to customs duty not being charged on new transmitters and to anticipated deliveries of equipment not having been effected within the year.

APPROPRIATIONS IN AID			Estimated	Realised
			£	£
(1) Receipts from advertisements	...	...	69,000	88,050
(2) Miscellaneous receipts	...	...	1,000	4,106
			£70,000	£92,156

- (1) The number of sponsored programmes was greater than anticipated.
 (2) The receipts from public concerts exceeded expectations.

EXTRA REMUNERATION (exceeding £50)

(1) Three Clerical Officers, one Writing Assistant, one adult Messenger and thirteen Doorkeepers received extra remuneration varying between £56 and £192 in respect of extra attendance.

(2) Five Inspectors, twenty-four Technicians, six Post Office Electricians and three Installers received extra remuneration varying between £52 and £280 in respect of extra attendance on week-days, duty on Sundays, Christmas Day and Bank Holidays and substitution pay.

(3) Eighteen orchestra members, one Reporter, one Sports Officer, one Actress and one Actor received extra remuneration varying between £51 and £528 for extra attendance and professional services rendered.

(4) One News Editor and one Assistant News Editor received extra remuneration of £100 and £60, respectively, for special services rendered (Department of Finance letter E. 78/1/44).

NOTES

(1) The Accounts of other Departments include expenditure of approximately £815 in respect of staff temporarily lent, without repayment, to this Department.

(2) A payment of £4 was made to an artist for a broadcast which did not take place through no fault of his.

(3) A payment of £8 was made for a recorded talk which was not broadcast.

(4) An amount of £15 was paid for an item of equipment which on delivery was found to be broken.

(5) Two amounts of £2 and £21 in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable.

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
4th November, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

DEFENCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Pay of Officers, Cadets, N.C.O.'s and Men ...	2,241,596	2,140,502	101,094	—
A.1.—Military Educational Courses abroad ...	6,000	5,859	141	—
A.2.—Expenses of Equitation Teams at Horse Shows ...	10,000	5,283	4,717	—
A.3.—Bounties, Rewards and Gratuities ...	10,805	12,068	—	1,263
B.—Marriage Allowance ...	348,000	360,542	—	12,542
C.—Pay of Civilians attached to Units ...	494,555	657,557	—	163,002
D.—Pay of Chaplains and Officiating Clergymen ...	8,200	8,464	—	264
E.—Pay of Officers of Medical Corps, etc. ...	92,352	92,745	—	393
F.—Medicines and Instruments ...	18,980	17,385	1,595	—
G.—Subsistence and other Allowances ...	41,905	45,678	—	3,773
H.—Transport of Troops ...	51,365	60,763	—	9,398
I.—Conveyance of Stores, etc. ...	1,505	2,062	—	557
J.—Mechanical Transport ...	163,698	152,537	11,161	—
K.—Provisions and Allowances in lieu ...	711,798	660,587	51,211	—
L.—Petrol and Oils ...	70,246	78,897	—	8,651
M.—Clothing and Equipment ...	437,793	213,427	224,366	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Animals and Forage ...	10,554	9,723	831	—
O.—General Stores ...	128,637	136,749	—	8,112
O.1.—Assistance to Civil Aviation	10	—	10	—
P.—Defensive Equipment ...	1,800,000	1,975,462	—	175,462
P.1.—Civil Defence ...	56,139	23,828	32,311	—
P.2.—Naval Service ...	281,864	174,368	107,496	—
Q.—Engineer Stores ...	15,148	23,817	—	8,669
R.—Fuel, Light and Water in kind and Fuel Oils ...	108,500	103,789	4,711	—
S.—Barrack Maintenance and Minor Works ...	138,076	141,365	—	3,289
S.1.—Marine Transport Service (Vessels) ...	18,351	18,578	—	227
T.—Military Lands ...	35,021	57,745	—	22,724
U.—Compensation ...	5,300	3,045	2,255	—
V.—Barrack Services ...	74,450	60,687	13,763	—
W.—Insurance ...	67,891	62,836	5,055	—
X.—Incidental Expenses ...	18,009	19,912	—	1,903
X.1.—Telegrams and Telephones	35,170	40,611	—	5,441
X.2.—Hospital Treatment of Soldiers' Dependants ...	6,500	4,580	1,920	—
X.3.—Irish Red Cross Society (Grant-in-Aid) ...	5,000	5,000	—	—
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances ...	246,668	242,677	3,991	—
Y.1.—Travelling Expenses of Office Staff ...	3,000	3,010	—	10
Y.2.—The Reserve ...	253,786	336,669	—	82,883
Y.3.—The Reserve—Second Line (Grants-in-Aid) ...	15,000	13,988	1,012	—
Y.4.—Bureau of Military History: Salaries, Wages and Allow- ances ...	8,183	8,628	—	445
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940	1,627	1,902	—	275

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.B.—Medals, etc. ...	3,238	1,582	1,656	—
Balances Irrecoverable ...	—	186	—	186
GROSS TOTAL ...	8,044,920	7,985,093	569,296	509,469
			Surplus of Gross Estimate over Expenditure £59,827	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
Z.—Appropriations in Aid ...	160,000	177,517	£17,517	
NET TOTAL ...	7,884,920	7,807,576	Total Surplus to be surrendered £77,344	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Commission on insurance premiums collected from officers of the Defence Forces ...	—	418

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The average strength did not come up to expectations and was below that provided for.

A.1.—Casual variation.

A.2.—Saving due to the attendance at horse shows being less than anticipated. Teams did not compete at any European shows.

A.3.—Expenditure under this subhead is difficult to estimate accurately. There was excess expenditure of £1,410 due to the number of N.C.O's and men extending service (£1,280) and the number of applicants for gratuities in respect of service during the Emergency (£130) being greater than anticipated; offset by a saving of £142 in the amount provided for enlistment awards.

B.—The deduction in respect of occupation of married quarters was reduced as from 1st September, 1953, when supplies of solid fuel at public expense ceased. There was also an increase in the number eligible for marriage allowance in the last half of the year. These two factors were the cause of the excess.

C.—There was a considerable increase in the number of civilians employed in the various Services resulting in excess expenditure over estimate as follows:—Engineer Services, £146,814; Miscellaneous, £11,190; Naval Service, £6,434; Air Corps, £2,086. The excess was partly offset by savings of £3,042 and £481, respectively, in the amounts provided for travelling, subsistence and rations and pay of typists. The expenditure includes a sum of £2,267 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. and E.—Casual variations.

F.—There was a saving of approximately £700 on drugs and dressings for the Forces and the Families' Hospital and £556 on X-ray films and equipment, as purchases were not made to the extent anticipated. No expenditure arose in respect of persons receiving hospital treatment after discharge from the Forces for which £300 was provided.

