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APPROPRIATION ACCOUNTS 1954-55

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1955, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL THEREON

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

Ordered, by Dáil Éireann, to be Printed,
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1956

(Pr. 3231)

476



APPROPRIATION ACCOUNTS 1954-55

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ACCOUNTS OF THE PUBLIC SERVICES, 1954-55

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

GENERAL

Outturn of the Year

1. The figures in the accounts as rendered to me are summarised on page xxxvii. The total amount to be surrendered as shown in the summary is £8,824,127 18s. 5d., arrived at as follows :—

Gross Expenditure	Estimated	Actual		
	£	£	s.	d.
Original estimates ...	116,793,997			
Supplementary do. ...	1,624,270			
		118,418,267	109,707,135	8 11
<i>Deduct :—</i>				
Appropriations in Aid				
Original estimates	4,628,933			
Less				
Supplementary do.	10,500			
		4,618,433	4,731,429	7 4
Net Expenditure ...		£113,799,834	£104,975,706	1 7

Amount to be surrendered ... £8,824,127 18s. 5d.

This represents 7·8 per cent. of the supply grants, as compared with 6 per cent. in the previous year. The principal savings were :—

Amount	Vote No.	Service
£		
2,147,314	63	Health
1,702,683	56	Defence
1,076,825	9	Public Works and Buildings
662,000	61	Social Insurance
521,186	62	Social Assistance

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 £1,490,242 9s. 4d.

Surrender of Balances on 1953-54 Votes

3. The balances due to be surrendered out of votes for the public services for 1953-54 amounted to £6,693,236 11s. 9d. 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 1955. I certify that, in my opinion, the operations and transactions coming within the purview of such examination have been conducted and effected in accordance with the statutory provisions.

VOTE 7.—OFFICE OF THE REVENUE COMMISSIONERS

Revenue Account

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

7. The net yield of revenue for the years 1953-54 and 1954-55, under its main heads, is shown in the following statement :—

	1953-54	1954-55
	£	£
Customs	36,597,298	37,013,058
Excise	17,055,353	16,899,700
Estate, etc., Duties	2,802,975	2,990,690
Stamps	1,663,792	1,816,407
Income Tax, Sur-Tax and Super Tax	22,276,661	23,478,742
Corporation Profits Tax, etc.	2,596,284	2,943,897
Total	£82,992,363	£85,142,494

£85,110,000 was paid into the Exchequer during the year leaving a balance of £2,110,787 outstanding as compared with £2,078,293 at the end of the previous financial year.

I have been furnished with the following statement of outstanding taxes :—

Year of Account (1)	Income Tax outstanding at 1 June 1955		Sur-tax (including Super tax and Excess Sur-tax) outstanding at 31 March 1955 (4)	Corporation Profits Tax (including Excess Corporation Profits Tax) outstanding at 31 March 1955 (5)
	Central Collection Office (Dublin General Schedule E)* (2)	All other Districts (3)		
	£	£	£	£
1948/49	—	} 6,781,692	622,746	139,463
and earlier years	—		319,485	16,060
1949/50	} 1,169,948		244,055	25,791
1950/51			640,703	31,233
1951/52			536,379	160,419
1952/53			686,567	150,870
1953/54				
	Est. 792,099	2,958,837		
	Est.			
Total ...	1,962,047	9,740,529	3,049,935	523,836
	£11,702,576			

*This covers Schedule E tax for Dublin General as from 1950-51. For earlier years the Schedule E tax for Dublin General is included in the figures in column (3).

Extra-statutory Repayments of Customs and Excise Duties

8. Extra-statutory repayments of Customs duties and of Excise duties amounting to £10,510 and £1,111, respectively, were made during the year.

Remissions and Amounts Irrecoverable

9. 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 1955. I have made a test examination of the items included in the schedules with satisfactory results. The total amount, £73,515, remitted or passed as irrecoverable was made up as follows :—

	£
Estate, etc., Duties (2 cases)	57,886
Income Tax and Sur-Tax (7 cases)	15,574
Customs Duty (1 case)	55
	<hr/>
	£73,515
	<hr/>

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

Remission		£
On compassionate grounds	....	196

Amounts Irrecoverable

Composition settlements	....	71,834
Miscellaneous : Liability not enforceable, etc.		1,485
		<hr/> £73,515 <hr/>

VOTE 9.—PUBLIC WORKS AND BUILDINGS

Subhead B.—New Works, Alterations and Additions

10. Reference was made in paragraph 15 of the report on the accounts for the year 1944–45 to the presentation of Johnstown Castle and Demesne, Co. Wexford, as a gift to the Nation for the purposes of a lay agricultural college and to the acceptance of the gift in accordance with the provisions of the Johnstown Castle Agricultural College Act, 1945. It was estimated in 1946 that the cost of adaptation and renovation of the premises in order to implement the conditions of the gift would amount to £40,000. Adaptations additional to those originally envisaged became necessary and the expenditure to 31 March 1955 amounted to £139,214. During the progress of the work it was discovered that the building was infested with dry rot and contracts for its elimination are still being carried out. It appeared that certain adaptations were rendered ineffective by the existence of the infestation and I have inquired as to the cost of reinstatement.

11. Shelton Abbey estate was acquired for forestry purposes by the Department of Lands in 1952 for the sum of £34,650. It was decided to adapt the Abbey buildings, the apportioned price of which was £3,800, for use as a forestry school at an estimated cost of £48,000. A contract was placed for preliminary work amounting to £2,899, including £1,000 for contingencies and a provisional sum of £1,000 for the eradication of dry rot. The adaptation works were carried out under the “time and material” clauses of this contract as the nature of the work precluded the drawing up of plans and specifications on which firm tenders could be invited. The work is still in progress and I am informed that expenditure to January 1956 amounted to £73,772, including approximately £57,000 attributable to dry rot infestation.

I am in communication with the Accounting Officer regarding a number of items included in the contractor's accounts.

12. In connection with the erection of a post office which was completed in 1952 at a cost of £113,281 a quantity surveyor was appointed to measure up the variations from the contract and to prepare the contractor's final accounts. These accounts showed credits of £76,671 and extras of £73,944 and the surveyor's fee, calculated at standard rates, amounted to £2,634. I have inquired as to the circumstances in which such extensive variations from the contract became necessary.

13. Provision was made under this subhead for expenditure on the construction of hard surface runways at Baldonnell aerodrome for the Department of Defence. The Department of Industry and Commerce, which had the necessary technical staff, was entrusted with the work, the cost of which is met from this vote, together with the remuneration of the technical staff engaged on the project. A contract for £391,000 was placed in December 1953, and the expenditure incurred to 31 March 1955 amounted to £145,474, including £139,267 in the year under review.

Subhead J.2.—Arterial Drainage—Construction Works

14. Provision was made under this subhead for expenditure of £21,000 on the Nenagh catchment drainage scheme. The scheme, estimated to cost £271,000, was confirmed by the Minister for Finance on 1 November 1954 in accordance with the terms of section 7 (2) of the Arterial Drainage Act, 1945, and the charge to the subhead includes expenditure of £315 on preliminary work. Direct expenditure during the year on the Brosna, Glyde and Dee, Feale and Corrib-Clare catchment drainage schemes, which were commenced in May 1948, June 1950, June 1951 and April 1954, respectively, amounted to £386,697. The value of stores issued, and of services rendered by plant and machinery, was assessed at £294,713, the total cost of the schemes to 31 March 1955 being :—

	£
Brosna	1,178,307
Glyde and Dee	848,810
Feale	696,752
Corrib-Clare	175,767
Nenagh	337

Subhead K.—Purchase and Maintenance of Engineering Plant and Machinery, and Stores

15. In the course of local audit at the central stores dépôt it was noted that three 8-inch pumping units had not been used

since they were purchased in January 1953 and that very little use had been made of a number of 6-inch centrifugal pumps which had been purchased during the period 1949 to 1953. Some of these had deteriorated in store and expenditure on overhauls became necessary. I am in communication with the Accounting Officer on this matter and also regarding the utilisation of six Broomwade compressors.

Subhead L.—Appropriations in Aid

16. Certain premises occupied by University College, Dublin, are held under a lease which provides for the repayment by the lessees of the cost of heating. It was noted that sums amounting to £19,035 claimed in respect of the years 1951–52 to 1954–55 had not been collected and I have communicated with the Accounting Officer.

Stores

17. It was noted that approximately 40 lighting sets, purchased as portion of the ancillary equipment of excavators, had been removed from the excavators and were held in store. Some of these sets cost £350 each. I inquired as to the extent to which they had been used and whether they were required for future service.

18. The position regarding stocktaking at the central engineering stores was under consideration by the Committee of Public Accounts in 1954 when the Accounting Officer stated that a physical count of stores had been completed and that the reconciliation with the stores records was in progress. I have inquired as to the present position.

VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES

19. 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 £198,237, 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.

20. Grants amounting to £4,659, of which £1,000 was paid in the year 1953–54 and £3,659 in the year under review, were

made towards the cost of the construction of a swimming pool, and charged to subhead F. The grants were sanctioned, having regard to the estimated unskilled labour content of the work, for the purpose of providing employment for persons in receipt of unemployment assistance. As it appeared that the unskilled work was carried out mainly by mechanical means, and that accordingly the object for which the grants were sanctioned was not achieved, I inquired regarding the suitability of schemes of this type for the purpose of employment grants. I have been informed that the matter is under consideration.

21. 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.

22. 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 works carried out 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 gross expenditure amounted to £197,000 and contributions by beneficiaries, which were appropriated in aid of the vote, totalled £30,038.

23. 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 29).

24. 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 24.—STATIONERY OFFICE

Subhead H.—Appropriations in Aid

25. Advertisements in Government publications, etc., are, in general, placed through advertising agents who deduct commission from their receipts and remit net sums to the Stationery

*Not
provision
for relief
of un-
employed*

*Inc - Council Harbours
GPW - Fishery*

Office. As remittances from agents appeared to be unduly delayed, and the contractual arrangements were not in all cases clear, I have asked for information regarding these arrangements and the control exercised over receipts.

Stores

26. The result of the stocktaking of stores carried out at 31 March 1953 has been furnished to me. It reveals surpluses to the value of £1,571 and deficiencies of £2,069. I am informed that the investigation of the discrepancies disclosed by the stocktaking at 31 March 1954 is proceeding.

VOTE 27.—AGRICULTURE

Subhead G. 3—Improvement of Poultry and Egg Production

27. The control of imports of eggs, poultry and rabbits by the British authorities rendered it necessary to establish a body to regulate exports of these commodities from Ireland. Accordingly, Eggsports, Limited, a non-profit earning company without share capital and limited by guarantee, was incorporated in 1941 to act as a central agency for this purpose. It regulated shipments and arranged for the sale of eggs, poultry and rabbits on behalf of Irish exporters, the funds required to carry on the business being provided by means of levies on the goods exported. Export licences issued by the Minister for Agriculture provided that licensees should employ the company as their agent.

28. Following the decontrol of the trade the company went into voluntary liquidation on 7 October 1953. It was arranged that the liquidator of the company should continue the business of exporting eggs up to 31 December 1953 and then realise the assets and discharge the liabilities. It was decided that any deficit on the completion of the winding up should be met from voted moneys, and provision was made accordingly under this subhead. Certified copies of the accounts of the company to 7 October 1953 and of the liquidator's final account have been furnished to me and I have accepted them in support of the charge to the vote. The deficit at 7 October 1953 amounted to £317,041. The expenses of winding up the company included £6,081 for compensation to employees and £6,188 for liquidator's fees and expenses. A sum of £25,248 was realised from the sale of sundry assets the written down value of which was shown in the books of the company at approximately the same figure. The liquidator's accounts to 22 June 1955 showed that the final deficit was £286,263. Payment of £286,000 was made in the year under review and £263 in 1955-56.

Subhead L.2.—Bryce Bequest

29. Provision was made under this subhead for the maintenance of property, including Garnish Island, Glengariff, Co. Cork, bequeathed to the Taoiseach in trust for the State under the will of the late Roland L. Bryce who died on 4 December 1953. Expenditure amounting to £2,147 was incurred in the period ended 31 March 1955, from which date responsibility for the management of the property was transferred to the Office of Public Works.

30. Receipts, consisting mainly of fees paid by visitors to the island, totalled £1,652 and this amount is included in the appropriations in aid. I inquired regarding the control exercised over the receipt of fees and was informed that periodical visits to the island were made by an inspector of the Department and that arrangements for the issue to visitors of receipts for landing fees were in train at the time it was decided that the Office of Public Works should undertake responsibility for the property.

Subhead M. 5.—Loans for the Purchase of Cattle and Sheep, Agricultural Implements, Milking Machines, Fertilisers and Ground Limestone, Fodder and Fuel, and Advances to the Co-operative Fruit Growers' Society, Limited, Dungarvan

31. Advances totalling £115,000 were made in 1951 and 1953 by the Agricultural Credit Corporation, Limited, to the Co-operative Fruit Growers' Society, Limited, Dungarvan. The repayment of these advances was guaranteed as to capital and interest by the Minister for Agriculture with the sanction of the Minister for Finance.

In view of the financial position of the Society, the Department of Agriculture undertook responsibility for payment to the Corporation of amounts of interest due by the Society for the period from 2 May 1953 to 1 May 1959. This undertaking was given on the understanding that if in the meantime the Society's financial position permitted it would be called upon to resume the payments. In accordance with this arrangement interest due by the Society totalling £8,141 was paid to the Corporation from this subhead.

The Department also undertook to pay the instalments of principal due in any year up to 1 May 1957 if the Society was unable to pay such instalments, on the understanding that any instalment so paid would be refunded after that date. Instalments of principal due by the Society totalling £4,937 were also paid to the Corporation from this subhead and an agreement covering the terms of repayment is to be concluded between the Department and the Society.

why also

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

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

	£	£
Grants for the construction and improvement of farm buildings, etc. :—		
New buildings	474,539	
Improvement of existing buildings	29,569	
Other works	93,442	
		597,550
Water supplies scheme		101,928
Administrative expenses		59,705
		<hr/> £759,183

The scope of the several schemes and the conditions attaching to the payment of the grants are set out in previous reports.

Subhead M.9.—Land Reclamation Scheme

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

	£
Salaries, wages and allowances	189,948
Direct labour	89,127
Travelling and subsistence	79,577
Purchase of machinery, implements, etc.	12,010
Lime and fertilisers	195,685
Grants to farmers	861,897
Materials for drains, fencing, etc.	22,853
Payments to contractors	812,925
Advertising and publicity	1,990
District offices and stores—rents, etc.	12,032
Payments to Office of Public Works	30,361
Miscellaneous expenses	1,354
	<hr/> £2,309,759

34. 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 the lands 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 lime and fertilisers required, subject to a maximum of £12 per statute acre and to the condition that work would not be undertaken which was estimated to involve a charge on public funds in excess of £30 per acre. The conditions were amended as from February 1955 to provide that work estimated to involve higher expenditure might be undertaken where the agricultural potential of the land warranted, provided the occupiers agreed to contribute 50 per cent. of the excess. The scheme also provided that an occupier might carry out 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 £30 per acre.

35. Reference was made in paragraph 28 of the previous report to a decision taken in November 1952 that the work carried out by the Department should, except in certain areas, be entrusted to contractors, and that the machinery which had been purchased for the project should be sold to these contractors to such extent as the Minister might consider desirable. Machinery valued by departmental assessors at £199,871 was sold by competitive tender, the sum realised, including £22,866 received in the year under review, being £186,388. Miscellaneous stores realised £2,982 and the total transfers to other Departments were valued at £128,107.

The surrender of premises rented for storage purposes is proceeding.

Subhead M. 13.—Bovine Tuberculosis Eradication Scheme

36. The Bovine Tuberculosis Eradication Scheme was brought into operation on 1 September 1954 to assist farmers generally in the eradication of tuberculosis in their cattle herds and to provide special measures for the eradication of the disease in three selected areas, namely, County Clare, County Sligo and the Bansha area. Herd-owners throughout the country are entitled under the scheme to free tuberculin testing of their herds and veterinary advice on the control of tuberculosis. In addition, herd-owners in the three areas mentioned may have animals which fail to pass the test disposed of by the Department for slaughter. Compensation at rates equivalent to prevailing market values is payable to the owners.

37. It had been intended that the intensive measures in County Clare, and the general measures elsewhere, should be financed out of moneys standing to the credit of the American Grant Counterpart Special Account. As the agreement between the governments of Ireland and of the United States of America

regarding the use of counterpart funds for this purpose was not concluded until 31 March 1955, provision for the expenditure was made by supplementary estimate. The expenditure borne on the subhead amounted to £69,061 and included £22,819 for compensation to herd-owners in County Clare for 609 cattle which failed to pass the tuberculin test and were disposed of for slaughter, £36,877 for fees to private veterinary surgeons who carried out the tuberculin tests and £9,365 for miscellaneous expenses. The amount realised for the cattle slaughtered was £12,197 of which £643 was received in the year under review and is included in the appropriations in aid. The balance was brought to account in 1955-56.

38. The intensive measures carried out in County Sligo and the Bansha area were financed by issues from the National Development Fund. Expenditure in these areas amounted to £35,259, and included £20,993 for compensation to herd-owners for 632 cattle which failed to pass the tuberculin test and were disposed of by the Department for slaughter, £12,051 for fees to private veterinary surgeons who carried out the tuberculin tests and £2,215 for miscellaneous expenses including travelling, cost of tuberculin, etc. The amount realised for the cattle disposed of was £17,064 of which £5,667 was received in the year under review, the balance being brought to account in 1955-56. The net expenditure defrayed out of moneys provided from the National Development Fund amounted therefore to £29,592. An account of the receipts and payments is appended to the appropriation account.

39. The scale of fees payable to private veterinary practitioners who carry out tests under the scheme is £1 to cover the two visits involved in a tuberculin test, plus 5/- each for the first ten animals tested and 4/- for each animal in excess of that number. The total amount of fees paid up to 31 March 1955 was £48,928.

Subhead O.O. 5.—Grain Storage (Loans) Act, 1951

40. The Grain Storage (Loans) Act, 1951, empowers the Minister for Agriculture to grant loans for the provision and equipment of storage for grain. Loans may be granted upon such terms and conditions as to time and manner of repayment, rate of interest, security, etc., as the Minister, with the approval of the Minister for Finance, may consider proper, the total of loans under the Act being limited to £2,500,000.

The approved terms provide for loans up to 75 per cent. of the cost of the storage and equipment, to be repaid over a period of 20 years, or 15 years in the case of loans for equipment only, with interest at the rate current for Exchequer advances. The

loans are secured by mortgage, but provision is made for partial advances on the security of promissory notes during the progress of the work. Thirteen loans totalling £291,200 were made in the year 1954-55.

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

41. Following a reduction in the retail price of creamery butter from 4s. 2d. to 3s. 9d. per lb. from 23 August 1954 an allowance at the rate of 46s. 8d. per cwt. was paid to butter wholesalers and the Butter Marketing Committee on stocks of creamery butter held at the close of business on 22 August 1954 and to creameries on sales of creamery butter after that date. Payments in 1954-55 in respect of these allowances, totalling £1,053,676, are charged to this subhead. The remainder of the charge comprises £105,476 paid to creameries in connection with the Department's scheme for the cold storage of creamery butter and £124,230 paid to the Butter Marketing Committee. The latter sum includes £44,230 in recoupment of the balance of a deficit of £107,230 in the Committee's trading account for the year ended 31 March 1954 arising mainly from expenditure on the cold storage of butter for winter consumption. A sum of £80,000 was paid to the Committee, in addition to £50,000 paid from the Dairy Produce (Price Stabilisation) Fund (see paragraph 46), to meet an anticipated deficit in the trading account for 1954-55.

*Subhead S.—Alleviation of Distress caused by Flooding
(Grant-in-Aid)*

42. Legislative authority for expenditure, by way of grants-in-aid, on the alleviation of distress caused by flooding in the Shannon and Dublin areas in December 1954 was obtained by token supplementary estimates for this vote and for vote 38—Local Government, respectively, (see paragraph 54). When the financial commitments had been assessed the necessary funds were provided by further supplementary estimates for £20,000 and £109,990, respectively.

The issues of £8,677 from the grant-in-aid include a sum of £3,866 paid to a special committee appointed by the Minister for Agriculture to administer relief. In addition, £2,522 was paid to the Department of Defence and £2,289 to the Irish Red Cross Society in recoupment of expenditure incurred.

Subhead R.—Appropriations in Aid

43. Reference was made in previous reports 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

*Creamery
to
Wholesale
to
Retail*

1952-53 from voted moneys to finance the scheme. 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 1955, including £50,000 received in the year under review, amounted to £437,000, leaving a balance of £485,717 outstanding at that date.

Dairy Produce (Price Stabilisation) Fund

7.42/cwt.
See p 41
44. The income of the Fund, £17,547, consisted of levies on home sales of creamery butter. Paragraph 34 of the last report referred to the payment from the Fund of allowances, totalling £56,087, in connection with the provision of additional profit margins of 2s. 4d. per cwt. for retailers and 8d. per cwt. for wholesalers on sales of creamery butter after 1 October 1953. Further payments amounting to £116,266 were made in the year under review.

45. Consequent on a stoppage in January and February 1953 of milk supplies by producers who supplied milk to the Dublin and Cork areas it was decided to make available supplies of liquid milk reconstituted from milk powder. It was arranged that the Dairy Disposal Company, Limited, should act as a central purchasing and distributing body for milk powder and should also undertake the importation and distribution of condensed milk. In the Dublin area milk powder was supplied by the company to wholesale distributors possessing the necessary equipment to reconstitute milk from powder, at a price calculated to ensure that the distributors incurred no loss on the basis of normal trading. In the Cork area supplies of reconstituted milk were made available by the company to the Cork Corporation at a price calculated to recoup the Corporation any loss on the distribution of the milk. The loss incurred by the Dairy Disposal Company in carrying out these arrangements, including £3,848 on the importation of condensed milk, amounted to £17,285. This amount was paid to the company from the Fund.

46. £58,237 was paid to the Butter Marketing Committee, £8,237 being in respect of administrative expenses and £50,000, in addition to the sum of £80,000 mentioned in paragraph 41, to meet an anticipated deficit in the Committee's trading account for 1954-55.

VOTE 28.—FISHERIES

Subhead H.—Appropriations in Aid

47. 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.

48. The advances for boats and gear made to the Association to 24 April 1952 amounted to £408,500 and the half-yearly instalments of annuities set up to repay these advances amounted to £281,878 at 31 March 1955. Sums transferred to the Department in payment of the instalments amounted to £209,672, including £13,222 credited to the subhead. The repayments were, therefore, in arrear on 31 March 1955 to the extent of £72,206 as compared with £59,198 on 31 March 1954.

VOTE 30.—GÁRDA SÍOCHÁNA

Stores

49. The results of a local audit carried out by my officers were generally satisfactory. But having regard to the increase of the transport fleet in recent years I have inquired as to the adequacy of the arrangements for the storage and periodic stocktaking of transport stores.

VOTE 38.—LOCAL GOVERNMENT

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

50. The contributions towards loan charges under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1952 amounted to £1,417,780. 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 £177,219.

51. The total amount paid by way of non-statutory contributions to loan charges in the years 1949-50 to 1954-55 inclusive was £603,096. As it seemed to me undesirable, in principle, that continuing payments of significant amount should be made without specific legislative authority, and in particular having regard to the parallel provisions for loan charge payments contained in the Housing (Financial and Miscellaneous Provisions) Acts, I inquired whether consideration had been given to the question of securing such authority. I was informed that as authority for the expenditure was contained in the annual appropriation acts it was not proposed to seek further legislative sanction for the payments which were made only in respect of a limited number of schemes which had already been undertaken.

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

52. Section 16 of the Housing (Amendment) Act, 1948, as amended, empowers the Minister for Local Government, with the consent of the Minister for Finance, to make to any person erecting or reconstructing a house a grant not exceeding certain limits laid down in the Act. A sum of £195 paid to an applicant represented the maximum grant of £225 for the erection of a five-roomed unserviced house, less a deduction of £30 owing to the incorporation of portion of the original structure. The applicant had submitted proposals for the reconstruction of the house and these proposals had been approved for the purposes of a reconstruction grant, the maximum grant payable for this purpose being £120. As it appeared that the work carried out was entirely in accordance with these proposals I inquired as to the reason for the payment of a grant appropriate to the erection of a house.

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

53. A provision of £400,000 was made under this subhead for the payment of grants to local authorities for the improvement of certain roads conducive to the development of the tourist industry in the Gaeltacht and Congested areas. As noted in the account, it was decided subsequent to the framing of the estimate that the State expenditure on this service should be borne on the Road Fund which was supplemented for the purpose by grants from the National Development Fund.

Subhead T.—Alleviation of Distress caused by Flooding (Grant-in-Aid)

54. As stated in paragraph 42, provision was made by supplementary estimate for a grant-in-aid for the alleviation of distress caused by flooding in the city of Dublin in December 1954. Issues from the grant-in-aid, amounting to £99,730, included £71,581 to a committee specially appointed by the Minister for Local Government, £17,666 to the Irish Red Cross Society and £10,483 to Dublin Corporation.

Motor Tax Account

55. A test examination was 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 three cases this audit had not been completed at the date of my test examination.

*Final
checked*

The gross proceeds of motor vehicle, etc., duties in 1954-55 amounted to £4,788,396 compared with £4,422,571 in the previous year. They include £34,522 attributable to fines collected by the Department of Justice, £5,675 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 £70,827 received from government departments in respect of State-owned vehicles. 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, 1954-55.

VOTE 40.—PRIMARY EDUCATION

Subhead A.3.—Preparatory Colleges, etc.

56. Accounts have been furnished to me showing the receipts and expenditure for the school year 1954-55 in connection with the farms and gardens attached to the colleges. Four of the accounts disclose deficits and two show excesses of receipts over expenditure. Periodical inspections of the farms are carried out by officers of the Department of Agriculture and their reports are available to me.

57. The average cost per student for maintenance and tuition for the year has been assessed at £148 16s. 0d. The average fee paid by the students was £23 10s. 1d.

VOTE 41.—SECONDARY EDUCATION

Subhead E.—Grant towards Publication of Irish Text Books

58. Provision is made under this subhead for the publication through the Stationery Office of books in Irish suitable for use in secondary schools, and payments are made to authors in accordance with a general scheme approved by the Department of Finance. As certain text books were urgently needed by schools conducting courses through the medium of Irish it was decided, with the concurrence of the Department of Finance, to enter into agreements with a publishing firm whereby, subject to the Minister's general approval of the arrangements made for the publication, repayable grants towards the cost of production might be made. Grants towards the publication of books in Irish by independent publishers are made by Bord na Leabhar Gaelge from moneys provided under subhead B.1. of the vote for Science and Art (No. 43). It is a condition of the agreements referred to that the publishers shall authorise An Bord to pay to the Minister any grants made available in respect of the text books, any balance remaining due to be refunded by half-yearly

payments of amounts equal to 20 per cent. of the selling price of all copies of the text books sold.

The charge to the subhead includes grants amounting to £3,238 paid to the publishers in respect of six text books. Repayments in the year amounting to £1,143 have been credited to appropriations in aid.

VOTE 43.—SCIENCE AND ART

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

59. In the course of audit it was observed that grants had been paid to an Irish College in respect of a number of persons described on the attendance rolls as teachers though the scheme for payment of such grants excluded teachers. It was also observed that grants were paid for students in respect of two courses whereas the scheme provided for payment in respect of one course only. I have asked for explanations.

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

60. With the approval of the Department of Finance, a grant of £3,000 was paid in December 1954 to Comhaltas Uladh of the Gaelic League towards the cost of providing an Irish College at Teelin, Co. Donegal. A further grant of £1,000 was paid in March 1955 for which authority was not obtained and I have asked that covering sanction be sought.

A sum of £3,000 was paid to Comhaltas Cosanta Gaeltachta Chúil Aodha towards the cost of providing an Irish College at Coolea, Co. Cork and £500 was paid on account of a grant of £4,600 towards the cost of erecting a college at Ballyferriter, Co. Kerry.

VOTE 47.—LANDS

Subhead I.—Improvement of Estates, etc.

61. In November 1949 a breach occurred in the embankments protecting certain vested lands in Co. Clare from the tidal waters of a tributary of the River Shannon. It was estimated that the cost of repair would amount to £445 and the Commissioners authorised the necessary expenditure on 29 November 1949 and the work was put in hands immediately. The breach, however, continued to widen and it was estimated in January 1950 that a sum of £1,200 would be needed to effect repair. Expenditure of this amount was sanctioned by the Commissioners on 9 February 1950. Owing to adverse weather, and tidal conditions, it became

necessary to suspend the work temporarily on 13 February 1950, to which date expenditure amounting to £734 had been incurred. When resumption of work became possible the breach had widened further and in November 1950 the Commissioners, with the concurrence of the Department of Finance, sanctioned a total expenditure of £3,795 subject to contributions of £1,000 being made both by the tenants and the local authority. Steps were taken, without success, to secure the required contributions and the work was suspended in the meantime.

It was arranged in 1953 that the Office of Public Works should carry out a complete survey of the embankments and this was completed at a cost of £1,453 which is included in the charge to the subhead. The survey disclosed that the embankments would require complete reconstruction, the estimated cost being £100,000 including £34,700 for the repair of the breach. In view of its magnitude, the work is now being carried out by the Office of Public Works under Part IV of the Arterial Drainage Act, 1945, and financed by moneys provided out of the National Development Fund.

62. I inquired regarding the responsibility of the Land Commission for the reconstruction and repair of embankments. I was informed that whilst the Commission had no legal liability for maintenance in the case under notice it was empowered by the Land Acts to incur expenditure on embankments generally. When reconstruction was necessary to protect lands subject to purchase annuities it was the policy to assist the tenant-purchasers if the work was beyond their capacity.

*now a
was found
charge*

63. In connection with the division of estates, it was noted that fencing stakes, etc., were purchased at a cost of £862. These supplies were obtained from contractors through the Post Office Stores Branch, in accordance with instructions issued by the Department of Finance in 1926 (Circular 39/26) governing the allocation by the Government Contracts Committee to the three central purchasing departments of articles required for the government service. As the production and sale of fencing stakes is one of the activities of the forestry division of the department I inquired whether these supplies could not have been obtained more economically from that division.

Losses

64. In 1952 a landholder instituted proceedings against the Land Commission for damages for flooding of his lands due to failure to clean a boundary drain on an adjoining estate owned by the Commission. The Court awarded a decree in favour of the plaintiff together with costs and expenses. The plaintiff took a

similar action in respect of continuing damage in 1953, when the lands had been allotted to tenants under purchase agreements, and he was again successful. The damages awarded, together with costs and expenses, amounted to £121, which has been charged to this subhead with the sanction of the Department of Finance. I have inquired whether the Land Commission, being no longer in possession of the lands, continues to be responsible for the maintenance of the drain.

Subhead U.—Appropriations in Aid—Excess annuities (No. 25 of 1925 (Sec. 7 (2) and (3)) and redemptions

65. Advances amounting to £1,620 were made between 1928 and 1931 to 81 tenants (£20 each) on Inishbofin and adjacent islands and mainland for the purpose of re-roofing their dwelling houses. These advances were charged to the improvements subhead of the vote. An investigation by the Land Commission in 1952 in connection with the sale of a holding in default of payment of the annuity disclosed that through an oversight the advances had not been charged on the tenants' holdings and recovery by way of excess annuity had not therefore been effected. The Commission's legal adviser expressed doubts as to the validity of charging the advances on the holdings compulsorily in view of the lapse of time since the expenditure was incurred. In all the circumstances it was decided, with the authority of the Department of Finance, to write off the amount involved. An appropriate note is appended to the appropriation account.

Extra Receipts payable to Exchequer

Surplus income of Rent and Interest Account No. 3 in the year 1953-54 £19,055

66. The Rent and Interest Account No. 3 of the Land Purchase Accounts records the receipts and payments in respect of untenanted land purchased under the 1923 and subsequent Land Acts and held by the Land Commission pending allotment. The receipts arise from temporary lettings, etc., while payments include rates, wages and other estate outgoings together with interest and sinking fund due to the Land Bond Fund on advances outstanding for purchase of untenanted land. Any surplus income is paid annually to the Exchequer as extra receipts. The outstanding advances include capital losses representing the difference between the cost of untenanted land to the Land Commission and the sale price. Cumulative capital losses on resale increased from £343,289 at 31 December 1950 to £666,483 at 31 December 1954, and the charge to the Rent and Interest Account for 1953-54 arising out of resale losses amounted to £13,530, approximately.

*unredeemed
L. Bonds*

VOTE 48.—FORESTRY

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

67. A right of way over avenues of a forest was granted by the Department to a purchaser of land within the forest area. The avenues became damaged by vehicles used by the grantee, and the full cost of repair was borne by the Department. I have inquired regarding the grant of the right of way without any conditions as to maintenance, and the amount expended.

68. It was noted that a number of contracts varying in amount from £200 to £900 for the supply of road metal in connection with the provision of roads at a forestry centre were placed without competition, and I have inquired regarding the circumstances in which normal contract procedure was not followed.

Stocks of Timber

69. It was noted that a very large quantity of poles had accumulated at forestry centres as a result of thinning operations and I have inquired regarding their disposal.

VOTE 50.—INDUSTRY AND COMMERCE

Subhead J.1.—Food Subsidies

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

	£
Flour	7,870,140
Wheaten meal	163,021
	<hr/>
	£8,033,161

71. 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. It was calculated on the basis of ensuring 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 payments include £7,506,523 representing the difference between the average cost of production of flour, together with the permitted profit of 4s. 6d. per sack, and the controlled selling prices in force during the year ended 26 February 1955. This amount is subject to adjustment following examination by the Department of the millers' accounts. £363,617 was paid in respect of provisional adjustment of subsidy for the cereal years 1950-51, 1951-52 and 1952-53.

50/57
+
57/2
how confd

72. The subsidy on wheaten meal for the cereal year 1953-54 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. In addition to normal subsidy, payments totalling £1,925 were made to three wheaten meal millers who, not being able to obtain their full requirements in the market, were compelled to purchase at enhanced prices from other millers.

Subhead K.—Fuel Subsidy

73. The sum of £250,000 was paid to Fuel Importers (Éire), Limited, on account of the balance of losses outstanding at 31 December 1954, which amounted to £383,567. The total amount paid to the company up to 31 March 1955 was £10,296,373.

Minerals Development

Subhead L.1.—Payments to Mianraí, Teoranta, for Prospecting

74. Section 5 (2) of the Minerals Company Act, 1947, as amended by section 3 of the Minerals Company (Amendment) Act, 1950, authorised the Minister for Industry and Commerce, with the consent of the Minister for Finance, to pay to Mianraí, Teoranta, in each of the financial years from 1947-48 to 1953-54, inclusive, a sum not exceeding £85,000 for prospecting and for the purchase of land and mineral rights. In introducing the estimate for the year 1953-54 on 28 October 1953 the Minister for Industry and Commerce stated that although the statutory provision for payments of this nature would be exhausted on 31 March 1954 he did not propose to introduce amending legislation to provide the additional amount required to complete the scheme, which would involve only a matter of some months. He would ask An Dáil to vote sufficient funds to enable the work to be done without any special legislative authority other than that contained in the Appropriation Act. The sum of £89,000 was accordingly provided in the estimates for 1954-55 and payments totalling £88,700 were made to Mianraí, Teoranta.

Advances to Mianraí, Teoranta

75. Reference was made in previous reports to the liability of Mianraí, Teoranta, for advances and for interest thereon. The total liability of the company amounted at 31 March 1955 to £213,070. 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 1956

payment by the company of interest on advances and of instalments of advances which fell due on 1 October 1954, 1 April 1955 and 1 October 1955.

Operations of Bord na Móna

Subheads M. 1. and M. 2.

76. The issues from the grants-in-aid during the year comprised £10,000 for experiment and research (subhead M. 1.) and £50,160 for grants for housing (subhead M.2.).

77. 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 1955 to £209,800.

78. Section 6 of the Turf Development Act, 1950, as amended by section 3 of the Turf Development Act, 1953, provides for the payment to Bord na Móna of grants 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 for any particular house is £570 and the total amount of such grants is not to exceed £420,000. The issues to 31 March 1955 amounted to £314,640.

79. Receipts from the Board, as shown in the account, were as follows :—

	£
<i>Appropriations in Aid</i>	
Proceeds of sales of turf produced under local schemes	36,928
<i>Extra Receipts payable to Exchequer</i>	
Proceeds of disposal of equipment used in turf production under local schemes	16,397
Refund of unexpended balance of grants issued in respect of turf production under local schemes	2,000
Repayment of advances made to the Turf Development Board, Ltd.	14,772

80. As indicated in paragraph 73 of the previous report the local schemes for the production of machine-won turf, which were taken over from County Councils in January 1948, were discontinued and steps taken to dispose of the equipment and stores. Including £16,648 received from the Board in 1953-54, the proceeds of sales up to 31 March 1955 amounted to £33,045.

*annuity
over 25 yrs*

Subhead P.—Repayment of Advances for Rural Electrification

81. Reference was made in previous reports to the varying methods by which provision was made, pursuant to section 41 (3) of the Electricity (Supply) (Amendment) Act, 1945, for the repayment out of voted moneys of a moiety of each advance made out of the Central Fund in the years 1947 to 1952, inclusive. In the year 1953–54 the Minister for Finance directed that the outstanding liability in respect of subsidy moieties of advances for rural electrification should be discharged by the payment over a period of twenty-five years of instalments which would not contain any element of interest. The liability of the Board at 1 April 1954 was £2,110,213 and the sum of £84,613 charged to this subhead is the first instalment so repaid.

Section 4 (2) of the Electricity (Supply) (Amendment) Act, 1955, provides that the total amount remaining due to the Central Fund at the passing of the Act, 29 July 1955, in respect of advances already made for the electrification of rural areas, together with any future advances, shall be repaid by the Electricity Supply Board.

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

82. Paragraph 76 of the previous report referred to the incorporation, under the Grass Meal (Production) Act, 1953, of Min Fhéir, Teoranta, and to the limit of £165,000 imposed by section 14 of the Act on grants to be made to the company for capital purposes in connection with 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. As indicated in the account, the major part of the work on the scheme was suspended as from November 1954 and grants amounting only to £12,750 were issued out of the provision of £70,000. Including £12,000 issued in the year 1953–54, the grants made to the company for capital purposes totalled £24,750 at 31 March 1955.

VOTE 51.—TRANSPORT AND MARINE SERVICES

Subhead A.2.—Córas Iompair Éireann

83. The charge to this subhead represents the sum repaid to the Central Fund in recoupment of the amount advanced to Córas Iompair Éireann in the year ended 31 March 1954, in accordance with section 30 of the Transport Act, 1950, to meet payments of interest on transport stock. The provision for a grant towards the operating losses and revenue charges was not required.

84. In paragraph 78 of the previous report reference was made to a claim which was presented to the company for refund of subsidy overpaid in the years 1952-53 and 1953-54. As indicated in a note to the account a re-allocation from revenue to capital of certain items of expenditure included in the company's accounts for these years resulted in a refund by Córas Iompair Éireann of £829,000, which is included in the extra receipts payable to the Exchequer.

Subhead A.3.—Great Northern Railway Board

85. The agreement scheduled to the Great Northern Railway Act, 1953, provides for the apportionment between the Minister for Industry and Commerce and the Minister of Commerce, Northern Ireland, of the profits and losses, and the capital requirements, of the Great Northern Railway Board. Section 30 of the Act authorises the Minister for Industry and Commerce to pay to the Board the amount of any loss for which he is liable and to make advances towards making good any anticipated loss for which he would be liable, and section 33 authorises him to make payments to the Board to meet any capital expenses to be provided by him under the agreement. A payment of £430,627 was made to the Board in the year under review pursuant to these sections, as follows :—

Period 1 September 1953 to 30 September 1954

	£
(a) unrecouped losses	88,203
(b) capital expenses	194,565

Year ended 30 September 1955

(a) anticipated losses	95,000
(b) capital expenses to 31 March 1955	52,859

£430,627

Board
operates
from
1/9/53

bal
still
due

VOTE 52.—AVIATION AND METEOROLOGICAL SERVICES

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

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

Subhead I.—Constructional Works, including Furnishing of Buildings—Cork Airport

86. Expenditure during the year on constructional works, including furnishing of buildings, at Dublin and Shannon

(Rineanna) Airports amounted to £41,122 and £54,063, respectively, bringing the total expenditure as at 31 March 1955 to £1,295,678 for Dublin Airport and £1,998,640 for Shannon (Rineanna) Airport, exclusive of expenditure on the acquisition of land. Expenditure out of subhead I. on the proposed airport at Cork amounted to £262 and comprised payments in connection with a site survey and the preparation of preliminary plans.

Operation of Dublin and Shannon (Rineanna) Airports

87. I have been furnished with statements giving particulars of the cost of operating Dublin and Shannon Airports. Dublin Airport is managed by Aer Rianta, Teoranta, on behalf of the Department and Shannon Airport is managed directly by the Department.

The expenditure and receipts under their main heads are as follows :—

Dublin Airport

	£	£	£
<i>Expenses :</i>			
Air navigation services	....	78,625	
Airport management	....	135,245	
Interest and depreciation charges		137,588	
		<hr/>	
Total cost	....		351,458
<i>Receipts :</i>			
Landing fees	....	75,246	
✓ Profit on catering	....	7,890	
Rents and other receipts	....	54,146	
		<hr/>	
Total receipts	....		137,282
		<hr/>	
Deficiency of revenue	....		214,176

Shannon Airport

	£	£	£
<i>Expenses :</i>			
Air navigation services	....	220,294	
Airport management	....	203,843	
Interest and depreciation charges		238,700	
		<hr/>	
Total cost	....		662,837

Receipts :

Landing fees....	205,675	
✓ Receipts from catering, etc.	57,373	
Receipts from air traffic communications	57,251	
Rents and other receipts	53,526	
		<hr/>
Total receipts	373,825	
		<hr/>
Deficiency of revenue		289,012
		<hr/>
Total deficiency		£503,188
		<hr/>

Extra Receipts payable to Exchequer

88. In paragraph 67 of the report for the year 1950-51 reference was made to the sale of the hostel at Foynes to a local authority for use as a hospital. The payment of the agreed price of £5,000 was withheld pending completion of the necessary legal documents but the purchaser was allowed to enter into occupation of the premises in June 1949. The legal transfer of the property was effected during the year under review and the purchase price, together with accrued interest thereon amounting to £1,031, was received and is included in this account.