- G.—Rates of subsistence allowances were increased during the year resulting in an excess which could not be foreseen when the estimate was framed.
- H.—Excess due to increases in bus and rail fares and car and mileage allowances, which could not be foreseen when the estimate was framed.
- I.—Increased transport rates, which could not be foreseen when the estimate was prepared, together with expenditure on the conveyance of furniture and effects of married officers being greater than expected resulted in the excess.
- J.—A saving of £12,220 on the purchase of vehicles was due to the fact that the total number provided for was not obtained within the financial year. The purchase of tyres and tubes was less than anticipated resulting in a saving of £1,626. The £250 provided for the purchase of petrol tins, etc., was not utilised. The savings were partly offset by excess expenditure of £440 on the maintenance of vehicles and the amount payable in respect of road tax was £2,493 more than provided for.
- K.—There was a saving of approximately £70,000 on the purchase of rations, hospital diets and upkeep of military patients in civilian hospitals due mainly to the average strength being below that provided for. The saving was partly offset by an increase of £18,800 in the amount of ration allowance paid to all ranks and nurses consequent on the rate being increased during the year, and the number of N.C.O.'s and men in receipt of continuous ration allowance being greater than anticipated.
- L.—There was a general increase in the use of petrol for all services during the year and the cost was £8,800 in excess of the amount provided. Increased activity in training and particularly F.C.A. training, contributed in the main to this excess. The provision for the purchase of fuel oil was exceeded by £2,000. Some plants, for reasons of economy, changed over from solid fuel to fuel oil during the year and as a consequence fuel oil had to be purchased to a greater extent than was anticipated. The excess was partly offset by a saving of £2,150 due to lubricating oils, kerosene, grease, etc., not being required to the extent anticipated.
- M.—The saving was mainly due to the purchase of reserve stocks not being proceeded with; also there were unanticipated delays in the delivery of uniform clothing.
- N.—In consequence of the number of Class I horses being less than provided for there was a saving of £1,060 on forage, medicines, shoeing and maintenance which was partly offset by an increase of £230 in respect of the purchase of horses.
- O.—Deliveries of stores for the equipment and maintenance of the various Corps particularly Signal and Air Corps were greater than anticipated; partly offset by the fact that the full amount of capital expenditure provided for the Air Corps did not become due for payment within the year and purchases of camp cooking equipment, ordnance workshop equipment, bicycles, books, manuals, church equipment and a few smaller items were not proceeded with to the extent anticipated.

Expenditure includes sums of £18 paid to a contractor in respect of a clerical error made when tendering (Department of Finance authority S. 9/13/39) and £14 paid to a contractor as a result of a delay in the acceptance of a tender (Department of Finance authority S.4/34/49).

O.1.—Token provision.

P.—Deliveries on foot of foreign contracts for guns and ammunition were greater than anticipated.

P.1.—Equipment and stores were not purchased to the extent originally proposed and as a consequence there was a saving of £11,500. There was a saving of £10,000 on the grants to local authorities due to the fact that the purchase of local training equipment could not be effected. There was no expenditure in respect of the provision of £12,000 for structural training sets as it was found impossible for various reasons to have them erected. The savings were offset by expenditure of £1,100 on the practice range at the Civil Defence School, Phoenix Park. Expenditure includes a sum of £66 paid to a contractor as a result of a modification of a contract (Department of Finance authority S.9/13/39).

P.2.—Provision was made for a major overhaul and refit of a corvette and for the purchase of a reserve stock of fuel oil which did not materialise, resulting in a saving of £64,000. Arrangements for the reception of the fuel oil were not completed within the year. The corvette could not be released from duty for a prolonged period as one was already out of commission as a result of an accident. There was a saving of £15,800 in respect of pay, other ranks, due to the average strength being below that provided for. Technical, general and ordnance stores were not purchased to the extent expected and the provision for an advance payment in respect of a replacement for a supply ship was not utilised, resulting in a saving of £29,600. The savings were offset by an excess expenditure of £1,900 on the pay and additional pay of officers and cadets as the strength was slightly increased during the year.

Expenditure includes a sum of £9,729 being £13 paid to a contractor in respect of a clerical error made when tendering (Department of Finance authority S. 9/13/39) and £9,716 representing the amount of expenses incurred as a result of an accident to a corvette (Department of Finance authority S. 4/27/42).

Q.—There was an excess of £12,800 on the amount provided for renewal of tools and machinery and upkeep of plant, technical and instructional stores and insurance of plant, due to the additional number of civilians employed. The excess was partly offset by a saving of £4,140 on the amount provided for fire fighting equipment, explosive and expendable stores for engineer training, field engineer tools and engineer equipment as those items were not delivered to the extent expected.

R.—Savings due to the reduction in purchases of solid fuel consequent on the issue from reserve stocks being greater than anticipated, the change-over from solid fuel to fuel oil and to the cessation of issues of solid fuel to married quarters.

S.—Extensive repairs, renewals and maintenance were carried out and resulted in an excess of £21,000 over the amount provided. The excess was partly offset by a saving of £17,700 on new works, painting of barracks, petrol pumps and tank installations as the work on these items was not embarked on to the extent anticipated.

Expenditure includes a sum of £50 paid to contractors in respect of clerical errors made by them when tendering (Department of Finance authority S. 9/13/39).

S.1.—Casual variation.

T.—A provision of £28,000 was made in the subhead for the acquisition of land at Baldonnel but owing to circumstances over which the Department had no control the land finally cost £52,000, approximately, £6,500 of which was not paid until the following year. In addition, lands at Gormanston which were previously held on a year-to-year tenancy were purchased for £6,250. Those transactions were not foreseen when the estimate was compiled and as a consequence there was an excess of £24,000 which was partly offset by a saving of £1,300 on maintenance.

U.—Compensation in respect of motor accidents and damage to F.C.A. premises was less than anticipated while the amount provided for damage or injury during manoeuvres, etc., was not utilised.

V.—The saving is mainly due to mattresses and bedding not being purchased to the extent provided for. There was also a reduction in the price of linoleum which was not foreseen when the estimate was prepared.

W.—There was a saving of £7,850 on the amount provided for contributions for military personnel and other services as the average strength of the Army and Navy was less than anticipated. The saving was partly offset by an excess of £2,800 over the amount provided for engineer tradesmen and wet-time insurance. This excess was due to the increase in the number of tradesmen employed.

X.—Expenditure under this subhead is difficult to estimate accurately. The excess is mainly due to the increase in the amount required for advertising consequent on a further recruiting campaign which was not foreseen when the estimate was prepared.

Expenditure includes a sum of £26 paid to a firm in respect of services rendered in the recovery of an Army truck following an accident (Department of Finance authority S. 6/13/53).

- X.1.—Excess due to increased charges for telephones and telegrams.
- X.2.—Saving due to the number receiving hospital treatment being less than anticipated.
- Y.—Saving due to vacancies remaining unfilled for short periods during the year.
- Y.2.—The number of N.C.O.'s and men transferred to the Reserve—First Line during the year was greater than anticipated and while this did not affect pay during training it was mainly responsible for the excess expenditure of £2,500 in the grants paid. An excess of £1,000 in the amount paid for marriage allowance was due to the number eligible being greater than expected. The number of Reserve—Second Line reporting for training was considerably greater than anticipated with a consequent increase in the grants paid and was responsible to a large extent for the excess of £84,500 over the amount provided. These excesses were partly offset by a saving of £5,450 on subsistence allowance, purchase of lands and premises and wages of caretakers.
- Y.3.—The number qualifying for grant-in-aid was somewhat less than anticipated.
- Y.4.—The staff of the Bureau was increased during the last few months of the year resulting in a small excess.
- A.A.—The excess was due to an increase in car allowances.
- B.B.—Saving due to the number of medals purchased being less than anticipated.
- Balances Irrecoverable.—Special subhead opened with Department of Finance authority. See detailed list in Statement of Losses.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Revenue from lands and premises	17,508	18,126
(2) Deductions from officers' pay in respect of occupation of official quarters	30,000	28,748
(3) Rents from canteen lettings	50	89
(4) Sale of surplus stores and unserviceable clothing ...	28,910	14,745
(5) Receipts from dental workshops	260	290
(6) Receipts from clothing issued on repayment ...	2,700	6,505
(7) Sale of manure, etc.	150	236
(8) Sale of cast horses	1,000	1,228
(9) Sale of hides and offals	5,500	6,179
(10) Sale of supplies on repayment	34,000	43,396
(11) Revenue from bands	1,200	1,657
(12) Receipts on discharge by purchase	700	878
(13) Refunds from Army Pensions Vote—treatment of civilian patients in military hospitals ...	4,000	4,446
(14) Receipts in respect of barrack damages	500	951
(15) Receipts for fuel, light and water and barrack services	9,600	17,157
(16) Mechanical or horse transport on repayment ...	3,000	3,284
(17) Refunds for warrants issued on repayment ...	5,750	7,761
(18) Receipts from stores issued on repayment ...	4,000	2,800
(19) Engineer services rendered on repayment ...	200	290
(20) Show prizes	2,000	1,496
(21) Refunds in respect of services of seconded officers ...	2,000	1,952
(22) Receipts for X-ray and aerial photographs ...	1,000	822
(23) Receipts for use of power for private wireless sets ...	72	60
(24) Refunds in respect of telephones	800	1,186
(25) Receipts from civil defence equipment sold to local authorities	100	43
(26) Miscellaneous receipts	5,000	13,192
	<u>£160,000</u>	<u>£177,517</u>

- (1), (2), (3), (5), (7), (11), (12), (13), (14), (16), (18), (19), (20), (21), (22), (23) and (25) It was not possible to forecast with a greater degree of accuracy the receipts under these headings.
- (4) Receipts from the sale of surplus stores and unserviceable clothing were considerably less than anticipated. It is not possible to forecast with any great degree of accuracy the receipts under this heading as it is not known for any length of time beforehand what sales are to take place.
- (6) The issue of clothing on repayment was greater than anticipated.
- (8) The number of horses not reaching the required standard was slightly greater than anticipated.
- (9) Receipts from the sale of hides were greater than anticipated.
- (10) The issue of supplies on repayment was greater than anticipated and there was an increase in repayment rates.
- (15) Several factors contributed towards the surplus under this heading, the main one being that officers continued to avail of the opportunity to purchase furniture, etc., on issue to them as occupiers of married quarters.
- (17) There was an increase of fares during the year and warrants were availed of to a greater extent than anticipated.
- (24) Telephone charges were increased during the year and as a consequence there was a surplus under this heading.
- (26) Recoveries in respect of payments charged in prior years amounted to £6,887. This sum includes a refund of an advance payment of £4,950 for ammunition that was not delivered and £1,108 received in respect of petrol and oil rebates. Other receipts amounting to £6,305 included (a) loss of services, £2,460, (b) occupation of quarters and accommodation of civilians, £2,100, (c) purchase of officers' cars, £733. Receipts under this heading are difficult to foresee and therefore cannot be accurately estimated.

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1953-54 Vote	Cash Losses charged to Balances Irrecoverable, 1953-54
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLECT, PROVED OR SUSPECTED		
1. Five cases of theft involving a loss of £259 of which a sum of £57 was recovered ... Department of Finance authorities S. 7/15/44, S. 8/10/53, S. 8/11/53, S. 8/13/53 and S. 8/7/54.	202	—
2. Loss of, or damage to, stores. Six cases due to negligence involving a loss of £234 of which sums amounting to £95 were re- covered. Disciplinary action was taken where possible ... Department of Finance authorities S. 4/27/52, S. 8/21/52, P. 12/2/52, S. 6/13/53, S. 8/11/53 and S. 8/12/53.	139	—
3. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amounting to £131 were recovered against a gross loss of £695 ... Department of Finance authorities S. 4/87/34, S. 4/67/37, S. 6/3/48, S. 6/5/53, S. 6/10/53, S. 6/12/53, S. 6/13/53, S. 6/4/54, S. 6/5/54 and S. 6/6/54.	564	—

LOSSES STATEMENT—continued

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1953-54 Vote	Cash Losses charged to Balances Irrecoverable, 1953-54
	£	£
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 £1,266 of which sums amounting to £17 were recovered	1,239	—
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. 8/19/52, S. 6/1/53, S. 6/3/53, S. 6/5/53, S. 6/7/53, S. 6/9/53, S. 6/11/53, S. 6/13/53, S. 6/15/53, S. 6/1/54, S. 6/2/54, S. 6/3/54, S. 6/5/54, S. 6/6/54 and S. 6/7/54.		
5. Loss of, or damage to, stores for which negligence could not be attributed to any person resulted in a loss of £17,334. Stores valued at £256 were salvaged	17,076	2
Department of Finance authorities S. 8/51/30, S. 8/22/31, S. 8/20/39, S. 8/32/40, S. 15/1/41, S. 8/5/44, S. 4/12/46, S. 6/3/48, S. 8/3/48, S. 4/34/49, S. 4/27/51, S. 8/13/52, S. 4/3/53, S. 6/13/53, S. 8/9/53, S. 8/10/53, S. 8/11/53, S. 8/1/54, S. 8/3/54 and S. 8/4/54.		
6. Damage caused by fires in which negligence could not be attributed to any person resulted in a loss of £702. Material to the value of £23 was salvaged	679	—
Department of Finance authority S. 4/3/48.		
7. Two ex-members of the Defence Forces failed to vacate married quarters within the prescribed period and, after all available credits were appropriated, overholding charges amounting to £209 together with a sum of £1 in respect of barrack deficiencies on evacuation of the quarters, were irrecoverable	210	—
Department of Finance authority S. 4/41/48.		
8. Four cases of damage to aircraft in which Courts of Enquiry found that no person was responsible through negligence or want of care resulted in a loss of £8,558. Items valued £1 were salvaged	8,557	—
Department of Finance authority S. 8/29/39.		
9. One case of damage to a naval vessel in which a Court of Enquiry found that no person was responsible through negligence or want of care resulted in a loss of £42	42	—
Department of Finance authority S. 4/27/42.		
10. Debit balances on non-effective soldiers' accounts	128	55
Department of Finance authority S. 4/34/49.		

LOSSES STATEMENT—continued

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1953-54 Vote	Cash Losses charged to Balances Irrecoverable, 1953-54
	£	£
II—OTHER LOSSES—continued		
11. Value of clothing found to be deficient on desertion of members of the Defence Forces Department of Finance authority S. 4/34/49.	1,059	—
12. Two slaughtered beasts were condemned as unfit for human consumption. The total loss was £152 but the sum of £18 was borne by the contractor. A further sum of £6 was realised from the sale of hides and offals Department of Finance authority S. 4/10/34.	—	128
13. A temporary civilian tradesman was paid at an incorrect hourly rate. When the correct rate was ascertained the man had been discharged and paid off. The over- payment, which amounted to £1, was irre- coverable Department of Finance authority S. 4/34/49.	—	1
14. Waiver of claim in respect of default in a con- tract involved a loss of £4 Department of Finance authority S. 9/12/40.	4	—
TOTAL£	29,899	186

EXTRA REMUNERATION (exceeding £50)

Three Army officers received allowances of £189, £137 and £112, respectively, for performing the duties of Aides-de-Camp to the President.

An Army officer received an allowance of £147 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

Three Executive Officers received gratuities of £120, £120 and £58, respectively, for the performance of special duties.

NOTES

This Account includes the sum of £5,288 in respect of pay and allowances of Army officers on loan to other Departments.

This Account includes expenditure of £356 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments include expenditure of £531 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Stores surplus to Army requirements were transferred to the following :—

	£
Public Works and Buildings	31
Department of Posts and Telegraphs	35
Stationery Office	48

(Department of Finance authorities S. 8/16/45 and S. 49/20/53).