89. Property which had been acquired at a cost of £4,070 to provide accommodation at the seaplane base at Foynes included a hotel on which £5,500, approximately, was expended on adaptations. Following the abandonment of Foynes as a flying boat base it was decided to dispose of the hotel premises. As they were not required by other Government Departments they were advertised for sale early in 1954 but no offers were received. In October 1954 an offer of £800 by a local body was accepted and a deposit of £200 was received and brought to account.

VOTE 54.—POSTS AND TELEGRAPHS

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

90. The losses borne on the vote for the year ended 31 March 1955 amounted to £3,436. A classified schedule of these losses is set out at page 176. At page 178 particulars are given of 34 cases in which cash shortages or misappropriations amounting to £2,059 were discovered ; the sums in question were made good and no charge to public funds was necessary.

Stores

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

In addition to the engineering stores shown in Appendix No. II as valued at £2,419,068 on 31 March 1955, engineering stores to the value of £24,362 were held on behalf of other Government Departments. Stores other than engineering stores were valued at £749,238 including £238,481 in respect of stores held for other Government Departments.

Revenue

92. 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 1953-54 and 1954-55 is shown in the following statement :—

	1953-54	1954-55
	£	£
Postal Service	3,491,187	3,637,238
Telegraph Service	297,376	295,413
Telephone Service	2,404,699	2,728,012
	<hr/>	<hr/>
Total	£6,193,262	£6,660,663
	<hr/>	<hr/>

£6,610,000 was paid into the Exchequer during the year, leaving a balance of £441,336 at 31 March 1955 as compared with a balance of £390,673 at the end of the previous financial year.

Sums due for telephone services amounting to £2,469 were written off during the year as irrecoverable.

Post Office Savings Bank Accounts

93. The accounts of the Post Office Savings Bank for the year ended 31 December 1954 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £76,967,779 on 31 December 1954 as compared with £71,056,613 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 £2,655,954. Of this sum, £1,842,919 was paid and credited to depositors in respect of interest, management expenses amounted to £176,577 and £636,458 was set aside towards provision against depreciation in the value of securities.

Post Office Factory

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

Including works in progress on 31 March 1955 the expenditure on manufacturing jobs during the year amounted to £58,973,

expenditure on repair work (other than repairs to mechanical transport) to £39,882 and expenditure on mechanical transport repairs to £10,908.

VOTE 55.—WIRELESS BROADCASTING

Subhead A.—Expenses of Broadcasting

95. A sum of £18,623 was transferred to the Vote for Posts and Telegraphs in recoupment of the cost of certain stores, mainly valves, purchased in previous years as an emergency reserve for the broadcasting service. It appeared that some of these stores were obsolete or in excess of requirements and I have inquired regarding their disposal.

VOTE 56.—DEFENCE

96. Temporary statutory provisions in relation to the defence of the State were made, and continued from year to year, in the Defence Forces (Temporary Provisions) Acts, 1923 to 1954. This legislation was repealed by the Defence Act, 1954 (No. 18 of 1954), which became law on 13 May 1954. The Act made permanent provision in relation to the defence of the State and the defence forces and came into operation on 1 January 1955 (S.I. No. 233 of 1954).

97. The account shows that, including a surplus of appropriations in aid of £9,674, the total surplus to be surrendered is £1,702,683 or 20·6 per cent. of the net estimate, due mainly to a saving of £1,282,066 on the provision of £1,800,000 for defensive equipment (subhead P.). As indicated in the explanatory note, the intention to limit expenditure under this head to a sum of £1,000,000 was announced to Dáil Éireann by the Minister for Finance in his Budget statement on 21 April 1954. The saving of £482,066 is stated to be attributable to purchases being deferred (£150,000) and to stores ordered but not delivered (£332,000).

Subhead K.—Provisions and Allowances in lieu

98. 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	1954-55	1953-54
Cost of production	3·5 pence per lb.	3·5 pence per lb.
Cost delivered Dublin	3·8 " " "	3·8 " " "

MEAT	1954-55	1953-54
Dublin	27·1 " " "	25·9 " " "
Curragh	28·8 " " "	26·9 " " "

The average price of cattle purchased for the Dublin and Curragh areas was £73 4s. 1d. and £72 7s. 4d., per head, respectively, as compared with £71 10s. 7d. and £72 0s. 9d. in the previous year, while the average production of beef per head was 688 lbs. and 672 lbs., respectively, as compared with 693 lbs. and 699 lbs.

Subhead P. 1.—Civil Defence

99. State-owned air-raid precautions equipment and medical stores are located at various centres and hospitals throughout the country and arrangements were made during the year for the inspection and verification of these stocks. The arrangements provided for the constitution, where necessary, of the inspecting officers as Boards of Survey to arrange and supervise the destruction of stores condemned by them as being of no further use or value. I have asked for information regarding the results of the inspections.

Subhead Z.—Appropriations in Aid

100. Representations having been made by the Department of Agriculture regarding the difficulty of saving the 1954 harvest owing to bad weather conditions, assistance was rendered by army personnel. Charges for the services of the troops were made at the rates payable locally to agricultural labourers, except in areas certified by the local Agricultural Instructor to be flooded, where the services were provided free. Sums amounting to £813 were received and are credited to this subhead.

101. The appropriations in aid also include £2,522 received from the Department of Agriculture in recoupment of the cost of services rendered by the army in connection with the alleviation of distress caused by abnormal flooding of the River Shannon in December 1954 (see paragraph 42).

Stores

102. 500 motor-cycles were purchased in 1945 at a cost of £34,650 and the majority of them were put into service in the period to 1948, a balance of 125 machines being retained as a reserve. It was decided in 1953 to dispose of this reserve, the reasons given being that, (a) the model of machine was no longer in production and therefore spare parts could not readily be procured and (b) owing to the lapse of time since the machines were purchased some of the accessories (tyres, tubes and batteries) had shown signs of deterioration. Invitations to tender for the purchase of the motor-cycles were invited by press advertisements and an offer of £6,938 was accepted. The prospective purchaser

failed to carry out the contract and, following a further invitation to tender the highest offers received, amounting to £4,632, were accepted. I am informed that the question of the recovery of the consequential loss from the defaulting contractor is under consideration.

103. In the course of local audit at a clothing dépôt it was noted that there was little demand for tunics of certain sizes of which 16,117 were held in store. I have communicated with the Accounting Officer regarding the accumulation of these stocks.

Statement of Losses

104. 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"	79
Deficiencies of stores and other losses not affecting the 1954-55 vote	9,367

The corresponding figures of losses in the previous year were £186 and £29,899.

The deficiency of £5,615 noted at item 5 of the Statement of Losses includes £4,923, representing the assessed value of clothing and equipment unrecovered from members of An Fórsa Cosanta Aitiúil who became non-effective in the year 1952 or were discharged in the year 1953.

VOTE 58.—EXTERNAL AFFAIRS

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

105. The charge to this subhead includes £1,028 in respect of the printing and publishing of a number of illustrated booklets included in a series on Irish life and culture. As the contractual arrangements entered into with the publishers were not clear I have asked for information in the matter. I have also inquired regarding the receipts arising from sales of the booklets.

VOTE 61.—SOCIAL INSURANCE

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

106. 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. Such payments are subject to adjustment when audited accounts of the Fund are available. In accordance with these provisions sums amounting to £2,098,000 were paid to the Fund from the vote during the year under review. It is indicated in a note to the account that the saving of £666,000 was due to excess provision having been made for the year 1954-55 and to an adjustment in respect of an overdraw from the vote for 1953-54. The accounts of the Fund, which was established on 5 January 1953, have not yet been furnished to me.

Subhead B.—Investment Return

107. As stated in previous reports 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 under this section up to 31 March 1955 was £1,273,572 including £69,500 in the year under review. The whole amount was expended on the construction and equipment of Áras Mhic Dhiarmada. Part of the premises so constructed has been occupied by Córas Iompair Éireann and I am informed that negotiations regarding the rent payable have not yet been completed, but that sums amounting to £12,500 have been paid on account by the company into the Fund. Pending completion of the agreement, a sum of £367,000, being the estimated capital cost of the occupied premises, has been excluded from the expenditure on which the investment return was calculated.

108. In the years 1953-54 and 1954-55 certain works and services for which Córas Iompair Éireann and certain Government Departments were responsible were necessary in connection with the completion and occupation of Áras Mhic Dhiarmada, and for administrative convenience their cost was temporarily met out of the Social Insurance Fund.

As the precise amount of the expenditure under section 21 of the Act had not been defined when payment of investment return fell to be made, the charge to this subhead of £38,000 was arrived at on a provisional basis.

VOTE 62.—SOCIAL ASSISTANCE

Subhead A.—Old Age Pensions

109. As noted in the account sums amounting to £1,470, representing unrecovered balances of overpayments of old age pensions which were included in the accounts of previous years, were treated as irrecoverable with the sanction of the Department of Finance. This amount includes payments totalling £414 made to a pensioner in respect of the period December 1938 to the date of his death in February 1952. It appeared from particulars furnished by the Estate Duty Office in June 1953 that the deceased had been in possession of certain assets which he had not disclosed when applying for pension. A question was accordingly raised regarding the validity of his entitlement to pension and, by a decision of the appeals officer dated 18 May 1954, an overpayment as indicated was set up. Meanwhile, the period prescribed by the statutory notice to creditors had expired and as the estate was distributed in July 1953 no funds were available to meet the State's claim. I have inquired whether in cases where there is *prima facie* evidence of overpayment any steps could be taken by way of provisional claim against estates pending the formal determination of any question that might be raised as to the deceased's entitlement.

Subhead C.—Unemployment Assistance

110. Reference was made in paragraph 107 of the previous report to the arrangement by which the Department of Posts and Telegraphs restricted the extent of its check of payments of unemployment assistance and unemployment benefit made through post offices. Following the introduction of a mechanised system of control in the Department of Social Welfare precise figures of the amounts of such payments became available as from 1 December 1953. The aggregate of these figures for the period to 31 March 1955 was less than the amount claimed as having been paid by the Department of Posts and Telegraphs. The net discrepancies amounted to £515, and I have inquired how it is proposed to adjust them.

111. Reports of departmental checks of unemployment assistance payments made through employment exchanges have been furnished to me. The results disclosed call for no special comment.

Overpayments

112. As shown in the details of the appropriations in aid overpayments of assistance made in prior years amounting to £6,335 were recovered in cash and, as stated in a note to the account, £2,599 was recovered by withholding current payments. Unrecovered balances amounting to £1,672 were treated as irrecoverable with the approval of the Department of Finance.

I have asked for particulars of overpayments outstanding at 31 March 1955.

VOTE 63.—HEALTH

Subhead H.—Grants to Health Authorities

113. Issues in respect of grants under section 4 of the Health Services (Financial Provisions) Act, 1947, are made from time to time to the several health authorities on an estimated basis pending audit of the accounts by Local Government Auditors whose certificates are furnished to me. Any necessary adjustment is effected in the grants for subsequent years. As the grants paid to certain health authorities for the year 1948–49 and later years have not been finally adjusted I have inquired regarding the availability of auditors' certificates in these cases.

VOTE 67.—REPAYMENT OF TRADE LOANS ADVANCES

114. In July 1951 the Minister for Industry and Commerce guaranteed a loan of £15,000 under the Trade Loans (Guarantee) Acts to Messrs. Parlanti Castings (Ireland) Limited. The company went into voluntary liquidation in December 1951 and a sum of £8,970 was advanced from the Central Fund on foot of the guarantee. Sums amounting to £2,250 realised on the sale of the assets were credited to the Exchequer in 1952–53. The charge to this vote represents the payment of the balance to the Central Fund pursuant to section 10 (3) of the Trade Loans (Guarantee) Act, 1939. A further sum of £416, being the balance of the proceeds of the assets, was paid into the Exchequer in 1955–56.

VOTE 70.—NATIONAL DEVELOPMENT FUND

115. Pursuant to section 3 of the National Development Fund Act, 1954 (No. 7 of 1954), a sum of £3,000,000 provided in this vote was paid into the Fund established by section 2 of the Act. Including £5,000,000 paid in the year 1953–54, the total payments into the Fund to 31 March 1955 amounted to £8,000,000. Issues in the year under review totalled £1,811,352, viz. :—

	Vote	£
9. Public Works and Buildings	2,632
10. Employment and Emergency Schemes	250,000
27. Agriculture	33,000
28. Fisheries	2,500
38. Local Government	1,462,411
50. Industry and Commerce	809
51. Transport and Marine Services	60,000
		<hr/>
		£1,811,352

The various projects financed from these issues, and the expenditure incurred, are indicated in the statements appended to the accounts of the relevant votes.

LIAM Ó CADHLA,

Ard-Reachtair Cuntas agus Ciste

18 February 1956.

(Comptroller and Auditor General).

PUBLIC SERVICES

xxxvii

APPROPRIATION ACCOUNTS, 1954-55

SUMMARY

No. of Vote	SERVICE	Estimated Expendi- ture (Gross)	Estimated Appro- priations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate		Appropriations in Aid compared with Estimate		Amount to be surrendered		Exchequer Extra Receipts		No. of Vote
		£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
1	PRESIDENT'S ESTABLISHMENT ...	7,420	—	7,420	7,377 8 5	—	7,377 8 5	42 11 7	—	—	—	42 11 7	—	—	—	1
2	HOUSES OF THE OIREACHTAS ...	227,400	—	227,400	209,265 12 7	—	209,265 12 7	18,134 7 5	—	—	—	18,134 7 5	—	130 7 8	—	2
3	DEPARTMENT OF THE TAOISEACH ...	27,390	—	27,390	25,050 1 6	—	25,050 1 6	2,339 18 6	—	—	—	2,339 18 6	—	—	—	3
4	CENTRAL STATISTICS OFFICE ...	102,430	150	102,280	101,817 9 1	558 12 3	101,258 16 10	612 10 11	—	408 12 3	—	1,021 3 2	—	302 15 8	—	4
5	COMPTROLLER AND AUDITOR GENERAL ...	40,350	6,200	34,150	37,389 18 1	6,113 10 0	31,276 8 1	2,960 1 11	—	—	86 10 0	2,873 11 11	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ...	175,800	1,260	174,540	154,100 6 4	1,007 5 0	153,093 1 4	21,699 13 8	—	—	252 15 0	21,446 18 8	—	47 17 1	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS ...	1,917,270	69,500	1,847,770	1,863,357 19 5	76,802 8 10	1,786,555 10 7	53,912 0 7	—	7,302 8 10	—	61,214 9 5	—	568 18 11	—	7
8	OFFICE OF PUBLIC WORKS ...	466,400	95,400	371,000	410,508 11 7	91,663 7 10	318,845 3 9	55,891 8 5	—	—	3,736 12 2	52,154 16 3	—	5 7 0	—	8
9	PUBLIC WORKS AND BUILDINGS ...	4,772,067	125,067	4,647,000	3,718,624 11 0	148,449 16 6	3,570,174 14 6	1,053,442 9 0	—	23,382 16 6	—	1,076,825 5 6	—	650 0 0	—	9
10	EMPLOYMENT AND EMERGENCY SCHEMES ...	721,400	25,500	695,900	702,883 6 0	33,576 16 7	669,306 9 5	18,516 14 0	—	8,076 16 7	—	26,593 10 7	—	303 2 11	—	10
11	MANAGEMENT OF GOVERNMENT STOCKS ...	36,250	—	36,250	36,233 11 4	—	36,233 11 4	16 8 8	—	—	—	16 8 8	—	—	—	11
12	STATE LABORATORY ...	20,250	—	20,250	19,798 14 8	—	19,798 14 8	451 5 4	—	—	—	451 5 4	1,050	1,411 17 2	—	12
13	CIVIL SERVICE COMMISSION ...	54,070	16,570	37,500	48,416 15 0	16,157 6 5	32,259 8 7	5,653 5 0	—	—	412 13 7	5,240 11 5	—	—	—	13
14	AN CHOMHAIRLE EALAÍON ...	20,000	—	20,000	19,150 0 0	—	19,150 0 0	850 0 0	—	—	—	850 0 0	—	—	—	14
15	COMMISSIONS AND SPECIAL INQUIRIES ...	12,950	—	12,950	7,959 2 9	—	7,959 2 9	4,990 17 3	—	—	—	4,990 17 3	—	9 15 0	—	15
16	SUPERANNUATION AND RETIRED ALLOW- ANCES ...	977,705	114,675	863,030	948,422 9 11	114,849 5 2	833,573 4 9	29,282 10 1	—	174 5 2	—	29,456 15 3	7,959	8,725 2 2	—	16
17	RATES ON GOVERNMENT PROPERTY ...	343,000	10,000	333,000	320,783 18 8	8,956 7 6	311,827 11 2	22,216 1 4	—	—	1,043 12 6	21,172 8 10	—	—	—	17
18	SECRET SERVICE ...	7,500	—	7,500	5,101 7 1	—	5,101 7 1	2,398 12 11	—	—	—	2,398 12 11	—	—	—	18
19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	19,000	—	19,000	18,672 7 10	—	18,672 7 10	327 12 2	—	—	—	327 12 2	—	—	—	19
20	SUPPLEMENTARY AGRICULTURAL GRANTS ...	4,730,989	—	4,730,989	4,579,442 17 10	—	4,579,442 17 10	151,546 2 2	—	—	—	151,546 2 2	—	—	—	20
21	LAW CHARGES ...	120,760	4,000	116,760	117,571 1 3	5,832 16 10	111,738 4 5	3,188 18 9	—	1,832 16 10	—	5,021 15 7	—	—	—	21
22	UNIVERSITIES AND COLLEGES ...	568,774	—	568,774	567,492 3 5	—	567,492 3 5	1,281 16 7	—	—	—	1,281 16 7	—	—	—	22
23	MISCELLANEOUS EXPENSES ...	27,000	—	27,000	26,007 18 11	—	26,007 18 11	992 1 1	—	—	—	992 1 1	—	—	—	23
24	STATIONERY OFFICE ...	615,166	105,406	509,760	527,029 19 3	100,066 3 3	426,963 16 0	88,136 0 9	—	—	5,339 16 9	82,796 4 0	—	—	—	24
25	VALUATION AND BOUNDARY SURVEY ...	75,435	7,655	67,780	71,958 9 2	8,346 0 7	63,612 8 7	3,476 10 10	—	691 0 7	—	4,167 11 5	—	274 1 1	—	25
26	ORDNANCE SURVEY ...	69,895	7,505	62,390	63,564 7 5	7,072 7 1	56,492 0 4	6,330 12 7	—	—	432 12 11	5,897 19 8	—	15 0	—	26
27	AGRICULTURE ...	7,681,835	430,885	7,250,950	7,377,464 10 7	418,875 18 1	6,958,588 12 6	304,370 9 5	—	—	12,009 1 11	292,361 7 6	37,460	78,507 16 4	—	27
28	FISHERIES ...	145,320	37,720	107,600	114,884 7 0	35,453 9 9	79,430 17 3	30,435 13 0	—	—	2,266 10 3	28,169 2 9	—	1,803 17 0	—	28
29	OFFICE OF THE MINISTER FOR JUSTICE ...	85,280	—	85,280	83,875 1 7	—	83,875 1 7	1,404 18 5	—	—	—	1,404 18 5	550	1,153 8 4	—	29
30	GARDA SÍOCHÁNA ...	4,548,225	97,975	4,450,250	4,495,777 10 9	93,295 13 0	4,402,481 17 9	52,447 9 3	—	—	4,679 7 0	47,768 2 3	4,330	5,530 18 9	—	30
31	PRISONS ...	221,493	25,963	195,530	211,701 18 8	27,321 13 2	184,380 5 6	9,791 1 4	—	1,358 13 2	—	11,149 14 6	—	135 7 7	—	31
32	DISTRICT COURT ...	93,540	—	93,540	80,725 18 5	—	80,725 18 5	12,814 1 7	—	—	—	12,814 1 7	19,600	14,700 0 0	—	32
33	CIRCUIT COURT ...	153,275	30,025	123,250	147,537 0 9	30,070 5 10	117,466 14 11	5,737 19 3	—	—	45 5 10	5,783 5 1	—	36 9 6	—	33
34	SUPREME COURT AND HIGH COURT OF JUSTICE ...	95,470	910	94,560	93,239 18 3	691 19 7	92,547 18 8	2,230 1 9	—	—	218 0 5	2,012 1 4	2,500	3,516 2 8	—	34
35	LAND REGISTRY AND REGISTRY OF DEEDS ...	96,330	—	96,330	91,622 10 11	—	91,622 10 11	4,707 9 1	—	—	—	4,707 9 1	—	8 6 8	—	35
36	PUBLIC RECORD OFFICE ...	9,330	—	9,330	9,274 19 0	—	9,274 19 0	55 1 0	—	—	—	55 1 0	—	35 0 0	—	36
37	CHARITABLE DONATIONS AND BEQUESTS ...	5,068	38	5,030	4,999 9 9	37 2 6	4,962 7 3	68 10 3	—	—	17 6	67 12 9	5	8 0 0	—	37
38	LOCAL GOVERNMENT ...	4,976,525	50,915	4,925,610	4,659,026 16 10	53,166 3 11	4,605,860 12 11	317,498 3 2	—	2,251 3 11	—	319,749 7 1	—	344 0 0	—	38
39	OFFICE OF THE MINISTER FOR EDUCATION ...	359,172	82	359,090	333,552 11 0	175 14 7	333,376 16 5	25,619 9 0	—	93 14 7	—	25,713 3 7	—	—	—	39
40	PRIMARY EDUCATION ...	8,369,630	107,140	8,262,490	8,264,060 14 4	110,046 17 2	8,154,013 17 2	105,569 5 8	—	2,906 17 2	—	108,476 2 10	—	—	—	40
41	SECONDARY EDUCATION ...	1,734,640	44,770	1,689,870	1,724,891 8 1	46,704 17 0	1,678,186 11 1	9,748 11 11	—	1,934 17 0	—	11,683 8 11	—	—	—	41
42	TECHNICAL INSTRUCTION ...	1,052,940	36,710	1,016,230	1,049,559 9 5	36,813 1 5	1,012,746 8 0	3,380 10 7	—	103 1 5	—	3,483 12 0	—	—	—	42
43	SCIENCE AND ART ...	198,420	8,450	189,970	190,155 0 10	11,100 12 1	179,054 8 9	8,264 19 2	—	2,650 12 1	—	10,915 11 3	—	—	—	43
44	REFORMATORY AND INDUSTRIAL SCHOOLS ...	229,290	7,350	221,940	215,616 6 7	6,915 10 10	208,700 15 9	13,673 13 5	—	—	434 9 2	13,239 4 3	—	—	—	44
45	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	79,880	—	79,880	66,200 0 0	—	66,200 0 0	13,680 0 0	—	—	—	13,680 0 0	—	—	—	45
46	NATIONAL GALLERY ...	10,700	—	10,700	10,530 19 1	—	10,530 19 1	169 0 11	—	—	—	169 0 11	110	119 6 5	—	46
47	LANDS ...	2,116,810	160,110	1,956,700	2,026,892 19 0	144,954 8 6	1,881,938 10 6	89,917 1 0	—	—	15,155 11 6	74,761 9 6	15,755	20,060 19 8	—	47
48	FORESTRY ...	1,448,560	175,700	1,272,860	1,426,060 6 4	176,711 8 8	1,249,348 17 8	22,499 13 8	—	1,011 8 8	—	23,511 2 4	—	9 8 6	—	48
49	GAELTACHT SERVICES ...	565,850	262,950	302,900	546,206 19 1	262,950 0 0	283,256 19 1	19,643 0 11	—	—	—	19,643 0 11	55,000	36,635 15 1	—	49
50	INDUSTRY AND COMMERCE ...	9,284,338	44,098	9,240,240	9,164,788 3 1	51,038 0 4	9,113,750 2 9	119,549 16 11	—	6,940 0 4	—	126,489 17 3	29,532	41,524 16 11	—	50
51	TRANSPORT AND MARINE SERVICES ...	1,955,835	43,725	1,912,110	1,469,637 12 3	44,410 18 8	1,425,226 13 7	486,197 7 9	—	685 18 8	—	486,883 6 5	—	829,255 19 4	—	51
52	AVIATION AND METEOROLOGICAL SERVICES ...	739,130	324,600	414,530	639,426 14 1	374,704 0 5	264,722 13 8	99,703 5 11	—	50,104 0 5	—	149,807 6 4	—	33,398 15 4	—	52
53	INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE ...	23,950	—	23,950	23,294 8 11	—	23,294 8 11	655 11 1	—	—	—	655 11 1	28,000	29,101 8 3	—	53
54	POSTS AND TELEGRAPHS ...	8,039,348	471,348	7,568,000	7,895,036 10 9	507,434 19 7	7,387,601 11 2	144,311 9 3	—	36,086 19 7	—	180,398 8 10	—	1,949 3 0	—	54
55	WIRELESS BROADCASTING ...	486,700	99,300	387,400	453,462 18 0	99,826 0 7	353,636 17 5	33,237 2 0	—	526 0 7	—	33,763 2 7	370,000	375,202 11 7	—	55
56	DEFENCE ...	8,443,782	176,472	8,267,310	6,750,773 1 2	186,145 18 3	6,564,627 2 11	1,693,008 18 10	—	9,673 18 3	—	1,702,682 17 1	—	512 5 11	—	56
57	ARMY PENSIONS ...	1,474,400	—	1,474,400	1,448,405 14 8	—	1,448,405 14 8	25,994 5 4	—	—	—	25,994 5 4	—	1,451 7 0	—	57
58	EXTERNAL AFFAIRS ...	409,100	6,100	403,000	399,331 18 3	6,352 15 9	392,979 2 6	9,768 1 9	—	252 15 9	—	10,020 17 6	3,000	2,528 5 10	—	58
59	INTERNATIONAL CO-OPERATION ...	37,600	—	37,600	34,572 0 11	—	34,572 0 11	3,027 19 1	—	—	—	3,027 19 1	—	1 0 5	—	59
60	OFFICE OF THE MINISTER FOR SOCIAL WELFARE ...	1,298,809	775,759	523,050	1,254,693 17 7	758,095 12 6	496,598 5 1	44,115 2 5	—	—	17,663 7 6	26,451 14 11	—	50 17 4	—	60
61	SOCIAL INSURANCE ...	2,798,000	—	2,798,000	2,136,000 0 0	—	2,136,000 0 0	662,000 0 0	—	—	—	662,000 0 0	—	—	—	61
62	SOCIAL ASSISTANCE ...	18,068,500	273,100	17,795,400	17,565,197 5 6	290,983 12 10	17,274,213 12 8	503,302 14 6	—	17,883 12 10	—	521,186 7 4	—	47 9 8	—	62
63	HEALTH ...	10,493,440	335,740	10,157,700	8,345,881 8 11	335,495 14 8	8,010,385 14 3	2,147,558 11 1	—	—	244 5 4	2,147,3				

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended in the year ended 31st March, 1955, 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 1954).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Salaries, Wages and Allowances ...	8,070	5,919	161	
B.—Travelling and Incidental Expenses ...	100	279		179
C.—Telephone and Telegrams ...	500	499	1	
D.—Motor Cars, Locomotives, and other Transport ...	750	750		
TOTAL ...	7,420	7,377	43	

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES,
1954-55

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenses which could not have been foreseen were incurred in connection with a journey abroad.

C.—Expenditure cannot be accurately estimated.

O. J. REDMOND, Accountant-General.

DEPARTMENT OF FINANCE,
30th September 1955.

I have examined the above Account in accordance with the provisions of the Expenditure and Audit Department Act, 1921, and have obtained all the information 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 O. GADHIA,
Comptroller and Auditor General.

Passed and signed on 23rd (24th) of the month of January 1956 (1955) at London.

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80
90
100

A

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	6,070	5,919	151	—
B.—Travelling and Incidental Expenses	100	279	—	179
C.—Telegrams and Telephones ...	500	429	71	—
D.—Motor Cars—Replacement Grant	750	750	—	—
TOTAL ...£	7,420	7,377	222	179
Surplus to be surrendered ...			£43	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Expenses which could not have been foreseen were incurred in connection with a journey abroad.
- C.—Expenditure cannot be accurately estimated.

O. J. REDMOND,

Accounting Officer.

DEPARTMENT OF FINANCE,
30th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	76,615	6,682	—
B.—Travelling Expenses of Teachtaí ...	40,000	35,995	4,005	—
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóiri	29,679	28,889	790	—
D.—Travelling Expenses of Seanadóiri ...	6,500	7,397	—	897
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...	60,734	55,160	5,574	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	785	481	304	—
G.—Telegrams and Telephones	1,400	984	416	—
H.—Witnesses' Expenses ...	5	—	5	—
I.—Inter-Parliamentary Activities (Grant-in-Aid) ...	3,000	1,745	1,255	—
J.—Expenses of the Restaurant	2,000	2,000	—	—
TOTAL ...£	227,400	209,266	19,031	897

Surplus to be surrendered ... £18,134

Extra Receipts payable to Exchequer

Estimated Realised

Fees forfeited under Section 20 (2) (b) of the Seanad Electoral (Panel Members) Act, 1937 ...

Refund of overpayments ...

£ £

— 60

— 70

£130

A 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. and B.—The dissolution, which was not anticipated when the estimate was framed, caused the savings on these subheads.
- D.—Travelling by Seanadóiri exceeded expectations.
- E.—Saving due to vacancies and to staff changes involving new appointments at lower points on the salary scale.
- F.—Expenditure on travelling and uniforms was less than expected.
- G.—Expenditure cannot be reliably forecast.
- I.—Cumann Parlaiminteach na hÉireann did not require the full amount of the grant-in-aid.

EXTRA REMUNERATION (exceeding £50)

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

NOTE

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

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	25,820	24,102	1,718	—
B.—Travelling Expenses	800	213	587	—
C.—Incidental Expenses	170	129	41	—
D.—Telegrams and Telephones	600	606	—	6
TOTAL ... £	27,390	25,050	2,346	6
Surplus to be surrendered ...			£2,340	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly to staff changes, involving the appointment of officers at lower points on the salary scale and the suppression of certain posts; offset by the charging to this Vote as from 3rd June, 1954, of the salary of the Parliamentary Secretary to the Government, formerly borne on Vote 65.

B.—The estimate was necessarily conjectural.

EXTRA REMUNERATION (exceeding £50)

From the Central Bank the Secretary of the Department received £500 as a director of the Bank.

NOTE

The Accounts of other Votes include expenditure of £914, approximately, in respect of staff lent, without repayment, to this Department.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	88,230	95,001	—	6,771
B.—Travelling Expenses ...	600	482	118	—
C.—Incidental Expenses ...	300	255	45	—
D.—Telegrams and Telephones ...	1,150	1,394	—	244
E.—Special Statistical Inquiries ...	12,100	4,635	7,465	—
F.—Subscriptions, etc., to International Organisations ...	50	50	—	—
GROSS TOTAL ...£	102,430	101,817	7,628	7,015
			Surplus of Gross Estimate over Expenditure £613	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ...	150	558	£408	
NET TOTAL ...£	102,280	101,259	Total Surplus to be surrendered £1,021	

Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Refund of salary of loaned officer	—	294
Refund of overpayment	—	9
				£303

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The provision made was based on an under-estimate of staff requirements.
- B.—A number of international conferences, for which provision had been made, were not attended.
- D.—Excess caused by the re-apportionment of the cost of telephone services in the buildings occupied by this Office.
- E.—The National Farm Survey was not begun as soon as had been anticipated.

APPROPRIATIONS IN AID

All the receipts were in respect of special statistical information supplied.

EXTRA REMUNERATION (exceeding £50)

From this Vote a Higher Executive Officer received a gratuity of £200 for special services. A Clerical Officer received a gratuity of £40 for special services and £25 for overtime.

NOTE

Expenditure of £445, approximately, was incurred in respect of staff lent, without repayment, to other Departments.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
13th October, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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 ...	39,590	36,764	2,826	—
B.—Travelling Expenses ...	520	418	102	—
C.—Incidental Expenses ...	240	208	32	—
GROSS TOTAL ...£	40,350	37,390	2,960	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,960	
Deduct—			Deficiency of Appropriations in Aid realised £86	
D.—Appropriations in Aid ...	6,200	6,114	Net Surplus to be surrendered £2,874	
NET TOTAL ...£	34,150	31,276		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies remaining unfilled for portion of the year, to retrenchment in staff and to changes in personnel.
- B.—Audits involving travelling expenses were not carried out to the extent anticipated.
- C.—Expenditure on telephones was less than anticipated.

APPROPRIATIONS IN AID

One audit fee was not received until after the 31st March but the fees for certain other audits were in excess of the amounts estimated and a net deficiency of £86 resulted.

C. O'NEILL,

Accounting Officer.

OIFIG AN ARD-REACHTAIRE CUNTAS AGUS CISTE,
22 Deireadh Fómhair, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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 ...	152,200	133,512	18,688	—
A.1.—Chief Medical Officer for the Civil Service ...	1,780	1,196	584	—
A.2.—Actuary ...	250	—	250	—
B.—Travelling Expenses ...	500	115	385	—
C.—Incidental Expenses ...	700	369	331	—
D.—Telegrams and Telephones	2,200	1,636	564	—
PAYMASTER-GENERAL'S OFFICE				
E.—Salaries, Wages and Allowances ...	18,010	17,108	902	—
F.—Travelling and Incidental Expenses ...	160	164	—	4
GROSS TOTAL ...£	175,800	154,100	21,704	4
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £21,700	
<i>Deduct—</i>	—	—	Deficiency of Appropriations in Aid realised £253	
G.—Appropriations in Aid ...	1,260	1,007	Net Surplus to be surrendered £21,447	
NET TOTAL ...£	174,540	153,093		

Extra Receipts payable to Exchequer

Estimated Realised

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

£ 48

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to staff retrenchments and to vacancies.

A.1.—The Chief Medical Officer did not take up duty until August, 1954.

A.2.—No actuarial investigation was undertaken during the year.

B.—The estimate is necessarily conjectural.

C.—Expenditure on advertising, uniforms and miscellaneous items was less than expected.

D.—The use of the telephone service was less than anticipated (*see* also note to Subhead A).

E.—Saving due to vacancies and staff changes.

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	255	—
(3) Miscellaneous	5	7
	<u>£1,260</u>	<u>£1,007</u>

EXTRA REMUNERATION (exceeding £50)

An Assistant Secretary received £175 as a director of Ceimici, Teoranta, and £250 as a director of Irish Steel Holdings, Limited. Another Assistant Secretary received £250 as a director of Córas Tráchtála, Teoranta.

A Clerical Officer received £75 for overtime.

NOTES

This Account includes expenditure of £1,110, approximately, in respect of remuneration of staff lent, without repayment, to other Departments and Offices.

The Accounts of other Votes include expenditure of £124, approximately, in respect of remuneration of staff lent, without repayment, to this Department.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th October, 1955.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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. ...	1,747,580	1,688,087	59,493	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain ...	1,520	1,657	—	137
B.—Travelling Expenses ...	24,000	23,982	18	—
C.—Removal Expenses ...	2,000	1,971	29	—
D.—Poundage to Distributor of Stamps ...	470	589	—	119
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	92,600	94,479	—	1,879
F.—Carriage of Parcels, Advertisements, etc. ...	1,150	1,190	—	40
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ...	11,800	11,263	537	—
H.—Telegrams and Telephones	11,000	11,140	—	140
I.—Uniform Clothing ...	6,170	6,584	—	414
J.—Boat Hire, Cycles and other Conveyances ...	550	532	18	—
K.—Motor Cars for Frontier Patrols	8,200	8,770	—	570
L.—Revenue Instruments, etc.	640	579	61	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	5,550	9,872	—	4,322
N.—Incidental Expenses ...	320	301	19	—
O.—Provision of Rooms for Official Purposes ...	210	167	43	—
P.—Compensation ...	5	82	—	77

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.—Losses by Default, Fraud and Accident	5	22	—	17
R.—Customs Co-operation Council	3,500	2,091	1,409	—
GROSS TOTAL ...£	1,917,270	1,863,358	61,627	7,715
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £53,912	
Deduct—			Surplus of Appropriations in Aid realised	
S.—Appropriations in Aid ...	69,500	76,802	£7,302	
NET TOTAL ...£	1,847,770	1,786,556	Total Surplus to be surrendered £61,214	

Extra Receipts payable to Exchequer

Estimated

Realised

Compensation for loss of services of officers injured
in accidents

£

£

£69

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due largely to vacancies remaining unfilled.

AA.—Excess due to staffing changes.

D.—Stamp sales exceeded expectation.

E.—Excess due mainly to delay in the receipt of claims by railway companies and increase in the amounts payable to Collectors of Taxes.

Included are *ex-gratia* payments amounting to £346 to certain Collectors of Taxes (E. 3/8/50).

G.—Saving due to reduced requirements for designs, dies and plates.

H.—Excess due to increase in telephone calls.

I.—Excess due to payments for goods delivered earlier than anticipated.

K.—Excess due mainly to delayed delivery of new car.

L.—Saving due to changes in requirements and in prices.

M.—Excess due mainly to law costs awarded against the Department.

N.—Includes four *ex-gratia* payments amounting to £1 as compensation for clothing damaged by defective office equipment and four *ex-gratia* payments amounting to £19 as compensation for articles of clothing stolen from official premises.

O.—Saving due to reduced expenditure on hire of rooms for Income Tax appeals.

P.—Arising out of official car accidents, compensation and costs in one case amounted to £59 and balance of costs in the other case to £23 (S. 48/18/49).

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

- £21 Minor cash discrepancies not involving fraud or culpable negligence (S. 47/7/34).
 £1 Arrears of Social Welfare Insurance contributions for a part-time cleaner regarded in error as not liable.

R.—Saving was on travelling and subsistence abroad. Frequency and duration of meetings cannot be accurately foreseen.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Charge for manufacture of Social Insurance and Supplementary Unemployment stamps ...	675	675
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	43,000	47,426
5. Fines, forfeitures, law costs recovered, etc. ...	9,500	10,528
6. Registry of Business Names	300	271
7. Proceeds of Customs sales (seizures, etc.) ...	8,500	10,206
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	585	585
9. Miscellaneous items	5,915	6,086
	<hr/> £69,500	<hr/> £76,802
4. Greater yield than expected from increased rates of charge and increase in the number of vehicles crossing the land frontier.		
5. Receipts vary with the number and importance of the cases involved.		
6. Receipts vary with the number of registrations, etc.		
7. Receipts vary with the quantity of seizures sold and the level of prices realised.		
9. Miscellaneous items comprised the following:—		
		£
Bill of Entry receipts		3,859
Rent of official premises		716
Vote refunds		272
Sales of official cars		353
Recovery of salary of officer on loan		107
Minor unclassified items, e.g., surpluses in cash, scrivenery fees, fees under Merchant Shipping Acts, etc.		779
		<hr/> £6,086

EXTRA REMUNERATION (exceeding £50)

One Surveyor and four Officers of Customs and Excise, one Chief Preventive Officer, one Preventive Officer and one Assistant Preventive Officer received allowances varying from £73 to £141 while engaged on Special Inquiry duty.

One hundred and eight Officers of Customs and Excise, forty-six Departmental Clerical Officers, one Chief Preventive Officer, fifty-four Preventive Officers, one hundred and sixty-two Assistant Preventive Officers, forty-seven Watchers, three Extra Men, eight Tax Officers (Higher Grade), seventy-six Senior Tax Officers, thirty-six Tax Officers, one Writing Assistant, two Departmental Writing Assistants, three Departmental Short-hand Typists and two Firefighters received amounts varying from £51 to £342 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 Inspector of Taxes, two Officers of Customs and Excise, one Executive Officer and one Departmental Clerical Officer received amounts varying from £174 to £339 from the Vote for Wireless Broadcasting. One Assistant Preventive Officer received £13 from the Vote for Wireless Broadcasting and £97 in respect of overtime, etc., from this Office. One Watcher received £80 from the Department of Posts and Telegraphs.

NOTES

Exchequer Extra Receipts—£7,446—net sales of fee stamps in respect of Companies Registration, £7,439, Companies Registration (Limited Partnerships Act, 1907), 42, and Newspaper Registration, £5.

A claim for £80 for loss of services of an officer injured in a motor accident was abandoned (E. 112/10/40).

The estimated loss on the saleable value of an official car resulting from an accident amounting to £18 was written off (S.48/18/49).

The Accounts of other Departments include expenditure of approximately £108 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

This Account includes expenditure of approximately £193 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

R. P. RICE,

Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
28 Samhain, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	425,700	369,744	55,956	—
B.—Travelling Expenses ...	35,000	34,256	744	—
C.—Incidental Expenses ...	2,700	3,117	—	417
D.—Telegrams and Telephones	3,000	3,391	—	391
GROSS TOTAL ...£	466,400	410,508	56,700	808
			Surplus of Gross Estimate over Expenditure £55,892	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	95,400	91,663	£3,737	
NET TOTAL ...£	371,000	318,845	Net Surplus to be surrendered £52,155	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Miscellaneous	—	5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to difficulties in recruiting professional staff and to unfilled vacancies.
 B.—The saving was mainly in respect of the engineering branch which could not complete its programme because of staff vacancies.
 C.—The expenditure on technical equipment and on incidental supplies was greater than expected.
 D.—Excess due to increased use of telephones.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Penal interest on overdue loan repayments ...	400	372
(2) Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946	16,000	17,034

	Estimated	Realised
	£	£
(3) Amount recoverable as administration expenses in connection with agency services	16,000	16,638
(4) Amount recoverable from Vote 9 (Subheads J.2, J.4 and J.5) in respect of salaries and travelling expenses in connection with arterial drainage construction and maintenance works	19,100	22,695
(5) Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc.	5,800	2,873
(6) Amount recoverable from Vote 27 (Subhead M.9) in respect of salaries and travelling expenses in connection with drainage surveys and works	27,500	21,909
(7) Amount recoverable from Vote 51 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works	4,800	3,196
(8) Amount recoverable as expenses of management of the Local Loans Fund	5,000	6,005
(9) Miscellaneous	800	941
	<u>£95,400</u>	<u>£91,663</u>

(1) A casual variation.

(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 were somewhat more than anticipated when the estimate was framed.

(4) The receipts are based on the actual expenditure borne on this Vote in respect of salaries and travelling expenses in connection with arterial drainage construction works. The excess on the estimate arose in respect of the Brosna and Feale Catchment Drainage Schemes where extra services on the part of the engineering branch were required.

(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. Shortage of engineering staff reduced the volume of works that could be undertaken.

(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 engineering staff curtailed the programme of surveys and works.