Stores valued at £5,264, which were surplus to the requirements of the Department of Agriculture, were taken over by this Department (Department of Finance authority S. 7/8/53).

State lands valued £1,179 were transferred to the administration of the Department of Lands (Forestry Division) (Department of Finance authorities S. 7/3/41 and S. 86/3/51).

Damage to a State car was repaired at a cost of £34 (Department of Finance authority S. 6/9/53).

The failure of an ex-tenant to pay in full for the supply of electric current and water resulted in a loss of £1 (Department of Finance authority S. 55/5/41).

Damage to Army property by a motor car—driver unknown—was repaired at a cost of £6 (Department of Finance authority S. 8/13/53).

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).

Office and storage accommodation was provided at Military Barracks, Boyle, for the National Museum authorities in connection with archaeological excavations at Lough Gara (Department of Finance authority S. 55/13/41).

A notional loss of £1 resulted from the conversion of 97 gallons of aviation spirit to ground use during June and July, 1953 (Department of Finance authority S. 8/11/53).

A constructive loss of £337 resulted from the conversion of 21,566 gallons of high grade petrol to ground use (Department of Finance authority S. 8/22/31).

A tenancy of Department of Defence property was terminated owing to the very bad condition of the house. The tenant continued in occupation and on evacuation he owed a net sum of £4 in respect of rent, the claim for which was abandoned (Department of Finance authority S. 55/4/54).

Expenses incurred by this Department in connection with the assistance rendered by military personnel at a fire involving property of Department of Posts and Telegraphs in July, 1952, amounted to £35 (Department of Finance authority S. 4/14/52).

Expenses incurred by this Department in the granting of facilities to the Department of Justice amounted to £39 (Department of Finance authority S. 4/29/53).

Expenses incurred by this Department in providing facilities to the Department of Industry and Commerce in connection with the formal investigation held in May, 1953, into the accident which occurred on 1st January, 1953, to an Aer Lingus aircraft amounted to £11 (Department of Finance authority S. 103/1/53).

Ex-gratia payments were sanctioned by the Minister for Finance as follows:—

- | | |
|----|---|
| £ | |
| 14 | to a N.C.O. in respect of damage to property arising out of an accident involving an Army truck. Subhead U. (S. 6/6/52). |
| 12 | to a civilian in respect of damage to property and consequential loss arising out of an accident involving an Army station wagon. Subhead U. (S. 6/5/49). |
| 10 | to an Army officer in respect of the excess on his insurance policy which he had to bear personally arising out of an accident involving an Army motor cycle. Subhead U. (S. 6/6/53). |
| 15 | to a civilian in respect of damage to property arising out of an accident involving an Army armoured fighting vehicle. Subhead U. (S. 6/2/53). |
| 40 | to the widow of a civilian who died as a result of an accident involving an Army car. Subhead U. (S. 6/3/52). |
| 25 | to a civilian in respect of damage to property arising out of an accident involving an Army station wagon. Subhead U. (S. 6/5/49). |
| 3 | to a member of the staff in respect of damage to personal property arising out of an accident on duty. Subhead X. (E. 109/41/41). |
| 5 | to an official of the staff towards expenses incurred for double rent consequent on transfer to Dublin following his secondment to this Department. Subhead Y.1. (E. 105/1/52). |
| 18 | to a civilian in respect of the loss of three sheep accidentally killed on rifle range lands. Subhead U. (S. 55/70/28). |
| 4 | to a civilian in respect of destruction of surrendered arms. Subhead U. (S. 101/4/30). |
| 18 | to five civilian employees in lieu of holidays. Subhead C. (S. 5/1/53). |
| 65 | to nine members of the Defence Forces in respect of articles of private property which were destroyed by fire in a military barracks. Subhead U. (S. 4/3/48). |
| 10 | to a civilian in respect of damage and disturbance caused to military lands of which he was the tenant. Subhead U. (S. 55/4/43). |
| 30 | to contractors in respect of increases in the contract rates. Subhead K, £6. (S. 9/4/52) and Subhead P.2, £24 (S. 9/7/53). |

PEADAR MAC MATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
30 Samhain, 1954.

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

LIAM Ó CADHLA,
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, 1954, 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, etc.); Pensions, Allowances and Gratuities (No. 37 of 1936, No. 9 of 1948, No. 30 of 1950 and No. 27 of 1952); 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
	£	£	£	£
ARMY PENSIONS BOARD				
A.—Salaries, Wages and Allowances	5,286	5,257	29	—
B.—Travelling Expenses ...	10	2	8	—
REFEREE AND ADVISORY COMMITTEE				
C.—Salaries, Wages and Allowances	12,078	11,674	404	—
D.—Travelling Expenses ...	1,500	1,314	186	—
PENSIONS, ALLOWANCES, Etc.				
E.—Wound and Disability Pensions and Gratuities, etc. Original £142,360 Supplementary 44,900	187,260	179,481	7,779	—
F.—Allowances and Gratuities to Dependants, etc. Original ... £24,200 Supplementary 34,070	58,270	55,833	2,437	—
G.—Surgical and Medical Appliances	700	1,184	—	484
H.—Hospital Treatment ...	1,100	1,668	—	568

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Military Service Pensions				
<i>Original</i> £656,840				
<i>Supplementary</i> 36,080				
	692,920	647,298	45,622	—
J.—Defence Forces (Pensions) Schemes, 1937 to 1953				
<i>Original</i> £230,830				
<i>Supplementary</i> 38,370				
	269,200	258,292	10,908	—
K.—Expenses of Applicants and of Witnesses attending for Examination, etc.				
<i>Original</i> ... £2,000				
<i>Supplementary</i> 100				
	2,100	2,312	—	212
L.—Incidental Expenses ...	2,500	3,519	—	1,019
M.—Connaught Rangers (Pensions) Acts, 1936 to 1953				
<i>Original</i> ... £893				
<i>Supplementary</i> 525				
	1,418	1,482	—	64
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	2,103	2,406	—	303
O.—Special Allowances to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions under the Connaught Rangers (Pensions) Acts				
<i>Original</i> £202,700				
<i>Supplementary</i> 39,500				
	242,200	225,525	16,675	—
P.—MacSwiney (Pension) Act, 1950 ...	500	667	—	167
Q.—Pensions Act, 1952 ...	1,000	1,227	—	227
TOTAL				
<i>Original</i> £1,286,600				
<i>Supplementary</i> 193,545				
	£1,480,145	1,399,141	84,048	3,044

Surplus to be surrendered ... £81,004

Extra Receipts payable to Exchequer

Estimated Realised

	£	£
Refunds of overpayments ...	—	1,434
Recoveries in respect of pension liability ...	—	296
		<u>£1,730</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Casual variation.
- C.—Saving due to vacancies and to the absence of one officer on extended sick leave at reduced pay.
- D.—The extent to which the Referee and Advisory Committee were required to travel during the year was less than anticipated.
- E.—The number of pensions and gratuities falling for payment and the cost of increases under the Army Pensions Act, 1953, were less than anticipated.
- F.—The cost of increases under the Army Pensions Act, 1953, being less than estimated, and the amounts withheld in anticipation of possible income tax liability on increased pensions being in excess of requirements resulted in a saving which was partially offset by payment of arrears of allowances amounting to £3,800.
- G.—Excess due to an increase in the number of appliances requiring replacement and, to a lesser extent, the increased cost of appliances.
- H.—The number of cases requiring hospital treatment was greater than anticipated.
- I.—Saving due to the cost of increases under the Military Service Pensions (Amendment) Act, 1953, being less than estimated, to amounts withheld in anticipation of possible income tax liability and to the number of cases in which favourable reports were made by the Board of Assessors and the Referee being less than expected.
- J.—The number of new cases coming on pay within the year was less than anticipated and the cost of increases under the Defence Forces (Pensions) (Amendment) Scheme, 1953, was less than estimated.
- K.—The number of applicants attending for examination by the Army Pensions Board was greater than anticipated.
- L.—The number of cases, mainly applicants for special allowances under the Army Pensions Acts, requiring medical examination was greater than anticipated.
- M.—Casual variation.
- N.—Excess due to a few unanticipated retrospective payments.
- O.—Saving due to the cost of increases under the Army Pensions Act, 1953, being less than estimated.
- P.—A number of warrants issued to the pensioner in the previous year were not presented for payment until 1953–54.
- Q.—Excess due to payment of an amount provisionally withheld in the previous year pending income tax clearance.

NOTE

An overpayment of special allowance amounting to £61 was made to a pensioner in prior years due to non-disclosure of means by the pensioner (now deceased). A sum of £22 in respect of military service pension due to his estate has been offset against the overpayment and the balance of £39 has been allowed to stand as a charge against the Army Pensions Vote (Department of Finance minute P. 20/32/53).

PEADAR MAC MATHIGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
7th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

EXTERNAL AFFAIRS

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
HEADQUARTERS				
A.1.—Salaries, Wages and Allowances	71,700	66,494	5,206	—
A.2.—Travelling Expenses	2,000	402	1,598	—
A.3.—Incidental Expenses	2,000	2,966	—	966
A.4.—Telegrams and Telephones	5,000	4,198	802	—
REPRESENTATIVES ABROAD				
B.1.—Salaries, Wages and Allowances	235,800	216,940	18,860	—
B.2.—Travelling Expenses	12,500	6,518	5,982	—
B.3.—Postage, Stationery, Telegrams and Telephones	15,000	10,259	4,741	—
B.4.—Incidental Expenses	2,500	2,512	—	12
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad	200	31	169	—
MISCELLANEOUS				
C.1.—Cultural Relations with other Countries (Grant-in-Aid)	10,000	9,786	214	—
C.2.—Irish News Agency	45,000	45,000	—	—
C.3.—Information Material	12,000	8,711	3,289	—
C.4.—Official Entertainment	6,000	5,927	73	—
GROSS TOTAL ...£	419,700	379,744	40,934	978
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £39,956	
Deduct—			Deficiency of Appropriations in Aid realised	
D.—Appropriations in Aid ...	11,300	7,427	£3,873	
NET TOTAL ...£	408,400	372,317	Net Surplus to be surrendered £36,083	

	Estimated	Realised
	£	£
Extra Receipts payable to Exchequer	3,200	4,146
Details of the above receipts are as follows :—		£
Miscellaneous fees		37
Profit on exchange		418
Fees for consular services on estates		1,794
Bank interest on sub-accountants' balances		49
Repayments of expenditure on repatriation and maintenance		47
Refund of cost of commercial reports		20
Recovery of expenditure charged in prior year		168
Accumulated balances on dead accounts		447
Proceeds of sale of pamphlets issued by the Department		29
Proceeds of sale of photographs and publications issued by		
the Cultural Relations Committee		185
Refund by International Council for Non-Intervention in		
Spain (1937-39) in respect of share of unexpended surplus		
on winding up		684
Honorarium paid by Loras College, Dubuque, Iowa, for		
commencement address by official		178
Miscellaneous		90
		<u>£4,146</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving due to vacancies.

A.2.—Travelling by headquarters staff was less than anticipated.

A.3.—Excess due to increased expenditure on postage and miscellaneous items.

A.4.—Saving due to reduction in telegraphic communication.

B.1.—Saving due to vacancies and to exchange compensation not being called upon to the extent estimated.

B.2.—Travelling by officers abroad was less than anticipated.

B.3.—Expenditure on postage, stationery and telegraphic and telephonic services was less than anticipated.

B.5.—There was little call for maintenance or repatriation of destitute Irish persons abroad during the year.

C.3.—Activities under this heading were not pursued on as broad a line as visualised.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Sum recoverable in respect of salaries, etc., of staff		
seconded to Córas Tráchtála, Teoranta	11,295	7,427
(2) Miscellaneous	5	—
	<u>£11,300</u>	<u>£7,427</u>

(1) The Department was not called upon to pay certain allowances or compensation in the case of an officer who was recalled to Dublin for duty.

NOTES

Fees (stamps) amounting to £25,579 in respect of this service were received during the year.

This Account includes a sum of approximately £1,052 in respect of staff lent, without repayment, to other Departments.

Accounts of other Departments include expenditure of approximately £134 in respect of staff temporarily lent, without repayment, to this Department.

Five claims, amounting to £87, for refund of expenditure on repatriation and maintenance were abandoned as irrecoverable (Department of Finance minutes S. 71/9/53).

SEÁN NUNAN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
22nd November, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for contributions to the Council of Europe and the Organisation for European Economic Co-Operation and towards certain projects of the United Nations Organisation; and for other expenses in connection therewith.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
COUNCIL OF EUROPE				
A.1.—Contribution towards the Expenses of the Council	11,000	10,623	377	—
A.2.—Travelling and Incidental Expenses	6,500	5,830	870	—
ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION				
(EUROPEAN RECOVERY PROGRAMME)				
B.1.—Contribution towards the Expenses of the Organisation	10,300	8,863	1,437	—
B.2.—Travelling and Incidental Expenses	2,000	1,233	767	—
UNITED NATIONS ORGANISATION				
C.—Contribution to the United Nations International Children's Emergency Fund	10,000	10,000	—	—
TOTAL ...£	39,800	36,349		—
Surplus to be surrendered £			3,451	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—The estimate of Ireland's contribution to the expenses of the Council was assessed before the preparation of the Council's budget.

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.

B.2.—Travelling and incidental expenses of delegates attending meetings of the Organisation were less than anticipated.

SEÁN NUNAN,

Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,

30h November, 1954.

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

LIAM Ó CADELA,

Comptroller and Auditor General

OFFICE OF THE MINISTER FOR SOCIAL WELFARE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances ...				
<i>Original</i> £1,033,744				
<i>Supplementary</i> 10				
	1,033,754	990,815	42,939	—
B.—Travelling Expenses ...	34,390	33,414	976	—
C.—Incidental Expenses ...	1,250	1,232	18	—
D.—Telegrams, Telephones, Postage and Poundage ...	46,225	48,535	—	2,310
E.—Provision of Rooms for Official Purposes ...	658	557	101	—
F.—Manufacture of Insurance Stamps ...	685	685	—	—
G.—Advertising ...	300	756	—	456
H.—Insured Persons' Medical Certificates ...	118,000	115,421	2,579	—
I.—Blind Pensions Medical Certificates ...	650	436	214	—
J.—Subscription, etc., to International Organisation ...	266	227	39	—
K.—Transport and Compensation	2,600	3,753	—	1,153
L.—Advances to Workpeople for Fares ...	75	46	29	—
N.—Losses ...	—	756	—	756
Gross TOTAL				
<i>Original</i> £1,238,843				
<i>Supplementary</i> 10				
	1,238,853	1,196,633	46,895	4,675
			Surplus of Gross Estimate over Expenditure £42,220	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct —				
M.—Appropriations in Aid ...	651,288	657,398	£6,115	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £587,560			£48,335	
<i>Supplementary</i> 10				
	587,570	539,235		