(7) The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on harbour improvement and constructional works for the Department of Industry and Commerce. Because of difficulty and delay in recruiting engineering staff the work that could be undertaken was less than had been expected.

(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, £885; mapping charges, etc., £56.

EXTRA REMUNERATION (exceeding £50)

The Principal Architect received fees totalling £87 from Vote 9 (S.102/2/54) and £250 from Vote 52 (E.8/2/52).

NOTES

(1) This Account includes expenditure of approximately £2,083 in respect of remuneration of staff temporarily lent, without repayment, to another Office.

(2) Copying of lists of examination results was carried out for the Department of Education without repayment; the value of the service in the year was £17.

(3) 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 HÉIGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
11th November, 1955.

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, 1955

SERVICE	Balances, 1st April, 1954	Receipts, 1954-55	Payments, 1954-55	Balances, 31st March, 1955
	£	£	£	£
	<i>Dr.</i>			<i>Dr.</i>
Shannon Navigation ...	1,056	11,263	10,870 (a)	663 (b)
Irish Church Fund, Loans Re- payments ...	—	10	10	—
Letterkenny Railway ...	9	—	9	—
Marine Works Act, 1902, Main- tenance Fund ...	57	1,006	456	607 (c)

(a) This total includes a payment of £15 which, with £3 legal costs, was made in settlement of a claim for compensation for damage caused to a boat by a submerged post (S.50/1/55).

(b) There are held to the credit of the Fund £2,500 $3\frac{1}{4}$ per cent. National Security Loan, 1956/61 and £1,000 $3\frac{1}{4}$ per cent. Financial Agreement Loan, 1953/58.

(c) In addition there are held to the credit of the Fund the following stocks—£11,582 $3\frac{1}{2}$ per cent. Exchequer Bonds, 1965/70; £2,100 3 per cent. Exchequer Bonds, 1965/70; £1,550 $3\frac{1}{2}$ per cent. Fourth National Loan, 1950/70; and £1,000 $3\frac{1}{4}$ per cent. National Security Loan, 1956/61.

DIARMUID Ó HÉIGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
11th November, 1955.

PUBLIC WORKS AND BUILDINGS
See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	460,000	458,613	1,387	—
B.—New Works, Alterations and Additions	2,470,000	1,681,253	788,747	—
C.—Maintenance and Supplies ...	530,000	501,439	28,561	—
D.1.—Furniture, Fittings and Utensils	65,000	64,580	420	—
D.2.—Central Furniture Stores	3,000	3,875	—	875
E.—Rents, Rates, etc. ...	148,000	141,255	6,745	—
F.1.—Fuel, Light, Water, Cleaning, etc.	225,000	214,158	10,842	—
F.2.—Reserve Fuel Stocks ...	5,000	1,245	3,755	—
G.—Phoenix Park National School	600	206	394	—
H.—River Shannon Works ...	300	265	35	—
I.—Telegrams and Telephones ...	650	788	—	138
J.1.—Arterial Drainage—Surveys	20,500	14,171	6,329	—
J.2.—Arterial Drainage—Construction Works ...	377,000	387,012	—	10,012
J.3.—Barrow Drainage—Repayment of Advances ...	14,417	14,417	—	—
J.4.—River Fergus Drainage ...	4,100	3,957	143	—
J.5.—Arterial Drainage—Maintenance	8,500	—	8,500	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Purchase and Maintenance of Engineering Plant and Machinery, and Stores ...	440,000	231,391	208,609	—
GROSS TOTAL ...£	4,772,067	3,718,625	1,064,467	11,025
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,053,442	
Deduct—			Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid ...	125,067	148,450	£23,383	
NET TOTAL ...£	4,647,000	3,570,175	Total Surplus to be surrendered £1,076,825	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Dunsink Observatory, Co. Dublin—amount received in respect of books and equipment ...	—	650

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A casual variation. The payments within the year were as follows :—

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
	£	
DEPARTMENT OF FINANCE—		
Commissioners of Public Works—		
Co. Meath : Hill of Tara ...	2,620	S.200/25/33
Revenue Commissioners—		
Dublin : Árus Brugha, Upper O'Connell Street ...	300,000	F.46/1/53
DEPARTMENT OF JUSTICE—		
Gárda Síochána—		
Dublin : Cabra ...	637	S.14/9/28
6, Conyngham Road ...	11,250	S.2/2/54
Co. Clare : Labasheeda ...	131	S.14/14/46
Co. Donegal : Castlefin ...	92	S.14/15/36
Dunfanaghy ...	15	S.14/49/24
Pettigo ...	94	S.14/97/26
Co. Louth : Ardee ...	290	S.14/15/46
Co. Meath : Athboy ...	885	S.14/17/33
DEPARTMENT OF LANDS—		
Gaeltacht Services Branch—		
Co. Donegal : Ardara ...	300	S.29/1/43

					DEPARTMENT OF
					FINANCE
SERVICE					AUTHORITY
					AMOUNT
					£
DEPARTMENT OF INDUSTRY AND COMMERCE—					
Meteorological Services—					
Co. Kilkenny	:	Kilkenny	...	...	266
Co. Offaly	:	Birr	...	...	8
DEPARTMENT OF EXTERNAL AFFAIRS—					
Paris	:	Embassy premises	...	...	140,940
UNAPPROPRIATED—					
Dublin	:	Solicitors	Buildings	Courts of	{ S.2/15/24 S.2/19/37
		Justice	...	...
					1,085
					£458,613

B.—Progress generally was 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.—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.

D.1.—This casual variation 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, which was somewhat more than had been provided for, represents the cost of stocks of standard supplies purchased during the year and not issued before 31st March, 1955.

The total value of stocks held in the Central Furniture Stores on 31st March, 1955, was £20,000, 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.1.—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 heating requirements being less than expected. A statement of expenditure, Department by Department, is at page 25.

F.2.—This subhead provides for the cost of stocks of fuel not allocated to Departments before the close of the year.

G.—The saving resulted mainly because painting works were not completed in time to involve payment within the year.

H.—Delivery of certain materials was not effected in time to involve payment within the year.

I.—The excess was consequential upon increased use of telephones.

J.1.—Shortage of technical staff prevented the full programme of work from being carried out within the year.

In addition to the charge against the subhead, engineering stores were supplied and services were rendered by engineering plant and machinery to a total value of £2,388.

J.2.—The excess is attributable principally to the unexpected progress found possible with bridge and bank protection works on the Feale Scheme; it was partially offset by savings which arose from retardment of machine work on the Corrib-Clare Scheme through flooding, and from delay in the commencement of the Nenagh Scheme.

In addition to the charge against the subhead, engineering stores were supplied and services were rendered by engineering plant and machinery to total values of £113,214, in the case of the Corrib-Clare Catchment Drainage Scheme, of £122,479 in the case of the Feale Catchment Drainage Scheme, of £68,707 in the case of the Glyde and Dee Catchment Drainage Scheme, of £22 in the case of the Nenagh Catchment Drainage Scheme and of £6,848 in the case of the Brosna Catchment Drainage Scheme. In this last case, however, spare parts, stores, etc., to the value of £16,556 were transferred elsewhere.

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

J.4.—A casual variation.

In addition to the charge against the subhead, engineering stores were supplied and services were rendered by engineering plant and machinery to a total value of £1,343.

J.5.—The transfer of the Brosna Catchment Drainage Scheme from construction to maintenance was not effected within the year.

K.—The saving resulted from deferring purchases of certain engineering plant and workshop machinery, from inability to recruit suitable staff and from curtailment of the year's programme of stores purchases and repair contracts.

The value of stores held at 31st March, 1955, was £235,000, approximately.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Rents and fines	...	...	...	...	...	36,000	57,144
2. Harbour tolls, dues, etc.	...	...	...	...	...	20,000	18,900
3. Sale of surplus and obsolete stores, old materials, etc.	...	...	...	...	...	5,000	9,729
4. Hire of plant	...	...	...	...	...	4,500	12,183
5. Sales of farm and garden produce	...	...	...	...	...	9,000	10,651
6. Admission tickets at parks, piers, etc.	...	...	...	...	...	1,500	1,987
7. Lettings of sporting, fishing rights, etc.	...	...	...	...	...	250	688
8. Recoveries from other Departments, etc., for services carried out on repayment terms (<i>see</i> Subheads C., D.1, E., F.1 and K.)	...	...	...	...	...	46,750	29,243
9. Miscellaneous	...	...	...	...	...	2,067	7,925
						<u>£125,067</u>	<u>£148,450</u>

1. The receipts were greater than estimated for and comprised—rents, £51,668, and fines on leasing of Government property, £5,476.

2. Certain receipts appropriate to the year were not received in time for inclusion in the Account.

3. The surplus resulted mainly because receipts from auctions of redundant stores were more than had been expected.

4. The surplus arose mainly because there were receipts from dredger hirings which had not been provided for.

5. The receipts generally were greater than expected. They were as follows :—

Bourn Vincent Memorial Park, £8,817; Royal Hospital Gardens, etc., £1,304; Phoenix Park, etc., £479; sundry other sales, £51.

6. Receipts were somewhat greater than anticipated.

7. Bourn Vincent Memorial Park—woodcock and rough shooting. £75; deerstalking, £23; fishing, £590.

The receipts for fishing include an amount appropriate to the previous year, but not received in time to be included in the Account for that year.

8. Department of Social Welfare (Social Insurance Fund), £23,734; Special Employment Schemes Office, £1,605; Department of Local Government (Combined Purchasing Section), £302; Post Office Savings Bank, £1,154; College of Science, £120; and in respect of services rendered by Central Engineering Workshops, £2,328.

9. Sales and leases of Government properties, £865; work done for other parties, £705; contributions to cost of works at national schools, £931; contractors' deposits unclaimed, £225; storage of boats at Dún Laoghaire and Howth harbours, £77; licences, Phoenix Park, £50; football pavilions, Phoenix Park, £98; recovery of cost of electricity and gas, £216; sales of water, £183; recovery of cost of heating, £392; malicious damages compensation, £41; recoveries in respect of establishments abroad, £264; services rendered at Solicitors' Buildings, Courts of Justice, £3,101; sundry other receipts, £777.

NOTES

(1) A sum of £796 was paid *ex-gratia* to a firm of contractors in respect of certain unexpected increases in costs which arose in the course of the work but which did not appear to be covered by the prices variation clause in the relevant contract. Subhead B. (S.7/10/47).

(2) £15 was paid in settlement of a claim for compensation made by the occupier of premises which were damaged by rainwater percolating from the defective roof of an adjoining State building. Subhead C.

(3) A total of £165 was expended on the maintenance of St. Enda's College (Pearse Bequest). Subhead C. (S. 22/9/41 and S. 22/2/53).

(4) Sums totalling £20 were expended on reinstatement works in four cases of malicious damage at State properties. Subhead C. (S. 102/9/37).

(5) An action for damages taken by a minor who was alleged to have been injured by a yacht turn-table at Dún Laoghaire harbour was settled out of court; prior to negotiating the settlement the Commissioners had the claimant medically examined and the fees thereby incurred, £5, are included in this Account. Subhead C. (S. 102/8/54).

(6) A sum of £29, the cost of making good damage caused by a motor-lorry to a wall at a State building, proved to be irrecoverable. Subhead C.

(7) Sums totalling £20 were paid, *ex-gratia*, to seven members of the Commissioners' staff in respect of personal property which was damaged or destroyed in the course of their employment. Subheads C., J.2 and K. (E. 109/41/41).

(8) Sums totalling £19 were paid *ex-gratia* to three fuel contractors in recoupment of an increase in the cost of machine-won turf, announced after they had entered into their contracts. Subhead F.1 (S. 9/7/52).

(9) Following a stocktaking of stores and of plant and tools on the Glyde and Dee Catchment Drainage Scheme a net deficit of £50 was written off. Subhead J.2 (S. 59/2/53).

(10) Following a stocktaking of the plant and tools on the Brosna Catchment Drainage Scheme, the value of untraced shortages, £87, was written off. Subhead J.2 (S.59/2/53).

(11) Sums amounting to £87 were paid as compensation and costs in five cases of damage to property arising out of work in connection with drainage schemes. In a sixth case the damage was repaired at a cost of £8. Subhead J.2 (S. 102/7/49).

(12) In three cases where compensation was claimed in respect of damage caused in the course of drainage operations but the claims for various reasons were not legally sustainable, sums totalling £56 were paid without prejudice or admission of liability and a total of £4 was allowed on foot of legal costs. Subhead J.2 (S. 102/7/49).

(13) Sums totalling £397, with £18 on foot of legal, etc., costs, were paid without admission of liability in five cases where crops and lands were damaged by the flooding which followed a sudden breach in an embankment on the occasion of a high flood in the River Feale Catchment district. Subhead J.2 (S. 59/5/45).

(14) A sum of £6 has been charged to the Vote following an unexplained shortage of one ton in a consignment of cement to a drainage store. Subhead J.2 (S. 102/7/53).

(15) A work-boat engaged on drainage operations drifted with its moorings and on going aground became partially submerged; it was salvaged and repaired, and its equipment reconditioned at a total cost of £297. Subhead J.2 (S. 59/4/43).

(16) The Account includes a total of £1,691, inclusive of workshop charges amounting to £354, being the expenditure within the year on the salvage and repair of a floating dredger which foundered in a severe storm while engaged on drainage operations. Sub-heads J.2 and K. (S. 59/4/43).

(17) £100 was paid *ex-gratia* to enable minor protection works to be carried out at a farmyard which had been affected detrimentally by the works carried out under the District of Fergus Drainage Act, 1943. A sum of £5 in respect of legal costs was also paid. Subhead J.4 (S. 102/7/49).

(18) A gratuity of £100 was paid to a Foreman in respect of abnormal unpaid overtime worked by him in connection with the River Fergus Drainage Construction Works. Subhead J.4 (E. 61/6/50).

(19) In two cases in which vehicles owned by the Commissioners were involved in road-traffic accidents sums totalling £126 were paid, and claims amounting to £11 were abandoned on a mutual forbearance basis; in a third case, which fell to be dealt with on a halving basis but which had not been finally settled, the Commissioners' vehicle was repaired at a cost of £60. Subhead K. (S. 48/3/47).

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

	£
Balance (three-quarters) of sale price of former Coastguard station at Inishowen Head, Co. Donegal	338
Former Coastguard boathouse at Bunbeg, Co. Donegal	80
Site for proposed Garda station at Gurteen, Co. Galway	65
Surplus lands at Kilcar spinning factory, Co. Donegal	150
Plot of ground at Newmarket Garda station, Co. Cork	10
Strip of land at Lifford Customs residences, Co. Donegal	7
Part of lands of Moore Park, Kilworth, Co. Cork	200
Plot of ground at Castlerea Garda station, Co. Roscommon	15

(S.55/17/29, S.55/4/36, S.14/13/47, S.29/8/49, S.14/115/26, S.2/13/33, S.55/18/48 and S.14/12/27).

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

	£
Custom House, Dublin	26
Ordnance Survey Office, Dublin	10
Johnstown Castle Agricultural College, Co. Wexford	8
Butter Testing station, Dublin	60
Detective Branch, Dublin Castle	24
Garda Commissioners' Office, Dublin	7
Garda Depot, Dublin	2
Castlerea Land Commission Office, Co. Roscommon	30
Enniscorthy Social Welfare Office, Co. Wexford	125
Wexford Employment Exchange	7

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

	£
Department of Finance: Commissioners of Public Works	26
General Valuation Office (Ordnance Survey)	1
Department of Agriculture	17
Department of Justice	26
Department of Lands	30
Department of Posts and Telegraphs	1060
Department of Social Welfare	79

(23) Articles surplus to the requirements of the Department of Defence and valued at £33, were taken over by the Commissioners (S.8/16/45).

(24) Equipment, machinery, spare parts and materials to a total value of £51,252 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 (S. 90/20/54).

(25) Articles surplus to the requirements of the Department of Industry and Commerce and valued at £1,098, were taken over by the Commissioners (S.99/19/53).

(26) Losses of stores valued at £14 were written off under the authority of the Commissioners.

(27) Articles to a total value of £51, which were lost by theft, were written off during the year (S.59/2/53).

(28) *Telephone Capital Account*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £101,613.

(29) In addition to the expenditure shown in this Account, further expenditure was incurred from advances made to the Commissioners from the National Development Fund (*see* appended Statement).

DIARMUID Ó HÉIGCEARTUIGH,

Accounting Officer.

OFFICE OF PUBLIC WORKS, DUBLIN,
26th November, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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	32,000	24,708
Finance	174,490	15,800
Agriculture	132,835	53,966
Justice	156,200	60,614
Education	1,413,050	1,086,420
Lands	71,590	62,203
Industry and Commerce	40,400	20,754
Posts and Telegraphs	161,340	79,132
Defence	329,270	203,333
External Affairs	23,500	10,664
Social Welfare	15,600	2,126
Health	4,430	2,804
Minor New Works not exceeding £400 each	12,000	6,797
Urgent and Unforeseen Works	20,000	17,237
Minor Balances of Expenditure (not provided for above) on Works of prior years	15,000	34,695
TOTAL	£2,601,705	£1,681,253
<i>Deduct for Works which might not have been carried out during the year</i>	131,705	—
NET TOTAL	£2,470,000	£1,681,253

C., D.I, E., F.1—MAINTENANCE, REPAIRS AND OTHER CURRENT CHARGES

DEPARTMENT	C. Maintenance and Supplies		D.I Furniture, Fittings and Utensils		E. Rent, Rates, etc.		F.1 Fuel, Light, Water, Cleaning, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President ...	12,970	12,792	1,750	1,604	—	—	3,500	3,671
Oireachtas ...	2,920	6,171	2,850	2,440	—	—	4,400	4,623
Taoiseach ...	1,720	3,518	820	1,090	3,000	2,487	1,250	2,118
Comptroller and Auditor General	160	228	50	14	24	24	400	236
Finance ...	224,600	196,883	11,345	11,551	42,270	42,806	40,265	43,278
Agriculture ...	28,020	28,082	4,395	2,561	3,585	2,896	25,110	21,629
Justice ...	93,410	88,491	3,495	3,018	29,615	29,033	32,085	34,241
Local Government	930	2,115	700	544	60	30	1,200	1,638
Education ...	55,790	45,531	6,100	4,898	1,011	965	25,200	23,529
Lands ...	9,760	12,438	3,560	2,236	5,202	5,145	11,400	11,391
Industry and Com- merce ...	10,380	11,926	2,435	2,797	2,000	2,405	13,000	8,839
Posts and Telegraphs	42,130	46,819	10,410	13,913	273	273	15,850	14,537
Defence ...	7,630	9,911	2,010	1,623	4,474	4,171	8,565	7,262
External Affairs ...	11,260	12,186	11,500	11,780	40,140	38,109	17,000	13,925
Social Welfare ...	20,410	12,567	1,860	2,700	16,100	12,664	18,875	14,007
Health ...	7,910	11,781	1,720	1,811	246	247	6,900	9,234
TOTAL ...£	530,000	501,439	65,000	64,580	148,000	141,255	225,000	214,158

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS
IN THE YEAR ENDED 31ST MARCH, 1955

RECEIPTS		PAYMENTS	
	£		£
Advances from Department of Finance in period 1st April, 1954, to 31st March, 1955—		For Gaeltacht projects ...	2,561
For Gaeltacht projects ...	2,632	Balance as at 31st March, 1955 ...	71
	<u>£2,632</u>		<u>£2,632</u>

DIARMUID Ó HÉIGEARTUIGH,
Accounting Officer.

26th November, 1955.

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.

EMPLOYMENT AND EMERGENCY SCHEMES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	64,440	60,237	4,203	—
B.—Travelling Expenses ...	14,000	11,165	2,835	—
C.—Incidental Expenses ...	240	299	—	59
D.—Telegrams and Telephones	320	340	—	20
E.—Repayments to other Departments for Services rendered	4,600	4,949	—	349
F.—Urban Employment Schemes	140,000	140,000	—	—
G.—Rural Employment Schemes	60,000	58,237	1,763	—
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	10,656	10,144	—
GROSS TOTAL ...£	721,400	702,883	18,945	428
			Surplus of Gross Estimate over Expenditure £18,517	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
L.—Appropriations in Aid ...	25,500	33,577	£8,077	
NET TOTAL ...£	695,900	669,306	Total Surplus to be surrendered £26,594	

Extra Receipts payable to Exchequer

Estimated Realised

Recovery for loss of services of officer injured in accident

£	£
—	303

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A. and B.—Savings partly due to vacancies on establishment and partly to reduction in technical assistance rendered by Office of Public Works.

- C.—Excess due to cost of technical equipment not provided for when estimate was framed.
 D.—Casual variation.
 E.—Excess due to greater demand on postal services, with consequent increase in cost, due to the supplementing of the Vote provision for schemes by a grant from the National Development Fund.
 F.—In addition to the provision in the Vote of £140,000 which was fully expended, a sum of £188,728 was spent on this service from issues from the National Development Fund, making a total of £328,728 (*see* appended account).
 G.—The rate of progress on works was slower than expected.
 H.—In addition to the provision in the Vote of £120,000 which was fully expended, a sum of £39,034 was spent on this service from issues from the National Development Fund making a total of £159,034 (*see* appended account).
 I.—In addition to the provision in the Vote of £100,000 which was fully expended, a sum of £50,734 was spent on this service from issues from the National Development Fund, making a total of £150,734 (*see* appended account).
 J.—In addition to the provision in the Vote of £197,000 which was fully expended, a sum of £25,600 was spent on this service from issues from the National Development Fund, making a total of £222,600 (*see* appended account).
 K.—The rate of progress on marine works was slower than expected.

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	30,966
(2) Miscellaneous receipts	1,000	2,611
	<u>£25,500</u>	<u>£33,577</u>

(1) Surplus occasioned mainly by increased contributions from beneficiaries under the Rural Improvements Scheme, consequent on the supplementing of the Vote provision by the grant from the National Development Fund.

(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)

Five Clerical Officers received £51, £52, £61, £72 and £91, respectively, for overtime.

NOTES

1. Two sums of £2 were paid for the hire of lorries ordered in connection with, respectively, a Minor Employment Scheme (Subhead H) and a Bog Development Scheme (Subhead I) but not used (F.88/1/52).

2. An *ex-gratia* payment of £3 was made to a workman to cover cost of replacement of his spectacles damaged while he was working on a Bog Development Scheme (Subhead I) (E.109/41/41).

3. Articles to the value of £32, surplus to the requirements of Bord na Móna (Special Turf Production Scheme) were taken over by this Office without repayment (S.56/1/47).

RISTEARD Ó HEIGEARTUIGH,

Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,

10th November, 1955.

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

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY SPECIAL EMPLOYMENT SCHEMES OFFICE
IN THE YEAR ENDED 31ST MARCH, 1955

SERVICE	Balance at 1st April, 1954	Receipts	Total	Payments	Balance at 31st March, 1955
	£	£	£	£	£
F.—Urban Employment Schemes ...	30,402	150,000	180,402	188,728	<i>Dr.</i> 8,326
H.—Minor Employment Schemes ...	11,058	30,000	41,058	39,034	2,024
I.—Development Works in Bogs used by Landholders and other Private Producers ...	17,959	45,000	62,959	50,734	12,225
J.—Rural Improve- ments Scheme	3,338	25,000	28,338	25,600	2,738
TOTAL ...£	62,757	250,000	312,757	304,096	8,661

RISTEARD Ó HEIGEARTUIGH,
Accounting Officer.

10th November, 1955.

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, 1955, 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	36,250	36,234	16	—
Surplus to be surrendered ...			<u>£16</u>	

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th June, 1955.

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, 1955, 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	19,120	18,644	476	—
B.—Travelling and Incidental Expenses	180	249	—	69
C.—Apparatus and Chemical Equipment	950	906	44	—
TOTAL	£ 20,250	19,799	520	69
Surplus to be surrendered ...			£451	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Fees for analyses, examinations and testing of instruments	550	884
Recovery from Road Fund of half of salary of an officer engaged on analysis of road-making materials ...	480	526
Miscellaneous	20	2
	£1,050	£1,412

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on uniforms and incidentals was greater than expected.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	41,730	39,264	2,466	—
A.2.—Examiners, etc.	6,540	4,140	2,400	—
B.—Travelling Expenses	1,800	1,683	117	—
C.—Examinations	3,000	2,452	548	—
D.—Incidental Expenses	1,000	877	123	—
GROSS TOTAL ...£	54,070	48,416	5,654	—
			Surplus of Gross Estimate over Expenditure £5,654	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	16,570	16,157	£413	
NET TOTAL ...£	37,500	32,259	Net Surplus to be surrendered £5,241	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving due to vacancies and to staff changes involving new appointments at lower points on the salary scale.

A.2., B., C. and D.—Examinations, for which provision was made, were not held.

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))	16,565	16,157
(2) Miscellaneous	5	—
	£16,570	£16,157

EXTRA REMUNERATION (exceeding £50)

From this Vote the former Chief Medical Officer, whose salary was borne on Vote 54, received a gratuity of £91 for special services.

NOTES

Fees (stamps) amounting to £8,338 in respect of this service were received during the year.

The Accounts of other Votes include expenditure of approximately £349 in respect of remuneration of staff lent, without repayment, to this Office.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	19,150	850	—

Surplus to be surrendered ... £850

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd June, 1955.

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, 1955, 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. ...	1,992	1,992	—	—
A.2.—Preparation of Manuscripts, etc., for Publication ...	1,568	1,241	327	—
A.3.—Travelling Expenses ...	90	79	11	—
A.4.—Incidental Expenses ...	25	36	—	11
£	3,675	3,348	338	11
COMMISSION ON PLACE NAMES				
B.1.—Salaries, etc. ...	3,095	2,472	623	—
B.2.—Travelling Expenses ...	1,400	643	757	—
B.3.—Incidental Expenses ...	200	124	76	—
£	4,695	3,239	1,456	—
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. ...	1,000	439	561	—
D.2.—Travelling and Incidental Expenses ...	50	19	31	—
£	1,050	458	592	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
RENTS AND LEASEHOLDS COMMISSION	£	£	£	£
E.1.—Salaries, etc.	5	—	5	—
E.2.—Travelling and Incidental Expenses	75	24	51	—
	£ 80	24	56	—
COMPANY LAW REFORM COMMITTEE				
F.1.—Salaries, etc.	5	—	5	—
F.2.—Travelling Expenses	5	—	5	—
F.3.—Incidental Expenses	25	8	17	—
	£ 35	8	27	—
COMMITTEE OF INQUIRY INTO TAXATION ON INDUSTRY				
G.1.—Salaries, etc.	5	29	—	14
G.2.—Travelling Expenses	350	170	180	—
G.3.—Incidental Expenses	50	47	3	—
	£ 405	246	183	14
H.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	3,000	636	2,364	—
TOTAL	12,950	7,959	5,026	15

Surplus to be surrendered ... £4,991

			Estimated	Realised
Extra Receipts payable to Exchequer			£	£
Miscellaneous	—	10

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.—The preparation and printing of editorial matter was not completed as soon as anticipated.

B.1., B.2. and B.3.—Saving due to vacancies.

D.1. and D.2.—The Board did not sit so often as expected.

E.2.—The Commission concluded its task earlier than anticipated.

G.2.—See general explanation above.

H.—This estimate is necessarily conjectural.

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.
SUBHEAD H.—EXPENDITURE, 1954-55

COMMISSION OR COMMITTEE	Salaries, Wages, etc., including Reporting	Travelling and Incidental Expenses	Total
Emigration and other Population Problems	£ 484	£ 28	£ 512
Voluntary Health Insurance Scheme ...	42	82	124
TOTAL£	526	110	636

TOTAL EXPENDITURE

Expenditure from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1954-55 on account of which payments were made in the year 1954-55.

COMMISSION OR COMMITTEE	Year of Appointment	Expenditure on 31st March, 1955
Irish Manuscripts	1928-29	£ 51,579
Place Names	1946-47	17,080
Emigration and other Population Problems ...	1948-49	8,619
Civil Service Arbitration	1950-51	1,780
Rents and Leaseholds	1950-51	657
Company Law Reform	1951-52	151
Inquiry into Taxation on Industry	1953-54	358

NOTE

The Accounts of other Votes include expenditure of £2,436, approximately, in respect of remuneration of staff lent, without repayment, to the Committee of Inquiry into Taxation on Industry (£1,636) and the Committee of Inquiry into the Metric System (£800).

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th October, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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 1954, 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 <i>Original</i> ... £461,000 <i>Supplementary</i> 14,500	475,500	470,530	4,970	—
B.—Additional Allowances and Gratuities in respect of Established Officers <i>Original</i> ... £240,500 <i>Supplementary</i> 35,500	276,000	262,000	14,000	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	93,000	91,642	1,358	—
D.—Agency Payments in respect of Compensation Allowances	41,500	39,640	1,860	—
E.—Gratuities in respect of Unestablished Officers ...	14,500	10,950	3,550	—
F.—Extra-Statutory Grants ...	5	—	5	—
G.—Injury Grants	13,500	10,834	2,666	—
H.—Fees to Medical Referees and Occasional Fees to Doctors	200	198	2	—
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	61,500	60,756	744	—

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	1,872	128	—
GROSS TOTAL				
Original ... £927,705				
Supplementary 50,000				
£ 977,705	948,422		29,283	—
			Surplus of Gross Estimate over Expenditure £29,283	
Deduct—	Estimated	Realised		
M.—Appropriations in Aid ...	114,675	114,849		
			Surplus of Appropriations in Aid realised £174	
NET TOTAL				
Original ... £813,030				
Supplementary 50,000				
£ 863,030	833,573		Total Surplus to be surrendered £29,457	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Pension liability in respect of officers on loan, etc. ...	7,406	7,780
Payments and refunds of teachers' contributions ...	553	600
Refunds of marriage gratuities ...	—	246
Refunds of overpayments ...	—	85
Miscellaneous ...	—	14
	£7,959	£8,725

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B. and E.—Expenditure depends on the number of officers who die, retire or marry, and cannot be closely estimated.

G.—Saving due to variation in the incidence and cost of accidents.

L.—Casual variation.

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) ...	41,500	40,984

	Estimated	Realised
	£	£
(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	600	1,314
(3) Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40)) ...	72,550	72,550
(4) Miscellaneous	25	1
	<u>£114,675</u>	<u>£114,849</u>

EXTRA REMUNERATION (exceeding £50)

Forty-four pensioners received from public funds sums ranging from £51 to £920 as remuneration for services rendered.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th October, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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. ...	338,000	318,958	19,042	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	5,000	1,826	3,174	—
GROSS TOTAL ...£	343,000	320,784	22,216	—
			Surplus of Gross Estimate over Expenditure £22,216	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
C.—Appropriations in Aid ...	10,000	8,956	£1,044	
NET TOTAL ...£	333,000	311,828	Net Surplus to be surrendered £21,172	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Poundage rates for the local financial year 1954-55 were not as high as anticipated.

B.—Claims were not received to the extent anticipated.

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)) ...	9,000	8,340
(2) Repayments in respect of (a) premises occupied by British Departments; (b) Agency Services performed by the Government of Ireland; etc. ...	1,000	616
	£10,000	£8,956

(1) Owing to the fact that the increase in the poundage rate was not as great as anticipated, the refund from the Social Insurance Fund in respect of contribution in lieu of rates on Fund premises was over-estimated.

(2) Repayment in respect of the contribution in lieu of rates on the premises occupied by the Post Office Savings Bank was, through an oversight, not received during the accounting year.

J. N. McGRATH,

Commissioner of Valuation, Accounting Officer.

VALUATION OFFICE, DUBLIN,

31st October, 1955.

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

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	5,101	2,399	—
Surplus to be surrendered ...			<u>£2,399</u>	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
26th July, 1955.

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, 1955, 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	18,672	328	—
Surplus to be surrendered ...			<u>£328</u>	

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th June, 1955.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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 ; and No. 36 of 1953).

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	3,460,000	3,308,454	151,546	—
TOTAL ...£	4,730,989	4,579,443		—
Surplus to be surrendered ...	...	...	£ 151,546	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The general level of local rates, which governs expenditure from this subhead, proved to be lower than anticipated.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
13th June, 1955.

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, 1955, 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	24,680	23,153	1,527	—
A.2.—State Solicitors ...	57,180	55,187	1,993	—
B.—Witnesses' Expenses, etc. ...	12,800	10,899	1,901	—
C.—Fees to Counsel ...	14,000	16,461	—	2,461
D.—General Law Expenses ...	11,600	11,107	493	—
E.—Defence of Public Servants ...	500	764	—	264
GROSS TOTAL ...£	120,760	117,571	5,914	2,725
			Surplus of Gross Estimate over Expenditure £3,189	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ...	4,000	5,833	£1,833	
NET TOTAL ...£	116,760	111,738	Total Surplus to be surrendered £5,022	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

B. and C.—Expenditure depends on the number and nature of the cases coming before the courts and on that account is difficult to estimate closely.

E.—Expenditure is necessarily conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Costs and fees recovered by the Chief State Solicitor, etc.	2,600	4,578
(2) Local Loans Fund—expenses of management ...	1,400	1,255
	£4,000	£5,833

NOTE

By authority of the Minister for Finance taxed costs, amounting to £281, awarded to the Minister in an action for personal injuries arising out of an accident in 1946 in which a State vehicle was involved were written off as irrecoverable (F.14/41/49).

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th September, 1955.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	233,524	233,074	450	—
C.—University College, Cork ...	113,500	112,668	832	—
D.—University College, Galway	74,000	74,000	—	—
E.—Maynooth College (Grant-in-Aid) ...	15,000	15,000	—	—
F.—Trinity College (Grants-in-Aid, etc.) ...	108,250	108,250	—	—
G.—College of Surgeons (Grant-in-Aid) ...	4,500	4,500	—	—
TOTAL ...£	568,774	567,492		—
Surplus to be surrendered ...£			1,282	

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th June, 1955.

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, 1955, 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) ...	13,300	12,550	750	—
E.—The Irish Plate ...	105	105	—	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, Etc.				
F.1.—Salaries, Wages and Allowances ...	1,925	1,807	118	—
F.2.—Travelling Expenses ...	300	355	—	55
F.3.—Incidental Expenses ...	10	3	7	—
COMPENSATION				
G.—Compensation and other Payments in connection with Injuries to Property	200	36	164	—
H.—Compensation for Death or Personal Injuries ...	80	72	8	—
I.—The Derrynane Trust, Limited (Grant-in-Aid)				
<i>Original</i> ... Nil				
<i>Supplementary</i> £2,000	2,000	2,000	—	—
TOTAL				
<i>Original</i> ... £25,000				
<i>Supplementary</i> 2,000				
£	27,000	26,008	1,047	55

Surplus to be surrendered ... £992

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.1.—No expenditure was incurred on fees for temporary arbitrators.

F.2.—The estimate is necessarily conjectural.

G.—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 £510 in respect of this service were received during the year.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
25th July, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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 ...	62,976	63,494	—	518
B.—Carriage and Transport ...	1,620	1,342	278	—
C.—Incidental Expenses ...	2,670	2,591	79	—
D.—Printing and Binding ...	290,000	258,418	31,582	—
E.—Paper ...	189,700	140,624	49,076	—
F.—Books, Periodicals and Maps	12,200	13,288	—	1,088
G.—Office Machinery and other Office Supplies ...	56,000	47,273	8,727	—
GROSS TOTAL ...£	615,166	527,030	89,742	1,606
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £88,136	
Deduct—			Deficiency of Appropriations in Aid realised	
H.—Appropriations in Aid ...	105,406	100,066	£5,340	
NET TOTAL ...£	509,760	426,964	Net Surplus to be surrendered £82,796	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The excess was due to the changes in staff in the Executive Officer grade, including the assignment of an additional Executive Officer, and to overtime necessitated by protracted sick leave and pressure of work.

B.—As expenditure depends upon delivery requirements close estimation is rather difficult.

C.—Provision was made for two fork-lift trucks. It was eventually decided to buy only one. The saving was modified by excess expenditure on telephones and protective clothing.

D.—Owing to the expeditious settlement of accounts in 1953–54 the carry-over of unpaid claims to 1954–55 was less than anticipated. Directions to effect economies further reduced the demands from Departments.

E.—The saving arose through the reduction of purchases for stock and reductions of supplies to the Public Service.

F.—The excess was due to increases in the prices of a number of books and publications.

G.—As an economy measure £3,360 was saved through the deferment of purchases of typewriters. In addition stocks were reduced below the quantities normally held. Demands for other machinery were also reduced.

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
(1) Sales of							
(i) Publications, including Oireachtas Debates and Oireachtas Papers						17,000	20,635
(ii) Ordnance Survey maps						3,000	2,356
(2) Sales of waste paper, old typewriters, old duplicators and other old stores						4,000	4,905
(3) Advertisements and notices in Government publications						11,300	11,338
(4) Recovery from local authorities of four-sevenths of the cost of printing and paper required under the Electoral and Juries Acts						24,600	23,513
(5) Supplies and services on repayment terms, including commission thereon						25,000	16,132
(6) Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952 (sec. 40))						20,500	21,187
(7) Miscellaneous						6	—
						£105,406	£106,066

(1) (i) Receipts increased about £1,700 through the sale of a new publication. The demands for general publications also increased.

(ii) Inclement weather affected sales adversely.

(2) The surplus was mainly due to increases in the prices of waste paper.

(3) Casual variation.

(4) and (5) Owing to the more expeditious settlement of accounts in 1953–54 the amounts recoverable in 1954–55 were less than anticipated.

(6) Surplus arises from an increase in the volume of the supplies provided.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1955

Paper	...	...	...	...	...	...	122,949
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	...	...	...	...	...	...	21,259
							£144,208

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)

Twelve officers of different grades received sums varying from £53 to £104 in respect of overtime consequent on stocktaking and pressure of work.

NOTES

The Accounts of other Departments and Offices include expenditure of approximately £200 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

Copies of works of general literature in Irish to the value of £10 were issued during the year to members of the panel of paid readers. The cost was borne on Subhead F (S.18/11/34).

Payment of £1,775, on an *ex-gratia* basis, was made to a contractor for the stamping and cutting of paper, in respect of wage increases during the period January, 1952, to June, 1954. Subhead E. (S.92/1/35).

An increase of £60 on the contract price was allowed, on an *ex-gratia* basis, to a contractor for binding work in respect of an error made by him in tendering. Subhead D. (S.9/4/52).

An increase of a contract price for plain kraft paper bags from 139s. 9d. per 1,000 to 246s. 6d. per 1,000 was allowed, on an *ex-gratia* basis, to a contractor in correction of a clerical error in tendering. Subhead E. (S. 9/4/52).

An increase of £37 on contract price was allowed, on an *ex-gratia* basis, to a contractor for adding/listing machines in correction of a clerical error made by him in tendering. Subhead D. (S.9/4/52).

An increase of 1s. 6d. per skin on the contract rate was allowed, on an *ex-gratia* basis, to a contractor for the supply of fine parchment skins. The increased price was due to an advance in wages and to an advance in the controlled price for materials in Great Britain. Subhead E. (S.9/7/54).

The payments during the year included nugatory expenditure as follows which was borne on the Vote with the sanction of the Minister for Finance :—

Reference	Amount	
	£	
S.49/5/54	5	Incurred in connection with the initial setting of a special petrol licence for the Department of Industry and Commerce during the Persian oil crisis, 1951. The licence was not subsequently required.
S.49/7/54	10	Incurred as a result of the cancellation of the printing at the proof stage of Form M.P.330 for the Department of Posts and Telegraphs. It was subsequently decided to print the form. The printer charged for type kept standing beyond the period specified in the contract.

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

Reference	Amount	
	£	
S.99/15/50	27	Loss incurred as a result of an error on the part of a contractor in cutting paper for the ration books.
do.	93	Abandonment of a claim against a contractor for the value of paper supplied on a repayment basis for the printing of ration books.
do.	17	Loss incurred in respect of paper issued to a contractor for the printing of ration books which was not accounted for.
S.49/24/33	5	Incurred in the purchase of an unsuitable hand-operated print time stamping machine for Department of Industry and Commerce.
S.49/12/53	23	In respect of certain foreign exchange forms which had become obsolete because of change of policy.

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

Reference	Value	
	£	
S.46/13/50	6	Secretary-General, Council of Europe, Strasbourg, France.
S.46/3/50	10	Editor, <i>Irish Law Times and Solicitors' Journal</i> .
S.46/29/30	1	Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel.
S.46/2/35	16	International Labour Office, Geneva.
S.71/14/46	11	Food and Agriculture Organisation, Rome.

J. B. CARR,

Accounting Officer.

5th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	64,545	61,860	2,685	—
B.—Travelling Expenses ...	10,500	9,712	788	—
C.—Incidental Expenses ...	390	386	4	—
GROSS TOTAL ...£	75,435	71,958	3,477	—
			Surplus of Gross Estimate over Expenditure £3,477	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.— <i>Deduct—</i> Appropriations in Aid ...	7,655	8,346	£691	
NET TOTAL ...£	67,780	63,612	Total Surplus to be surrendered £4,168	
Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Refund of salary of officer lent to outside body ...			—	274

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving was due to resignations and transfers (£1,650), delay in filling vacancies (£678), a death (£175), over provision for extra clerical assistance (£110) and deductions for sick leave and leave without pay (£71).

B.—It is not possible to estimate travelling expenses accurately as the extent of the work to be done by travelling officers is not known until after the beginning of the accounting year.

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	1,360	2,051
	<u>£7,655</u>	<u>£8,346</u>

The increased receipts under the head of fees are due to an increase in the scale of fees.

EXTRA REMUNERATION (exceeding £50)

A District Valuer was paid an allowance of £72 out of Vote 32 in respect of work done as District Court Valuer for the purpose of Part III of the Rent Restrictions Act, 1946 (E. 21/3/47).

J. N. McGRATH,

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

VALUATION OFFICE, DUBLIN,
21st October, 1955.

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

ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	62,090	56,165	5,925	—
B.—Travelling Expenses	3,300	2,892	408	—
C.—Stores, etc.	3,700	3,499	201	—
D.—Photographic and Printing Equipment	100	193	—	93
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	5	—	5	—
F.—Incidental Expenses	700	815	—	115
GROSS TOTAL ...£	69,895	63,564	6,539	208
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £6,331	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
G.—Appropriations in Aid	7,505	7,072	£433	
NET TOTAL ...£	62,390	56,492	Net Surplus to be surrendered £5,898	

Extra Receipts payable to Exchequer

Estimated	Realised
£	£

Sums recovered from members of staff in respect of the loss of departmental property

—	1
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The savings were due to delay in filling vacancies (£4,200), a retirement and resignations (£610), a death (£415) and deductions for sick leave and special leave without pay (£700).