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of four officers injured in accidents	—	328
Payment by a municipal authority in respect of stock taken over which was surplus to the requirements of the Department	—	46
		<u>£374</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to staff reorganisation and the non-filling of vacancies.	
B.—Saving due mainly to travelling expenses of insured persons in connection with District Medical Referee Scheme being less than expected.	
C.—Casual variation.	
D.—Excess mainly attributable to expenditure on telephone services being greater than estimated.	
E.—Saving due mainly to expenditure in connection with meetings of Old Age Pension Committees being less than anticipated.	
G.—Excess mainly due to expenditure on non-recurrent advertising being greater than was expected.	
H.—Saving due mainly to the fact that the expenditure incurred was in respect of a slightly shorter period than a full year.	
I.—Saving due to the number of certificates being less than expected.	
J.—Expenditure on travelling expenses was less than anticipated.	
K.—Excess due to expenditure on replacement of motor cars being greater than expected.	
L.—Advances were less than anticipated.	
N.—(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 (Department of Finance minute S. 70/1/47)	£ 24
(2) Moneys misappropriated by the Manager of a Branch Employment Office. The Manager was dismissed from the public service. He was arrested, brought to trial, convicted and sentenced to eighteen months imprisonment. An outstanding balance of salary amounting to £30 was withheld as a partial set-off against the defalcations (Department of Finance minute E. 70/4/44)	640
(3) Moneys misappropriated by a temporary clerk in an Employment Exchange. This officer was dismissed. The total amount misappropriated was £121 of which £29 was charged in the Account of the Vote for Unemployment Insurance and Unemployment Assistance in the year 1950-51. Sums totalling £6 due to the officer were withheld as a partial set-off against the defalcations (Department of Finance minute E. 95/6/51)	92
	<u>£756</u>

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952	...	...	...	647,800	652,528
2. Receipt from the Social Insurance Fund in pursuance of Section 17 of the Social Welfare Act, 1950, as amended by Section 68 (5) (d) of the Social Welfare Act, 1952	...	...	...	164	164
3. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions	...	...	...	789	746
4. Impressed stamping fees	...	...	...	150	222
5. Repayment of sums advanced to workpeople	...	...	...	75	50
6. Recovery from the Social Insurance Fund of salaries of officers engaged on work arising under the provisions of Section 21 of the Social Welfare Act, 1950	...	...	...	1,836	3,061
7. Miscellaneous	...	...	...	469	627
				<u>£651,283</u>	<u>£657,398</u>

1. The payments out of the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952, were somewhat greater than had been estimated.

4. More employers than had been expected availed of the impressed stamping scheme.

5. Deficiency follows reduction in the amount of advances made (*see* Subhead L.).

6. An accurate forecast of the amount recoverable under this subdivision was not possible at the time the estimate was made.

7. Receipts under this head cannot be accurately forecast.

EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received from the Social 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.

An Executive Officer received a gratuity of £78 for extra duties.

Fifteen Clerical Officers received sums varying from £53 to £81 in respect of overtime.

NOTES

This Account includes expenditure of approximately £3,904 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 £708 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

An *ex-gratia* payment of £70 was made to a Principal Officer in respect of the use of his motor car on official business over a period of 2½ years (Department of Finance minute E. 105/14/53).

The charge to Subhead C. includes *ex-gratia* payments amounting to £3 in respect of damage to, or loss of, officers' clothing in the course of official duties (Department of Finance minute E. 109/41/41).

P. J. KEADY,
Accounting Officer.

AN ROINN LEASA SHÓISIOLAIGH,
25 Samhain, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

SOCIAL INSURANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for payments to the Social Insurance Fund (No. 14 of 1950 and No. 11 of 1952).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952 ...				
<i>Original</i> ... £1,941,000				
<i>Supplementary</i> 1,568,000				
	3,509,000	3,509,000	—	—
B.—Investment Return				
<i>Original</i> ... £32,200				
<i>Supplementary</i> 9,800				
	42,000	41,867	133	—
C.—Medical Benefits Grant ...	482	482	—	—
TOTAL				
<i>Original</i> ... £1,973,682				
<i>Supplementary</i> 1,577,800				
	£ 3,551,482	3,551,349		
Surplus to be surrendered £			133	

P. J. KEADY,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGE,
30 Meán Fómhair, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

SOCIAL ASSISTANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for Old Age Pensions and Pensions to Blind Persons, Children's Allowances, Unemployment Assistance, Widows' and Orphans' Non-contributory Pensions, and for Sundry Miscellaneous Social Welfare Services, including Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Old Age Pensions ...	9,500,000	9,257,613	242,387	—
B.—Children's Allowances ...	5,100,000	5,196,950	—	96,950
C.—Unemployment Assistance	1,538,000	1,329,913	208,087	—
D.—Widows' and Orphans' Non-contributory Pensions ...	1,788,000	1,571,302	216,698	—
E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	76,000	82,961	—	6,961
F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,962	38	—
G.—Welfare of the Blind ...	16,500	16,350	150	—
H.—Grants towards the Supply of Fuel for Necessitous Families ...	135,000	120,444	14,556	—
I.—Grants towards the Supply of Footwear for Necessitous Children ...	37,500	37,493	7	—
K.—Assistance paid in Error and Irrecoverable ...	—	29	—	29
L.—Extra-Statutory Grants ...	—	466	—	466
GROSS TOTAL ...	£18,201,000	17,623,483	681,923	104,406
			Surplus of Gross Estimate over Expenditure £577,517	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
J.— <i>Deduct—</i> Appropriations in Aid ...	270,000	280,488	£10,488	
NET TOTAL ...	£17,931,000	17,342,995	Total Surplus to be surrendered £588,005	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Refunds by public assistance authorities of overpayments of grants towards the supply of fuel for necessitous families	—	4
Refunds by public assistance authorities of overpayments of grants towards the supply of footwear for necessitous children	—	17
Refund by a public assistance authority of an overpayment of grant towards the provision of assistance in kind to recipients of home assistance	—	1
Proceeds of sale of equipment purchased in previous years by the Department of Local Government and Public Health for emergency cooked food centres	—	20
		<u>£42</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The increase in the numbers of pensioners as a result of the operation of the Social Welfare Act, 1952, was not as great as anticipated.
- B.—The number of qualified children in respect of whom payment was made was somewhat higher than anticipated.
- C.—The numbers of recipients of unemployment assistance were lower than expected.
- D.—The saving was due to the cost of new pensions and of increases in existing pensions, as a result of the implementation of the Social Welfare Act, 1952, being less than was estimated.
- E.—Excess due to expenditure by certain local authorities being greater than anticipated.
- F. and I.—Casual variations.
- G.—Estimated as closely as practicable.
- H.—Saving due in part to the stoppage of the summer fuel scheme in 1953, and in part to a reduction in the price of machine-won turf.
- K.—Unrecovered balances of social assistance overpayments hitherto held in suspense and now treated as irrecoverable (Department of Finance minute S. 73/3/54).
- L.—Grants made on grounds of equity in cases where, owing to causes beyond the pensioners' control, payment of pension was impracticable within the prescribed period (Department of Finance minutes S. 88/3/52, S. 88/1/48 and F. 64/4/37).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. 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	265,000	275,934
2. Recoveries in cash under Section 9 (2) of the Old Age Pensions Act, 1908, etc.	4,000	3,087
3. Recoveries of children's allowances overpaid	100	24
4. Recoveries of unemployment assistance overpaid	290	139
5. Recoveries of widows' and orphans' non-contributory pensions overpaid	600	19
6. Miscellaneous	10	1,285
	<u>£270,000</u>	<u>£280,488</u>

1. Surplus mainly due to the fact that certain instalments of contributions which were not expected to be received in 1953-54 came to hand before the close of that financial year.