B.—The saving was mainly due to a curtailment in travelling on account of inclement weather.

C.—The cost of chemicals was not as great as was anticipated.

D.—The excess was mainly due to delay in receipt of accounts for materials ordered and machine repairs carried out in 1953–54.

F.—The excess was mainly due to the delayed receipt of an account for work done in 1953–54.

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
1. Sales of maps	...	...	...	...	...	7,500	7,001
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts	...	...	...	...	...	5	—
3. Miscellaneous receipts	...	...	...	...	...	—	71
						<u>£7,505</u>	<u>£7,072</u>

NOTES

A station wagon and driver were lent for one month by Department of Defence to assist in a pilot road classification survey (S. 58/1/49).

A series of parliamentary papers for the period 1803–1845, together with a parliamentary record of the proceedings of the British House of Lords for 1862 were presented to University College, Galway (S. 46/7/53).

On the recall of an agent's stock, maps to the value of £10 were found to be either missing or in an unsaleable condition. As the agent refused payment of this sum, legal proceedings were taken against him. The case was finally settled on payment of £5 by the agent and the balance, £5, was written off with the consent of the Minister for Finance (S. 49/6/40).

J. N. McGRATH,

*Director,
Accounting Officer.*

VALUATION OFFICE, DUBLIN,
21st October, 1955.

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

FACE VALUE OF MAPS SUPPLIED TO, AND SPECIAL WORK DONE FOR, OTHER PUBLIC DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1955, WITHOUT REPAYMENT

Number of Vote	Department or Office	Face Value of Maps	Cost of Special Services	Total
		£	£	£
4	Central Statistics Office	15	46	61
6	Finance	3	1	4
7	Office of the Revenue Commissioners ...	5	3	8
8	Office of Public Works	776	1	777
10	Employment and Emergency Schemes	84	3	87
15	Commissions and Special Inquiries ...	1	—	1
21	Law Charges	6	—	6
25	Valuation and Boundary Survey ...	103	33	136
27	Agriculture	626	16	642
28	Fisheries	15	10	25
30	Gárda Síochána	213	332	545
35	Land Registry and Registry of Deeds	2,793	244	3,037
38	Local Government	8	—	8
39	Office of the Minister for Education ...	56	—	56
43	National Library	12	—	12
43	National Museum	2	—	2
47	Lands	2,397	—	2,397
48	Forestry	1,694	67	1,761
50	Industry and Commerce	40	4	44
50	Geological Survey	27	—	27
54	Posts and Telegraphs	265	3	268
56	Defence	859	177	1,036
60	Office of the Minister for Social Welfare	14	—	14
63	Health	1	—	1
	TOTAL ...£	10,015	940	10,955

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1955, TO
VARIOUS INSTITUTIONS

	£
Bodleian Library, Oxford	25
National Library	36
Department of State, U.S.A.	49
British Museum	40
Royal Geographical Society, London	3
University College, Dublin	4
University College, Cork	3
University College, Galway	19
Queen's University, Belfast	3
Trinity College, Dublin	4
Magee University College, Derry	4
National Library of Wales	3
National Library of Scotland	3
Cambridge University Library	25
Library of British House of Commons	4
TOTAL	£225

AGRICULTURE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Agriculture, including certain Services administered by that Office, and for payment of certain Subsidies and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	403,096	388,699	14,397	—
B.—Travelling Expenses ...	27,000	25,612	1,388	—
C.—Incidental Expenses ...	895	773	122	—
D.—Telegrams and Telephones	6,000	5,953	47	—
RESEARCH WORK				
E.1.—Seed Testing and Propagation	20,778	22,732	—	1,954
E.2.—Veterinary Research ...	77,259	79,957	—	2,698
E.3.—Subscriptions, etc., to International and other Research Organisations	12,537	12,961	—	424
E.4.—Research Grants to University College, Dublin ...	2,606	2,310	296	—
E.5.—Miscellaneous Investigations, Inquiries and Reports Original £1,000 Supplementary 4,000	5,000	4,438	562	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
F.1.—Agricultural Schools and Farms	201,196	185,715	15,481	—
F.2.—Grants to Private Agricultural Schools, etc. ...	54,750	52,268	2,482	—
F.3.—Veterinary College ...	32,515	29,739	2,776	—
F.4.—Scholarships in Agriculture, etc.	2,995	2,732	263	—
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 ...	39,000	38,992	8	—
F.8.—Educational Tours for In- structors in Agriculture, etc.	1,000	—	1,000	—
G.1.—Improvement of Milk Pro- duction ...	54,599	48,342	6,257	—
G.2.—Improvement of Live Stock	17,595	18,602	—	1,007
G.3.—Improvement of Poultry and Egg Production <i>Original</i> ... £312,800 <i>Supplementary</i> 40,000	352,800	334,042	18,758	—
G.4.—Temporary Scheme for the growing of Horticultural Crops in the Athlone area	683	735	—	52
H.—Grants to County Committees of Agriculture <i>Original</i> ... £236,010 <i>Supplementary</i> 8,000	244,010	242,779	1,231	—
I.—Special Agricultural, etc., Schemes ...	213,855	170,688	43,167	—
J.—National Stud ...	868	867	1	—
K.1.—Agricultural Societies and Shows, including Miscel- laneous Grants-in-Aid ...	3,639	3,308	331	—
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	2,437	163	—
L.1.—Botanic Gardens, Glasnevin	25,514	25,477	37	—
L.2.—Bryce Bequest <i>Original</i> ... £10 <i>Supplementary</i> 2,000	2,010	2,147	—	137
M.1.—Miscellaneous Work ...	61,985	36,944	25,041	—
M.2.—Fees for Reports on Agri- cultural Conditions ...	3,545	3,221	324	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.3.—Printing of Special Departmental Publications				
<i>Original</i> ...	£15			
<i>Supplementary</i> ...	2,000			
	2,015	2,013	2	—
M.4.—Loans and Grants for Agricultural Purposes, etc. ...	28,170	20,591	7,579	—
M.5.—Loans for the Purchase of Cattle and Sheep, Agricultural Implements, Milking Machines, Fertilisers and Ground Limestone, Fodder and Fuel, and Advances to the Co-operative Fruit Growers' Society, Limited, Dungarvan				
<i>Original</i> ...	£10			
<i>Supplementary</i> ...	13,400			
	13,410	13,393	17	—
M.M.5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep ...	5	—	5	—
M.6.—Improvement of the Creamery Industry ...	5	—	5	—
M.7.—Agricultural Production—Consultative Council ...	250	—	250	—
M.8.—Farm Buildings Scheme and Water Supplies				
<i>Original</i> ...	£511,494			
<i>Supplementary</i> ...	250,000			
	761,494	759,183	2,311	—
M.9.—Land Reclamation Scheme	2,481,760	2,309,759	172,001	—
M.10.—Ground Limestone Subsidy	600,000	565,076	34,924	—
M.11.—Prevention of Contagious Abortion and other Diseases in Cattle ...	13,000	4,350	8,650	—
M.12.—Artificial Insemination of Livestock ...	14,745	8,954	5,791	—
M.13.—Bovine Tuberculosis Eradication Scheme				
<i>Original</i> ...	Nil			
<i>Supplementary</i> ...	£85,000			
	85,000	69,061	15,939	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
N.1.—Diseases of Animals Acts, 1894 to 1949	17,473	16,879	594	—
N.2.—Bovine Tuberculosis Order, 1926	6,500	7,127	—	627
N.3.—Horse Breeding Act, 1934 ...	1,176	1,386	—	210
N.4.—Live Stock Breeding Act, 1925	5,470	5,098	372	—
O.1.—Agricultural Produce (Eggs) Act, 1939, etc.	32,285	27,125	5,160	—
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc. ...	28,926	27,649	1,277	—
O.3.—Agricultural Produce (Pota- toes) Act, 1931, and Destructive Insects and Pests Acts, 1877 to 1929, etc.	38,575	36,319	2,256	—
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	79,063	77,196	1,867	—
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Wheat Order, 1953, etc.	41,783	14,411	27,372	—
O.O.5.—Grain Storage (Loans) Act, 1951	600,000	291,200	308,800	—
O.6.—Acquisition of Land (Allot- ments) (Amendment) Act, 1934	21,024	18,466	2,558	—
O.7.—Flax Act, 1936	4,979	4,278	701	—
O.8.—Agricultural Wages, etc., Acts, 1936 to 1952	12,413	10,674	1,739	—
O.9.—Sundry Statutes	380	305	75	—
P.—Subsidies, Allowances, etc., for Dairy Produce <i>Original</i> ... £185,000 <i>Supplementary</i> 1,100,000	1,285,000	1,283,382	1,618	—
Q.—Technical Assistance	15,000	3,459	11,541	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.—Alleviation of Distress caused by Flooding (Grant-in-Aid)				
<i>Original</i> ... Nil				
<i>Supplementary</i> £10				
<i>Do.</i> 20,000				
	20,010	8,677	11,333	—
Deduct—	8,129,225	7,377,465	758,869	7,109
Anticipated Savings on various Subheads (See Supplementary Estimate)	447,390	—	447,390	—
GROSS TOTAL				
<i>Original</i> ... £6,604,815				
<i>Supplementary</i> 1,100,000				
<i>Do.</i> 10				
£7,704,825				
Less <i>Do.</i> 22,990				
£ 7,681,835	7,681,835	7,377,465	311,479	7,109
			Surplus of Gross Estimate over Expenditure £304,370	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
R.—Appropriations in Aid				
<i>Original</i> ... £453,885				
Less <i>Supplementary</i> 23,000				
	430,885	418,876	£12,009	
NET TOTAL				
<i>Original</i> £6,150,930				
<i>Supplementary</i> 1,100,000				
<i>Do.</i> 10				
<i>Do.</i> 10				
£ 7,250,950	7,250,950	6,958,589	£292,361	

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
Fees for licences granted under the Agricultural and Fishery Products (Regulation of Export) Act, 1947 (Export of Poultry and Rabbits) Order, 1950	300	156
Fees for permits granted under Emergency Powers (Restriction on use of Creamery Butter) Order, 1942	4,100	3,693
From sale of machinery ...	10	25,531
Receipts under the Land Reclamation Scheme ...	33,000	39,658
Miscellaneous ...	—	9,440
	£37,460	£78,508

Details of the miscellaneous receipts are as follows :—

	£
Compensation for loss of services of officers injured in accidents	60
Sum recovered in respect of damage to State vehicles	94
Refunds of overpayments	3,929
Sale of old stores and allowances in respect of sacks, containers, etc., returned	1,565
Bank interest allowed on sub-accountants' balances	27
Delegates' fees and the proceeds from the sale of the Transactions of the International Soil Fertility Meeting held in Dublin in July, 1952 ...	691
Other items	74
	<hr/> £9,440

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

C.—Replacements of messengers' uniforms were not so numerous as was allowed for in the estimate and expenditure on office incidentals was lower than anticipated.

E.1.—Additional expenditure of £4,124 on salaries and travelling due to the employment after the estimate was framed of a number of Seed Production Supervisors for the pedigree seed wheat scheme was partly offset by savings of £2,171 on incidental expenses mainly at the Seed Propagation Division as purchases of seed from plottolders were on a smaller scale than expected and laboratory equipment provided for was not obtained this year.

E.2.—The work of adapting the building at Abbotstown Farm for use as a Veterinary Research Institute progressed more rapidly than expected during the year and expenditure exceeded the provision made by £5,007. The grant of increased wages to agricultural workers under the Agricultural Wages (Minimum Rates) Order, 1954, and the necessity for employing additional labour more extensively than was provided for caused excess expenditure of £1,412 on salaries, wages and allowances. General expenses at the Veterinary Research Laboratory and Abbotstown Farm cannot be closely estimated and expenditure was approximately £3,700 less than the provision of £23,710.

E.3.—The necessity for payment of an additional half-year's subscription to the European Commission for the Control of Foot and Mouth Disease and the cost of attendance at meetings of the Commission and of the International Veterinary Bureau, and at the tenth World's Poultry Congress caused excess expenditure of £486, while unforeseen expenditure on reprints of the Transactions of the International Soil Fertility Meeting held in Dublin in 1952 caused an excess of £153 on contingencies. Small savings on other items of the subhead left the net excess £424.

E.4.—The claims received for recoupment of expenditure incurred on research work on potato root eelworm and wheat midge were smaller than expected.

E.5.—Some of the trials and experiments provided for were not carried out as the materials (new seed stocks, etc.) required were not available. There was also a small saving on the provision made for the investigation into the costs of milk production.

F.1.—Staff vacancies at the Department's schools and farms and at the soils science centre at Johnstown Castle Agricultural College caused a net saving of £1,865 on salaries, wages and allowances after allowing for additional expenditure due to an increase in the wages of agricultural workers under the Agricultural Wages (Minimum Rates) Order, 1954, and to the need for more extensive employment of additional labour than was estimated. General expenses of management amounted to £13,594 less than the estimate of £98,356 mainly because the numbers of livestock and the quantities of laboratory equipment, machinery, implements and other requisites needed during the year were not as high as estimated.

F.3.—A saving of £3,525 on salaries, wages and allowances due to staff vacancies was modified by small excesses amounting to £748 on the remaining items of the subhead.

F.4.—Scholarships were not availed of to the full extent provided for in the estimate.

F.8.—Tours held for Instructors in Agriculture and Horticulture were treated as technical assistance projects and the cost was met from Subhead Q. It was not possible to arrange for a tour of Instructors in Poultry-keeping owing to the incidence of fowl pest in Great Britain.

G.1.—The savings were £4,146 on the provision made for the purchase of dairy bulls due to the full number of animals required not being available, £1,794 on grants to cow testing associations due to a reduction in the number of associations as compared with the previous year and £317 as a result of minor variations on other items of the subhead.

G.2.—The principal excesses were £3,972 and £1,018 on the purchase of stock bulls and rams, respectively, for which there was an increased demand; £329 on free nominations of Irish Draught mares due to an increase in the number of eligible animals; £213 on mare show inspections due to the payment this year of claims not received in time for payment in the previous year and £105 on the purchase of additional Irish Draught colts. No stock pigs were purchased owing to the incidence of disease amongst pigs in Great Britain and no thoroughbred stallions were required. The resultant savings of £1,500 and £3,000, respectively, together with minor variations in other items of the subhead left the net excess £1,007.

G.3.—Vacancies in the staff of poultry pathology technicians caused a saving of £2,375 on salaries and travelling and the maintenance of mobile blood-testing units. The number of applications for grants to poultry breeders was much smaller than expected and a saving of £11,704 resulted while premiums for pedigree breeding stations amounted to £1,070 less than estimated due to a decrease in the number of stations in operation. Expenditure on printing and propaganda was below average with a consequent saving of £1,230, and a saving of £704 on the purchase of poultry legbands was due to claims from suppliers not coming in course of payment before the close of the year. Minor variations on other items of the subhead caused a saving of £5,030. Additional expenditure of £3,357 was incurred on subsidies on day-old chicks due to payment this year of a number of claims provided for in the previous year which did not come in the course of payment in that year.

G.4.—Expenditure on travelling and incidentals amounted to a little more than the respective estimates.

I.—The principal savings were £31,249 on the seed distribution scheme as seed was obtained at lower prices than estimated and a number of claims from contractors did not come in course of payment until after the close of the year, and £16,944 on the Gaeltacht glasshouse scheme as it was not found possible to proceed this year with the erection of buildings in the Cahirciveen area or to carry out further experiments in the heating of glasshouses in the Donegal area. Additional expenditure of £4,270 was incurred on the purchase of bulls required to meet the demand for location of bulls on special terms in the congested districts; £446 on schemes in North-West Cavan area due to the necessity for locating additional bulls and rams in that area; £143 on premiums to boars due to the allocation of additional premiums and £81 on shelter belts owing to increased demand for trees under the scheme. Minor variations on other items of the subhead left the net saving £43,167.

K.1.—The full amount provided for special prizes at shows was not earned and it was not possible to pay the grant-in-aid provided for the Irish Beekeepers' Federation before the close of the year. Expenditure on the Department's educational exhibit was somewhat less than estimated.

K.3.—The full amount of the grant-in-aid provided was not earned.

M.1.—Saving mainly due to the fact that advertising and publicity were not as extensive as expected and it was not found practicable to arrange for exhibits of agricultural products at as many centres in Great Britain as anticipated.

- M.2.—Saving mainly due to vacancies in the staff of reporters.
- M.4.—The demand for loans for the purchase of stallions, bulls and agricultural implements was smaller than expected.
- M.5.—The expenditure under this subhead includes sums of £1 and £2 recouped to the Agricultural Credit Corporation in respect of costs incurred by the Corporation in connection with loans advanced under the scheme of loans for the purchase of agricultural implements. The sums in question proved irrecoverable and were written off (S. 90/24/38 and S. 90/36/41).
- M.9.—The principal savings were £187,075 and £24,315 on payments to contractors and on lime and fertilisers, respectively, due mainly to the restriction of land project operations by adverse weather conditions during the year; £10,000 on grants towards the purchase of machinery which were discontinued; £9,639 on payments to the Office of Public Works as surveys and drainage work on rivers were adversely affected by unfavourable weather conditions; £7,990 on the purchase of machinery, etc., as the maintenance and running costs of the machinery retained by the Department were lower than expected and no major overhauls or replacements were necessary during the year, and £5,423 on travelling due to staff vacancies. Other small savings amounted to £1,656. Additional expenditure of £61,897 was incurred on grants to farmers as a higher proportion of farmers than expected elected to do reclamation work on a grant basis. An increase in the wages of labourers and the need for a more extensive employment of direct labour than estimated caused an excess of £6,315 on salaries, wages and allowances, while an excess of £3,032 on district offices was due to the payment of arrears of rent and the opening of additional offices during the year. Materials for drains, fencing, etc., cost £2,853 more than estimated.
- M.10.—Deliveries of ground limestone were reduced during the late autumn and early winter of 1954 because of widespread flooding in many parts of the country.
- M.11.—The demand for vaccine for the treatment of cattle against contagious abortion fell far short of expectations.
- M.12.—The saving was due to the fact that the projected extension of artificial insemination services to the north-western counties did not materialise this year.
- M.13.—Delay in the submission of claims for fees for the testing of herds caused a saving of £9,100 on the provision of £46,000 made for this service and payments for animals slaughtered amounted to £2,200 less than the estimate of £25,000. A provision of £1,000 for supplementary grants to herd owners for the erection, etc., of cow byres was not utilised as no byres were certified as completed within the year, and most of the provision of £3,500 for salaries, wages and allowances was saved as it was not possible to establish before the close of the year a number of district offices for which provision was made.
- N.2.—The number of animals slaughtered under the Bovine Tuberculosis Order, 1926, and the average compensation paid were higher than estimated.
- N.3.—The excess was on the provision made for travelling expenses which proved inadequate for the volume of travelling found necessary.
- N.4.—The saving was mainly on salaries and travelling as the services of part-time Inspectors and Assistants were not required to the extent provided for owing to a reduction in the number of bulls presented for inspection. No meeting of the Consultative Council was held this year and a decrease in the number of appeals lodged against the Minister's refusal to grant licences caused a saving on the provision made for the employment of Referees. The saving on the subhead was modified by additional expenditure on the purchase of tattooing equipment.
- O.1.—Savings of £2,369 on salaries and £1,987 on travelling were due to vacancies in the staff of Junior Marketing Inspectors during the whole or part of the year. Other main savings amounting to £720 on inspection of eggs at ports, etc., expenses of central egg store and incidentals were due to a decline in egg production.

- 0.3.—Vacancies during the year in the staff of Potato Inspectors caused a saving of £1,817 on salaries and travelling expenses. The remainder of the saving was mainly on incidental expenses as there was a reduction in the number of seals required for potato bags owing to the reduced quantities of seed and ware potatoes available for export.
- 0.5.—The principal saving was £25,806 on the provision of £30,000 made for the Fertiliser Credits (Wheat) Scheme as only a small number of the outstanding dockets to be exchanged for fertiliser credit vouchers were returned by wheat growers during the year. Expenditure on salaries and travelling was £1,548 lower than estimated due to staff vacancies.
- 0.O.5.—Saving mainly due to the fact that the legal formalities precedent to the issue of loans were not completed in a number of cases before the close of the year.
- 0.6.—Expenditure on salaries and wages and on the provision of free seeds, manures, implements, etc., was lower than estimated as the number of allotments taken up was smaller than expected.
- 0.7.—Due to a decrease in the acreage under flax the services of Flax Inspectors were not required to the extent provided for in the estimate.
- 0.8.—The cost of advertising the Wages Order made in 1954 was lower than the provision made due to changes in the lay-out of advertisements. Staff vacancies caused a saving on salaries. Expenditure on travelling and incidentals was a little less than estimated. No claim was received this year for recoupment of expenditure incurred on legal assistance. There was a small excess on the provision made for telegrams and telephones.
- 0.9.—Sampling equipment required for the purposes of the Fertilisers and Feeding Stuffs Act and the Agricultural Seeds Act was obtained at a lower cost than expected, and there was a casual saving on the provision made for the Milk and Dairies Act. No expenditure was incurred under the remaining items of the subhead for which only token provisions were made.
- Q.—Expenditure under this subhead was confined to technical assistance projects of an urgent nature related to current work pending completion of an agreement on the financing of technical assistance from the American Grant Counterpart Special Account.
- S.—The amount expended from the grant was sufficient to alleviate the distress caused by flooding in all cases investigated by the special committee appointed by the Minister for that purpose, after taking into account assistance received from the Shannon Relief Fund subscribed to voluntarily and from donations of fodder and feeding stuffs, etc.

APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
1. Receipts from seed testing fees, sale of pure line seed, etc.	E.1		
<i>Original</i>			
<i>Less Supplementary</i>			
		8,400	9,095
2. Receipts from sale of vaccines, livestock, farm produce, etc.: Veterinary Research Laboratory and Farm at Abbotstown	E.2		
<i>Original</i>			
<i>Less Supplementary</i>			
		11,350	12,168

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
3. Receipts from students' fees, sale of live- stock and farm produce, rents, etc. —	F.1		
Albert Agricultural College ...		746	746
Athenry Agricultural Station ...		20,500	16,545
Ballyhaise Agricultural Station ...		13,000	12,329
Clonakilty Agricultural Station ...		10,000	11,053
Johnstown Castle Agricultural College		9,554	13,144
Munster Institute ...		10,000	10,282
Grange Farm, Dunsany ...		12,000	14,146
4. Receipts from students' and other fees : Veterinary College ...	F.3	6,600	6,328
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls, and registration fees ...	G.1	3,950	3,992
6. Receipts from sale of colts, sale and leasing of bulls, etc. ...	G.2	3,050	3,112
7. Receipts from fees in respect of poultry hatchery licences, etc. ...	G.3 & O.9	2,100	1,965
8. Repayment of advances by Comhlucht Siúire Éireann, Teoranta ...		50,000	50,000
9. Receipts from sale of seeds, manure, live- stock, etc. ...	I.	8,650	9,357
10. Receipts from sale of fencing materials, including fencing loans ...	I.	250	142
11. Refund of portion of the cost of certain schemes in North-West Cavan ...	I.	190	213
12. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas	I.	6,250	6,851
13. Receipts in respect of seed supplied to smallholders at reduced prices ...	I.	52,500	46,915
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	867
15. Receipts from sale of agricultural products at exhibitions and fairs	M.1		
<i>Original</i> ...		£2,500	
<i>Less Supplementary</i> ...		1,200	
		1,300	1,352
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 Com- mission, the Irish Potato Marketing Co., Ltd., etc. ...	A., M. 1 & M.12	11,500	10,181

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
17. Repayments of agricultural loans (exclud- ing fencing loans)	M.4	28,050	28,933
18. Repayments of loans for the purchase of cattle and sheep	M.M.5	5	9
19. Receipts from sale of vaccines for treat- ment of cattle against contagious abortion, etc.	M.11		
<i>Original</i> £11,500			
<i>Less Supplementary</i> 9,500			
		2,000	1,964
20. Receipts from artificial insemination fees	M.12	9,500	11,632
21. Horse Breeding Act, 1934: Receipts from licences, etc.	N.3	880	654
22. Live Stock Breeding Act, 1925: Receipts from licences, etc.	N.4	3,900	3,759
23. Agricultural Produce (Eggs) Act: Receipts from fees, etc.	O.1		
<i>Original</i> £17,400			
<i>Less Supplementary</i> 4,500			
		12,900	11,338
24. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc.:	O.2		
<i>Original</i> £6,000			
<i>Supplementary</i> 1,000			
		7,000	7,458
25. Receipts from fees for inspection of potatoes, etc.	O.3	2,200	1,797
26. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts; 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		23,500	15,705
(2) Pigs and Bacon Acts		24,000	26,119
(3) Slaughter of Cattle and Sheep Acts		7,000	6,293
(b) Levy on the slaughter of cattle and sheep		10	21
(c) Fees for inspecting open-pack meats		800	2,242
(d) Fees for inspecting canned hams		750	977
(e) Fees for inspecting dressed venison		50	32
27. Agricultural Produce (Cereals) Acts and Wheat Order, 1953, etc.	O.5		
(a) Receipts from registration fees, etc.		10	23
(b) Receipts from grain dealers' licences		1,000	1,092

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
28. Repayment of advances made under the Grain Storage (Loans) Act, 1951	O.O.5		
<i>Original</i>			£10,000
<i>Less Supplementary</i>			9,500
		500	468
29. Fees for licences under the Milk and Dairies Act	O.9	265	249
30. Miscellaneous receipts		457	383
31. Local Taxation (Customs and Excise Duties) Grant		40,650	40,650
32. Receipts from Church Temporalities Fund		10,000	10,000
33. Estate Duty Grant		4,000	4,000
34. Bryce Bequest: Receipts from landing fees, etc., at Garnish Island	L.2		
<i>Original</i>			Nil
<i>Supplementary</i>			£1,700
		1,700	1,652
35. Receipts from sale of cattle slaughtered, etc., under the Bovine Tuberculosis Eradication Scheme	M.13		
<i>Original</i>			Nil
<i>Supplementary</i>			£7,000
		7,000	643
TOTAL			
<i>Original</i>			£453,885
<i>Less Supplementary</i>			23,000
		£430,885	£418,876

1. and 2. Receipts under these items did not decline to the full extent anticipated when the supplementary estimate was being framed.

7. There was a small decrease as compared with the previous year in the number of applications for poultry hatchery licences and provisional supply farm permits.

9. Receipts from the sale of seeds, manures, livestock, etc., were better than expected.

10. The demand for fencing materials fell below expectations.

12. The average sale price for tomatoes was higher than estimated and growers' loan repayments increased accordingly.

13. The cost of seed was lower than anticipated and contributions from smallholders were correspondingly less.

16. The recoupment from the Dairy Disposal Co., Ltd., in respect of the quarter ended 31st December, 1954, was not received until after the close of the year, and the secondment of an officer to the Dublin District Milk Board was terminated on 31st January, 1954. The deficiency was partly offset by additional receipts due to the secondment after the estimate was framed of officers to the Irish National Stud Co., Ltd., and to Córas Tráchtála, Teo.

17. Repayments of agricultural loans were a little better than was expected.

20. Surplus due partly to additional receipts from the sale of semen and partly to the receipt this year of artificial insemination fees due in respect of the period prior to the handing over of the service to outside bodies in 1953.

21. Deficiency due to a decrease in the number of applications for licences under the Horse Breeding Act, 1934.

23. Receipts from fees, etc., under the Agricultural Produce (Eggs) Act, decreased more than was expected when the supplementary estimate was being framed.

24. Production of creamery butter and exports of non-creamery butter were higher than estimated, and receipts from production fees and export fees increased in consequence.

25. Deficiency in receipts from fees for inspection of potatoes was due to a decrease in exports.

26. (a) (1) The estimate of receipts from licences, inspection fees, etc., under the Fresh Meat Acts was based on an anticipated increase in the rates of fees, but the increase did not come into operation before the close of the year.

(2) Surplus due to an increase as compared with the previous year in the number of pigs slaughtered at bacon factories.

(3) Exports of canned meat during the year were lower than expected and receipts from inspection fees decreased accordingly.

(c) The anticipated recession in the export trade in open-pack meat products following the improved meat supply position in Great Britain did not take place.

(d) Exports of canned ham were higher than expected.

(e) The export control on venison was removed in December, 1954, and no fees were payable thereafter.

27. (a) and (b) Applications for registration and for licences were more numerous than expected.

30. Receipts from miscellaneous sources vary from year to year and a close estimate is not possible.

35. Deficiency due to the fact that most of the anticipated receipts from the sale of cattle slaughtered under the Bovine Tuberculosis Eradication Scheme did not come to hand until after the close of the year.

EXTRA REMUNERATION (exceeding £50)

Five officers received allowances of £226, £166, £113, £86 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 £300 and £100, respectively, from the Pigs and Bacon Commission for acting as chairman and ordinary member of the commission during the year.

A Higher Executive Officer received a gratuity of £100 from Córas Tráchtála, Teoranta, for services rendered during the period 1st May, 1953, to 31st May, 1954.

A Clerical Officer received £79 in respect of Army Reserve pay and £29 for overtime.

Six Clerical Officers received sums varying from £53 to £78 in respect of overtime.

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.

An Agricultural Inspector received an allowance of £174 from the Irish National Stud Company, Limited, for acting as resident manager of the company.

The Supervising Inspector (Congested Districts) received a gratuity of £60 for the performance of additional duties.

A Parish Agricultural Advisory Agent (Congested Districts) in charge of the Gael-tacht glasshouse scheme (Donegal area) received a gratuity of £100 for additional hours worked during the year ended 31st October, 1954.

Two Junior Marketing Inspectors received £160 and £100, respectively, in respect of Army Reserve pay.

Eight Ship Inspectors and two Messengers received sums varying from £51 to £67 in respect of overtime, Sunday duty, etc.

An Assistant Foreman and a Gardener at the Botanic Gardens received £93 and £62, respectively, for overtime, Sunday duty, etc.

Thirteen 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, seven at Grange Farm and four at Abbots-town Farm received sums varying from £51 to £200 in respect of overtime, Sunday duty, etc.

NOTES

This Account includes expenditure of approximately £1,695 in respect of the remuneration of staff temporarily lent, without repayment, to another Department.

The Account of another Department includes a sum of approximately £114 in respect of the remuneration of staff temporarily lent, without repayment, to this Department.

Equipment valued at £75 surplus to the requirements of the Department of Industry and Commerce was taken over by this Department (S. 103/3/53).

Equipment surplus to the requirements of the Department of Defence and valued at £18 was taken over by this Department (S. 8/16/45).

Miscellaneous tools, equipment, spare parts, etc., surplus to the requirements of this Department under the Land Project were transferred to other Departments and Offices as follows :—

	£
Department of Posts and Telegraphs	1,115
Department of Defence	2,207
Office of Public Works	51,252
Department of Lands (Forestry Division)	760
(S. 90/13/53, S. 41/3/54, S. 7/8/50, S. 8/27/41, S. 90/20/54 and S. 86/4/44).	

Subhead M. 9 of this Account includes expenditure of £91 in respect of the cost of removing a number of large rocks by blasting operations on portion of the lands attached to Athenry Agricultural Station by land project staff and machinery (S. 90/7/49).

Subhead M. 9 also includes expenditure of £237 in respect of compensation and costs in fifteen cases of damage to property in the course of land reclamation operations and £200 damages and costs in settlement of a claim arising from an accident in which an official vehicle was involved (S. 90/7/49, S. 48/1/50 and S. 90/19/54).

Payment of certification fees amounting to £20 due under the scheme for the certification of Glasnevin Perennial Ryegrass seed in respect of four tons of stock seed produced before the scheme was formally inaugurated was waived with the consent of the Minister for Finance (S. 90/9/54).

A sum of £15 representing the amount by which the value of one of this Department's motor vans depreciated as a result of a traffic accident in which the van was involved was written off with the sanction of the Minister for Finance (S. 48/1/50).

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

Reference	Amount	
	£	
S. 90/25/54	1	Cost of two cwts. of seed potatoes stolen from a store while awaiting collection by an applicant under the Seed Distribution Scheme.
F. 55/4/44	106	Principal £80 and interest £26 due in respect of loans advanced to a Co-operative Creamery Society for the erection of a cream separating station.
S. 90/44/39	18	Two sums of £9 each, due in respect of the castration of bulls under Section 13 (2) of the Live Stock Breeding Act, 1925.
S. 90/9/45	2	Amount due in respect of the treatment of an animal at the Veterinary College.
S. 90/54/36	18	Six special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S. 91/3/30 S. 90/9/33	49	Sums varying from £4 to £12 due by six persons in respect of bulls sold on special terms in the congested districts and a sum of £3 for a boar sold.

Fines amounting to £2,645,780 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 (S. 90/23/36).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 209 cases of registered dealers who had defaulted, and in 302 cases of former registered dealers whose registrations were transferred, and payment of the acquisition fee required by Section 15 of the Act was waived in three cases. The sums involved, viz., £209, £302 and £6, respectively, were written off (S. 90/14/41).

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 receipt and disposal of these moneys are contained in the Statement appended to this Account.

J. DEMPSEY,

Accounting Officer.

11th November, 1955.

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, 1955
(Capital amounts only)

						£
For the purchase of agricultural implements, etc.	...	...	...	...	...	26,169
For the purchase of bulls	...	...	...	...	...	26,600
For the purchase of stallions	...	...	...	...	...	316
For the erection of fencing in congested districts	...	...	...	...	...	73
For the erection and equipment of corn mills	...	...	...	...	...	280
Loans to agricultural credit societies	...	...	...	...	(a)	5,464
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of cattle and sheep	...	...	...	...	...	20
Advances under the Grain Storage (Loans) Act, 1951	...	...	...	...	...	291,000
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable)	...	...	...	...	(b)	16,999
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	...	...	...	...	...	26,471
Miscellaneous	...	...	...	...	...	25
						<hr/> £394,417

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

(b) Reducible, if certain conditions are complied with, to £7,813.

J. DEMPSEY,

Accounting Officer.

11th November, 1955.

GENERAL CATTLE DISEASES FUND

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1955

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
	£		£
Balance on 1st April, 1954 ...	7,736	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72) ...	35,406
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71) ...	29,002	Balance on 31st March, 1955 ...	3,797
Fines ...	69		
Transfer from Oireachtas Vote 27, Subhead N.2, in respect of part compensation for slaughter of tuberculous cattle ...	2,396		
	£39,203		£39,203

compensation by local authorities for animals slaughtered

J. DEMPSEY,
Accounting Officer.

11th November, 1955.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1955

RECEIPTS	PAYMENTS		
£	£	£	£
Advances from Department of Finance—	Fees to local Veterinary Surgeons, compensation for animals slaughtered, and other expenses in connection with the Bovine Tuberculosis Eradication Scheme (Co. Sligo and Bansha area)		
Bovine Tuberculosis Eradication Scheme (Co. Sligo and Bansha area)	33,000	...	35,259
Less salvage on animals slaughtered under the scheme ... ..		...	5,667
Balance at 31st March, 1955 ... ..		...	29,592
£33,000	...	...	3,408
£33,000			£33,000

J. DEMPSEY,
Accounting Officer.

11th November, 1955.

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, 1955, 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	27,500	27,704	—	204
B.—Travelling Expenses ...	2,500	2,219	281	—
C.—Incidental Expenses ...	300	229	71	—
D.—Telegrams and Telephones	320	432	—	112
SEA FISHERIES				
E.1.—Scientific Investigations, etc.	350	199	151	—
E.2.—International Council for the Study of the Sea ...	880	873	7	—
E.3.—Sea Fisheries Protection ...	20	5	15	—
E.4.—Whale Fisheries Act, 1937	5	—	5	—
E.5.—International Fisheries Convention, 1946—Permanent Commission	500	433	67	—
INLAND FISHERIES				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	20,360	25,968	—	5,608
F.2.—Artificial Propagation of Fish	1,500	1,090	410	—
F.3.—State Fisheries	1,985	2,021	—	36
F.4.—Scientific and Technical Investigations, etc. ...	1,420	1,146	274	—
F.5.—Compensation, etc. ...	36,000	1,555	34,445	—
F.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid)	10,000	9,365	635	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.7.—Foyle Fisheries ...	5	—	5	—
AN BORD IASCAIGH MHARA				
G.—Grant-in-Aid of Administration and Development of An Bord Iascaigh Mhara	41,675	41,645	30	—
GROSS TOTAL ...£	145,320	114,884	36,396	5,960
			Surplus of Gross Estimate over Expenditure £30,436	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised £2,267	
H.—Appropriations in Aid ...	37,720	35,453	Net Surplus to be surrendered £28,169	
NET TOTAL ...£	107,600	79,431		

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Cash surplus available from the Foyle Fisheries Commission	—	1,800
Miscellaneous ...	—	4
		<u>£1,804</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Travelling was less extensive than was expected.

C.—The saving was on advertising as it was not necessary to hold as many fishery inquiries as had been anticipated.

D.—Excess due to the provision of additional telephone installations and to the necessity for increased use of the telephone.

E.1.—Scientific investigations were on a smaller scale than expected and the services of paid collectors of sea fishery statistics were not required to the extent provided for in the estimate.

E.5.—The contribution to the Commission was smaller than expected and only one of the two meetings provided for was held.

F.1.—Payments to local authorities under Section 13 of the Fisheries Act, 1925, exceeded the provision made by £5,835 due to the levy of increased rates after the estimate was framed, and there was a small excess on the provision made for payments to boards of conservators under the Fisheries (Tidal Waters) Acts, 1934 and 1939. Savings on other items of the subhead reduced the excess expenditure to £5,608.

F.2.—The quantity of salmon ova and brown trout ova supplied from privately owned hatcheries did not reach expectations and little more than half of the provision made for contributions to these hatcheries was utilised. The saving was modified

by additional expenditure at the State Hatchery, Glenties, due to the replacement this year of certain equipment provided for in the previous year and on the purchase of increased quantities of imported brown trout ova to supplement home produced supplies.

F.4.—Salmon tagging experiments were on a smaller scale than expected due to unfavourable weather conditions, and the provision made for a survey of salmon stocks was not utilised. Additional expenditure was incurred on the scheme for the fertilisation of trout waters owing to increased labour costs.

F.5.—The expectation that a number of substantial claims for compensation would be cleared before the close of the year was not realised owing to delay in proving title.

F.6.—Two of the schemes contemplated by the Inland Fisheries Trust did not come into operation.

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	1,822
(3) Lettings of sporting rights (Subhead F.3) ...	1,150	1,330
(4) Repayment of advances made to the former Sea Fisheries Association	21,000	17,500
(5) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	1,400	1,323
(6) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)	5	—
(7) Receipts from salmon export licences	100	105
(8) Repayment of advances by the Foyle Fisheries Commission (Subhead F.7)	5	—
(9) Miscellaneous receipts	2,410	2,723
	<u>£37,720</u>	<u>£35,453</u>

(2) Receipts from fines and forfeitures cannot be closely estimated as they depend upon the number of prosecutions brought and the penalties imposed.

(3) Receipts from lettings of sporting rights were a little better than expected.

(4) Repayments depend upon the earnings of fishermen which vary from year to year and a close estimate is not possible.

(5) The demand for special local licences was smaller than expected.

(9) The surplus was in receipts from sales of brown trout ova which exceeded expectations.

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.

NOTES

Recovery of a sum of £153 compensation overpaid to a member of a fishing crew under the Freshwater Fisheries (Prohibition of Netting) Act, 1951, as a result of inaccurate information furnished regarding his service during the ten year period 1938-1947, was waived with the consent of the Minister for Finance. The payee died shortly after the overpayment was discovered and he left no assets (S. 27/20/52).

In addition to the expenditure shown in this Account a sum of £450 was expended from an advance received from the National Development Fund (*see* appended Statement).

J. DEMPSEY,
Accounting Officer.

15th October, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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 DEPARTMENT OF AGRICULTURE (FISHERIES BRANCH) IN THE YEAR ENDED 31ST MARCH, 1955

RECEIPTS		PAYMENTS	
	£		£
Advance from Department of Finance—		Payment to Inland Fisheries Trust in connection with establishment of Fish Farm ...	450
Establishment of Fish Farm ...	2,500		
		Balance at 31st March, 1955 ...	2,050
	<u>£2,500</u>		<u>£2,500</u>

J. DEMPSEY,
Accounting Officer.

15th October, 1955.

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 JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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 ...	73,241	69,746	3,495	—
A.2.—Film Censorship ...	3,242	3,722	—	480
A.3.—Censorship of Publications	3,147	3,516	—	369
A.4.—Legal and Technical Assistance	100	400	—	300
A.5.—Irish Legal Terms Advisory Committee ...	50	—	50	—
A.6.—An Bord Uchtála ...	2,062	2,952	—	890
<hr/>				
B.—Travelling Expenses ...	2,100	2,111	—	11
C.—Incidental Expenses ...	388	374	14	—
D.—Telegrams and Telephones	900	939	—	39
E.—Expenses in connection with Awards for Acts of Bravery	50	115	—	65
TOTAL ...£	85,280	83,875	3,559	2,154

Surplus to be surrendered ... £1,405

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
1. Fees for nationality and citizenship certificates (No. 13 of 1935)	500	1,081
2. Fees for documents of identity	50	57
3. Miscellaneous	—	15
	<u>£550</u>	<u>£1,153</u>

1. Receipts of this nature cannot be predicted closely.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving mainly due to retrenchments, to vacancies occurring for periods during the year, to staff changes and to newly-promoted officers commencing at lower points on the salary scales than those attained by their predecessors.
- A.2.—Excess mainly due to additional appointment.
- A.3.—Excess due to additional appointments.
- A.4.—The claim for services rendered in previous years by the draftsman to the Superior Courts Rules Committee was not received until the year of account.
- A.5.—Saving due to the need not having arisen for the services provided for.
- A.6.—Excess due to employment of additional staff.
- E.—Excess due to a greater number of awards being made than had been expected.

EXTRA REMUNERATION (exceeding £50)

An Assistant Principal Officer received a gratuity of £100 for acting as secretary to the Rents and Leaseholds Commission from October 14th, 1950, to April 26th, 1954.

A Clerical Officer received £79 in respect of Army Reserve pay.

NOTE

The amount of £4,671 was received in respect of fees (stamps) for film censorship (No. 23 of 1923).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
8th September, 1955.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána, including Pensions, etc. (9 & 10, Geo. 5, c. 68 ; No. 25 of 1924 ; No. 7 of 1925 ; No. 10 of 1926 ; No. 32 of 1933 ; No. 5 of 1937 ; No. 19 of 1941 ; Nos. 1 and 17 of 1945 ; and No. 41 of 1947) 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 ...	3,137,490	3,105,473	32,017	—
B.—Allowances ...	265,410	277,395	—	11,985
C.—Subsistence Allowances ...	16,900	19,763	—	2,863
D.—Locomotion Expenses ...	64,286	69,671	—	5,385
E.—Clothing and Equipment ...	117,260	180,698	—	63,438
F.—Furniture, Bedding, etc. ...	42,913	14,127	28,786	—
G.—Barrack Maintenance ...	15,000	14,986	14	—
H.—Transport and Carriage ...	121,495	94,099	27,396	—
I.—Fuel, Light and Water ...	22,350	22,578	—	228
J.—Medical Expenses ...	10,427	10,439	—	12
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	650	795	—	145
L.—Telegrams and Telephones	37,000	35,721	1,279	—
M.—Compensation ...	3,000	5,551	—	2,551

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
N.—Incidental Expenses ...	£ 5,654	£ 8,418	£ —	£ 2,764
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and Other Ex- penses in connection therewith ...	390	339	51	—
P.—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 ...	688,000	635,725	52,275	—
GROSS TOTAL ...£	4,548,225	4,495,778	141,818	89,371
			Surplus of Gross Estimate over Expenditure £52,447	
	Estimated	Realised	Deficiency of Appropri- ations in Aid realised	
Deduct— Q.—Appropriations in Aid ...	97,975	93,296	£4,679	
NET TOTAL ...£	4,450,250	4,402,482	Net Surplus to be surrendered £47,768	

Extra Receipts payable to Exchequer

Estimated	Realised
£	£
4,330	5,531

Details of the above receipts are as follows:—

	£
Fees for stamping of bottles ...	4,999
Motor park attendants' licences ...	4
Centage charges to insurance companies for collection of insurance premiums ...	528
	£5,531

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Excess due to increase in boot, detective and plain clothes allowances with effect from 1st April, 1954.
- C.—Excess due to increased rates of subsistence allowances with effect from 1st April, 1954.
- D.—Excess due to increased rate of cycling allowance from 1st April, 1954, to increased motor mileage by Garda officers and to increased travelling expenses of other ranks.

E.—Excess mainly due to increased purchases of cloth, to delay in delivery of uniforms expected during 1953–54, and to increase in making-up allowance.

F.—Saving due to delay in deliveries.

H.—Saving due to fewer vehicles being bought than were estimated for.

K. and M.—A close estimate of expenditure under these subheads is not possible.

N.—Excess mainly due to increased advertising.

P.—There were fewer retirements than anticipated.

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
1.	Repayments of sums advanced to officers under Sub-head H.	...	...	...	.....	6,400	7,646
2.	Payments for services rendered by the Gárda Síochána					6,850	5,587
3.	Repayments in respect of loss of property or damage to stores, etc.	...	...	...	...	75	193
4.	Proceeds of sale of old stores and cast uniforms				...	7,820	7,193
5.	Hackney car and carriage, etc., licences (Dublin Metropolitan area)	...	...	...	...	20	22
6.	Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates					250	235
7.	Payment from Road Fund in respect of expenses of Gárda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933	...	...	...	...	70,000	65,128
8.	Proceeds of sale of forfeited and unclaimed property, etc.	...	...	...	...	200	985
9.	Fees for accident reports			...	...	4,000	4,775
10.	Receipts from public assistance authorities in respect of expenses incurred by Gárda Síochána under the Mental Treatment Act, 1945	...	...	...	...	350	261
11.	Refund of pension deductions by re-joiners				...	10	133
12.	Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.				...	1,000	898
13.	Miscellaneous receipts	...	...	...	...	1,000	240
						<u>£97,975</u>	<u>£95,296</u>

1. Surplus due to facilities for purchase of cars being extended to Inspectors.

2, 3, 4, 8 to 13. Receipts under these headings depend upon factors which cannot be estimated closely.

7. Deficiency due to decrease in percentage of the Road Fund transferable to this Vote.

STATEMENT OF LOSSES (Stores, etc.)

(1) In seven collisions involving Gárda vehicles the damage, amounting to £216, was attributable to Gárda personnel. A fine of £3 was imposed on the driver of one of these Gárda vehicles, and in another case a sum of £21 was recovered under a having agreement (S.16/10/53, S.16/2/54, S.16/3/54, S.16/7/54 and S.16/9/54).

(2) In twenty-two collisions involving Garda vehicles the damage, amounting to £499, was not attributable to Garda personnel. In two cases sums totalling £8 were recovered under a halving agreement, and in another case £21 was recovered (S.16/2/50, S.16/11/51, S.16/2/53, S.16/3/53, S.16/4/53, S.16/6/53, S.16/2/54, S.16/6/54, S.16/7/54, S.16/8/54, S.16/9/54, S.16/2/55 and S.16/3/55).

NOTES

The expenditure under Subhead H. includes £75 for driving licence fees and third-party insurance premiums in respect of the use of Garda Síochána cars in Northern Ireland.

The amount of £670 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts, 1932 and 1933.

GÁRDA SÍOCHÁNA REWARD FUND, 1954-55

The appended Statement shows the total receipts proper to the Fund for the year 1954-55, the amount of the payments in that period and the balance to the credit of the Fund at the 31st March, 1955.

	£		£
Balance from previous year ...	10,929	Payments during year ended 31st March, 1955 ...	11,363
Total amount credited in the year 1st April, 1954, to 31st March, 1955	14,542	Balance on 31st March, 1955*	14,108
	<u>£25,471</u>		<u>£25,471</u>

*In addition there were, on the 31st March, 1955, sums held in suspense accounts payable to the Reward Fund amounting to £143.

THOMAS J. COYNE,

Accounting Officer.

DEPARTMENT OF JUSTICE,
1st December, 1955.

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, subject to the observations in my Report.

LIAM Ó CADHLA,

Comptroller and Auditor General.

PRISONS

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	115,782	112,593	3,189	—
B.—Vicualling	19,430	15,948	3,482	—
C.—Clothing, Bedding, Furniture, etc.	8,150	7,374	776	—
D.—Medicines, Surgical Instruments, etc.	790	698	92	—
E.—Fuel, Light, Water, Cleaning Articles, etc.	16,990	15,215	1,775	—
F.—Rent, etc.	204	198	6	—
G.—Escort and Conveyance ...	8,000	7,400	600	—
H.—Maintenance of Buildings and Equipment	9,930	7,499	2,431	—
I.—Fine Fund	10	10	—	—
J.—Travelling Expenses ...	400	194	206	—
K.—Incidental Expenses ...	2,100	2,248	—	148
L.—Telegrams and Telephones ...	600	471	129	—
M.—Maintenance of Prisoners confined in District Mental Hospitals	19,000	18,235	765	—
N.—Gratuities to Prisoners ...	625	565	60	—
O.—Contributions to Discharged Prisoners' Aid Societies ...	1,050	1,050	—	—
P.—Manufacturing Department and Farms	18,432	22,004	—	3,572
GROSS TOTAL ...£	221,493	211,702	13,511	3,720
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £9,791	
	—	—	Surplus of Appropriations in Aid realised	
Deduct—				
Q.—Appropriations in Aid ...	25,963	27,322	£1,359	
NET TOTAL ...£	195,530	184,380	Total Surplus to be surrendered £11,150	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of an officer injured in accident	—	135
Estimated daily average number of prisoners		500
Actual daily average number of prisoners		435

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to vacancies occurring for periods during the year and to a re-trenchment.

B., C. and D.—Savings due to number of prisoners being less than expected.

E.—Saving due to the quantity and the quality of the fuel used being lower than originally intended.

H.—Saving due to delay in completing some works.

J.—Saving due to fewer officers moving on transfer than provided for.

K.—A close estimate of expenditure under this heading is not possible.

L.—Saving due to less use of the telephone than expected.

N.—Saving due to number of prisoners being less than expected.

P.—Excess due to the purchase of more materials for mailbag making than provided for.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ...	24,249	25,084
2. Receipts from farms and gardens (including value of produce used in the prisons)	1,350	1,541
3. Rents	116	138
4. Sales of old stores and miscellaneous receipts	248	559
	<u>£25,963</u>	<u>£27,322</u>

1. Surplus mainly due to making of more mailbags than provided for.

4. Surplus due to more old stores being available for sale than expected.

NOTE

Canvas over-mittens valued at £12 were transferred without repayment to the Department of Defence (S. 4/31/51).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
12th October, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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,
for the Year ended 31st March, 1955

Dr.

Cr.

—	Agriculture	Other Industries	Total	—	Agriculture	Other Industries	Total
Stock in hand, 1st April, 1954	£ 1,437	£ 12,709	£ 14,146		£	£	£
Purchases, 1954-55	764	21,252	22,016	Sales, 1954-55	1,506	24,290	25,796
Profit ...	786	3,577	4,363	*Stock in hand, 31st March, 1955	1,481	13,248	14,729
£	2,987	37,538	40,525	£	2,987	37,538	40,525

* Viz.—Manufactory materials, £10,284 ; manufactured goods, £2,282 ; tools, etc., £2,163

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amounts due in respect of purchases as at 1st April, 1954	£ 335	Amounts due in respect of sales at 1st April, 1954	£ 5,120
Purchases during year to 31st March, 1955	22,016	Sales during year to 31st March, 1955	25,796
*Amounts due in respect of purchases as at 31st March, 1955...	22,351	†Amounts due in respect of sales as at 31st March, 1955...	30,916
Expenditure from Subhead P. as per Appropriation Account	347	Receipts under Subhead Q. (1 and 2) as per Appropriation Account	4,291
£22,004	£22,004	†Viz.—Public Departments, £4,230 ; other persons, £61	£26,625
*Viz.—Public Departments, £69 ; other persons, £278			

THOMAS J. COYNE,
Accounting Officer.

DISTRICT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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 ; No. 8 of 1951 and No. 32 of 1953) and for a Capitation grant.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	77,369	65,151	12,218	—
B.—Travelling Expenses ...	14,885	14,357	528	—
C.—Incidental Expenses ...	1,186	1,131	55	—
D.—Our Lady's Home, Henrietta Street, Dublin ...	100	87	13	—
TOTAL ...£	93,540	80,726		—
Surplus to be surrendered ...£			12,814	

					Estimated	Realised
Extra Receipts payable to Exchequer					£	£
District Court fines ... ..	...	...	...	...	19,600	14,700

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to vacancies occurring for periods during the year, to reduction in the number of posts through amalgamation and to temporary additional Justices not being employed to the extent provided for.

B.—Saving mainly due to less temporary additional Justices than expected ; offset by more expenditure than expected on the travelling of permanent Justices.

D.—Saving due to less persons being sent to the Home than provided for.

NOTE

The amount of £20,775 was received in respect of fees (stamps) paid in the District Court.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
8th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	139,730	134,083	5,647	—
B.—Travelling Expenses ...	8,920	8,846	74	—
C.—Incidental Expenses ...	1,685	1,515	170	—
D.—Telegrams and Telephones	1,140	1,293	—	153
E.—Sheriffs and Under Sheriffs ...	1,800	1,800	—	—
GROSS TOTAL ...£	153,275	147,537	5,891	153
			Surplus of Gross Estimate over Expenditure £5,738	
			—	
	Estimated	Realised	Surplus of Appropriations in Aid realised £45	
Deduct—			—	
F.—Appropriations in Aid ...	30,025	30,070	Total Surplus to be surrendered £5,783	
NET TOTAL ...£	123,250	117,467		

Extra Receipts payable to Exchequer

Estimated Realised

	£	£
Interest on public bank accounts	—	36

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 delay in completing re-organisation scheme.

C.—Saving on execution of court orders; partly offset by higher expenditure on advertising.

D.—Excess due to greater use of the telephone than expected.

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	2,648
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39)	9,500	9,410
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	10	79
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46 (sec. 16))	1,510	1,500
5. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants	16,500	16,433
6. Miscellaneous	5	—
	<u>£30,025</u>	<u>£30,070</u>

3. Extra receipts due to collection of fees in a number of outstanding cases.

NOTE

The amount of £7,395 was received in respect of Circuit Court fees (stamps).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
16th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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, No. 25 of 1945 and No. 32 of 1953).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	91,053	88,522	2,531	—
B.—Travelling and Incidental Expenses	200	236	—	36
C.—Telegrams and Telephones ...	832	841	—	9
D.—Stenography (Central Criminal Court) ...	730	730	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	250	464	—	214
F.—Expenses of High Court ...	2,400	2,406	—	6
G.—Purchase of Law Books ...	5	41	—	36
GROSS TOTAL ...£	95,470	93,240	2,531	301
			Surplus of Gross Estimate over Expenditure £2,230	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ...	910	692	£218	
NET TOTAL ...£	94,560	92,548	Net Surplus to be surrendered £2,012	
Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Lunacy percentages ... ..	...	...	2,500	3,508
Miscellaneous ... ..	...	...	—	8
			£2,500	£3,516

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to a retrenchment, 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; partly offset by the appointment of additional staff.

B.—Excess due to more travelling than expected.

E.—Excess due to costs of unusually large case.

G.—Excess due to claim maturing for payment for purchase authorised in a previous year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Bankruptcy percentages	900	692
2. Land Judge's Office : Duty on estates	10	—
	£910	£692

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

NOTE

Fees (stamps) were received as follows :—

	£
Judicature fees	44,293
Bankruptcy Court fees	529
Judgments Registry fees	300
Chief Justice fees	1,009
	£46,131

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
22nd August, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	65,274	63,445	1,829	—
B.—Travelling and Incidental Expenses	322	336	—	14
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	30,606	27,719	2,887	—
E.—Travelling and Incidental Expenses	118	123	—	5
TOTAL	96,330	91,623	4,726	19

Surplus to be surrendered ... £4,707

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of officer injured in accident	—	4
Refund of overpayment	—	4
		<u>£8</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due 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; offset by extra expenditure on gratuities paid for additional work, on overtime and on additional staff.

D.—Saving mainly due 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; offset by expenditure on overtime and on additional staff.

EXTRA REMUNERATION (exceeding £50)

An Examiner-in-charge and an Examiner of Maps in the Land Registry received £98 and £114, respectively, for performing higher duties.

NOTE

Fees (stamps) were received as follows :—

	£
Land Registry fees	69,308
Registry of Deeds fees	20,857
	<u>£90,165</u>

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
8th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	9,088	9,051	37	—
B.—Incidental Expenses ...	242	224	18	—
TOTAL	9,330	9,275		—
Surplus to be surrendered ... £			55	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Contribution received from contractor towards cost of extra labour employed in removing records during building repairs	—	35

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Surplus due to vacancy remaining unfilled ; partly offset by expenditure on additional assistance.
- B.—Savings on purchase of historical documents.

NOTES

Fees (stamps) amounting to £368 in respect of this service were received during the year.

An *ex-gratia* payment of £3 was made to a temporary woman Cleaner for damage to clothing incurred in consequence of an accident in course of official duties. Subhead B. (E.109/41/41).

DIARMID COFFEY,
Accounting Officer.

10th November, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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 ...	£ 4,994	£ 4,946	£ 48	£ —
B.—Law Costs ...	20	—	20	—
C.—Travelling and Incidental Expenses ...	54	53	1	—
GROSS TOTAL ...£	5,068	4,999	69	—
			Surplus of Gross Estimate over Expenditure £69	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	38	37	£1	
NET TOTAL ...£	5,030	4,962	Net Surplus to be surrendered £68	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Penalties recovered for non-publication of charitable bequests	5	—
Recovery of overpayments of salary ...	—	8
	£5	£8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to changes in staff personnel.

B.—The Solicitor's Bill of Costs was not furnished.

J. S. MARTIN,
Accounting Officer.

4th October, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	201,880	200,481	1,399	—
B.—Travelling Expenses ...	24,950	24,681	269	—
C.—Incidental Expenses ...	820	797	23	—
D.—Telegrams and Telephones ...	2,500	2,983	—	483
E.—Expenses in connection with International and other Congresses	420	374	46	—
F.—Statutory Inquiries ...	900	1,066	—	166
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 ...	1,030	1,081	—	51
I.1.—Contributions towards Housing Loan Charges of Local Authorities	1,480,000	1,594,999	—	114,999
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1948	10	—	10	—
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	1,995,254	4,746	—
I.4.—Grants to Local Authorities under the Housing (Amendment) Act, 1946 ...	2,000	1,622	378	—
I.5.—Grants to Local Authorities under the Housing (Amendment) Acts, 1948, 1949 and 1950	56,000	25,250	30,750	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.6.—Grants to Local Authorities towards cost of Housing Schemes	220,000	149,901	70,099	—
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934	5,300	5,296	4	—
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	26,595	3,405	—
M.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works ...	120,000	98,743	21,257	—
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	925	75	—
Q.—Grants to Local Authorities for Improvement of certain Roads in the Gaeltacht and Congested Areas ...	400,000	—	400,000	—
R.—Development Works in Bogs acquired by Local Authorities	2,500	2,064	436	—
T.—Alleviation of Distress caused by Flooding (Grant-in-Aid)				
Original Nil				
Supplementary £10				
Do. 109,990				
	110,000	99,730	10,270	—
	5,086,505	4,659,027	543,177	115,699

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	109,980	—	109,980	—
GROSS TOTAL				
Original £4,976,505				
Supplementary 10				
Do. 10				
—£	4,976,525	4,659,027	433,197	115,699
<i>Deduct—</i>	Estimated	Realised	Surplus of Gross Estimate over Expenditure £317,498	
S.—Appropriations in Aid ...	50,915	53,166	Surplus of Appropriations in Aid realised £2,251	
NET TOTAL				
Original £4,925,590				
Supplementary 10				
Do. 10				
—£	4,925,610	4,605,861	Total Surplus to be surrendered £319,749	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£

Refund by local authority of overpayment of grant ... — 344

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—An excess due to appointments not provided for and change in salary scale of certain officers was more than offset by saving arising from death, transfer and retirement of officers, absence of officer on sick leave at reduced pay and delay in filling vacancies.
- D.—Excess due to cost of main telephone service being greater than estimated, the provision of a new line and alterations to installation.
- E.—One congress was postponed.
- F.—Accurate estimation of expenditure is not possible as the number or the extent of the inquiries to be held during the year cannot be forecast.
- H.—The subsidies payable are equivalent to the deficits on certain assisted schemes. The deficits were greater than anticipated.
- I.1.—Excess due to payment to local authorities of balances of contributions towards housing loan charges when the full amount of the subsidies payable had been determined in the light of final costings and loan charges.
- I.2.—A token provision to meet possible claims in outstanding cases under the Housing (Financial and Miscellaneous Provisions) Act, 1932, as extended. No such claims arose during the year.
- I.3.—Estimated as closely as practicable.

- I.4.—The number of grants paid by local authorities on which recoupment is made was less than anticipated by the local authorities.
- I.5.—The number of houses applied to the purposes for which these grants were intended was less than anticipated.
- I.6.—Saving arose from delays in the completion of some large schemes of rural cottages and in the presentation of final costings of completed schemes.
- K.—The voted provision was supplemented by an additional grant of £75,000 from the National Development Fund.
- L.—The final cost of some schemes completed during the year was less than estimated and in the case of other completed schemes the final costs had not been presented.
- M.—Saving due mainly to the progress on works being slower than anticipated because of exceptionally inclement weather. Other contributory factors were the deferment of anticipated borrowing by way of stock issue in respect of various subsidisable works and the reduction as from 1st December, 1954, in the rate of interest on advances from the Local Loans Fund.
- Q.—It was decided subsequent to the framing of the estimate that State expenditure on this service would be borne on the Road Fund which was supplemented by grants from the National Development Fund for this purpose.
- R.—The number of applications for grants received from local authorities was less than anticipated.
- T.—The grant included provision to meet expenditure by a committee appointed to assist in alleviating distress. The estimate was prepared before the committee had completed their examination of a large number of appeals for assistance. It was not possible therefore to estimate with greater accuracy. Also the expenditure recoupable to the Irish Red Cross Society was less than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	19,000	19,143
2. Costs payable by local authorities in relation to inquiries	2,375	2,906
3. Expenses repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	20,140	19,070
4. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925) ...	5,900	5,352
5. Miscellaneous, including refunds of certain housing grants by persons who failed to occupy houses for which grants were issued	3,500	6,695
	<u>£50,915</u>	<u>£53,166</u>

5. Receipts realised comprise housing grants refunded where houses were not occupied by the original applicants but were transferred to other persons who ultimately obtained the grants (£2,160); housing letting grant refunded by local authority (£180); overpayment of grants on Local Authorities (Works) Act, Schemes (£4,316) and Sanitary Service Scheme (£38) refunded by local authorities following examination of final costings.

NOTES

The Account includes expenditure of £14 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, 1955.

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

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LOCAL GOVERNMENT IN THE YEAR ENDED 31ST MARCH, 1955

RECEIPTS	PAYMENTS
£	£
Advances from Department of Finance in period 1st April, 1954, to 31st March, 1955:— For transfer to Road Fund 1,387,411	Transferred to Road Fund 1,387,411
To supplement provision under Subhead K. in Vote for Grants to Local Authorities for the execution of Works under the Local Authorities (Works) Act, 1949 75,000	Payments to local authorities for works under the Local Authorities (Works) Act, 1949 (Subhead K. of Vote) 75,000
<u>£1,462,411</u>	<u>£1,462,411</u>

J. GARVIN,
Accounting Officer.

30th September, 1955.

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, 1955, 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	192,302	182,580	9,722	—
A.2.—Travelling Expenses ...	300	384	—	84
A.3.—Incidental Expenses ...	1,400	1,375	25	—
A.4.—Telegrams and Telephones	2,400	2,507	—	107
INSPECTION, ORGANISATION, Etc.				
B.1.—Salaries, etc.	129,960	118,741	11,219	—
B.2.—Travelling and Incidental Expenses	32,000	27,629	4,371	—
C.—Preparation of Irish Vocabularies	10	—	10	—
D.—Expenses in connection with the Council of Education	800	337	463	—
GROSS TOTAL ...£	359,172	333,553	25,810	191
			Surplus of Gross Estimate over Expenditure £25,619	
			Surplus of Appropriations in Aid realised	
E.— <i>Deduct—</i> Appropriations in Aid ...	82	176	£94	
NET TOTAL ...£	359,090	333,377	Total Surplus to be surrendered £25,713	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving due to (a) a reduction and (b) vacancies in staff.

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

B.1. and B.2.—Saving due to (a) a reduction in the number of Primary Education Branch Inspectors and (b) vacancies in staff of Inspectors and Organisers.

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	111
	<u>£82</u>	<u>£176</u>

EXTRA REMUNERATION (exceeding £50)

An Organising Inspector of Drama and an Executive Officer received £54 and £171, respectively, from the Vote for Wireless Broadcasting and the Organising Inspector of Drama also received £5 from the Vote for Science and Art.

Twenty-six Clerical Officers received sums varying from £51 to £79 in respect of overtime.

A Clerical Officer received a gratuity of £50 for special duties performed (E. 45/3/50) and £28 in respect of overtime.

NOTES

The Accounts of other Departments include expenditure of £333 in respect of remuneration of officers temporarily lent, without repayment, to this Department.

The Account of the Vote for Primary Education includes expenditure of £1,043 in respect of remuneration of two teachers temporarily lent, without repayment, to this Department.

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
28 Deireadh Fómhair, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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 ...	80,500	81,168	—	668
A.2.—Repayable Advances of Training College Fees to Students ...	11,300	10,700	600	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	78,890	76,787	2,103	—
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	100	21	79	—
<hr/>				
B.—Examinations ...	6,300	6,795	—	495
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools ...	6,993,900	6,876,203	117,697	—
C.2.—Model Schools—Miscellaneous Expenses ...	4,590	4,372	218	—
C.3.—Van and Boat Services ...	18,600	20,227	—	1,627
C.4.—Incidental Expenses ...	250	64	186	—
C.5.—Free Grants of School Requisites ...	600	291	309	—
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices	67,000	68,433	—	1,433
C.7.—Bonus to Parents or Guardians of certain pupils in the Gaeltacht and Breac-Ghaeltacht ...	51,500	54,935	—	3,435
C.8.—Holiday Scholarships in Gaeltacht (Grant-in-Aid) ...	1,600	870	730	—

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 ...	5,300	4,925	375	—
D.—Superannuation, etc., of Teachers ...	900,200	914,008	—	13,808
D.D.— <i>Ex-Gratia</i> Payments to certain Retired Teachers	149,000	144,262	4,738	—
GROSS TOTAL ...£	8,369,630	8,264,061	127,035	21,466
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £105,569	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ...	107,140	110,047	£2,907	
NET TOTAL ...£	8,262,490	8,154,014	Total Surplus to be surrendered £108,476	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—These advances are subject to a means test and accurate estimation is therefore difficult.

A.4.—The number of teachers who attended the courses was less than expected.

B.—Excess due to increased numbers attending the examinations.

C.3.—Excess due to (1) the introduction in the year of an arrangement for payment of increased grants towards the cost of the conveyance of Protestant children to schools under Protestant management ; (2) increased cost of transport of Dublin children from newly built up areas to city schools.

C.4.—Expenditure on some miscellaneous items included in this subhead was less than anticipated.

C.5.—There was a decrease in the number of claims received.

C.7.—Excess due to certain claims outstanding from the previous year having matured for payment.

C.8.—The number of children sent to the Gaeltacht was less than expected.

C.9.—The number of claims was less than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
TRAINING OF TEACHERS	£	£
(1) Training college entrance examination fees ...	150	209
(2) Refund of cost of training ...	1,000	1,287
(3) Recovery of training college fees advanced to necessitous students ...	5,000	6,838

	Estimated	Realised
	£	£
PREPARATORY COLLEGES		
(4) Fees from students	10,100	11,784
(5) Book fees from students	320	316
(6) Sale of livestock, farm produce, etc.	1,000	1,630
(7) Miscellaneous	120	230
SUPERANNUATION, ETC., OF TEACHERS		
(8) Income from securities formerly part of the National School Teachers' Pension Fund	60,850	59,324
(9) Receipts from Church Temporalities Fund	26,598	26,598
(10) Refund under paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc.	302	174
MISCELLANEOUS		
(11) Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	1,700	1,657
	<u>£107,140</u>	<u>£110,047</u>

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

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

(4) The average fee paid by all students was higher, and there was a slight increase in the number of students.

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
	£
3	79

(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 MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
12 Samhain, 1955.

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.

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, 1955

CAPITAL ACCOUNT

<i>Securities</i>		<i>Securities</i>	
£		£	
Balance on 1st April, 1954		Balance on 31st March, 1955	
3½ per cent. Exchequer Bonds, 1965/70	2,580	3½ per cent. Exchequer Bonds, 1965/70	2,580

INCOME ACCOUNT

£		£	
Balance on 1st April, 1954	66	Balance on 31st March, 1955	156
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	90		
	£156		£156

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, 1955

CAPITAL ACCOUNT

<i>Securities</i>		<i>Cash</i>	<i>Securities</i>		<i>Cash</i>
£		£	£		£
Balance on 1st April, 1954 :—			Cash invested in securities, viz.		
3¼ per cent. National Security Loan, 1956/61	500		4¼ per cent. National Loan, 1975/80		100
3½ per cent. Exchequer Bonds, 1965/70	1,060		Balance on 31st March, 1955 :—		
5 per cent. National Loan, 1962/72	150		3¼ per cent. National Security Loan, 1956/61	500	
Cash transferred from Income Account for investment		100	3½ per cent. Exchequer Bonds, 1965/70	1,060	
Securities purchased, viz.			5 per cent. National Loan, 1962/72	150	
4¼ per cent. National Loan, 1975/80	104		4¼ per cent. National Loan, 1975/80	104	
	£1,814	£100		£1,814	£100

INCOME ACCOUNT

£		£	
Balance on 1st April, 1954	132	Transfer to Capital Account for investment	100
Dividends on 3¼ 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	7	Balance on 31st March, 1955	92
	£192		£192

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, 1955

CAPITAL ACCOUNT

<i>Securities</i>		<i>Securities</i>	
£		£	
Balance on 1st April, 1954		Balance on 31st March, 1955	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70	151	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 1954	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, 1955

CAPITAL ACCOUNT

<i>Securities</i>		<i>Securities</i>	
£		£	
Balance on 1st April, 1954:—		Balance on 31st March, 1955:—	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70	2,740	1965/70	2,740
5 per cent. National Loan,		5 per cent. National Loan,	
1962/72	60	1962/72	60
	£2,800		£2,800

INCOME ACCOUNT

£		£	
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	96	Balance on 31st March, 1955	105
Dividends on 5 per cent. National Loan, 1962/72	3		
Uncashed payable order ...	6		
	£105		£105

REID BEQUEST—SCHEME "B"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1955

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1954 :—		Balance on 31st March, 1955 :—	
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, 1954 ...	26	Prizes awarded to candidates admitted to training colleges	130
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	116	Balance on 31st March, 1955 ...	17
Dividends on 5 per cent. National Loan, 1962/72	5		
	<u>£147</u>		<u>£147</u>

REID BEQUEST—SCHEME "C"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1955

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1954 :—		Balance on 31st March, 1955 :—	
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, 1954 ...	107	Payment of exhibitions to university students ...	120
Dividends on 3½ per cent Ex- chequer Bonds, 1965/70 ...	162	Cost of advertisements ...	25
Dividends on 5 per cent. National Loan, 1962/72	20	Balance on 31st March, 1955 ...	144
	<u>£289</u>		<u>£289</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, 1955

CAPITAL ACCOUNT

	Securities		Securities
	£		£
Balance on 1st April, 1954		Balance on 31st March, 1955	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70	304	1965/70	304

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	11	Payment of prizes for year 1954	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, 1955

CAPITAL ACCOUNT

<i>Securities</i>				<i>Securities</i>			
£				£			
Balance on 1st April, 1954 :—				Balance on 31st March, 1955 :—			
3½ per cent. Exchequer Bonds,				3½ per cent. Exchequer Bonds,			
1965/70	...	...	1,371	1965/70	...	...	1,371
5 per cent. National Loan,				5 per cent. National Loan,			
1962/72	...	...	100	1962/72	...	...	100
			£1,471				£1,471

INCOME ACCOUNT

£		£	
Balance on 1st April, 1954	91	Payment of scholarships	60
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	48	Balance on 31st March, 1955	84
Dividends on 5 per cent. National loan, 1962/72	5		
	£144		£144

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Meán Fómhair, 1955.

SECONDARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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)	620,000	613,610	6,390	—
A.2.—Laboratory Grants ...	48,945	49,023	—	78
A.3.—Grant for Irish and Bilingual Schools ...	46,500	43,357	3,143	—
A.4.—Special Grants for Excellence in Oral Irish ...	4,600	4,395	205	—
A.5.—Bonus for Choirs and Orchestras ...	2,300	2,242	58	—
B.1.—Incremental Salary Grant	953,500	949,384	4,116	—
B.2.—Allowances in Aid of Rent	10,000	10,276	—	276
C.—Examinations ...	33,700	34,487	—	787
D.—Scholarships and Prizes ...	13,065	12,720	345	—
E.—Grant towards Publication of Irish Text Books ...	2,000	5,367	—	3,367
F.—Courses for Secondary Teachers ...	20	31	—	11
G.—Payment to the Secondary Teachers' Pension Fund	10	—	10	—
GROSS TOTAL ...£	1,734,640	1,724,892	14,267	4,519
			Surplus of Gross Estimate over Expenditure £9,748	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid ...	44,770	46,705	£1,935	
NET TOTAL ...£	1,689,870	1,678,187	Total Surplus to be surrendered £11,683	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.3.—The number of pupils in respect of whom these grants were payable was less than anticipated.

E.—It was necessary to make special arrangements during the year to remedy the shortage of text books in Irish and the excess is due mainly to the operation of these arrangements.

F.—The number of teachers who attended at classes in Irish was greater than anticipated.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
(1) Examination fees of students	...	...	...	...	8,800	9,708
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	...	...	...	...	35,390	35,391
(3) Sale of Irish text books	...	...	...	...	500	1,507
(4) Miscellaneous receipts	...	...	...	...	80	99
					<u>£44,770</u>	<u>£46,705</u>

(1) The average rate of fee paid by candidates for the certificate examinations was greater than had been anticipated.

(3) Increased receipts resulted from the special arrangements referred to in the explanation relating to Subhead E.

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
28 Deireadh Fómhair, 1955.

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, 1955

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1954		Balance on 31st March, 1955	
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 1954	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, 1955

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1954		Balance on 31st March, 1955	
Guaranteed 2¾ per cent. Stock	1,316	Guaranteed 2¾ per cent. Stock	1,316

INCOME ACCOUNT

	£		£
Dividends on Guaranteed 2¾ per cent. Stock	36	Payments to secondary schools in Charleville, Co. Cork, for year 1954	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, 1955

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1954		Balance on 31st March, 1955	
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 1954	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, 1955

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1954		Balance on 31st March, 1955	
3½ per cent. Financial Agreement Loan, 1953/58	79	3½ per cent. Financial Agreement Loan, 1953/58	79

INCOME ACCOUNT

	£		£
Balance on 1st April, 1954	7	Balance on 31st March, 1955	10
Dividends on 3½ per cent. Financial Agreement Loan, 1953/58	3		
	£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, 1955

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1954 :—		Balance on 31st March, 1955 :—	
3¼ per cent. National Security Loan, 1956/61	14,604	3¼ per cent. National Security Loan, 1956/61	14,604
3 per cent. Exchequer Bonds, 1965/70	1,000	3 per cent. Exchequer Bonds, 1965/70	1,000
3½ per cent. Exchequer Bonds, 1965/70	49,587	3½ per cent. Exchequer Bonds, 1965/70	49,587
	<u>£65,191</u>		<u>£65,191</u>

INCOME ACCOUNT

	£		£
Dividends on 3¼ per cent. National Security Loan, 1956/61 ...	475	Annual subsidy towards special agricultural teaching at Abbey School, Tipperary	580
Dividends on 3 per cent. Exchequer Bonds, 1965/70 ...	30	Scholarships awarded to pupils	1,280
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	1,735	Cost of advertisements ...	62
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1954	1	Cost of examination of candidates and marking of papers—Scholarship Examination, 1954	9
Rent for year 28th August, 1954, to 27th August, 1955, out of Abbey School, Tipperary (1s. 0d.)	—	Contribution towards the cost of the Abbey School, Tipperary	310
	<u>£2,241</u>		<u>£2,241</u>

REGISTRATION COUNCIL

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE
REGISTRATION COUNCIL ON 31ST MARCH, 1955

SECURITIES	AMOUNT
	£
3½ per cent. Exchequer Bonds, 1965/70	3,200
3¼ 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,
28 Deireadh Fómhair, 1955.

TECHNICAL INSTRUCTION

ACCOUNT of the sum expended, in the year ended 31st March, 1955, compared with the sum granted, for Payments under the Vocational Education Acts, 1930 to 1953 (No. 29 of 1930; No. 50 of 1936; No. 9 of 1944; No. 1 of 1947; No. 33 of 1950; and No. 37 of 1953), 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	2,100	2,068	32	—
B.—Annual Grants to Vocational Education Committees ...	917,970	916,919	1,051	—
C.—Training of Teachers ...	35,065	36,608	—	1,543
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	15,360	14,139	1,221	—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	6,835	6,863	—	28
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools ...	75	54	21	—
F.—Examinations	7,035	6,845	190	—
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	33,500	33,458	42	—
H.—Payments under Section 51(6) of the Vocational Education Act, 1930	35,000	32,605	2,395	—
GROSS TOTAL ...£	1,052,940	1,049,559	4,952	1,571
			Surplus of Gross Estimate over Expenditure £3,381	
	Estimated	Realised	Surplus of Appropriations in Aid realised £103	
I.—Appropriations in Aid ...	36,710	36,813		
NET TOTAL ...£	1,016,230	1,012,746	Total Surplus to be surrendered £3,484	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—It was found necessary to commence during the year a special course of training for metalwork instructors for which no provision was made in the estimates.
- D.1.—A sum provided in respect of anticipated capital expenditure in connection with the Irish Nautical College was not expended during the year.
- E.—The number of students was less than had been anticipated.
- H.—The school building programme did not proceed as rapidly as expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Fees of candidates for examinations (technical school examinations, £5,900; other examinations, £470) ...	6,370	6,432
(2) Fees for Courses	250	210
(3) Receipts from Church Temporalities Fund ...	30,000	30,000
(4) Miscellaneous receipts	90	171
	<u>£36,710</u>	<u>£36,813</u>

L. Ó MUIRTHE,

Accounting Officer.

AN ROINN OIDEACHAIS,
26 Meán Fómhair, 1955.

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, 1955
CAPITAL ACCOUNT

	<i>Securities</i>	<i>Cash</i>	<i>Securities</i>	<i>Cash</i>
	£	£	£	£
Balance on 1st April, 1954				
4½ per cent. National Loan, 1973/78	20,042			
Cash transferred from Income Account for investment	...	247	...	247
Securities purchased, viz.				
4½ per cent. National Loan, 1975/80	257		20,042	
	£20,299	£247	257	
			£20,299	£247
INCOME ACCOUNT				
		£		£
Balance on 1st April, 1954	...	247	...	247
Dividends on 4½ per cent. National Loan, 1973/78	...	902	education com-	827
	...		...	74
	...		...	1
	
		£1,149		£1,149

L. Ó MUIRTHE,
Accounting Officer.

AN IRISH OILDEAGHAIS,
26 Meán Fómhair, 1955.

SCIENCE AND ART

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	65,800	64,569	1,231	—
A.2.—Travelling Expenses	500	552	—	52
A.3.—Incidental Expenses	650	788	—	138
A.4.—Telegrams and Telephones	440	413	27	—
NATIONAL MUSEUM				
A.5.—Purchase of Specimens (Grant-in-Aid)	1,000	650	350	—
A.6.—Fittings, Materials, etc.	500	474	26	—
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	5,508	242	—
A.9.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications	660	614	46	—
GENEALOGICAL OFFICE				
A.10.—Purchase of Objects for Heraldic Museum (Grant-in-Aid)	5	5	—	—
NATIONAL COLLEGE OF ART				
A.1.—Accessories, Models and Materials	1,795	1,886	—	91

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.12.—Scholarships and Prizes	775	689	86	—
B.1.—Publications in Irish ...	22,500	25,005	—	2,505
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	7,900	6,922	978	—
B.3.—The Irish Folklore Com- mission (Grant-in-Aid) ...	14,000	14,000	—	—
B.4.—University Scholarships ...	19,000	17,110	1,890	—
B.5.—Irish Committee of Historical Sciences (Grant- in-Aid) ...	1,000	100	900	—
B.6.—Comhdháil 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 provid- ing Courses in Irish for Persons other than Teachers ...	7,500	8,321	—	821
B.11.—Centenary Commemor- ation of Thomas Davis and the Young Ireland Move- ment ...	25	8	17	—
B.12.—Purchase of Works of Art	5	—	5	—
B.13.—Summer Courses in Music	1,500	1,327	173	—
B.14.—Research Grants to Students ...	1,250	1,184	66	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.15.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ...	14,550	13,730	820	—
B.16.—Grants to Irish Colleges in the Gaeltacht ...	12,500	7,500	5,000	—
C.—Aid to Arts and Crafts Exhibitions ...	10	—	10	—
GROSS TOTAL ...£	198,420	190,155	11,872	3,607
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £8,265	
Deduct—			Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid ...	8,450	11,101	£2,651	
			Total Surplus to be surrendered	
NET TOTAL ...£	189,970	179,054	£10,916	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—Excess due to increased travelling.

A.3.—Expenditure on uniforms and miscellaneous items was greater than anticipated.

A.5.—Certain specimens contracted for were not delivered during the year.

A.11.—Excess due partly to the purchase of additional equipment and expenditure on accessories.

A.12.—Saving due to the termination during the year of a student's scholarship.

B.1.—The value of accounts coming in course of payment proved to be greater than anticipated.

B.2.—Saving due mainly to a revised programme of productions by Compántas Amharclainne na Gaeilge.

B.4.—The number of scholarships not renewed was greater than anticipated.

B.5.—The arrangements for the publication of the History of the Famine were not completed during the year.

B.10.—Excess mainly due to an increase in the number of students who attended courses in Irish.

B.13.—One of the courses for which provision was made was not held, and there was also a saving on incidental expenses.

B.14.—Certain students who held scholarships or demonstratorships were ineligible for the award of full grants.

B.15.—Grants payable to some periodicals and newspapers were less than expected.

B.16.—The work in connection with the building of certain Irish colleges did not progress as quickly as was expected and the amounts which matured for payment were, in consequence, less than anticipated.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
(1) Fees for tuition in National College of Art	...	...	1,500	2,392
(2) Fees for genealogical researches, etc.	...	...	1,100	1,583
(3) Sales of publications in Irish	...	...	3,500	4,978
(4) Sales of photographic reproductions	...	...	1,200	904
(5) Sum recoverable in respect of salary of officer seconded to An Chomhairle Ealaíon	...	...	945	968
(6) Miscellaneous receipts	...	...	205	276
			<u>£8,450</u>	<u>£11,101</u>

(1) A revised scale of fees came into operation subsequent to the preparation of the estimate.

(2) There was an unexpected increase in the amount of work for which fees were payable.

(3) Sales of several books were much greater than had been expected.

(4) It was not found possible to complete certain orders from Harvard University during the year.

EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture in the National College of Art received £282 for service as part-time Teacher of Pottery.

An Assistant in the National Museum received an allowance of £163 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.

An Assistant Keeper of Manuscripts in the National Library and an Assistant in the National Museum received £64 and £127, respectively, from the Vote for Wireless Broadcasting.

Fifteen Attendants received sums varying from £51 to £62 in respect of Sunday and night duty.

NOTES

A regimental coat of the Royal Irish Fusiliers, the property of the National Museum, has been lent for an indefinite period, subject to recall, to the Regimental Museum at Armagh (S.18/3/50).

Publications valued at £149 and £1 (all specially purchased), were sent to the Harvard and Yale University Libraries, and, in exchange, gifts of publications valued at \$455 and \$13 were received (S. 18/2/48).

An Army station wagon was obtained on loan from the Department of Defence for ten weeks in connection with archaeological excavations at Lough Gara. Losses incurred which amounted to £4 were borne by Department of Defence (S. 18/4/53).