2., 3., 4. and 5. The realisations under these heads cannot be accurately forecast.

6. The receipts under this head include sums totalling £1,265, being payments from the Social Insurance Fund in respect of social assistance treated as paid on account of benefit in the year 1952-53. The receipts in question were not provided for when the estimate was being framed.

NOTES

As from June, 1953, the Department of Posts and Telegraphs ceased to furnish separate certified figures for payments of unemployment benefit and unemployment assistance made through Post Offices. With the sanction of the Department of Finance the amount charged to Subhead C. in respect of payments of unemployment assistance made through Post Offices in the period from the 1st June, 1953, to 30th November, 1953, was determined on an estimated basis (Department of Finance minute S. 99/23/37).

In addition to cash recoveries of overpayments accounted for under Subhead J., recoveries as under, in respect of overpayments included in the relevant Accounts of previous years, have been made by deduction from assistance to which the persons concerned were entitled—

							£
Old Age Pensions ...	...	...	...	...	...	...	2,273
Children's Allowances ...	...	...	...	...	...	...	465
Unemployment Assistance ...	...	...	...	...	...	...	278
Widows' and Orphans' Non-contributory Pensions ...	...	...	...	...	...	...	20

The undermentioned sums made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years have been treated as irrecoverable (Department of Finance minute S. 73/3/54)—

							£
Old Age Pensions ...	...	...	...	...	...	...	1,725
Unemployment Assistance ...	...	...	...	...	...	...	3
Widows' and Orphans' Non-contributory Pensions ...	...	...	...	...	...	...	12

P. J. KEADY,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
30 Samhain, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

HEALTH

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Health, and certain Services administered by that Office, including Grants to Local Authorities, miscellaneous Grants and Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	156,220	148,573	7,647	—
B.—Travelling Expenses	5,800	4,365	1,435	—
C.—Incidental Expenses	610	554	56	—
D.—Telegrams and Telephones	1,940	2,131	—	191
E.—Expenses in connection with International Congresses, etc.	11,180	11,548	—	368
F.1.—Statutory Inquiries	100	146	—	46
F.2.—Expenses in connection with Consultative Health Councils, etc.	300	310	—	10
F.3.—Dissemination of Information and Advice on Health	20,000	13,899	6,101	—
G.—Vaccine Lymph Supply	2,170	2,151	19	—
MISCELLANEOUS GRANTS				
H.—Grants to Health Authorities	6,013,000	5,449,607	563,393	—
I.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	1,200	881	319	—
J.—Grants to Voluntary Agencies for Child Welfare, Schools for Mothers, etc.	21,000	18,737	2,263	—
K.—Hospitals Trust Fund (Grant-in-Aid)	4,500,000	2,900,000	1,600,000	—
L.—National Blood Transfusion Service (Grant-in-Aid)	3,000	3,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—Grants in respect of Training of native Irish Speakers in Hospital Nursing, including Training in Midwifery ...	175	34	141	—
N.—Grant to An Bord Altranais	2,195	2,648	—	453
GROSS TOTAL ...	£10,738,890	8,558,584	2,181,374	1,068
			Surplus of Gross Estimate over Expenditure £2,180,306	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— O.—Appropriations in Aid ...	328,890	330,300	£1,410	
NET TOTAL ...	£10,410,000	8,228,284	Total Surplus to be surrendered £2,181,716	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due principally to vacancies remaining unfilled for the whole or portion of the year (£6,200).
- B.—The volume of travelling was restricted as a measure of economy.
- C.—The cost of advertisements was less than anticipated.
- D.—The excess is attributable to higher charge for telephonists' service (following revision of remuneration), increased scale of fees for telephone services as from 1st October, 1953, and to increase generally in telephone traffic.
- E.—The charge to the subhead includes a payment of £430 to the United Nations Organisation for which no specific provision had been made, being contribution for the year 1952 towards the cost of administering the International Drug Convention to which this country is a party.
- F.1.—Expenditure under this subhead cannot be accurately estimated.
- F.3.—The expenditure under this subhead was restricted as a measure of economy.
- H.—The provision made for extension of health services (£285,000) was not required. In addition there were savings due to liquidation of reserve stocks (£30,000) and payments in respect of balance due to health authorities in respect of previous years were less than anticipated (£137,000). Provision had also been made for the payment of an increased rate of temporary bonus but it was decided to charge the cost (£77,000) to Vote 69 (Increases in Remuneration).
- I.—Loans raised by local authorities for this service during the year were less than anticipated.
- J.—The expenditure incurred by some of the voluntary agencies was not as great as anticipated.
- K.—Saving due to later commencement of certain major projects, to the fact that progress on other projects in hand was not as rapid as had been anticipated and to increased revenues to the Hospitals Trust Fund from sweepstakes.

M.—The number of suitable candidates presenting themselves was less than anticipated.

N.—The estimate was framed on the basis of payment of grant in respect of one year only, but grants in respect of two years became payable.

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
1. Receipts from Local Taxation Account in respect of Licence Duties Grant (£264,100) and Estate Duty Grant (£54,500) under Sections 5 and 6, respectively, of the Health Services (Financial Provisions) Act, 1947 ...	...	...	...	...	...	318,600	321,420
2. Costs payable by local authorities in relation to Inquiries						485	467
3. Fees for renewal of licences to private mental hospitals						260	260
4. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934 ...	...	...				465	388
5. Recovery of salaries of officers on loan to outside bodies and of officers engaged full time on regional sanatoria work ...	...	...	...	...	...	5,180	5,384
6. Recovery from health authorities of cost of vaccine lymph supply ...	...	...	...	...	...	1,990	1,956
7. Sums repayable by health authorities under Section 60 of the Nurses Act, 1950 ...	...	...	...	...	...	1,950	424
8. Miscellaneous ...	...	...	...	...	...	10	1
						<u>£328,890</u>	<u>£330,300</u>

7. Owing to late completion of audit of accounts of An Bord Altranais, recovery of certain sums from local authorities had to be deferred to the following year.

EXTRA REMUNERATION (exceeding £50)

An Executive Officer received an allowance of £154 for the performance of higher duties.

NOTE

This Account includes expenditure of approximately £244 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

P. Ó CINNÉIDE,
Accounting Officer.

AN ROINN SLÁINTE,
19 Deireadh Fómhair, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

OIFIG AN ARD-CHLÁRAITHEORA

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for the Salaries and Expenses of Oifig an Ard-Chláraitheora (7 & 8 Vict., c. 81, sec. 54 ; 26 Vict., c. 11, sec. 9, and c. 27 ; 26 & 27 Vict., c. 90, sec. 20 ; 43 & 44 Vict., c. 13 ; and No. 8 of 1952).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	23,790	22,566	1,224	—
B.—Travelling Expenses ...	450	444	6	—
C.—Superintendent and District Registrars ...	3,910	2,829	1,081	—
D.—Incidental Expenses ...	210	295	—	85
GROSS TOTAL ...£	28,360	26,134	2,311	85
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,226	
E.— <i>Deduct—</i> Appropriations in Aid ...	7,710	9,291	Surplus of Appropriations in Aid realised £1,581	
NET TOTAL ...£	20,650	16,843	Total Surplus to be surrendered £3,807	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Certain posts were retrenched following a reorganisation of the Office.