Three pieces of Irish music sent to Berlin for printing in 1938 were subsequently lost or destroyed and are now regarded as irrecoverable. A sum amounting to £75 paid to the composer was written off (S. 18/38/32).

L. Ó MUIRTHE,

Accounting Officer.

AN ROINN OIDEACHAIS,
12 Samhain, 1955.

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,
1954-55

	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, 1954	19	64	233	341
Grants-in-Aid, 1954-55	650	5,000	5,508	5
	669	5,064	5,741	346
Expenditure, 1954-55 ...	625	5,038	4,603	4
Balances on 31st March, 1955£	44	26	1,138	342

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
12 Samhain, 1955.

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, 1955

CAPITAL ACCOUNT

<i>Securities</i>		<i>Securities</i>	
£		£	
Balance on 1st April, 1954 :—		Balance on 31st March, 1955:—	
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, 1954 ...	108	Field work of an archaeological nature ...	100
Dividends on 4 per cent. Funding Loan, 1960/90 ...	26	Purchase of books for Library of Irish Antiquities Division ...	100
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	261	Balance on 31st March, 1955 ...	195
	<u>£395</u>		<u>£395</u>

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
26 Meán Fómhair, 1955.

REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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 ...	£ 10,300	£ 9,080	£ 1,220	£ —
B.—Industrial Schools ...	215,200	202,702	12,498	—
C.—Places of Detention ...	2,600	2,600	—	—
D.—Conveyance Expenses ...	400	449	—	49
E.—Parental Moneys—Collection Expenses ...	790	785	5	—
GROSS TOTAL ...£	229,290	215,616	13,723	49
			Surplus of Gross Estimate over Expenditure £13,674	
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised £435	
F.—Appropriations in Aid ...	7,350	6,915	Net Surplus to be surrendered £13,239	
NET TOTAL ...£	221,940	208,701		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A. and B.—The numbers committed and under detention were less than anticipated.

D.—Close estimation is difficult as the cost varies in accordance with the distance to be covered in each case.

NOTE

The average number under detention during the year 1954–55 at St. Anne's Reformatory for Girls, Kilmacud, was 12, but payment was made on the basis of a notional number of 40 offenders (S. 68/4/44).

L. Ó MUIRTHE,

Accounting Officer.

AN ROINN OIDEACHAIS,
26 Meán Fómhair, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	69,880	65,550	4,330	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ...	10,000	650	9,350	—
TOTAL ...£	79,880	66,200		—
Surplus to be surrendered ...£			13,680	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to (1) a post of visiting professor not having been filled; (2) incidental saving on salaries due to vacancies on staff, and (3) items for which provision had been made not maturing for payment.

B.—The provision of a new library building at Dunsink Observatory was not proceeded with during the year.

L. Ó MUIRTHE,
Accounting Officer.

AN BOINN OIDEACHAIS,
28 Deireadh Fómhair, 1955.

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, 1955, 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				
<i>Original</i> ...	£6,650			
<i>Supplementary</i> ...	300			
	6,950	6,809	141	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	3,000	3,000	—	—
C.—Travelling Expenses ...	150	118	32	—
D.—Incidental Expenses ...	600	604	—	4
TOTAL				
<i>Original</i> ...	£10,400			
<i>Supplementary</i> ...	300			
	£ 10,700	10,531	173	4

Surplus to be surrendered ... £169

Extra Receipts payable to Exchequer

Estimated Realised

	£	£
Cloakroom receipts ...	10	6
Sales of reproductions ...	100	113
	<u>£110</u>	<u>£119</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Full amount of Supplementary Estimate was not required.

C.—Fewer journeys than anticipated were undertaken.

EXTRA REMUNERATION (exceeding £50)

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

GRANT-IN-AID ACCOUNT

	£
Balance from 1953-54 ...	3,952
Grant-in-Aid, 1954-55 ...	3,000
	<u>6,952</u>
Expended, 1954-55 ...	3,320
	<u>3,632</u>
Balance to 1955-56 ...	£3,632

THOMAS MCGREEVY,

Director and Accounting Officer.

NATIONAL GALLERY,

5th December, 1955.

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, 1955, 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; No. 16 of 1950; and No. 18 of 1953).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	593,037	566,235	26,802	—
B.—Travelling Expenses ...	37,000	31,122	5,878	—
C.—Incidental Expenses ...	2,100	2,312	—	212
D.—Office of Public Trustee ...	3,843	3,865	—	22
E.—Solicitor's Branch—Incidental Expenses	9,300	7,993	1,307	—
F.—Telegrams and Telephones	4,550	4,312	238	—
G.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933	7,600	7,041	559	—
H.1.—Payments under Section 11 (7) of the Land Act, 1923	116,100	116,107	—	7
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,200	17,196	4	—
H.3.—Payments under Section 27 (2) of the Land Act, 1933, and Section 6 (4) of the Land Act, 1953 ...	675,000	672,515	2,485	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
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	107	43	—
I.—Improvement of Estates, etc.	625,105	587,829	37,276	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923 to 1953 ...	5	—	5	—
K.—Deficiencies on Realisation by Government Departments of Land Bonds ...	500	117	383	—
L.1.—Loss on Unoccupied Holdings ...	5	1	4	—
L.2.—Loss on Unoccupied Holdings sold for State Forestry purposes ...	5	—	5	—
L.3.—Advances under Section 43 of the Land Act, 1939 ...	750	583	167	—
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	250	—	250	—
N.—Advances to provide Funds for the Maintenance of Embankments or other Works ...	200	200	—	—
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	3	47	—
Q.—Deficiencies under Section 11 of the Land Act, 1950 ...	1,300	1,495	—	195
R.—Purchase of Interests for Cash (Sections 27 and 28 of the Land Act, 1950) ...	20,000	4,373	15,627	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.—Gratuities under Section 29 of the Land Act, 1950 ...	2,750	3,249	—	499
T.—Compensation under Section 30 of the Land Act, 1950	5	—	5	—
Losses ...	—	238	—	238
Gross Total ...£	2,116,810	2,026,893	91,090	1,173
			Surplus of Gross Estimate over Expenditure £89,917	
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised	
U.—Appropriations in Aid ...	160,110	144,954	£15,156	
NET TOTAL ...£	1,956,700	1,881,939	Net Surplus to be surrendered £74,761	

Extra Receipts payable to Exchequer

Estimated Realised

£ £

Interest on balances in Land Purchase Account No. 3 in the year 1954-55 ... 750 814

Surplus income of Rent and Interest Account No. 3 in the year 1953-54 ... 15,000 19,055

Miscellaneous ... 5 192

£15,755 £20,061

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.—Some vacancies remained unfilled and in addition there was curtailment in field operations due to abnormal weather conditions in the winter and early spring.

C.—Excess due to increased advertising arising from expansion of the building programme and to the increased cost of labour employed on surveys, the gross excess on these items being partly offset by a saving in the miscellaneous expenditure. *Ex-gratia* payments amounting to £4 were made to officers of the Department as compensation for accidental damage to clothing, etc. (E. 109/41/41).

D.—Estimated as closely as possible.

E.—The expenditure was less than expected. It is difficult to estimate accurately for this subhead.

F.—Expenditure on telephone charges was not as great as anticipated.

G.—The prompt payment of land purchase annuities led to a reduction in the number of warrants necessary.

H.1. to H.4.—Estimated as closely as possible.

I.—Saving due to the effect of bad weather conditions on the progress of Improvement Works in the second half of the year. A sum of £14 was paid to the owner of a bicycle, which was accidentally damaged by a Land Commission lorry (F.63/11/52). A sum of £65 was paid to a contractor for expenditure incurred in laying the foundations for dwelling houses on a site which had to be abandoned (F. 63/5/54).

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 11th May, 1955, in accordance with Department of Finance minute F. 163/11/26.

	£
Receipts ...	111,825
Payments ...	98,238
Surplus ...	<u>£13,587</u>

K.—Saving due to a reduction in the number of claims settled on allocation of 3 per cent., 3½ per cent. and 4 per cent. Land Bonds.

L.1.—Token vote. The charge to this subhead was sanctioned by Department of Finance minute F. 63/27/51.

L.2.—Token vote.

L.3.—It is difficult to make an accurate estimate for this subhead. The charges to the subhead were sanctioned by Department of Finance minutes F. 63/170/38, F. 63/102/38, F. 63/11/44, F. 63/27/52 and F. 63/1/53.

M.—No charges materialised to this subhead during the year.

Statement of Advances and Recoupments

	£
Balance outstanding at 31st March, 1954	13,807
Amount paid from the subhead in the year to 31st March, 1955	Nil
	<u>13,807</u>
Amount recovered in the year to 31st March, 1955	13
Balance outstanding at 31st March, 1955	<u>£13,794</u>

O.—Token vote.

P.—Expenditure under this subhead is difficult to forecast. The charge to the subhead was sanctioned by Department of Finance minute F. 56/4/37.

Q.—Excess due to the maturing of a greater number of cases than anticipated.

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

S.—The number of cases arising for payment was greater than anticipated.

T.—Token vote.

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

£4.—This sum representing the price of firewood sold on the Estate of Bessborough, Co. Kilkenny, was written off as irrecoverable after efforts to collect it from the purchaser had failed (F. 63/39/49).

- £35.—Materials to the value of £35 salvaged from a demolished mansion on the Estate of Barrett, Co. Galway, were stolen. All efforts to trace them were unsuccessful and their value was written off as irrecoverable (F. 63/1/54).
- £24.—£20 compensation and £4 costs were paid to a migrant on the Estate of Moore, Co. Kildare, for the loss of a heifer, his property, which was drowned in a drain on his new holding (F. 63/1/54).
- £3.—Two small gates valued at £3 were stolen from a migrant's old holding in Co. Galway. After all efforts to trace the gates had failed their value was written off as irrecoverable (F. 63/1/54).
- £4.—£4 was paid in respect of costs incurred by a person to whom a warrant had been issued (in error) for arrears of annuity on a small non-residential holding in Co. Wicklow of which he was believed to be the owner but in fact was not (F. 63/16/52).
- £42.—This sum, being the cost of the supply to a migrant on the Estate of Breen, Co. Meath, of a horse which had subsequently to be destroyed as a result of injuries, was written off as irrecoverable and charged to the Losses subhead (F. 63/1/54).
- £5.—Appeals against prices fixed in the Estates of Moore, Record No. S. 20397, Co. Kildare, and Boyd, Record No. S. 9938, Co. Mayo, were allowed after the Bonds had been issued and put to credit, with the result that the prices were increased and ordered to be met by the issue of Bonds bearing a higher rate of interest. The adjustment resulted in a loss of £5 due to the necessity of reinstating a number of the Bonds originally issued which had been sold for the purpose of redeeming the funding annuities—the price of these Bonds having in the meantime appreciated in the stock market (F. 63/1/54).
- £121 for damages, costs and expenses awarded by Court was paid to a tenant on the Estate of Kingston, Co. Roscommon, for flooding on his holding arising from the faulty condition of a drain on adjoining Land Commission property (F. 63/16/52).

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)) ...	24,400	23,650
(2) Fees and costs recovered from purchase annuity defaulters	500	542
(3) Surplus income of Rent and Interest Accounts Nos. 1 and 2	28,000	9,625
(4) Repayment of (late) Congested Districts Board's loans ...	360	283
(5) Excess annuities (No. 25 of 1925 (sec. 7 (2) and (3)) and redemptions	79,000	80,443
(6) Fees collected in connection with proceedings under No. 38 of 1933 (sec. 28)	7,600	6,373
(7) Repayment of advances made to meet payments under No. 11 of 1931 (secs. 13 (3), 15 (2), 18 (2) and 19 (1)) ...	250	14
(8) Local Loans Fund—expenses of management ...	3,000	3,000
(9) Miscellaneous	12,000	16,024
	<u>£160,110</u>	<u>£144,954</u>

(1), (2), (4) and (5) Estimated as closely as possible.

(3) The deficit was due to the realisation of the stocks held to credit of the Accounts and to a lesser extent to a reduction in the surplus of ordinary income over expenditure.

(6) The decrease was due to a reduction in the amount of warrant fees charged to Subhead G. in the course of the year.

(7) Receipts for this item are difficult to forecast.

(9) The excess was due mainly to a substantial contribution by a County Council towards the cost of a sluiced barrage being constructed by the Land Commission.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT

	£
Advance outstanding at 31st March, 1954	1,292
Variations due to transactions during year	Nil
Advance outstanding at 31st March, 1955	£1,292

EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve, an Inspector Grade III received £104, three Higher Executive Officers £89, £76 and £52, respectively, an Executive Officer £62 and two Clerical Officers received £74 and £63, respectively.

Two Clerical Officers received £79 and £76, respectively, for overtime.

A Higher Executive Officer received £468 in fees from Vote 55.

From Vote 54 two Law Clerks received £66 and £51, respectively, for overtime and a Record Attendant received £92 for services as a night telephonist.

NOTES

Extra receipts payable to the Exchequer amounting to £1,533 were realised from the sale of fee stamps for copies of orders, maps and other documents.

Apportioned annuities and annual sums ranging from 3s. 0d. to 7s. 4d. and amounting in all to £1 10s. 2d. in respect of six holdings partly damaged by coast erosion, were written off as irrecoverable (F. 63/1/47).

Arrears of annuities and annual sums together with costs and expenses of possession proceedings, ranging from £12 to £18 and amounting in all to £61 in respect of four holdings, were written off as irrecoverable under Section 20 of the Land Act, 1939 (F. 63/25/51, F. 63/27/51 and F. 63/27/52).

Deficiencies of income incurred from the dates of possession to the dates of re-allotment, together with costs and expenses of possession proceedings, amounting to £59 and £308, respectively, in respect of two parcels of untenanted land taken up for default, were written off as irrecoverable under Section 20 of the Land Act, 1939 (F. 63/23/48 and F. 63/27/52).

Sums ranging from £2 to £9 and amounting in all to £24, in respect of grazing and conacre rents, due by seven tenants to the Rent and Interest Accounts Nos. 2 and 3 were written off as irrecoverable (F. 56/3/31).

Between 1928 and 1931 advances amounting to £1,620—£20 in each case—were made to 81 tenants on Inishbofin and adjacent islands and mainland for the purpose of re-roofing their dwelling-houses. Through inadvertence the holdings were not charged with the advances, with the result that the Department is advised that repayment cannot now be regarded as enforceable, and it has been decided to write off the amounts concerned as irrecoverable (F. 63/4/30 and F. 63/69/28).

Sums of £77 and £50 were expended on well drilling operations for Seirbhí na Gael-tachta and Office of Public Works, respectively, without repayment (F. 63/19/47).

Equipment valued at £34 formerly used on a special turf production scheme, was procured from the Department of Industry and Commerce without repayment (S. 56/1/47).

This Account includes expenditure of approximately £5,929 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

T. O'BRIEN,

Accounting Officer.

11 Deireadh Fómhair, 1955.

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

FORESTRY

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	169,860	154,994	14,866	—
B.—Travelling Expenses ...	31,000	31,089	—	89
C.1.—Acquisition of Land (Grant-in-Aid)	135,000	135,000	—	—
C.2.—Forest Development and Maintenance, etc. Original ... £925,750 Supplementary ... 27,250	953,000	919,497	33,503	—
C.3.—Timber Conversion Original ... £159,250 Supplementary ... 10,500	169,750	177,795	—	8,045
D.—Grants for Afforestation Purposes	3,500	3,190	310	—
E.1.—Forestry Education ...	8,940	1,920	7,020	—
E.2.—Exhibits at Shows ...	100	32	68	—
F.—Agency, Advisory and Special Services	50	62	—	12
G.—Incidental Expenses ...	2,600	2,481	119	—
	1,473,800	1,426,060	55,886	8,146

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i> Anticipated Savings on various Subheads ... (See Supplementary Estimate)	25,240	—	25,240	—
GROSS TOTAL <i>Original</i> £1,436,050 <i>Supplementary</i> 12,510 —£	1,448,560	1,426,060	30,646	8,146
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £22,500	
<i>Deduct—</i> H.—Appropriations in Aid <i>Original</i> ... £163,200 <i>Supplementary</i> 12,500 —	175,700	176,711	Surplus of Appropriations in Aid realised £1,011	
NET TOTAL <i>Original</i> £1,272,850 <i>Supplementary</i> 10 —£	1,272,860	1,249,349	Total Surplus to be surrendered £23,511	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Compensation for loss of services of officer injured in accident	—	7
Interest on purchase price of cottage ...	—	2
		£9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings followed from the utilisation for only part of the year of money provided for additional staff for the entire year. In addition the creation of some additional Forester posts was deferred.

C.2.—The amounts expended on labour for State Forest Nurseries and Maintenance proved lower than anticipated. A saving also resulted from over-estimation of the amount to be paid to the Office of Public Works in respect of repairs to machinery effected in the central engineering workshops of that Office.

A sum of £40 was paid to the owner of an adjoining farm as compensation for the loss of a heifer which was fatally injured after straying on to the Department's lands (a fencing obligation inherited from the previous owner of the lands was outstanding) (S. 86/4/53).

In the course of protective burnings on private lands adjoining a State forest an area was inadvertently burned on the lands of a farmer whose permission had not been obtained; he accepted a settlement of £5 (S. 86/2/54).

An *ex-gratia* payment of £1 was made to a forest labourer as compensation for damage to his spectacles (E. 109/41/41).

C.3.—Greater concentration on thinning led to increased expenditure under the subhead.

D.—Incidence of expenditure under this head is difficult to forecast.

E.1.—This subhead provided for a full year's operation of Kinnitty Castle Training Centre but the Centre did not open until the close of the year.

E.2.—An item of expenditure expected to accrue did not arise until after the end of the year.

F.—The amount spent on research by university students was somewhat greater than anticipated.

G.—There was a saving in the provision for advertisements. *Ex-gratia* payments amounting to £3 were made to officers of the Department as compensation for damage to clothing (E. 109/41/41).

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
FOREST RECEIPTS					
(1) Sales of timber					
	<i>Original</i> ...	... £130,000			
	<i>Supplementary</i> ...	... 10,500			
				140,500	143,604
(2) Sale of miscellaneous materials		...		1,500	1,590
(3) Rents (grazing, shooting, etc.)					
	<i>Original</i> ...	... £5,500			
	<i>Supplementary</i> ...	... 2,000			
				7,500	8,244
(4) Payments by trainees	...	...	...	95	150
(5) Miscellaneous (including compensation for malicious injuries to forest properties)	...	...	...	1,000	737
SAWMILL RECEIPTS					
(6) Sales of sawn timber	...	...	...	25,000	22,179
(7) Sawing undertaken on behalf of members of the public				100	196
(8) Miscellaneous	...	...	...	5	11
	TOTAL				
	<i>Original</i> ...	... £163,200			
	<i>Supplementary</i> ...	... 12,500			
				£175,700	£176,711

(6) Receipts from sales of sawn timber from fixed sawmills did not come up to anticipation; the new Cong sawmill was still in early stages of working.

NOTES

A sum of £955 was written off in respect of losses incurred as a result of forest fires during the year (S. 86/7/39).

A sum of £74 being the net amount of losses by theft during the year was written off as irrecoverable (S. 90/72/34).

Tools and equipment valued at £79 were lost at forest centres during the year ended 30th September, 1954, and this amount was written off (S. 86/6/42).

The Account of the Vote for Lands includes expenditure of approximately £5,113 in respect of remuneration of staff temporarily lent, without repayment, to the Forestry Division.

A late offer of £5 for a shooting letting at a State forest was not taken up, owing to pressure of urgent work; the amount was written off (S. 86/2/55).

A claim of £30, the value of goods lost in transit on various occasions was made against the transport company involved. The company rejected the claim but later a compromise sum of £15 was received, the balance, £15, being written off as irrecoverable (S. 86/3/54).

Items of equipment valued at £760, surplus to the requirements of the Department of Agriculture, were transferred, without payment, to the Forestry Division (S. 86/4/44).

FORESTRY—GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1955

						£
Balance on 1st April, 1954	...	...	...	...	...	63,714
Grant-in-Aid, 1954-55	...	...	...	...	...	135,000
Amounts received from various persons for purchase of land, etc.	...				...	2,728
						<u>201,442</u>
Expenditure, 1954-55	...	...	...	...	...	93,100
Balance on 31st March, 1955	...	...	...	...	...	<u>£108,342</u>

T. O'BRIEN,

Accounting Officer.

26 Samhain, 1955.

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, subject to the observations in my Report.

LIAM Ó CADHLA,

Comptroller and Auditor General.

GAELTACHT SERVICES

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	86,250	79,812	6,438	—
B.—Travelling Expenses ...	11,000	10,902	98	—
C.—Incidental Expenses ...	1,940	2,196	—	256
RURAL INDUSTRIES				
D.1.—Machinery and Maintenance	31,620	14,186	17,434	—
D.2.—Manufacturing Materials ...	285,665	307,017	—	21,352
D.3.—Packing Materials and Stationery	11,830	9,834	1,996	—
D.4.—Fuel, Oil and Light ...	11,500	11,738	—	238
D.5.—Freight and Postage ...	14,000	13,396	604	—
D.6.—Advertising and Publicity	8,000	8,773	—	773
D.7.—Improvements and Maintenance	4,500	4,253	247	—
D.8.—Miscellaneous Expenses ...	1,240	1,734	—	494
E.—Marine Products Industries	28,000	14,596	13,404	—
F.—Gaeltacht Housing ...	70,155	67,569	2,586	—
G.—Miscellaneous Services ...	150	201	—	51
GROSS TOTAL ...£	565,850	546,207	42,807	23,164
	Estimated	Applied	Surplus to be surrendered	
Deduct—				
H.—Appropriations in Aid ...	262,950	262,950		
NET TOTAL ...£	302,900	283,257	£19,643	

Extra Receipts payable to Exchequer

Estimated Realised

Receipts surplus to total applicable as Appropriations in Aid

£ £
55,000 36,636

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Sawing due to vacancies, mainly in technical posts, remaining unfilled during the year.
- C.—Expenditure on telephone services, mainly in connection with the promotion of rural industries, was greater than had been anticipated.
- D.1.—(ii) The purchase of certain heavy items of machinery for the tweed industry was postponed as suitable accommodation did not become available as early as had been expected, (ii) lack of technical staff, as mentioned under Subhead A. above, retarded development in the knitwear industry with consequent postponement of purchases of machinery, and (iii) new production methods in the toy industry did not develop on the lines anticipated.
- D.2.—Purchase of larger quantities of manufacturing materials than had been anticipated was necessary to meet increased demands for tweed. This was partly offset by reduction in purchases of materials for the knitwear industry due to lack of development as mentioned in the note under Subhead D.1.
- D.3.—As the sales of knitwear were reduced there was an overall reduction in the purchases of packing materials, which are mainly required for the knitwear industry.
- D.6.—Extra expenditure was incurred as it became necessary to undertake a greater amount of advertising to stimulate sales at home and overseas. In addition to the expenditure under this subhead goods valued at £32 were presented free as a form of advertisement (S. 29/4/48).
- D.7.—Improvements to some of the knitting centres were unavoidably delayed.
- D.8.—Insurance charges incurred in respect of goods exported were heavier than had been anticipated and in addition, there was increased expenditure arising from increased production in the tweed industry.
- E.—Marketing difficulties for searods continued and the collection had to be limited. The prices for carriage continued so high that purchases were curtailed as in the previous year.
- F.—Grants are paid according as building progresses. The building is carried out by the grantees themselves and during the year the building operations proceeded more slowly than had been anticipated.
- G.—The expenditure on repairs to a boat used on transport service between an island and the mainland was greater than anticipated.

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 (£112,000)			
(b) Agents' commission (£25,000)		288,000	281,236
(2) Receipts from sales of products of marine products industries	E.	29,187	14,544
(3) Receipts from rentals	F.	119	106
(4) Repayment of industrial, etc., loans ...	G.	44	44
(5) Miscellaneous receipts, including receipts in respect of sale of old stores ...	—	600	3,656
		<hr/>	<hr/>
		317,950	299,586
Less amount credited as Exchequer Extra Receipts		55,000	36,636
		<hr/>	<hr/>
		£262,950	£262,950

(1) The amount shown as realised represents the balance which remained after deduction from the gross receipts of (a) £129,347 in respect of wages and State insurance of workers, and (b) £22,776 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 Alginate Industries (Ireland), Ltd.

An Assistant Principal Officer received the sum of £262 as a director of Min Fhéir, Teo.

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

A Minor Staff Officer received the sum of £84 from the Vote for Wireless Broadcasting.

A Temporary Clerical Assistant received the sum of £95 from the Vote for Defence.

A Warehouse Supervisor received the sum of £135 from the Vote for Army Pensions.

A Messenger received the sum of £51 from the Vote for Army Pensions.

NOTES

1. The Accounts of other Departments include expenditure of £247 and £77 as remuneration of staff lent to the Department and for work carried out for this Department, respectively, without repayment.

2. Bad debts of the Central Marketing Depot amounting to £193 were written off as irrecoverable (S. 29/7/52).

3. A sum of £9 (£8 damages and £1 costs) was paid as compensation in respect of an accident in which a wire fence was damaged by a van the property of the Division (S. 48/1/53).

T. O'BRIEN,
Oifigeach Cúntasaíochta.

25 Samhain, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	333,895	326,963	6,932	—
B.—Travelling Expenses ...	12,100	8,791	3,309	—
C.—Incidental Expenses ...	1,350	1,112	238	—
D.—Telegrams and Telephones ...	6,500	6,437	63	—
E.—Advertising and Publicity ...	3,000	1,933	1,067	—
F.—Fees to Certifying Surgeons, etc.	10	4	6	—
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931 ...	126	143	—	17
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc.	670	639	31	—
INTERNATIONAL LABOUR OFFICE				
I.1.—Contribution towards the Expenses of the International Labour Organisation	11,170	11,099	71	—
I.2.—Travelling and Incidental Expenses	1,550	2,023	—	473
SUPPLIES				
J.1.—Food Subsidies				
<i>Original</i> ... £7,681,000				
<i>Supplementary</i> 372,000				
	8,053,000	8,033,161	19,839	—
J.2.—Remission of Penalties ...	5	—	5	—
K.—Fuel Subsidy	250,000	250,000	—	—

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> ...	£74,000			
<i>Supplementary</i> ...	15,000			
	89,000	88,700	300	—
L.2.—Compensation for Mineral Rights acquired ...	5,000	—	5,000	—
L.3.—Minerals Exploration ...	10	—	10	—
OPERATIONS OF BORD NA MÓNA				
M.1.—Experiment and Research (Grant-in-Aid) ...	20,000	10,000	10,000	—
M.2.—Grants for Housing (Grant-in-Aid) ...	75,810	50,160	25,650	—
LABOUR COURT				
N.1.—Salaries, Wages and Allowances ...	25,298	23,475	1,823	—
N.2.—Travelling Expenses ...	1,000	825	175	—
N.3.—Incidental Expenses ...	1,080	763	317	—
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 ...	5,500	3,688	1,812	—
RURAL ELECTRIFICATION				
P.—Repayment of Advances for Rural Electrification ...	84,650	84,613	37	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
Q.1.—Grant for Remuneration and Expenses ...	8,300	7,075	1,225	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.2.—Salaries, Wages and Allowances	6,181	10,262	—	4,081
Q.3.—Travelling and Incidental Expenses	100	55	45	—
PRICES ADVISORY BODY				
R.1.—Salaries, Wages and Allowances	26,727	25,164	1,563	—
R.2.—Travelling Expenses ...	25	—	25	—
CÓRAS TRÁCHTÁLA, TEORANTA				
S.—Córas Tráchtála, Teoranta (Grant-in-Aid) ...	81,000	81,000	—	—
AN FORAS TIONSCAL				
T.1.—Grant to An Foras Tionscal	125,000	65,000	60,000	—
T.2.—Salaries, Wages and Allowances	3,093	2,618	475	—
T.3.—Travelling and Incidental Expenses	300	185	115	—
FRANKFURT FAIR				
U.—Trade Pavilion at Frankfurt	2,400	856	1,544	—
FAIR TRADE COMMISSION				
V.1.—Salaries, Wages and Allowances	16,915	17,720	—	805
V.2.—Travelling Expenses ...	1,000	128	872	—
V.3.—Incidental Expenses ...	1,000	1,060	—	60
TECHNICAL ASSISTANCE				
W.—Technical Assistance ...	83,568	21,386	62,182	—
GRASS MEAL PRODUCTION				
X.—Grant to Min Fhéir, Teoranta, for Capital Purposes ...	70,000	12,750	57,250	—
	9,421,338	9,164,788	261,986	5,436

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate)	137,000	—	137,000	—
GROSS TOTAL				
<i>Original</i> ... £9,034,338	9,284,338	9,164,788	124,986	5,436
<i>Supplementary</i> 250,000				
£				
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £119,550	
<i>Deduct—</i> Y.—Appropriations in Aid ...	44,098	51,038	Surplus of Appropriations in Aid realised £6,940	
NET TOTAL			Total Surplus to be surrendered £126,490	
<i>Original</i> ... £8,990,240	9,240,240	9,113,750		
<i>Supplementary</i> 250,000				
£				

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
(1) Fees under the Minerals Development Act, 1940 ...	9,000	6,366
(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 ...	1,500	845
(5) Fees under the Trade Union Act, 1941 ...	5	4
(6) Fees under the Sugar (Control of Import) Act, 1936	5	5
(7) Repayment by Bord na Móna of advances made to the Turf Development Board, Ltd. ...	18,455	14,772
(8) Miscellaneous ...	507	19,528
	<u>£29,532</u>	<u>£41,525</u>

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—1953–54) ...	16,397
Refund by Bord na Móna of unexpended balance of grants issued in respect of turf production under local schemes (Subhead M.2—1953–54) ...	2,000
Currency exchange refund arising from the erection of trade pavilion at Frankfurt ...	979
Sales of transcripts of evidence given at Fair Trade Commission ...	137
Refund in respect of loss of services of an officer due to an accident ...	9
Miscellaneous ...	6
	<u>£19,528</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to retrenchments and vacancies in staff.
- B.—Saving due to reduction in travelling by the staff of the Department.
- C.—The expenditure on technical equipment for the Geological Survey Office was less than anticipated.
- E.—Saving due to reduction in the volume and scope of departmental advertising.
- G.—The number of apprentices in respect of whom fees were payable was greater than was anticipated.
- I.1.—Variation in rate of exchange.
- I.2.—The excess was mainly due to the attendance of a delegation at a European Regional Conference in January, 1955, which was not anticipated when the estimate was prepared.
- J.1.—Saving due to an increase in the price of wheaten offals which reduced subsidy payments by £14,000 and to a claim for over £5,000 which did not mature for payment within the year.
- J.2.—A token provision—see Note 3 below.
- L.2.—Owing to legal difficulties compensation by way of royalties awarded under the Act, did not mature for payment within the year.
- M.1.—The grant was reduced from £20,000 to £10,000 after the estimate had been prepared.
- M.2.—The labour supply position at the bogs operated by the Board did not necessitate the erection of as many houses as was estimated.
- N.1.—Saving due to retrenchments and vacancies in staff.
- N.2.—Expenditure on this service cannot be accurately estimated as it depends on the number of disputes arising which necessitate travelling by the members and officers of the Court.
- N.3.—Close estimation is not practicable as expenditure is related directly to the volume of work with which the Court has to deal during the year.
- O.2.—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, subsistence and incidental expenses of the members of the Authority was less than was anticipated.
- Q.2.—Excess due to the creation of new posts, arising from an increase in the activities of the Authority.
- Q.3.—The cost of travelling and incidental expenses of technical advisers and staff was less than anticipated.
- R.1.—Saving due to retrenchments in staff.
- R.2.—Token provision. No travelling by the Prices Advisory Body was necessary during the year.
- T.1.—Progress on the erection of factory premises and the acquisition of machinery, etc., by promoters of approved projects was not as rapid as was anticipated.
- T.2.—Expenditure on technical assistance was lower than anticipated and the need for employment of extra staff did not arise.

T.3.—Expenditure on this service depends on the number of projects under consideration which involve travelling by technical advisers and staff of the Board and cannot be accurately estimated.

U.—Saving mainly due to (a) payment of a claim for £664 in 1953–54 which was not expected to fall due for payment until 1954–55 and (b) certain claims amounting to about £800 in respect of 1954–55 did not mature for payment within the year.

V.1.—The creation of additional posts as a result of increased activities of the Commission resulted in an excess.

V.2.—The provision was necessarily tentative, and the cost of travelling by members and staff of the Commission and witnesses was considerably less than anticipated.

V.3.—Expenditure on verbatim reporting of sittings of the Commission was greater than anticipated and caused an excess.

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

	£
Minerals Exploration	8,801
Nitrogenous Fertilisers	10,888
Fish Meal production	1,266
European Productivity Council ...	370
Printing of report of Labour delegation to U.S.A.	61
	<hr/> £21,386 <hr/>

For various reasons a number of projects for which provision was made had to be abandoned or postponed. Some of the other projects did not develop as quickly as was anticipated.

X.—The major part of the work on the scheme was suspended as from November 1954, and consequently capital expenditure on this project was less than the sum provided.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Proceeds of sale of turf produced by Bord na Móna under local schemes, 1953–54	30,000	36,928
(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 ...	4,010	3,491
(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 ...	5,260	4,999
(4) Fees paid to Registrar of Friendly Societies	100	150
(5) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939	500	1,416
(6) Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid for the issue of vehicle plates by the Garda Síochána)	2,290	2,301
(7) Fees under the Harbours Act, 1946	20	5
(8) Rentals from trade pavilion at Frankfurt	1,130	1,109
(9) Fees under the Tourist Traffic Act, 1952	600	347
(10) Miscellaneous receipts	188	292
	<hr/> £44,098 <hr/>	<hr/> £51,038 <hr/>

- (1) The average price per ton for turf sold was higher than was anticipated.
- (2) The receipts are related to the cost of administration of the Acts. The expenditure was lower than was anticipated.
- (3) and (4) Closer estimation was not practicable.
- (5) The number of loans guaranteed under the Trade Loans Act varies from year to year and a close estimation of receipts is not practicable.
- (7) Token provision.
- (9) The number of loans guaranteed under the Tourist Traffic Act varies from year to year and a close estimation of receipts is not practicable.
- (10) These receipts are variable.

EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received an allowance at the rate of £406 per annum to 28th February, 1955, for acting as chairman of the Fair Trade Commission, and from 1st March an allowance at the rate of £350 per annum from Irish Steel Holdings, Ltd., for acting as chairman.

A Deputy Secretary received an allowance at the rate of £250 per annum from Córás Tráchtála, Teoranta, to the 25th April, 1954, for acting as a director, and from the 26th April, 1954, an allowance at the rate of £350 per annum from Ceimici, Teoranta, for acting as chairman.

An Assistant Secretary received an allowance at the rate of £150 per annum from 23rd July, 1954, from the Industrial Development Authority for acting as a member.

A Principal received an allowance at the rate of £250 per annum from 28th May, 1954, from Córás Tráchtála, Teoranta, for acting as a director.

A Principal received an allowance at the rate of £100 per annum up to 19th January, 1955, from the Pigs and Bacon Commission for acting as a member.

A Principal received an allowance at the rate of £150 per annum from An Foras Tionscal 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 £1,900 in respect of remuneration of staff on loan, without repayment, to other Departments.

2. *Ex-gratia* payments totalling £15 were made to six officers in respect of medical expenses and damage to clothing incurred in consequence of accidents in course of official duties (Subhead C) (E.109/3/43 and E.109/41/41).

3. Penalties totalling £835, representing the amount due by ten millers in respect of the milling of wheat in excess of the quota during the cereal year 1953-54, were waived (Subhead J.2) (S.99/42/46).

4. Stores valued at £66, surplus to the requirements of the Local Turf Production Schemes, were transferred, without repayment, to other Departments (S.56/1/47).

5. The rental (£118, approximately) for the space occupied by the Department of Agriculture's exhibit at the Frankfurt Spring Fair, 1955, was waived (S.75/5/53).

6. An amount of £37 was expended in rendering safe three abandoned mine shafts at Clogrenan Mine, County Laois (Subhead C) (S.99/25/44).

7. In addition to the expenditure shown in this Account, further expenditure was incurred from an advance made to the Department from the National Development Fund. A detailed Statement is appended to this Account.

D. P. SHANAGHER,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
3rd October, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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 INDUSTRY AND
COMMERCE IN THE YEAR ENDED 31ST MARCH, 1955

RECEIPTS	£	PAYMENTS	£
Advance from the Department of Finance for improvement of roads and bridges in the areas of supply for four turf-burning generating stations ...	809	Payment to Electricity Supply Board in respect of cost of survey of roads and bridges in the vicinity of the sites of four turf-burning generating stations ...	809

D. P. SHANAGHER,
Accounting Officer.

3rd October, 1955.

I certify that this Account has been examined under my directions, and 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, 1955, 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	—	5	—
A.2.—Córas Iompair Éireann Original ... £1,000,000 Less Supplementary 90,990	909,010	537,000	372,010	—
A.3.—Great Northern Railway Board Original ... £350,000 Supplementary 91,000	441,000	430,627	10,373	—
A.4.—Transport Tribunal ...	550	53	497	—
A.5.—Sligo, Leitrim and Northern Counties Railway Company	3,500	3,500	—	—
A.6.—Losses ...	40,870	40,870	—	—
HARBOURS				
B.—Grants for Harbours ...	506,010	423,237	82,773	—
MARINE SERVICE				
C.—Salaries, Wages and Allowances ...	14,080	13,891	189	—
D.—Travelling Expenses ...	200	187	13	—
E.—Incidental Expenses ...	135	170	—	35
F.—Telegrams and Telephones	180	253	—	73
G.—Inquiries into Shipping Casualties ...	5	—	5	—

Grants only.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Services in connection with Wreck and Salvage ...	60	196	—	136
I.—Relief of Distressed Seamen, etc. ...	5	24	—	19
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	12,487	13	—
M.2.—Medical Expenses of Seamen, including the cost of Hospital Treatment and other Miscellaneous Items	50	204	—	154
COAST LIFE SAVING SERVICE				
N.1.—Salaries, Wages and Allowances ...	5,300	4,739	561	—
N.2.—Travelling Expenses ...	565	582	—	17
N.3.—Incidental Expenses ...	300	346	—	46
N.4.—Coast Communication Telephone Service ...	1,500	1,269	231	—
N.5.—Rocket Equipment ...	5,000	3	4,997	—
GROSS TOTAL				
Original ... £1,955,825				
Supplementary 10				
£ 1,955,835	1,955,835	1,469,638	486,677	480
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £486,197	
			Surplus of Appropriations in Aid realised	
Deduct—				
O.—Appropriations in Aid ...	43,725	44,411	£686	
NET TOTAL			Total Surplus to be surrendered	
Original ... £1,912,100				
Supplementary 10				
£ 1,912,110	1,912,110	1,425,227	£486,883	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Net proceeds from sale of land by the Great Northern Railway Board. Section 21 (2) of the Great Northern Railway Act, 1953 (No. 17 of 1953)	—	120
Compensation for loss of services of an officer injured in an accident	—	136
Receipt from Córas Iompair Éireann on adjustment of their accounts for 1952-53 and 1953-54 as between revenue and capital charges	—	829,000
		<u>£829,256</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Token provision.

A.2.—The grant towards operating losses and revenue charges was discontinued after the estimate had been prepared.

A.3.—Expenditure on capital items was less than anticipated.

A.4.—No local enquiries were held during the year in connection with applications for branch line closing orders. Pending the outcome of experiments with diesel trains C.I.E. withdrew two applications and suspended others.

A.6.—A corresponding credit item appears under Appropriations in Aid—Subhead O. (7).

B.—Savings due to (a) delay in placing contracts (£60,000) and (b) progress at certain harbours being slower than was anticipated (£53,000). These savings were partly offset by expenditure at other harbours being greater than was anticipated (£30,000).

C.—Casual variation due to staff changes.

E.—Expenditure on uniform clothing was greater than anticipated.

F.—Expenditure includes the cost of a telephone at the Cork Mercantile Marine Office, for which provision was not made in the estimates. The provision made for increased Post Office charges was insufficient and the cost of calls was greater than anticipated.

G.—Token provision.

H.—Excess was mainly due to expenditure on the disposal of whale carcasses being exceptionally high (£109). An accurate estimate of expenditure under this subhead is not practicable. Receipts are shown under Subhead O.—Appropriations in Aid.

I.—Token provision. Expenditure relates to three cases of repatriation of distressed seamen.

J.—Token provision.

K.—Token provision.

L.—Pending completion of the necessary specifications and working drawings no equipment was purchased.

M.2.—The excess is due to unforeseen expenditure on prolonged hospital and medical treatment for one pensioner.

N.1.—It was not possible to hold all the special exercises to train volunteers in the use of a new type rocket, for which provision was made in the estimate. Expenditure generally on payments to volunteers was less than anticipated.

N.3.—Expenditure on the distribution of stores and on haulage was greater than anticipated.

N.4.—Increased Post Office charges for which provision was made in the estimate were not as great as anticipated.

N.5.—Savings due to delays in delivery of equipment on order.

APPROPRIATIONS IN AID		Estimated	Realised
		£	£
(1) Fees for survey and inspection of ships		1,000	1,325
(2) Fees for examinations of Masters, Mates and Engineers, etc.		100	87
(3) Payments by the Commissioners of Irish Lights :—			
(a) In respect of the services of a Surveyor (Sub-head C)		348	435
(b) In respect of the cost of lighthouse telephones (Subhead N.4)		250	311
(4) Mercantile Marine Office fees		600	736
(5) Foreshore rents and licence fees		350	386
(6) Sales of wreck and commission on wreck		150	220
(7) Sums due by the Londonderry and Lough Swilly Railway Company on account of agreement for the working of the Letterkenny Railway—see Subhead A.6		40,870	40,870
(8) Miscellaneous		57	41
		<u>£43,725</u>	<u>£44,411</u>

- (1) The number of surveys undertaken outside the State was greater than anticipated.
- (2) The fees depend on the numbers of candidates who present themselves for examination.
- (3) (a) The surplus arose from the receipt of payment for the final quarter of the year usually received in the following year.
- (b) The receipts embrace certain items proper to the previous year.
- (4) An accurate forecast is not possible.
- (5) New leases were granted during the year and the receipts from licences for the removal of beach material were greater than anticipated.
- (6) The receipts cannot be estimated accurately (*see* Subhead H).
- (8) The receipts consisted mainly of fines on seamen.

NOTES

The re-examination of the payments made to Córás Iompair Éireann in respect of operating losses and revenue charges for the years 1952–53 and 1953–54, was completed in 1954–55, and the re-allocation of certain items in the company's accounts for those years from revenue to capital expenditure resulted in the refund by Córás Iompair Éireann of the sum of £829,000 which is included in this Account as an Extra Receipt payable to the Exchequer.

The final assessment of the position in relation to the provisional payments made to the Great Northern Railway Company (Ireland) in the period 1st January, 1951, to 31st August, 1953, was completed in 1954–55. A sum of £214,734 representing the excess payment to the Company was received from the Great Northern Railway Board on 2nd May, 1955, and is dealt with as an Extra Receipt to the Exchequer in the 1955–56 Account.

In addition to the expenditure shown in this Account further expenditure was incurred from advances made to the Department from the National Development Fund. A detailed Statement is appended to this Account.

D. P. SHANAGHER,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
3rd October, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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 INDUSTRY AND COMMERCE IN THE YEAR ENDED 31ST MARCH, 1955

RECEIPTS		PAYMENTS	
	£		£
Advances from Department of Finance :—		Refund to Dublin Port and Docks Board in respect of cost of certain improvement works at Dublin Harbour ...	49,626
For improvement works at Dublin Harbour ...	59,000	Refund to River Moy Harbour Commissioners in respect of cost of survey of Moy Estuary ...	746
For cost of survey of Moy Estuary ...	1,000	Balance on 31st March, 1955 ...	9,628
	<u>£60,000</u>		<u>£60,000</u>

D. P. SHANAGHER,

Accounting Officer.

3rd October, 1955.

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

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, 1955, 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	221,392	227,939	—	6,547
B.—Travelling Expenses ...	2,750	2,829	—	79
C.—Telegrams, Telephones and Teleprinters	17,330	15,545	1,785	—
D.—Incidental Expenses ...	2,900	13,742	—	10,842
E.—Acquisition of Land, Buildings, etc.	39,000	31	38,969	—
F.—Rent and Rates on Land, etc.	13,300	14,065	—	765
G.—Constructional Works including Furnishing of Buildings—Shannon Airport ...	70,000	54,063	15,937	—
H.—Constructional Works including Furnishing of Buildings—Dublin Airport ...	70,000	41,122	28,878	—
I.—Constructional Works including Furnishing of Buildings—Cork Airport ...	10,000	262	9,738	—
J.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc.	38,950	34,524	4,426	—
K.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	22,290	25,776	—	3,486
L.—Transport of Staff—Shannon Airport	18,000	17,619	381	—
M.—Expenses in connection with International Aviation Organisations	19,472	15,402	4,070	—
METEOROLOGICAL SERVICES				
N.—Salaries, Wages and Allowances	145,146	138,530	6,616	—
O.—Travelling Expenses ...	4,000	3,175	825	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	
P.—Incidental Expenses ...	1,000	696	304	—
Q.—Telegrams, Telephones and Teleprinters ...	26,800	24,084	2,716	—
R.—Equipment ...	14,800	8,378	6,422	—
S.—Expenses in connection with International Meteorological Organisations ...	2,000	1,645	355	—
GROSS TOTAL ...£	739,130	639,427	121,422	21,719
			Surplus of Gross Estimate over Expenditure £99,703	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
T.—Appropriations in Aid ...	324,600	374,704	£50,104	
NET TOTAL ...£	414,530	264,723	Total Surplus to be surrendered £149,807	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
1. Receipt from Aer Rianta, Teoranta, in respect of surplus on management of Dublin Airport (1953-54) ...	—	24,201
2. Receipt from sale of Foynes Hostel ...	—	6,031
3. Proceeds of sale of surplus and obsolete equipment, etc., at Dublin and Shannon Airports ...	—	2,447
4. Deposit in respect of sale of Monteagle Arms Hotel ...	—	200
5. Receipt in respect of materials used in miscellaneous works carried out on behalf of the Catering Service, Shannon Airport, air companies, etc. ...	—	431
6. Compensation for loss of services of members of staff ...	—	89
		£33,399

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due to the anticipated transfer of a number of officers to the Meteorological Service which did not take place. Provision was included in Subhead N for these officers and there is accordingly a corresponding saving on that subhead.
- C.—The provision made under this subhead for a private wire was not utilised as the expenditure fell to be met from Subhead Q.
- D.—Excess mainly due to an expenditure of approximately £10,500 on the enquiry held into the accident to the K.L.M. aircraft PH-LYK in September, 1954. A token provision only for aircraft accident investigation was included in the estimates,

E.—Owing to legal and other difficulties which could not have been foreseen when the estimate was being prepared, no expenditure was incurred on land acquisition during the year.

F.—The rate struck for Co. Clare was greater than anticipated.

G.—It was not found possible during the year to undertake the extension of the centre taxiway for which £8,000 was provided. Out of a provision of £36,000 for the construction of a launch, slipway and boathouse at Rineanna only £14,000 came in course of payment during the year. The savings were partly offset by an excess of expenditure of approximately £11,000 on the amount provided for resurfacing the runway and taxiway pavements and by an expenditure of approximately £3,000 on new and unforeseen works.

H.—There was no expenditure out of a provision of £17,000 for runway extension and road diversion as it was not found possible to undertake these works during the year. The reconstruction of the cargo depôt for which a sum of £10,000 was provided was not proceeded with pending discussions with Aer Lingus, Teoranta. There was a saving of £8,000 out of £16,000 provided for the installation of approach lights which was not completed till 1955–56. The savings were partly offset by expenditure of approximately £6,000 on new and unforeseen works.

I.—Expenditure was limited to a site survey and to the preparation of preliminary plans for the proposed airport.

J.—The full programme of architectural and furniture maintenance could not be carried out as the maintenance staff had to undertake certain constructional works of an urgent nature.

K.—The cost of electricity was greater than anticipated.

L.—Closer estimation is not practicable.

M.—The saving was mainly due to (a) the postponement of certain international air conferences for which a sum of approximately £1,700 was provided to meet the travelling expenses of delegates and (b) a reduction of approximately £2,300 in this country's contribution to the expenses of the International Civil Aviation Organisation.

N.—See Subhead A.

O.—The travelling expenses of temporary foreign personnel were less than anticipated and there was a delay in the provision of new meteorological stations resulting in less internal travelling.

P.—Owing to supply difficulties full requirements of commercial hydrogen could not be obtained resulting in a considerable saving in freight charges.

Q.—Provision was made in the estimate for telephone and telegraph communication with four new meteorological stations, only one of which was completed during the year.

R.—The saving was occasioned by (a) postponement of purchase of certain equipment provided for, (b) delays in delivery of equipment and (c) the use of reserve stocks of consumable equipment.

S.—There was a reduction in the contribution to the International Union of Geodesy and Geophysics and travelling to certain international conferences was less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Receipts from fees payable under the Air Navigation and Transport Acts	1,500	1,445

				Estimated	Realised
				£	£
SHANNON AIRPORT					
(2)	Receipts in respect of landing fees, etc.	...	...	180,000	205,675
(3)	Receipts from sale of crops and from lettings of surplus lands	...	...	4,100	3,874
(4)	Receipts from lettings of sites	...	...	2,450	2,439
(5)	Receipts from lettings of offices and stores	...	...	23,000	25,786
(6)	Receipts from staff hostels	...	...	950	688
(7)	Receipts from passenger hostels	...	...	4,000	4,699
(8)	Receipts from concession fees	...	...	8,250	8,556
(9)	Receipts from admission charges to airport	...	...	2,800	2,980
(10)	Receipts from staff in respect of staff transport	...	...	5,000	4,931
(11)	Receipts from Catering Service	...	...	40,500	52,673
(12)	Receipts from Class B communications traffic	...	...	700	973
(13)	Receipts from en route communications between transatlantic aircraft and Shannon aeronautical radio station	...	...	50,000	55,309
(14)	Miscellaneous receipts	...	...	1,000	4,271

METEOROLOGICAL SERVICES

(15)	Miscellaneous receipts including income from Rosse Fund and receipts in respect of the supply of meteorological information	...	...	350	405
				£324,600	£374,704

(2) Provision was made for an increase in the number of landings compared with 1953-54 but the actual increase was considerably greater than was anticipated.

(3) The amount realised from lettings of land by tender was less than expected.

(5) There was an increase in the lettings of accommodation at the airport.

(6) The hostels were not occupied to the extent anticipated.

(7) Receipts under this heading are related to passenger landings which were greater than anticipated.

(8) Owing to the increase in the number of landings sales of aviation spirit were greater than expected with a consequent increase in concession fees.

(9) There was an increase in the number of visitors to the airport.

(11) There was a substantial all-round increase in the catering business particularly in the sales of duty free and other goods.

(12) The traffic in aeronautical messages was heavier than anticipated. The receipts are divided equally between this Department and Department of Posts and Telegraphs.

(13) Certain accounts outstanding for 1953-54 were not received until 1954-55.

(14) Supplies and services rendered to tenants at Shannon Airport on a repayment basis were much greater than was expected.

(15) Receipts for special meteorological forecasts were greater than expected.

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 eight Air Traffic Control Officers, one Radio Supervisor, twenty-eight Aviation Radio Operators, six Temporary Aviation Radio Operators, three Supervising Meteorological Officers, seven Meteorological Officers, five Senior Meteorological Assistants, seventy-one Meteorological Assistants, ten Clerical Officers, four Clearance Officers, and two Drivers received sums varying from £51 to £157 in respect of extra attendance and special duties.

An Air Traffic Control Officer Grade III received a gratuity of £125 for the performance of Grade II duties.

NOTES

1. The Account includes expenditure of £262 in respect of remuneration of staff on loan, without repayment, to another Department.
2. The Accounts of other Departments include expenditure of £473 in respect of remuneration of staff on loan, without repayment, to this Department.
3. Used packing cases valued at £25 (plus delivery charges of £10) were transferred, without repayment, to Department of Posts and Telegraphs (S.99/19/50).
4. Surplus equipment valued at £1,098 was transferred, without repayment, to Office of Public Works (S.99/19/53).
5. Furniture valued at £75 surplus to requirements at Shannon Airport was transferred, without repayment, to Department of Agriculture (S. 103/3/55).
6. Equipment valued at £20 surplus to requirements at Shannon Airport was transferred, without repayment, to Department of Defence (S.99/19/53).
7. Subhead D. includes expenditure of £4 being compensation and costs for damage to private property arising out of an accident involving a departmental truck at Shannon Airport (S.48/3/50).
8. Subhead D. also includes expenditure of £1 in respect of a lampshade in a consignment delivered at Shannon Airport in 1952 which was found on examination to be broken (S.99/8/54).
9. Subhead G. includes expenditure of £34 for the provision of a timber surround for a neon sign at Shannon Airport which eventually was not required owing to an alteration in the design of the type of sign provided (S.103/4/50).
10. Subhead M. includes expenditure of £3 for accommodation booked but not occupied at Strasbourg for a delegate to an International Civil Aviation Organisation conference in April, 1954 (S.75/4/54).
11. This Account includes net expenditure of £77, £657 and £1,414 in respect of subsidised transport of Immigration, Customs and Excise, and Post Office staffs, respectively (S.99/63/42).
12. The net expenditure on the Firgrove scheme up to 31st March, 1955, was £5,339, including £329 for land purchased in respect of the airport water supply scheme. In one case where the former owner transferred her interest in the holding to her son, the Minister, in agreement with the former owner, completed the purchase at an agreed price of £921 and resold it immediately to the son of the former owner at £910. The £11 difference represented an amount equivalent to the compensation payable on reconveyance (S.99/9/52).
13. Stores to the value of £13 used in connection with an aircraft accident at Shannon Airport were written off (S.103/2/54).

D. P. SHANAGHER,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

5th October, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	22,600	22,113	487	—
B.—Travelling and Incidental Expenses	200	164	36	—
C.—Expenses in connection with International Organisations	1,150	1,017	133	—
TOTAL ...£	23,950	23,294		—
Surplus to be surrendered ...£			656	

Extra Receipts payable to Exchequer		Estimated	Realised
		£	£
Fees	Patents	19,200	19,945
	Trade Marks and Designs	7,600	7,891
	Miscellaneous	1,200	1,265
		£28,000	£29,101

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to retrenchment in staff.

B.—There was less travelling than had been anticipated.

C.—A conference to be held in Rome provided for in the estimates did not take place. The saving was partly offset by attendance at a conference at Brussels which was not anticipated.

D. P. SHANAGHER,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
20th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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 1953; 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 ...	473,600	472,461	1,139	—
A.2.—Metropolitan Offices				
<i>Original</i> ... £1,152,000				
<i>Supplementary</i> 25,000				
	1,177,000	1,172,499	4,501	—
A.3.—Provincial Offices				
<i>Original</i> ... £2,696,000				
<i>Supplementary</i> 25,000				
	2,721,000	2,704,975	16,025	—
A.4.—Stores Branch				
<i>Original</i> ... £157,000				
<i>Supplementary</i> 14,000				
	171,000	169,858	1,142	—
AA.—Payment to other Administrations in respect of Services rendered by Agency ...	5,400	5,288	112	—
B.—Travelling Expenses ...	24,000	25,532	—	1,532
BB.—International and other Conferences and Conventions ...	5,200	4,311	889	—
C.—Rent, Office Fittings, etc. ...	61,600	67,840	—	6,240
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	12,300	4,070	8,230	—
CONVEYANCE OF MAILS				
E.1.—Conveyance of Mails by Rail	486,500	454,035	32,465	—
E.2.—Conveyance of Mails by Road ...	88,700	91,230	—	2,530

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.3.—Packet Services at Home ...	2,500	2,481	19	—
E.4.—Packet Services—British and Foreign ...	20,600	20,583	17	—
E.5.—Conveyance of Mails by Air Original ... £212,000 Supplementary 30,000	242,000	245,543	—	3,543
STORES OTHER THAN ENGINEERING MATERIALS				
G.1.—Stores ...	164,000	152,194	11,806	—
G.2.—Uniform Clothing ...	60,000	35,749	24,251	—
G.3.—Manufacture of Stamps, etc.	39,700	23,223	16,477	—
INCIDENTAL EXPENSES, LAW CHARGES, Etc.				
H.1.—Law Charges ...	250	414	—	164
H.2.—Losses by Default, Accident, etc. ...	3,600	3,436	164	—
H.3.—Incidental Expenses ...	25,800	8,738	17,062	—
ENGINEERING ESTABLISHMENT				
I.1.—Salaries, Wages and Allowances Original ... £649,000 Supplementary 110,000	759,000	746,210	12,790	—
I.2.—Travelling Expenses ... Original ... £39,900 Supplementary 12,000	51,900	52,176	—	276
K.—Engineering Materials Original ... £35,000 Supplementary 87,000	122,000	112,559	9,441	—
ENGINEERING WORK, Etc.				
L.1.—Cross-Channel Cable Maintenance Original ... £5,000 Supplementary 5,000	10,000	13,410	—	3,410
L.3.—Contract Work ...	97,300	42,547	54,753	—
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	47,800	46,609	1,191	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
L.5.—Incidental Expenses ...	£ 2,900	£ 2,395	£ 505	—
M.—Telephone Capital Repayments ...	813,398	813,398	—	—
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES				
N.1.—Superannuation Allowances, certain Children's Allowances and other non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 ...	305,800	315,160	—	9,360
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	30,500	31,098	—	598
N.3.—Agency Payments in respect of Compensation Allowances ...	31,000	28,805	2,195	—
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES				
Q.1.—Salaries, Wages and Allowances ...	15,300	11,102	4,198	—
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	46,800	14,740	32,060	—
Q.3.—Travelling and Miscellaneous Expenses ...	900	368	532	—
	8,119,348	7,895,037	251,964	27,613
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	80,000	—	80,000	—
GROSS TOTAL <i>Original</i> ... £7,811,348 <i>Supplementary</i> 228,000	£ 8,039,348	7,895,037	171,964	27,613
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £144,311	
<i>Deduct—</i> T.—Appropriations in Aid ...	471,348	507,435	Surplus of Appropriations in Aid realised £36,087	
NET TOTAL <i>Original</i> ... £7,340,000 <i>Supplementary</i> 228,000	£ 7,568,000	7,387,602	Total Surplus to be surrendered £180,398	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of officers injured in accidents	—	1,260
Marriage gratuities refunded	—	689
		<u>£1,949</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Casual variation.

A.2.—Saving due to decline in telegraph traffic (£14,500); offset by development of postal services required by expansion of city area (£8,000), and change of leave year for outdoor staff (£2,000).

A.3.—Saving due to a reduction in the number of part-time posts (£5,000), to expenditure on extra duty being less than anticipated (£4,000), and to decline in telegraph traffic (£7,025).

A.4 and AA.—Casual variations.

B.—Excess due to increased travelling mainly in connection with campaign against wireless defaulters (£810), to increase in travelling and subsistence allowances (£980); offset by smaller cost of removals (£260) than anticipated.

BB.—Saving mainly due to this Administration's share of the expenses of a conference at Geneva and subscriptions to the Universal Postal Union and the International Telecommunications Union being less than anticipated.

C.—Excess due to increased cost of coal and turf (£800), improved lighting, heating and cleaning arrangements (£5,900), cost of electricity for newly acquired premises and rates thereon being greater than anticipated (£1,000); offset by reduced expenditure on shelter huts, etc. (£160), on gas, water and rates (£640), and anticipated payments in respect of rents not materialising (£680).

D.—Anticipated acquisition of sites did not materialise.

E.1.—Saving due to anticipated increase in traffic not materialising (£27,500), to fall in outward traffic to Great Britain (£3,500), and to introduction of departmental motor services in lieu of rail conveyance of letters (£1,450).

E.2.—Excess due to increased conveyance rates for Dublin City mail services (S.39/3/39).

E. 3, and E.4.—Casual variations.

E.5.—Excess due to clearance of arrears of United States of America accounts (£10,000); offset by payments in respect of Commonwealth services not materialising (£6,450).

G.1.—Saving mainly due to requirements proving less than anticipated in respect of mail bags (£6,300), handcarts (£400), new vehicles (£4,200), mechanical transport stores (£3,800), motor taxation (£600), with credits for stores supplied to other Government Departments being greater than anticipated (£6,500); offset by conversion of foot posts to cycle working and to substitution of hired for official cycles (£1,000), and earlier than expected delivery of miscellaneous stores (£9,000).

G.2.—Saving due to reduction of stocks as the result of the change in the design of Post Office uniforms (£19,250) and excess of issues to other Government Departments over purchases made for them (£5,000).

G.3.—Saving due to arrears in delivery of watermarked paper.

H.1.—Excess due to increased costs arising out of traffic accidents.

- H.2.—Expenditure under this subhead cannot be accurately estimated. A classified schedule of losses is shown on pages 176 to 177. The loss to public funds was offset by amounts totalling £41, in respect of balances of salaries and wages withheld from defaulters.
- H.3.—Saving due mainly to deferment of savings publicity campaign (£18,560). Expenditure under this subhead, which cannot be accurately estimated, includes cost of savings publicity (£1,440) (F.42/3/47), early Christmas posting publicity (£890), damages and costs awarded to members of the public involved in traffic accidents with official vehicles (£2,230) (S.48/20/49) and various miscellaneous items. An *ex-gratia* payment of £13 was made to the widow of an artist for provision of the block used for Department's 1952 Christmas card (S. 41/16/34).
- I.1.—Saving due to the anticipated recruitment of labour force not having been effected (£16,120); offset by the amount chargeable to Telephone Capital being less than anticipated (£3,330).
- I.2.—Casual variation.
- K.—The relief from Telephone Capital Funds was greater than anticipated.
- 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 foreseen.
- L.3.—Saving due to the postponement of certain works and to anticipated contract accounts not coming within course of payment.
- L.4.—Expenditure on water, power, etc., was less than anticipated.
- L.5.—Expenditure arising out of accidents was less than anticipated. Payments under this subhead include 39 awards between £3 and £13 to engineering staff for suggestions to improve plant and methods (E. 81/1/47), payment of £111 to Electricity Supply Board for damage to cables, payment of £201 for damages and costs awarded in respect of the cancelled sale of poles (S.41/7/53) and fourteen *ex-gratia* awards totalling £209 to members of the public as compensation, etc., for damages, etc., resulting from accidents occurring in the course of engineering works.
- N.1.—Expenditure is affected by variations in the number of officers who die, retire, marry, or meet with accidents, and cannot be accurately estimated.
- N.2.—Casual variation.
- N.3.—Saving due to the cost of living figure for certain retired officers being 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 works and to maintenance and power costs being less than anticipated.
- Q.3.—Expenditure on international conferences was less than anticipated.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
(1)	Void money orders	...	...	...	3,200	3,369
(2)	Void postal orders	...	...	...	3,000	3,361
(3)	Works for railway companies and others	...	...	...	8,500	8,514
(4)	Sale of Engineering stores	...	...	...	15,000	10,522
(5)	Receipts from Savings Bank funds	...	...	...	158,200	140,165
(6)	Rent of Post Office premises sublet	...	...	...	7,070	8,158
(7)	Repayment of sums advanced to officers under Subhead					
	G.1.	...	...	...	10	—

	Estimated	Realised
	£	£
(8) Receipts from Social Insurance Fund	148,000	147,527
(9) Receipts for agency services performed on behalf of other Governments	34,000	32,735
(10) Receipts from British Government for excess parcel traffic	18,000	27,565
(11) Sale of non-engineering stores	20,000	20,778
(12) Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead N.3) ...	31,000	29,549
(13) Recovery of salaries of officers on loan to outside bodies ...	2,900	2,962
(14) Miscellaneous receipts	22,468	23,230
	<u>£471,348</u>	<u>£507,435</u>

(1), (2) and (3) Casual variations.

(4) Accumulations of scrap stores were disposed of at favourable prices.

(5) Publicity expenditure was less and administration expenses of Savings Bank greater than anticipated by £18,560 and £9,525 respectively.

(6) The excess was due to refund of property tax in respect of premises leased from this Department proper to a previous year (£1,330); offset by the taking over of premises for official purposes (£230).

(7) No advances were made.

(8) Closer estimation was not possible.

(9) Deficit due to the number of allowances paid on behalf of Great Britain being less than anticipated (£2,200); offset by the number of money orders being greater than expected (£900).

(10) Surplus due to an unforeseen fall in the outward traffic to Great Britain and to an increase in the inward traffic.

(11) Casual variation.

(12) The amount due to be recovered from the British Government was less than anticipated. See also explanation to Subhead N.3.

(13) Surplus due to recovery of arrears of arbitration award.

(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 undisposable property	573
(b) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc.	1,112
(c) Receipts in respect of commission on repurchase of stamps ...	4,135
(d) Receipts for services rendered in respect of engineering work, etc., for broadcasting service, etc.	4,356
(e) Profits on exchange—money order services	150
(f) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc.	4,257
(g) Advertisement receipts	366
(h) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus	1,848
(i) Refund of overpayment of social insurance contributions ...	199
(j) Carriage of newspapers by departmental vans	4,371
(k) Rebate on purchase of petrol	575
(l) Other miscellaneous receipts	1,288

H.2.—LOSSES BY DEFAULT, ACCIDENT, ETC.—CLASSIFIED SCHEDULE

			£	s.	d.
Deficiency in Accounts—	Due to loss of an official remittance for £9 8s. 0d. at the Accountant's Branch, Dublin. The loss to public funds was reduced by £4 14s. 0d. made good by the officer held to be responsible ...	...	4	14	0
"	"	Due to theft of £10 by an Auxiliary Postman at Ballisodare Sub-Office, Sligo. The offender was prosecuted and dismissed. The loss to public funds was reduced by £9 3s. 9d. made good. A balance of wages due, 16s. 3d. was withheld ...	16	3	
"	"	Due to burglary and theft of cash and stamps at Bray Head Office. The offenders were not apprehended (S.41/1/54) ...	225	7	5
"	"	Due to theft of registered letters and misappropriation of money received for purchase of postal orders by a Postman at Bunnanadden Sub-Office, Sligo, amounting to £14 11s. 5d. The offender was prosecuted and dismissed. The loss to public funds was reduced by £5 11s. 5d. made good ...	9	0	0
"	"	Due to theft of registered letters by a Postman at Castlebar Head Office. The offender was prosecuted and dismissed. The total amount misappropriated was £159 13s. 0d. of which £28 3s. 0d. was charged to the Vote in a previous financial year. The loss to public funds was reduced by £56 13s. 7d. recovered and £89 10s. 0d. made good by the offender. A balance of wages due, £13 9s. 5d., was withheld ...	13	9	5
"	"	Due to a claim by a depositor that a Savings Bank deposit of £7 was made at Clonskeagh Town Sub-Office, Dublin, the receipt of which could not be traced. The loss to public funds was reduced by £4 made good by the Sub-Postmaster ...	3	0	0
"	"	Due to loss of £20 6s. 1d. at Cork Head Office. The loss to public funds was reduced by £10 made good by the officer held to be responsible ...	10	6	1
"	"	Due to theft of registered letters by a Post Office Clerk, Grade B, at Dublin Head Office. The offender was prosecuted and dismissed. The total amount misappropriated was £183 9s. 9d. of which £58 9s. 9d. was charged to the Vote in a previous year. The loss to public funds was reduced by £6 1s. 0d. recovered. A balance of wages due, £12 11s. 7d., was withheld (S.41/7/50) ...	118	19	0
"	"	Due to the irregular payment of old age pension orders at Galway Head Office. The officer concerned had been dismissed from the service before the irregularities were discovered ...	1	15	0

	£	s.	d.
Deficiency in Accounts—Due to thefts of postal packets and shortage in credit stock by a Postman at Kilmacthomas Sub-Office, Waterford, amounting to £14 6s. 0d. The offender was prosecuted and dismissed. A balance of wages due, £14 6s. 0d., was withheld	14	6	0
” ” Due to larceny of a mail bag containing registered letters from North Wall Branch Office, Dublin. The offender was not apprehended (S.41/6/54)	61	3	0
” ” Due to accidental burning of a remittance at Roscrea Head Office. The loss to public funds was reduced by £7 made good by the officer held to be responsible	7	10	0
” ” Due to the loss of a registered letter in transit to Waterford Head Office (S.41/7/50)	45	16	0
” ” Due to fraudulent withdrawals (three cases) amounting to £13 9s. 0d. from various Savings Bank accounts by members of the public. The loss to public funds was reduced by 10s. 0d. made good by an officer held to be responsible	12	19	0
Commemoration, etc., stamps presented to delegates to Postal, Telegraph and Telephone International Conference at Dublin, Indian Postage Stamp Exhibition at New Delhi, Córas Tráchtála Teo., and others	151	14	3

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants—

	£	s.	d.
Counter losses	330	15	5½
Irrecoverable amounts of Customs duties uncollected	7	16	10
Money orders	44	17	3
Postal orders	23	5	1
Savings Bank	5	5	11
Miscellaneous	9	18	1½
	421	18	8

Compensation for loss of or damage to parcels and insured letters—

	£	s.	d.
Loss—Registered and insured parcels	190	16	9½
Unregistered and uninsured parcels	1,154	4	3
Total (Parcels)	1,345	1	0½
Registered and insured letters	487	9	11½
Total (Loss)	1,832	11	0
Damage—Registered and insured parcels	269	1	0½
Unregistered and uninsured parcels	220	0	10
Total (Parcels)	489	1	10½
Registered and insured letters	11	16	7
Total (Damage)	500	18	5½
TOTAL LOSS AND DAMAGE	2,333	9	5½
TOTAL	£3,436	3	6½

The total number of money orders and postal orders issued during the year was 10,237,000 amounting to a sum of £18,847,000. The total number of parcels dealt with was approximately 8,265,000. The total cash, etc., remittances dealt with by Postmasters, etc., was £73,213,000. The total number of Savings Bank deposits and withdrawals during the year was 1,812,000 and the amount involved was approximately £26,109,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance—

A Postman at An Uaimh Head Office abstracted £21 from postal packets. He was prosecuted and dismissed (E.82/11/54).

A casual Messenger at Ballinasloe Head Office abstracted £9 from postal packets. He was prosecuted and dismissed.

The Sub-Postmaster at Ballingarry Sub-Office, Limerick, misappropriated Savings Bank deposits amounting to £147 5s. 0d. He was prosecuted and dismissed.

An Assistant at Ballymurphy Sub-Office, Kilkenny, falsified accounts and misappropriated £41 17s. 9d. official cash. She was prosecuted and dismissed.

A Postman at Blackrock Branch Post Office, Dun Laoghaire, abstracted £2 10s. 0d. from a postal packet. He was prosecuted and dismissed (E.82/28/54).

An unestablished Postman at Bray Head Office abstracted approximately £20 from postal packets. He was prosecuted and dismissed.

A Postman at Clohamon Sub-Office, Enniscorthy, mistreated a registered letter containing £6. He was dismissed (E.82/19/54).

The Sub-Postmistress at Clonee Sub-Office, Dublin, misappropriated Savings Bank deposits amounting to £20. She was prosecuted and dismissed.

An Assistant at Clonmellon Sub-Office, An Uaimh, falsified accounts and misappropriated official cash £94. She was prosecuted and dismissed.

A Postman at Cork Head Office abstracted £33 from postal packets. He was prosecuted and dismissed (E.82/29/54).

The Sub-Postmistress at Delgany Sub-Office falsified accounts and misappropriated official cash £44 16s. 4d. She was dismissed.

A Postman at Drogheda Head Office misappropriated £10 12s. 0d. He was dismissed (E. 82/24/54).

A Postman at Dublin Head Office abstracted £95 13s. 4d. from postal packets. He was prosecuted and dismissed (E. 82/2/54).

A temporary Postman at Dublin Head Office abstracted £31 18s. 8d. from postal packets. He was prosecuted and dismissed.

A temporary Postman at Dublin Head Office abstracted £9 from postal packets. He was prosecuted and dismissed.

An unestablished Postman at Dublin Head Office abstracted £6 11s. 9d. from postal packets. He was prosecuted and dismissed.

A temporary Postman at Dublin Head Office abstracted postal orders value £3 from postal packets. He was prosecuted and dismissed.

A temporary Postman at Dublin Head Office abstracted postal orders value £3 19s. 0d. from postal packets. He was prosecuted and dismissed.

A temporary Postman at Dublin Head Office abstracted postal orders value £4 6s. 6d. from postal packets. He was prosecuted and dismissed.

A temporary Postman at Dublin Head Office abstracted £79 17s. 2d. from postal packets. He was prosecuted and dismissed.

An Assistant at Johnstown Sub-Office, Thurles, misappropriated Savings Bank deposits amounting to £70. She was prosecuted and dismissed.

An Assistant at Killaloe Sub-Office, Limerick, abstracted £22 5s. 6d. from postal packets and fraudulently negotiated postal orders. She was prosecuted and dismissed.

An Auxiliary Postman at Kilworth Sub-Office, Mallow, misappropriated £10, contents of a registered letter, stole a payable order value £2 17s. 0d. and withheld a sum of £2 11s. 0d. received from a member of the public for transmission in the post. He was prosecuted and dismissed.

A temporary Postman at Limerick Head Office abstracted cheques value £1,125 10s. 5d. from a postal packet. He was prosecuted and dismissed.

A Postal Sorter at Limerick Head Office abstracted £118 2s. 11d. from postal packets. He was prosecuted and dismissed (E. 82/27/53).

A temporary Boy Messenger at Longford Head Office pilfered the sum of 5s. He was dismissed.

An Auxiliary Postman at Milford Sub-Office, Letterkenny, mistreated postal packets. He was dismissed.

A Post Office Clerk, Grade B, at Naas Head Office abstracted a postal order value 15s. from a postal packet. She was dismissed (E. 82/27/54).

Six members of the public fraudulently withdrew £22 10s. 0d. from Savings Bank accounts. In one case the offender was prosecuted.

LOSSES BY DEFAULT, ETC. (STORES)

	£	s.	d.
Losses of postal stores from stock during transit, etc. ...	8	14	10
Losses of engineering stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (75 cases)	169	2	0
Losses of engineering stores written off under authority of the Department of Finance (S.41/4/54) (1 case) ...	51	12	6

An amount of £27,880 9s. 0d., being the value of engineering equipment destroyed, was written off (S.41/14/52).

Stores to the value of £17 8s. 5d. were used in making good malicious damage.

The total value of engineering stores handled during the year was £1,827,854.

The sale value of all materials of postcards, wrappers and envelopes issued to Postmasters in the year was £6,300.

REPAYMENT SERVICES

	Expenditure in the year	Total outstanding
	£	£
Works executed for railway companies and others ...	16,092	12,329

The labour expenditure 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 eleven claims for repayment services amounting to £45 5s. 0d. were abandoned or reduced under the authority of the Secretary and Engineer-in-Chief, and three were reduced by £14 7s. 2d. under a halving agreement. Four other claims totalling £291 14s. 8d. were abandoned under the authority of the Minister for Finance (S.40/7/54 and S.4/59/43).

EXTRA REMUNERATION (exceeding £50)

One hundred and sixty-three Clerical Officers, two Law Clerks, twenty-one Telephone Officers, thirty-one Writing Assistants, two Paperkeepers, two temporary Clerical Assistants, one Head Messenger, three Adult Messengers, and one temporary Postman received extra remuneration varying between £51 and £211 in respect of extra attendance on week days.

Five Assistant Superintendents, forty-one Overseers, one Telephone Supervisor, one Inspector, ten Assistant Inspectors, fifteen Wireless and Telegraph Operators, two hundred and thirteen Post Office Clerks, Grade "A", one hundred and six Post Office Clerks, Grade "B", one hundred and seventy-seven Postal Sorters, two hundred and thirty-five Postmen, twenty-two Telephonists, twenty-one Male Night Telephonists, one Bun-Maistir Poist, eleven Draughtsmen, eighteen Telegraph and Telephone Mechanics, one Motor Mechanic, one hundred and twenty-nine Technicians, one hundred and twenty-four Post Office Electricians, fifty-six Installers, one Superintendent Warehouseman, two Warehousemen, three Storemen, six Packers and Porters, one hundred and ten Labourers, thirty-nine Doorkeepers, three Liftmen, twenty-five Cleaners, one Watchman and one Plater received extra remuneration varying between £51 and £297 in respect of extra attendance on week days, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, Army gratuities (or Reserve pay), etc.

One Senior Legal Clerk received a gratuity of £140 in respect of extra duty performed during the period from October, 1953, to September, 1954. One Legal Clerk received a gratuity of £200 in respect of extra duty performed during the period from January, 1953, to May, 1954 (E.79/1/49).

One Executive Officer received a payment of £162 in respect of Organisation and Method duties performed in the period 20 August, 1950—16 November, 1953 (E.80/2/45).

From Vote 55 one Executive Officer and two Clerical Officers received fees varying between £53 and £57.

NOTES

1. This Account includes expenditure of approximately £1,635 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 £263 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)	...	...	...	...	3	10	5
Pedal cycle (1 case)	...	...	...	...	1	10	11
					£5	1	4

(b) on a mutual forbearance basis—	...	...	...		£	s.	d.
Motor vans (16 cases)	...	...	...	...	246	19	2
Motor trucks (7 cases)	...	...	...	...	67	10	11
Motor cycles (6 cases)	...	...	...	...	51	6	8
Pedal cycles (5 cases)	...	...	...	...	25	6	1
					£391	2	10

(c) on a halving basis—					£	s.	d.
Motor vans (6 cases)	...	...	...	...	112	1	8
Motor trucks (14 cases)	...	...	...	...	13	10	5
Motor cycles (5 cases)	...	...	...	...	44	13	1
Pedal cycles (3 cases)	...	...	...	...	7	3	9½
					£177	8	11½

4. In twenty-three 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 £396 0s. 11d. A sum of £8 5s. 11d. was recovered from the officers concerned in two cases.

5. Seven amounts totalling £76 18s. 6d. in respect of overpayment of wages and sick pay, including one amount of £61 1s. 4d. (E.126/3/52) were abandoned as irrecoverable. Balances of wages totalling £6 7s. 3d. were withheld.

6. Stores value £64 10s. 5d. were stolen from telephone kiosks during the year (100 cases). The cost of labour used in making good the damage was £14 9s. 6d. In one case proceedings were initiated. Compensation received totalled £3 15s. 6d.

7. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Ballinalee, Longford; Buncrana, Lifford; Bundoran, Donegal; Deans Grange, Dun Laoghaire; Dunquin, Tralee; and Portmarnock, Dublin (E.82/2/53, E.82/19/45 and E.82/1/48).

8. Ten amounts of £21 15s. 7d., £3 13s. 7d., £17 9s. 0d., £3 13s. 2d., £10 19s. 9d., £42 19s. 4d., £18 2s. 3d., £5 2s. 7d., £11 1s. 10d. (including £2 8s. 0d., legal costs) and £200 15s. 10d. (E.112/5/40) in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable. In four other cases involving £174 5s. 9d., £158 11s. 6d., £288 0s. 11d. and £6 10s. 6d. compromised payments of £87 2s. 11d., £79 5s. 9d., £200 and £3 5s. 3d. were accepted (E.112/5/40).

9. A claim for £19 10s. 0d. in respect of pruning rods and accessories supplied as samples to a firm of contractors and which were not returned was abandoned as irrecoverable. Legal action for recovery was not recommended by the Department's solicitor.

10. An amount of £8 in respect of damage to a letter box was abandoned as irrecoverable.

11. Stores value £25 and £1,115, surplus to the requirements of the Departments of Industry and Commerce and Agriculture, were taken over by this Department (S.99/19/50, S.41/3/54 and S.90/13/53).

12. Amounts totalling £100 16s. 0d. due in respect of legal costs from telephone subscribers were abandoned.

13. 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 (S.200/2/51).

14. A claim for £15 4s. 6d. in respect of legal costs in connection with a workman's compensation case was abandoned as irrecoverable.

15. Subhead A.1 includes a remanet payment of £866 6s. 5d. to the outgoing Chief Medical Officer whose services were unexpectedly retained into this financial year. Provision for his successor's salary as from 1 April, 1954, was made in the Vote for the Office of the Minister for Finance (E.79/1/50).

16. A payment of £350 was made to the owner of a bungalow for loss of amenities arising from extension of a Telephone Exchange (S.40/7/36).

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
23rd November, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955

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	
£	£	£	£	£	£	
11,630	*	25,365	177(Cr.)	*	22,961	
32,050	319,215	8,685	40,086	362,008	3,962	
69,630	674,960	42,090	78,499	614,282	37,085	
1,075	30,715	240	1,309	30,295	190	
£1,215,655			£1,190,500			

* 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, 1955

Construction (Telegraphs)—	Estimate £	Expenditure £
Shore Wireless Stations ...	10,000	...
Sundry Works (including fast Telegraph Apparatus) ...	1,630	11,350
TOTAL COST OF TELEGRAPH CONSTRUCTION—		
Cash ...	£9,030	£3,012
Materials ...	2,600	3,189(Cr.)
	11,630	177(Cr.)
Construction (Common Services)—		
Electric Light, Electric Power, Heating—		
New Works—		
Cash ...	£20,815	£17,618
Materials ...	4,550	5,343
	25,365	22,961
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	£25,365	£22,961

APPENDIX No. 1A

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1955—continued

ESTIMATE			EXPENDITURE			
Lines and Apparatus		Electric Light and Power	Lines and Apparatus		Electric Light and Power	
Telegraph Services	Telephone Services	Common Services	Telegraph Services	Telephone Services	Common Services	
£	£	£	£	£	£	
20,200	254,715	8,485	24,020	287,664	3,089	
11,400	55,500	100	10,028	53,017	847	
—	—	—	—	—	—	
£31,600	310,215	8,585	34,048	340,681	3,936	
450	9,000	100	6,038	21,327	26	
£32,050	319,215	8,685	40,086	362,008	3,962	
54,810	578,580	29,990	64,392	538,552	26,348	
14,500	86,500	12,100	13,807	72,438	10,737	
20	180	—	18	164	—	
300	9,700	—	282	13,128	—	
£69,630	674,960	42,090	78,499	614,282	37,085	
935	22,770	170	1,105	24,490	170	
140	7,945	70	204	5,805	20	
£1,075	30,715	240	1,309	30,295	190	
RENEWALS, RE-ARRANGEMENTS, ETC., OF PLANT			TOTAL			
Cash	...	...	£	...	...
Materials	...	...	314,773	...	...
Renewals of Submarine Cables (Part Cost) (Cash)	...	...	63,892	...	...
Worn-out and obsolete Plant and Stores—Book value written off Stores Ledgers	...	...	£	...	...
Total Cost of Renewals and Rearrangements	...	...	378,665	...	...
MAINTENANCE			TOTAL			
Cash	...	...	619,292	...	...
Materials	...	...	96,982	...	...
Wayleaves	...	...	182	...	...
Submarine Cables (Part Cost) (Cash)	...	...	13,410	...	...
Total Cost of Maintenance	...	...	729,866	...	...
REPAIR OF STORES IN POST OFFICE FACTORY			TOTAL			
Cash	...	...	25,765	...	...
Materials	...	...	6,029	...	...
Total Cost of Repairs of Stores, etc.	...	...	31,794	...	...

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1955

RECEIPTS		£	£	ISSUES		£	£
Value of Stores in hand, 1st April, 1954—							
Stock at Rate Book prices on 31st March, 1954	...	2,598,756*		Works and Maintenance	...	652,425	
Stores in transit on 31st March, 1954	...	4,902	2,603,658	Repayment Services	...	7,593	
Engineering Materials Purchased	...	586,582		Sales	...	38,538	
<i>Add</i>				Factory, for use in manufacture, Plant, etc.	...	41,672	740,228
Stores taken into stock in 1954-55 but not paid for on 31st March, 1955	...	5,264		Value of Stores in transit on 31st March, 1955	...	24,738	
<i>Deduct</i>				Value of Stores in hand on 31st March, 1955	...	2,419,068*	2,443,806
Stores taken into stock prior to 1st April, 1954 and paid for in 1954-55	...	£27,540		(Including Stores, £157,852, awaiting repair or condemnation ; for sale, £7,416 ; held for storm emergency purposes, £12,996)	...		
Stores paid for on 31st March, 1955, but not taken into stock in 1954-55	...	2,665		Stocktaking adjustment	...		2,270
			30,205	Stores sold to Wireless Broadcasting but still held in stock	...		18,623
Manufactured articles received from Factory at cost	...		561,641				
Profit on Rate Book prices	...		37,307				
			2,321				
			£3,204,927				£3,204,927

* 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 1954-55

Subhead N.1.