C.—As a result of the operation of the Vital Statistics and Births, Deaths and Marriages Registration Act, 1952 (No. 8 of 1952) the duties formerly performed by Superintendent Registrars are now performed by local authorities in certain areas and by reason of revised arrangements for the collection of registers from District Registrars, the question of expense to the District Registrar and consequently of refund of such expense no longer arises.

D.—The excess is due to the cost of the telephone service being higher than estimated by £65 and that for advertisements by £20.

APPROPRIATIONS IN AID

The scale of fees was increased during the year under the Registration of Births, Deaths and Marriages (Alteration of Fees) Regulations, 1953 (S.I. No. 214 of 1953).

NOTE

This Account includes expenditure of approximately £248 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

P. Ó CINNÉIDE,
Accounting Officer.

20 Deireadh Fomhair, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

DUNDRUM ASYLUM

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	30,136	29,497	639	—
B.—Victualling Patients and Rations for Staff				
<i>Original</i> ... £5,963				
<i>Supplementary</i> 300	6,263	6,253	10	—
C.—Uniforms, Clothing for Patients, etc.				
<i>Original</i> ... £1,921				
<i>Supplementary</i> 350	2,271	2,334	—	63
D.—Travelling and Incidental Expenses	990	1,025	—	35
E.—Telegrams and Telephones	160	165	5	—
F.—Farm and Garden				
<i>Original</i> ... £1,100				
<i>Supplementary</i> 600	1,700	1,741	—	41
GROSS TOTAL				
<i>Original</i> ... £40,270				
<i>Supplementary</i> 1,250	£ 41,520	41,005	654	139
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £515	
Deduct—			Deficiency of Appropriations in Aid realised	
G.—Appropriations in Aid ...	1,590	1,562	£28	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> ... £38,680				
<i>Supplementary</i> 1,250	£ 39,930	39,443	£487	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Sale of old stores	60	40
Sale of sugar bags	—	1
Recovery of rent allowance overpaid in former years ...	—	8
	£60	£49

Number of patients estimated for ... ..	...	96
Daily average number of patients maintained ... ..	...	94

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due chiefly to vacancies in the staff remaining unfilled and to the provision for additional farm labour not being expended during the year.

B., C., D. and E.—Estimated as closely as possible.

F.—Excess due to cost of manures and fertilisers being more than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Receipts from Attendants for rations	482	511
Receipts from farm and garden (including value of produce used in the Asylum)	808	866
Receipts from leatherwork, rug and mat-making	300	185
	£1,590	£1,562

These receipts cannot be accurately estimated.

W. J. COYNE,
Accounting Officer.

26th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

OIFIG NA GAELTACHTA AGUS NA gCEANTAR gCÚNG

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
A.—Salaries, Wages and Allowances	6,880	6,081	799	—
B.—Travelling Expenses ...	400	65	335	—
C.—Incidental Expenses ...	100	27	73	—
D.—Telegrams and Telephones	100	130	—	30
TOTAL£	7,480	6,303	1,207	30

Surplus to be surrendered £1,177

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to staff changes and to the provision for additional staff not being utilised.

B., C. and D.—Expenditure is variable and cannot be closely estimated.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
5th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

TOURISM

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for Grants to An Bord Fáilte and Fógra Fáilte (No. 15 of 1952).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Grant to An Bord Fáilte ...	140,000	131,250	8,750	—
B.—Grant to Fógra Fáilte ...	235,000	230,000	5,000	—
TOTAL ...	...£ 375,000	361,250		—
Surplus to be surrendered £			13,750	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—One of the functions of An Bord Fáilte is to provide means of access to places of scenic, historic and general tourist interest. The work involved is carried out by local authorities on a repayment basis. A number of local authorities who had undertaken this work did not proceed as quickly as was expected and, accordingly, expenditure was less than anticipated by over £8,000.

B.—Savings due to unavoidable delay in completing the proposed constructional alterations in the Tourist Bureau, New York, and in the Dublin office.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
19th October, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General,

LOCAL LOANS FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for the recoupment to the Local Loans Fund of Certain Amounts written off the Assets of the Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Recoupment to the Local Loans Fund	2,838	2,838	—	—

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th May, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

INCREASES IN REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1954, compared with the sum granted, for Increases in Remuneration of Civil Servants, Teachers, Members of the Garda Síochána and of the Defence Forces and of certain Employees of Local Authorities.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration of Civil Servants, Teachers, Members of the Garda Síochána and of the Defence Forces and of certain Employees of Local Authorities	2,400,000	2,116,444	283,556	—

Surplus to be surrendered ... £283,556

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

It is difficult to make a close estimate of expenditure in the case of a service of this kind. Details of the expenditure are given below.

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Servants	1,000,000	973,199
National School Teachers	490,000	437,714
Secondary Teachers	80,000	82,500
Garda Síochána	280,000	208,537
Defence Forces	300,000	222,893
Employees of Local Authorities	250,000	191,601
	<u>£2,400,000</u>	<u>£2,116,444</u>

EXPENDITURE ACCORDING TO VOTE

Vote No.	£
1 President's Establishment	339
2 Houses of the Oireachtas	3,648
3 Department of the Taoiseach	1,066
4 Central Statistics Office	8,680
5 Comptroller and Auditor General	2,413
6 Office of the Minister for Finance	10,119
7 Office of the Revenue Commissioners	114,800
8 Office of Public Works	21,234
9 Public Works and Buildings	874
10 Employment and Emergency Schemes	3,945
12 State Laboratory	1,101
13 Civil Service Commission	2,819

Vote No.	£
15 Commissions and Special Inquiries	271
21 Law Charges	2,753
23 Miscellaneous Expenses	81
24 Stationery Office	4,285
25 Valuation and Boundary Survey	4,043
26 Ordnance Survey	4,115
27 Agriculture	63,339
28 Fisheries	1,725
29 Office of the Minister for Justice	4,649
30 Garda Síochána	209,731
31 Prisons	8,048
32 District Court	4,924
33 Circuit Court	7,906
34 Supreme Court and High Court of Justice	5,562
35 Land Registry and Registry of Deeds	6,386
36 Public Record Office	628
37 Charitable Donations and Bequests	323
38 Local Government	12,864
39 Office of the Minister for Education	19,028
40 Primary Education	437,714
41 Secondary Education	82,500
42 Technical Instruction	18,835
43 Science and Art	3,778
44 Reformatory and Industrial Schools	134
46 National Gallery	430
47 Lands	39,557
48 Forestry	9,933
49 Gaeltacht Services	2,922
50 Industry and Commerce	25,400
51 Transport and Marine Services	888
52 Aviation and Meteorological Services	20,140
53 Industrial and Commercial Property Registration Office	1,490
54 Posts and Telegraphs	428,450
56 Defence	241,439
57 Army Pensions	1,406
58 External Affairs	8,642
60 Office of the Minister for Social Welfare	75,352
63 Health	181,590
64 Oifig an Ard-Chláraitheora	1,666
65 Dundrum Asylum	2,200
66 Oifig na Gaeltachta agus na gCeantar gCúg	279
	<hr/>
	£2,116,444

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
28th September, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1954,
compared with the sum granted, for the National Development
Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
National Development Fund ...	5,000,000	5,000,000	—	—

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
15th May, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

REPAYMENTS TO CONTINGENCY FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1954, 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
	£	£	£	£
Repayments to the Contingency Fund	987	987	—	—

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
26th May, 1954.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

AN ACCOUNT of Receipts and Payments in the Year ended 31st March, 1954, in connection with
the Contingency Fund

DEPARTMENT OF FINANCE,
18th June, 1954.

PUBLIC SERVICES, 1953-54

[Vote 71]—continued 217

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