RECURRENT CHARGES

Superannuation Allowances granted under the Superannuation Acts, 1834 to 1954, and certain Children's Allowances...	£
234,207	

GRATUITIES AND OTHER NON-RECURRENT CHARGES

A.—Statutory

Additional Allowances granted under the Superannuation Act, 1909 (Section 1 (2) and 3 (1)) and the Act of 1954	35,817
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))	13,363
Gratuities granted to established officers under the Superannuation Act, 1859 (Section 6)	400
Gratuities granted to unestablished officers under the Superannuation Act, 1887 (Section 4)	2,143
Gratuities granted to dependants of unestablished officers under the Superannuation Act, 1887 (Section 4) as amended by the Act of 1914 (Section 3)	367

B.—Non-Statutory

Marriage Gratuities...	17,074
Gratuities granted by the Minister for Posts and Telegraphs to officers not qualified for grants under the Superannuation Acts and to certain unestablished full-time officers whose service was partly allowance paid	2,973

INJURY GRANTS

Grants under the Warrants made under Section 1 of the Superannuation Act, 1887	Nil
Grants under Workmen's Compensation Act, 1906, and the Workmen's Compensation Acts, 1934 to 1953	8,816
	£315,160

Subhead N.2.

Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	£
31,098	

Subhead N.3.

Agency payments in respect of Compensation Allowances	£
28,805	

TOTAL	£375,063
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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, 1955	Total for the previously expired period	Total to 31st March, 1955	—	Payments in the Year ended 31st March, 1955	Total for the previously expired period	Total to 31st March, 1955
To Balance on 31st March, 1954	£ 110,732	£ —	£ —	By Balance on 31st March, 1954	£ —	£ 110,732	£ —
„ Advances from the Ex- chequer	1,400,000	13,951,858	15,351,858	„ Expenditure on works	1,587,786	12,171,126	13,758,912
„ Balance on 31st March, 1955	77,054	—	77,054	„ Expenditure on Stores not yet allocated (Suspense Head) ...	—	1,670,000	1,670,000
TOTAL ...£	1,587,786	13,951,858	15,428,912	TOTAL ...£	1,587,786	13,951,858	15,428,912

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
23rd November, 1955.

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, 1955, 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 ...	475,100	453,463	21,637	—
B.—Equipment, inclusive of Labour ...	11,600	—	11,600	—
GROSS TOTAL ...£	486,700	453,463	33,237	—
			Surplus of Gross Estimate over Expenditure £33,237	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> C.—Appropriations in Aid ...	99,300	99,826	£526	
NET TOTAL ...£	387,400	353,637	Total Surplus to be surrendered £33,763	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Licence fees ...	370,000	375,176
Compensation for loss of services of officer injured in accident	—	27
	£370,000	£375,203

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

	Estimated	Expended
A.—Expenses of Broadcasting	£	£
(1) Salaries, Wages and Allowances ...	223,870	220,38
(2) Daily Programmes including Public Concerts ...	154,910	142,176
(3) General Expenses including certain Equipment, Travelling, Subsistence and Entertainment Expenses	96,320	89,649
(1) Casual variation.		
(2) Expenditure on miscellaneous items, e.g., artists' fees, listener surveys, etc., was less than anticipated.		

(3) Saving due to anticipated deliveries of equipment not having been effected within the year; offset by a payment of £18,623 to Department of Posts and Telegraphs in respect of emergency reserve stocks purchased for the Broadcasting Service (E. 41/14/50).

B.—Saving was due to anticipated deliveries of equipment not being effected within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Receipts from advertisements	95,000	93,799
(2) Miscellaneous receipts	4,300	6,027
	<u>£99,300</u>	<u>£99,826</u>

(1) Receipts from sponsored programmes were less than anticipated owing to cessation of some programmes during the year.

(2) Receipts from public concerts exceeded expectations.

EXTRA REMUNERATION (exceeding £50)

(1) Four Clerical Officers, one Writing Assistant, one adult Messenger and sixteen Doorkeepers received extra remuneration varying between £56 and £194 in respect of extra attendance.

(2) Twenty-eight orchestra members, two choir members, one Sports Officer, two Actors, one Talks Producer, one Head of Script Writers, one Reporter, one Actress and one Clerical Officer received extra remuneration varying from £51 to £324 for extra attendance and professional services rendered.

(3) A Staff Engineer and an Assistant Staff Engineer received extra remuneration of £100 and £75, respectively, for the performance of higher duties.

(4) Five Inspectors, nineteen Technicians and five Post Office Electricians received extra remuneration varying from £51 to £337 in respect of extra attendance on week-days, duty on Sundays, Christmas Day, Good Friday and Bank Holidays and substitution pay.

NOTES

(1) The Accounts of another Department include expenditure of approximately £206 in respect of staff temporarily lent, without repayment, to this Department.

(2) A payment of £2 was made to an artist for a recorded item which was deleted to suit programme requirements.

(3) An amount of £15 was paid for an item of equipment which on delivery was found to be broken.

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
1st November, 1955.

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

DEFENCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, compared with the sum granted, for the Defence Forces (including certain Grants-in-Aid) under the Defence Forces (Temporary Provisions) Acts and the Defence Act, 1954 (No. 18 of 1954), 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 ...	2,308,154	2,239,627	68,527	—
A.1.—Military Educational Courses abroad ...	9,000	5,469	3,531	—
A.2.—Expenses of Equitation Teams at Horse Shows ...	10,000	5,543	4,457	—
A.3.—Bounties, Rewards and Gratuities ...	10,955	8,285	2,670	—
B.—Marriage Allowance ...	397,000	396,955	45	—
C.—Pay of Civilians attached to Units ...				
<i>Original</i> ... £682,168				
<i>Supplementary</i> 69,370				
	751,538	750,090	1,448	—
D.—Pay of Chaplains and Officiating Clergymen ...	9,021	8,849	172	—
E.—Pay of Officers of Medical Corps, etc. ...	96,128	101,789	—	5,661
F.—Medicines and Instruments ...	16,570	17,617	—	1,047
G.—Subsistence and other Allowances				
<i>Original</i> ... £49,603				
<i>Supplementary</i> 9,880				
	59,483	60,798	—	1,315
H.—Transport of Troops ...	58,806	54,718	4,088	—
I.—Conveyance of Stores, etc. ...	1,805	1,692	113	—
J.—Mechanical Transport ...	160,205	120,621	39,584	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Provisions and Allowances in lieu	642,979	594,617	48,362	—
L.—Petrol and Oils	74,774	78,050	—	3,276
M.—Clothing and Equipment	344,555	187,825	156,730	—
N.—Animals and Forage	10,350	8,634	1,716	—
O.—General Stores	149,191	116,058	33,133	—
O.1.—Assistance to Civil Aviation	10	—	10	—
P.—Defensive Equipment	1,800,000	517,934	1,282,066	—
P.1.—Civil Defence	62,658	18,941	43,717	—
P.2.—Naval Service	360,184	182,904	177,280	—
Q.—Engineer Stores	17,275	20,617	—	3,342
R.—Fuel, Light and Water in kind and Fuel Oils	113,250	115,558	—	2,308
S.—Barrack Maintenance and New Works				
<i>Original</i> ... £179,019				
<i>Supplementary</i> 23,740				
	202,759	206,136	—	3,377
S.1.—Marine Transport Service (Vessels)	18,317	18,813	—	496
T.—Military Lands	7,121	11,315	—	4,194
U.—Compensation				
<i>Original</i> ... £5,500				
<i>Supplementary</i> 7,800				
	13,300	7,047	6,253	—
V.—Barrack Services	64,848	59,621	5,227	—
W.—Insurance	62,078	60,701	1,377	—
X.—Incidental Expenses	32,798	24,915	7,883	—
X.1.—Telegrams and Telephones	42,030	42,845	—	815
X.2.—Hospital Treatment of Soldiers' Dependants	5,000	5,853	—	853
X.3.—Irish Red Cross Society (Grant-in-Aid)	10,900	10,900	—	—
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances	264,489	261,534	2,955	—
Y.1.—Travelling Expenses of Office Staff	3,100	2,707	393	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Y.2.—The Reserve Defence Force <i>Original</i> ... £335,019 <i>Supplementary</i> 43,050	378,069	384,769	—	6,700
Y.3.—The Reserve Defence Force— An Fórsa Cosanta Aitiúil and An Slua Muiri (Grants- in-Aid) <i>Original</i> ... £16,000 <i>Supplementary</i> 5,000	21,000	20,444	556	—
Y.4.—Bureau of Military History : Salaries, Wages and Allow- ances	8,773	17,403	—	8,630
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940	1,753	1,982	—	229
B.B.—Medals, etc.	2,386	518	1,868	—
Balances Irrecoverable	—	79	—	79
	8,602,612	6,750,773	1,894,161	42,322
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplemen- tary Estimate)	158,830	—	158,830	—
GROSS TOTAL <i>Original</i> ... £8,443,772 <i>Supplementary</i> 10	8,443,782	6,750,773	1,735,331	42,322
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,693,009	
<i>Deduct—</i> Z.—Appropriations in Aid	176,472	186,146	Surplus of Appropriations in Aid realised £9,674	
NET TOTAL <i>Original</i> ... £8,267,300 <i>Supplementary</i> 10	8,267,310	6,564,627	Total Surplus to be surrendered £1,702,683	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Commission on insurance premiums collected from officers of the Defence Forces	—	512

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The average strength did not come up to expectations and was below that for which provision was made.

A.1.—The number of courses in which vacancies were available was less than anticipated.

A.2.—Mainly due to non-attendance of teams at American shows.

A.3.—Accurate estimation under this subhead is difficult. There were savings of £2,265 and £475, respectively, on the amounts provided for extension of service bounties and enlistment rewards; offset by excess expenditure of £75 on gratuities in respect of service during the Emergency.

C.—The expenditure includes a sum of £152 paid to civilians employed on the construction of a practice range at the Civil Defence School, Phoenix Park (S.2/10/43).

E.—The average strength was slightly above that provided for and arrears of temporary bonus retrospective to 1st April, 1953, amounting to £3,000, approximately, were paid to nurses during the year.

F.—There was an excess of £2,333 on the purchase of X-ray equipment which was partly offset by a saving of £987 on drugs and dressings for the Forces and Families' Hospital. No expenditure arose in respect of persons receiving hospital treatment after discharge from the Forces for which £300 was provided.

Expenditure includes a sum of £3 paid to a contractor in respect of a clerical error made when tendering (S.9/13/39).

G.—Casual variation.

H.—Due to the average strength being below that provided for.

I.—Casual variation.

J.—A saving of £44,385 on the purchase of vehicles was due to the fact that the number provided for was not purchased within the year and £500 provided for the purchase of petrol tins, etc., was not utilised. These savings were partly offset by excess expenditure of £224 on maintenance, £252 on the purchase of tyres and tubes and £4,817 on the amount payable in respect of road tax.

K.—There was a saving of approximately £52,000 on the purchase of rations and hospital diets due to the average strength being below that provided for. The saving was partly offset by an excess of £3,700 on allowances in lieu of rations due to the number of N.C.O.'s and privates in receipt of continuous ration allowance being greater than anticipated.

Expenditure includes sums amounting to £37 excess expenditure incurred as a result of defaults on contracts (S.9/12/40).

L.—The use of petrol by all services during the year was greater than anticipated and resulted in an excess of £9,500. This excess was partly offset by savings of £4,500 on aviation spirit and £1,800 on lubricating oils due to requirements being less than anticipated.

M.—Due to the non-delivery of uniform cloth, etc., within the year, there was a saving of approximately £128,000. The purchase of reserve stocks was deferred, resulting in a further saving of £28,250.

N.—Saving is mainly due to a decrease in the cost of forage.

O.—Purchases were not made to the extent provided for and deliveries of stores were not up to expectations.

O.1.—Token provision.

P.—As announced by the Minister for Finance in his Budget statement on 21st April, 1954, the Government decided that an expenditure of £1,000,000 under this head would suffice as against the £1,800,000 for which provision was made in the Estimates. Purchases amounting to £150,000 were deferred and stores ordered but not delivered amounted to £332,000.

P.1.—Vehicles, equipment and stores were not purchased to the extent proposed and grants to local authorities were less than anticipated.

P.2.—The major overhaul and refit of a corvette, the replacement of a supply ship and the purchase of two seaward defence boats did not materialise. In addition, stores on order were not delivered to the extent anticipated.

Expenditure includes a sum of £2 paid to a contractor in respect of a clerical error made when tendering (S.9/13/39).

Q.—Excess due to stores ordered in the financial year 1953–54 being delivered in 1954–55. Expenditure includes a sum of £40 paid to a contractor in respect of a clerical error made when tendering (S. 9/13/39).

R., S. and S.1.—Casual variations. The expenditure under Subhead S. includes sums amounting to £107 paid to contractors in respect of clerical errors made when tendering (S.9/13/39).

T.—An order payable for £6,446 was issued prior to 31st March, 1954, to the Chief State Solicitor in respect of the purchase of land at Baldonnell. As all legal formalities were not complied with, the order payable had to be cancelled and was not re-issued until September, 1954. The excess was offset to some extent by savings on maintenance, rents, etc.

U.—Provision was made for the payment of compensation to persons injured in motor accidents but the total amount payable did not come as a charge on the Vote within the year.

V.—Beds, mattresses and bedding were not purchased to the extent for which provision was made.

Expenditure includes a sum of £25 paid to a contractor in respect of a clerical error made when tendering (S.9/13/39).

W.—Due to the reduced strength of the Army there was a saving of £3,500 on the amount provided for contributions for military personnel. This saving was partly offset by an excess of £2,100 over the amount provided for civilian employees due to the increase in the number employed.

X.—Accurate estimation under this subhead is very difficult. Savings are mainly due to a decrease of £4,700 in the amount spent on advertising and to a saving of £3,000 on the provision for books, manuals, etc.

X.1.—Casual variation.

X.2.—Hospital treatment of soldiers' dependants was greater than anticipated.

Y.—Due to vacancies remaining unfilled for short periods during the year.

Y.1.—It was not necessary for staff to travel to the extent anticipated.

Y.2.—Numbers reporting for training were greater than anticipated with a consequent increase in the number of grants paid. This was partly offset by clothing not being purchased to the extent anticipated.

Y.3.—Casual variation.

Y.4.—Excess due to the appointment of seven Investigation Officers during the year.

A.A.—A gratuity of £450 was paid to the legal personal representative of a member of the Special Criminal Court who died during the year.

B.B.—Deliveries of medals were much slower than expected.

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	20,000	20,072
(2) Deductions from officers' pay in respect of occupation of official quarters	29,500	26,855
(3) Rents from canteen lettings	50	40
(4) Sale of surplus stores and unserviceable clothing ...	34,000	22,318
(5) Receipts from dental workshops	300	401
(6) Receipts from clothing issued on repayment ...	5,500	5,172
(7) Sale of manure, etc.	250	160
(8) Sale of cast horses	1,000	470
(9) Sale of hides and offals	5,500	5,646
(10) Sale of supplies on repayment	40,000	49,238
(11) Revenue from bands	1,200	1,448
(12) Receipts on discharge by purchase	700	1,000
(13) Refunds from Army Pensions Vote—treatment of of civilian patients in military hospitals	6,000	3,643
(14) Receipts in respect of barrack damages	1,000	845
(15) Receipts for fuel, light and water and barrack services	7,600	16,622
(16) Mechanical or horse transport on repayment ...	2,000	5,140
(17) Refunds for warrants issued on repayment ...	7,500	6,905
(18) Receipts from stores issued on repayment ...	3,000	2,030
(19) Engineer services rendered on repayment ...	100	791
(20) Show prizes	2,000	1,178
(21) Refunds in respect of services of seconded officers ...	2,000	2,282
(22) Receipts for X-ray and aerial photographs ...	900	1,115
(23) Receipts for use of power for private wireless sets ...	72	61
(24) Refunds in respect of telephones	1,200	1,399
(25) Receipts from civil defence equipment sold to local authorities	100	133
(26) Miscellaneous receipts	5,000	11,182
	<u>£176,472</u>	<u>£186,146</u>

(1), (2), (3), (5), (7), (8), (9), (11), (12), (14), (17), (19), (20), (21), (22), (23), (24) 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 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 less than anticipated.

(10) The issue of supplies on repayment was greater than anticipated and there was an increase in repayment rates.

(13) The number of persons requiring treatment was less than anticipated.

(15) Surplus mainly due to the fact that officers continued to avail of the opportunity to purchase furniture, etc., on issue to them as occupiers of married quarters.

(16) Extra receipts mainly due to the extensive use of Army transport during the floods of 1954-55.

(18) The issue of stores was less than anticipated.

(26) Receipts under this heading are difficult to foresee and accurate estimation is not possible. These include :—

(a) petrol and oil issued on repayment, £2,041,

(b) purchase of officers' cars, £2,189, and

(c) occupation of married quarters, £2,800.

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1954-55 Vote	Cash Losses charged to Balances Irrecoverable, 1954-55
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLECTANCE, PROVED OR SUSPECTED		
1. Five cases of theft involving a loss of £52 of which a sum of £10 was recovered... (S.8/8/54, S.8/9/54, S.8/11/54 and S.8/3/55)	42	—
2. Loss of, or damage to, stores. Two cases due to negligence involving a loss of £24 of which sums amounting to £3 were recovered. Disciplinary action was taken where possible (S. 8/8/54 and S. 8/1/55)	21	—
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 £171 were recovered against a gross loss of £619 (S. 4/87/34, S. 6/3/48, S. 6/5/49, S. 6/12/53, S. 6/7/54, S. 6/10/54, S. 6/11/54, S. 6/2/55, S. 6/4/55 and S. 6/5/55)	448	—
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 £703, of which sums amounting to £11 were recovered (S. 4/87/34, S. 4/67/37, S. 6/3/48, S. 6/5/49, S. 6/13/53, S. 6/4/54, S. 6/8/54, S. 6/9/54, S. 6/10/54, S. 6/11/54, S. 6/12/54, S. 6/1/55, S. 6/2/55, S. 6/3/55, S. 6/4/55, S. 6/6/55 and S. 6/7/55)	692	—
5. Loss of, or damage to, stores for which negligence could not be attributed to any person resulted in a loss of £5,615 ... (S. 8/20/39, S. 8/32/40, S. 15/1/41, S. 8/8/44, S. 4/12/46, S. 4/3/48, S. 6/3/48, S. 8/15/52, S. 6/10/54, S. 8/1/55, S. 8/2/55, S. 8/3/55, S. 8/5/55 and S. 8/6/55)	5,615	—
6. Damage caused by fires in which negligence could not be attributed to any person resulted in a loss of £170 (S. 4/3/48)	170	—
7. One case of damage to aircraft in which a Court of Enquiry found that no person was respon- sible through negligence or want of care resulted in a loss of £27 (S. 8/29/39)	27	—

LOSSES STATEMENT—continued

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1954-55 Vote	Cash Losses charged to Balances Irrecoverable, 1954-55
	£	£
8. One slaughtered beast was condemned as unfit for human consumption. The total loss was £64, but the sum of £8 was borne by the contractor. A further sum of £3 was realised from the sale of the hide... ..	—	53
(S. 4/10/34)		
9. Five 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 £879 together with a sum of £16 in respect of barrack deficiencies on evacuation of the quarters, were irrecoverable	895	—
(S. 4/41/48)		
10. Debit balances on non-effective soldiers' accounts	39	26
(S. 4/34/49)		
11. Value of clothing found to be deficient on desertion of members of the Defence Forces (S. 4/34/49)	1,206	—
12. Waiver of claims in respect of :—		
(a) failure of an Army officer to pay for furniture purchased from this Department. He was dismissed from the Defence Forces and the balance due on foot of agreement, viz., £210, was irrecoverable		
(b) the retention by an ex-officer of a water-proof coat, which was issued to him in his capacity as an officer in An Fórsa Cosanta Aitiúil (£2)	212	—
(S. 4/4/51 and S. 15/8/45)		
TOTAL	9,367	79

EXTRA REMUNERATION (exceeding £50)

Two Army officers received allowances of £223 and £219, respectively, from Vote 1 for performing the duties of Aides-de-Camp to the President.

NOTES

This Account includes the sum of £4,520 in respect of pay and allowances of Army officers on loan to other Departments.

This Account includes expenditure of £372 in respect of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments include expenditure of £758 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	33
Department of Agriculture	18

(S. 8/16/45).

Stores valued at £2,207 and £12 which were surplus to the requirements of the Departments of Agriculture and Justice, respectively, were taken over by this Department (S. 8/27/41, S. 7/8/53 and S. 4/31/51).

Stores valued at £20, which were surplus to the requirements of the Department of Industry and Commerce, were taken over by this Department (S. 99/19/53).

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 (S. 55/9/32).

An Army station wagon was loaned to the Department of Education for a period of ten weeks in connection with archaeological excavations at Lough Gara. Losses incurred, which amounted to £4, were borne by this Department (S.18/4/53).

An Army station wagon was made available to the Office of Ordnance Survey for the period 25th October, 1954, to 22nd November, 1954, in connection with the reclassification of the roads in an Ordnance Survey sheet. Expenditure amounting to £1 was incurred by this Department (S. 58/1/49).

A claim for £3 in respect of hire of 60 forms was abandoned (S. 4/77/43).

Ex-gratia payments were sanctioned by the Minister for Finance as follows :—

- | | |
|-----|---|
| £ | |
| 4 | to a civilian employee in respect of loss of tools. Subhead X. (S. 4/1/54). |
| 1 | to an official of the staff in respect of damage to property. Subhead X. (E. 109/41/41). |
| 15 | to an Army officer in respect of damage to property arising out of an accident involving an Army truck. Subhead U. (S. 6/2/54). |
| 7 | to an Army officer in respect of damage to property arising out of an accident involving an Army truck. Subhead U. (S. 6/4/54). |
| 4 | to a civilian in respect of damage to property arising out of an accident involving an Army truck. Subhead U. (S. 6/5/54). |
| 4 | to a civilian in respect of damage to property arising out of an accident involving an Army Bren Gun carrier. Subhead U. (S. 6/5/53). |
| 10 | to a civilian in respect of damage to property arising out of an accident involving an Army truck. Subhead U. (S. 6/9/54). |
| 4 | to a civilian in respect of damage to property arising out of an accident involving an Army mortar carrier. Subhead U. (S. 6/9/54). |
| 7 | to a civilian in respect of damage to property arising out of an accident involving an Army car. Subhead U. (S. 6/3/54). |
| 55 | to a civilian in respect of funeral expenses, legal costs and incidental expenses arising out of a fatal accident involving an Army car. Subhead U. (S. 6/1/54). |
| 14 | to a civilian in respect of damage to property arising out of an accident involving an Army truck. Subhead U. (S. 6/4/54). |
| 163 | to three Army officers in respect of property destroyed or damaged by an outbreak of fire which occurred in a military barracks. Subhead U. (S. 4/3/48). |
| 10 | to an ex-member of the Defence Forces in respect of loss of stores for which he had paid and which were subsequently recovered. Subhead M. (S. 8/11/46). |
| 21 | to a civilian towards the cost of repairs of a hall used for training of local F.C.A. Subhead U. (S. 15/3/49). |
| 14 | to the manager of a national school towards the renovation of the school, the use of which is provided free of rent for training of local F.C.A. Subhead U. (S. 15/3/49). |

- £
- 19 to a local authority in respect of damage to property arising out of an accident involving an Army aircraft. Subhead U. (S. 4/98/39).
- 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).
- 1 to a civilian in respect of damage caused to military lands of which he was the tenant. Subhead U. (S. 4/87/34).
- 15 to a civilian in respect of damage and disturbance caused to military lands of which he was the tenant. Subhead U. (S. 55/17/50).
- 3 to a civilian being refund of part of the sum paid by him in respect of the combined letting of military lands for game-shooting and rabbit trapping. Subhead Z. (S. 55/21/37).

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN.

28 Samhain, 1955.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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, Nos. 19 and 28 of 1949 and No. 23 of 1953); 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, Nos. 7 and 29 of 1949 and No. 5 of 1953); Pensions, Allowances and Gratuities (No. 37 of 1936, No. 9 of 1948, No. 30 of 1950, No. 27 of 1952 and No. 4 of 1953); 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	5,472	5,712	—	240
B.—Travelling Expenses ...	10	1	9	—
REFEREE AND ADVISORY COMMITTEE				
C.—Salaries, Wages and Allowances	13,043	9,875	3,168	—
D.—Travelling Expenses ...	1,500	819	681	—
PENSIONS, ALLOWANCES, ETC.				
E.—Wound and Disability Pensions and Gratuities, etc.	179,907	171,081	8,826	—
F.—Allowances and Gratuities to Dependants, etc. ...	71,364	86,074	—	14,710
G.—Surgical and Medical Appliances	1,200	969	231	—
H.—Hospital Treatment ...	1,750	793	957	—
I.—Military Service Pensions ...	633,600	618,378	15,222	—
J.—Defence Forces (Pensions) Schemes, 1937 to 1953 ...	255,800	243,820	11,980	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	3,000	3,093	—	93
L.—Incidental Expenses ...	2,750	3,701	—	951
M.—Connaught Rangers (Pensions) Acts, 1936 to 1953	1,354	1,257	97	—
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	2,150	1,925	225	—
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 ...	300,000	298,668	1,332	—
P.—MacSwiney (Pension) Act, 1950 ...	500	500	—	—
Q.—Pensions Act, 1952 ...	1,000	1,000	—	—
MILITARY SERVICE REGISTRATION BOARD				
R.—Salaries, Wages and Allowances ...	—	740	—	740
TOTAL ...£	1,474,400	1,448,406	42,728	16,734

Surplus to be surrendered ... £25,994

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Refunds of overpayments ...	—	1,203
Recoveries in respect of pension liability ...	—	248
		<u>£1,451</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The amount required to pay staff was slightly greater than estimated and a civilian member of the Board received an increase in salary from £1,283 to £1,316 a year.

C.—Due mainly to the post of Referee and that of a member of the Advisory Committee being vacant during part of the year.

D.—Travelling was less than anticipated. See Subhead C.

- E.—The number of new pensions which came on pay was less than anticipated and the average cost of married pensions was less than estimated.
- F.—Due to the increased number of awards under the Army Pensions Act, 1953.
- G.—The number of appliances requiring repair or replacement was less than anticipated.
- H.—There was a reduction in the number of pensioners for whom it was necessary to afford hospital treatment.
- I. and J.—The number of cases coming on pay was less than anticipated.
- K.—Casual variation.
- L.—There was an increase in the number of applicants for special allowances requiring medical examination.
- M.—Pensions were not claimed in two cases.
- N.—Compensation ceased in certain cases and was reduced in other cases consequent on payees receiving benefit under the Social Welfare Acts.
- O.—Casual variation.
- R.—Special subhead opened with Department of Finance approval. The Military Service Registration Board was reconstituted owing to the number of cases to be dealt with under the Army Pensions Act, 1953. The Board in respect of the years 1943 to 1953 consisted of civil servants, who were not paid extra remuneration. A sum of £2,960 in respect of the remuneration of the Chairman and members of the Board, who were also employed in the Bureau of Military History, has been charged to the Defence Vote (F.107/1/54).

NOTE

In connection with Dependants' Allowances, five dependants had already been awarded sums amounting to £780 by the Compensation (Personal Injuries) Committee. Of these, three dependants would have qualified for gratuities amounting to £325 under the Army Pensions Acts, 1923 to 1937. These gratuities have been offset against the awards made by the Compensation (Personal Injuries) Committee. The balance of £455 has been recovered from allowances granted to each of the five dependants under the Army Pensions Act, 1953, and the net amounts are charged to the Vote. (P.19/786/53, P.19/784/53, P.19/795/53, P.19/11/40 and P.19/84/54).

PEADAR Mac MATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,
7th November, 1955.

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

EXTERNAL AFFAIRS

See also Report o' Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for External Affairs, and of certain Services administered by that Office (No. 16 of 1924), including sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
HEADQUARTERS				
A.1.—Salaries, Wages and Allowances	70,250	68,053	2,197	—
A.2.—Travelling Expenses ...	750	618	132	—
A.3.—Incidental Expenses ...	2,500	2,562	—	62
A.4.—Telegrams and Telephones	4,000	3,908	92	—
REPRESENTATIVES ABROAD				
B.1.—Salaries, Wages and Allowances	235,000	218,468	16,532	—
B.2.—Travelling Expenses ...	10,000	14,047	—	4,047
B.3.—Postage, Stationery, Telegrams and Telephones ...	11,500	10,258	1,242	—
B.4.—Incidental Expenses ...	2,500	2,582	—	82
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad	100	10	90	—
MISCELLANEOUS				
C.1.—Cultural Relations with other Countries (Grant-in-Aid)	10,000	9,989	11	—
C.2.—Irish News Agency ...	45,000	55,000	—	10,000
C.3.—Information Material ...	10,000	7,086	2,914	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.4.—Official Entertainment ...	6,000	5,824	176	—
C.5.—Celtic Congress (Grant-in-Aid) ...	1,500	927	573	—
GROSS TOTAL ...£	409,100	399,332	23,959	14,191
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £9,768	
Deduct—			Surplus of Appropriations in Aid realised £253	
D.—Appropriations in Aid ...	6,100	6,353	Total Surplus to be surrendered £10,021	
NET TOTAL ...£	403,000	392,979		

	Estimated	Realised
	£	£
Extra Receipts payable to Exchequer ...	3,000	2,528
Details of the above receipts are as follows :—		£
Miscellaneous fees ...		18
Profit on exchange ...		285
Fees for consular services on estates ...		1,462
Bank interest on sub-accountants' balances ...		10
Repayments of expenditure on repatriation and maintenance ...		30
Refund of cost of commercial reports ...		10
Recovery of expenditure charged in prior year ...		88
Accumulated balances on dead accounts ...		3
Proceeds of sale of pamphlets issued by the Department ...		213
Proceeds of sale of photographs and publications issued by the Cultural Relations Committee ...		135
Refund by International Council for Non-Intervention in Spain (1937-39) in respect of share of unexpended surplus on winding up ...		32
Honoraria paid by four American colleges for addresses by official ...		222
Miscellaneous ...		20
		£2,528

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Travelling by headquarters staff was less than anticipated.
- B.1.—Saving due to vacancies and to exchange compensation not being called upon to the extent estimated.
- B.2.—Close estimation is not possible because transfers of staff cannot always be foreseen when estimates are being prepared.

B.3.—A close estimate is not possible.

B.5.—Advances to destitute Irish persons abroad are charged to this subhead only when recovery cannot be effected. Accurate estimation is not possible.

C.2.—An additional £10,000 was required by the Agency for the purpose of paying off such amount of its bank overdraft as was attributed to liabilities carried forward from previous years.

C.3.—Activities under this heading were not pursued on as large a scale as was visualised.

C.5.—The expenses of the Congress did not in the event call for greater advances.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Sum recoverable in respect of salaries, etc., of staff seconded to Córás Tráchtála, Teoranta	6,095	6,353
(2) Miscellaneous	5	—
	<u>£6,100</u>	<u>£6,353</u>

NOTES

Fees (stamps) amounting to £33,664 in respect of this service were received during the year.

Accounts of other Departments include expenditure of approximately £369 in respect of staff lent, without repayment, to this Department.

Two claims amounting to £12 for refund of expenditure on repatriation and maintenance were abandoned as irrecoverable (S. 71/9/53).

SEAN MURPHY,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
25th November, 1955.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	10,808	192	—
A.2.—Travelling and Incidental Expenses ...	6,200	3,857	2,343	—
ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION (EUROPEAN RECOVERY PROGRAMME)				
B.1.—Contribution towards the Expenses of the Organisation ...	9,000	8,404	596	—
B.2.—Travelling and Incidental Expenses ...	2,000	1,503	497	—
UNITED NATIONS ORGANISATION				
C.1.—Contribution to the United Nations Children's Fund ...	5,000	5,000	—	—
C.2.—Contribution towards Technical Assistance Programme Original ... Nil Supplementary £5,000	5,000	5,000	—	—
	38,200	34,572	3,628	—
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	600	—	600	—
TOTAL Original ... £33,200 Supplementary 4,400 £	37,600	34,572		—
Surplus to be surrendered £			3,028	

Extra Receipts payable to Exchequer

Estimated Realised

	£	£
Recovery of expenditure charged in prior year ...	—	1

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.—Fewer meetings than usual of the Council of Ministers were held with the result that fewer journeys were entailed.

SEAN MURPHY,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
25th November, 1955.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	1,087,427	1,046,840	40,587	—
B.—Travelling Expenses ...	35,440	34,970	470	—
C.—Incidental Expenses ...	1,670	1,217	453	—
D.—Telegrams, Telephones, Postage and Poundage ...	49,000	49,014	—	14
E.—Provision of Rooms for Official Purposes ...	631	578	53	—
F.—Manufacture of Insurance Stamps	675	675	—	—
G.—Advertising	620	487	133	—
H.—Insured Persons' Medical Certificates	118,000	117,330	670	—
I.—Blind Pensions Medical Certificates	500	430	70	—
J.—Subscription, etc., to International Organisation ...	476	74	402	—
K.—Transport and Compensation	4,320	2,994	1,326	—
L.—Advances to Workpeople for Fares	50	61	—	11
N.—Losses	—	24	—	24
GROSS TOTAL ...£	1,298,809	1,254,694	44,164	49
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £44,115	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
M.—Appropriations in Aid ...	775,759	758,096	£17,663	
NET TOTAL ...£	523,050	496,598	Net Surplus to be surrendered £26,452	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of two officers injured in accidents	—	51

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly to vacancies remaining unfilled and to staff reorganisation.

B.—Estimated as closely as practicable.

C.—Saving mainly attributable to expenditure on fees to Registrars in connection with Children's Allowances and Widows' and Orphans' Pensions being less than anticipated.

D.—Casual variation.

E.—Saving due to expenditure in connection with meetings of Old Age Pension Committees being less than anticipated.

G.—Volume of advertising necessary proved to be less than expected.

H.—Estimated as closely as practicable.

I.—Saving due to the number of certificates being less than expected.

J.—The Department was not represented at the meetings of the International Social Security Association and, accordingly, the provision to meet travelling and subsistence expenses was not utilised.

K.—The number of motor cars replaced was less than expected.

L.—Estimated as closely as possible.

N.—Cash shortages at Local Offices not exceeding £2 in any one case and not involving suspicion of fraud or culpable negligence on the part of officers of the Department (S.70/1/47).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952 ...	772,500	754,760
2. Receipts from sale of motor cars and parts	800	1,294
3. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions	807	801
4. Impressed stamping fees	220	268
5. Repayment of sums advanced to workpeople	50	44
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	1,000	498
7. Miscellaneous	382	431
	<u>£775,759</u>	<u>£758,096</u>

1. The expenses recovered from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952, were less than anticipated.

2. Surplus mainly due to the prices realised as a result of the sale of cars being greater than had been estimated.

4. More employers than had been expected availed themselves of the impressed stamping scheme.

6. It was not possible to make a more accurate forecast of the amount recoverable at the time the estimate was prepared.

7. Receipts under this head cannot be accurately estimated.

EXTRA REMUNERATION (exceeding £50)

A former Secretary of the Department received from the Social Insurance Fund an allowance of £75 for additional work and responsibilities arising under the provisions of Section 21 of the Social Welfare Act, 1950.

One Principal Officer, two Assistant Principal Officers, and one Executive Officer received allowances varying from £79 to £499 for the performance of extra or higher duties.

A Higher Executive Officer received £67 from the Vote for Technical Instruction for services in connection with technical school examinations.

A Clerical Officer received £79 from the Vote for Wireless Broadcasting in respect of broadcasting fees.

Twenty-three Clerical Officers received sums varying from £58 to £87 in respect of overtime.

NOTES

This Account includes expenditure of approximately £3,136 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 £314 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The charge to Subhead C. includes *ex-gratia* payments of £4 in respect of the loss of or damage to officers' personal property and £1 as compensation for personal injury to a member of the public (E.109/41/41 and S.73/8/54).

A claim in respect of damage to a departmental motor car amounting to £19 was settled on a halving basis (S.48/1/51).

P. J. KEADY,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
15 Samhain, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	2,764,000	2,098,000	666,000	—
B.—Investment Return ...	34,000	38,000	—	4,000
TOTAL ...£	2,798,000	2,136,000	666,000	4,000

Surplus to be surrendered ... £662,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving is due to an adjustment in respect of an overdraw from this subhead in 1953-54 and to the fact that the excess of expenditure over income of the Social Insurance Fund in 1954-55 was less than estimated. Payments out of this subhead in any financial year are necessarily provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

B.—The excess is due to expenditure from the Social Insurance Fund in respect of which investment return was payable having been greater than anticipated.

P. J. KEADY,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
20 Deireadh Fómhair, 1955.

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

SOCIAL ASSISTANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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 ...	9,430,000	9,229,303	200,697	—
B.—Children's Allowances ...	5,280,000	5,276,412	3,588	—
C.—Unemployment Assistance ...	1,512,000	1,226,733	285,267	—
D.—Widows' and Orphans' Non-contributory Pensions ...	1,580,000	1,545,540	34,460	—
E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	80,000	81,505	—	1,505
F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	10,000	—	—
G.—Welfare of the Blind ...	16,500	16,660	—	160
H.—Grants towards the Supply of Fuel for Necessitous Families	122,500	140,702	—	18,202
I.—Grants towards the Supply of Footwear for Necessitous Children ...	37,500	37,497	3	—
K.—Assistance paid in Error and Irrecoverable ...	—	148	—	148
L.—Extra-Statutory Grants ...	—	698	—	698
GROSS TOTAL ...£	18,068,500	17,565,198	524,015	20,713
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £503,302	
Deduct—			Surplus of Appropriations in Aid realised	
J.—Appropriations in Aid ...	273,100	290,984	£17,884	
NET TOTAL ...£	17,795,400	17,274,214	Total Surplus to be surrendered £521,186	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Amounts recovered in respect of cash supplements paid to recipients of widows' and orphans' pensions subsequently found to have been ineligible for such supplements	—	38
Proceeds of sale of equipment purchased by the former Department of Local Government and Public Health for emergency cooked food centres ...	—	10
		<u>£48</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to the numbers of pensioners being less than anticipated.
- B. and E.—Estimated as closely as practicable.
- C.—Saving due to the numbers of recipients of unemployment assistance being less than estimated.
- D.—A closer estimate was not possible.
- G. and I.—Casual variations.
- H.—Excess due in part to an increase in the price of machine-won turf and in part to an increase in transport costs incurred by one local authority.
- K.—Unrecovered balances of social assistance overpayments hitherto held in suspense and now treated as irrecoverable (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 (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	269,000	279,386
2. Recoveries in cash under Section 9 (2) of the Old Age Pensions Act, 1908, etc.	3,500	5,918
3. Recoveries of children's allowances overpaid	100	30
4. Recoveries of unemployment assistance overpaid	190	314
5. Recoveries of widows' and orphans' non-contributory pensions overpaid	300	73
6. Miscellaneous	10	5,263
	<u>£273,100</u>	<u>£290,984</u>

1. Surplus mainly due to the fact that certain instalments of contributions which were not expected to be received in 1954-55 came to hand before the close of that financial year.

2, 3., 4. and 5. Receipts under these heads cannot be forecast with any degree of certainty.

6. Receipts under this head include sums totalling £5,204, being payments from the Social Insurance Fund in respect of social assistance treated as paid on account of benefit in previous years. The receipts in question were not provided for when the estimate was being framed.

NOTES

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	1,919
Children's Allowances	345
Unemployment Assistance	306
Widows' and Orphans' Non-contributory Pensions ...	29

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 (S. 73/3/54)—

	£
Old Age Pensions	1,470
Children's Allowances	12
Unemployment Assistance	1
Widows' and Orphans' Non-contributory Pensions ...	41

P. J. KEADY,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
16 Samhain, 1955.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Health (including Oifig an Ard-Chláraitheora), 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
ADMINISTRATION, Etc.	£	£	£	£
A.—Salaries, Wages and Allowances	170,300	163,811	6,489	—
B.—Travelling Expenses ...	5,800	5,134	666	—
C.—Incidental Expenses ...	600	516	84	—
D.—Telegrams and Telephones	2,300	2,476	—	176
E.—Expenses in connection with International Congresses, etc.	11,600	11,618	—	18
F.1.—Statutory Inquiries ...	100	146	—	46
F.2.—Expenses in connection with Consultative Health Councils, etc.	610	582	28	—
F.3.—Dissemination of Information and Advice on Health	14,000	7,838	6,162	—
G.—Vaccine Lymph Supply ...	2,170	2,209	—	39
MISCELLANEOUS GRANTS				
H.—Grants to Health Authorities	6,730,000	6,098,574	631,426	—
I.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	3,000	959	2,041	—
J.—Grants to Voluntary Agencies	20,000	18,994	1,006	—
K.—Hospitals Trust Fund (Grant-in-Aid)	3,500,000	2,000,000	1,500,000	—
L.—National Blood Transfusion Service (Grant-in-Aid) ...	5,000	5,000	—	—
M.—Grant to An Bord Altranais	10	—	10	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
OIFIG AN ARD-CHLÁRAITHEORA				
N.1.—Salaries, Wages and Allowances	23,640	23,705	—	65
N.2.—Travelling Expenses ...	450	503	—	53
N.3.—Superintendent and District Registrars	3,600	3,551	49	—
N.4.—Incidental Expenses ...	260	266	—	6
GROSS TOTAL ...£	10,493,440	8,345,882	2,147,961	403
			Surplus of Gross Estimate over Expenditure £2,147,558	
			Deficiency of Appropriations in Aid realised £244	
<i>Deduct—</i>	Estimated	Realised		
O.—Appropriations in Aid ...	335,740	335,496		
NET TOTAL ...£	10,157,700	8,010,386	Net Surplus to be surrendered £2,147,314	

Extra Receipts payable to Exchequer

Estimated Realised

Compensation for loss of service of an injured officer ...

£ £
— 34

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 (£4,800).
- B.—The volume of travelling was less than anticipated, in part due to the existence of vacancies.
- C.—The cost of advertisements was £70 less than estimated.
- D.—The over-all volume of telephone traffic was greater than anticipated.
- F.1.—Expenditure under this subhead depends on the number of Inquiries held during the year and consequently cannot be accurately estimated.
- F.3.—The expenditure under this subhead was restricted as a measure of economy.
- H.—Apart from the saving of £100,000 mentioned in the Budget statement for 1954–55 due to a later date of commencement of new services than was originally anticipated, there was a further £210,000 saving due to the same cause. In addition, expenditure on new services did not mature as rapidly as had been anticipated due to delays in submission of claims, etc.

The estimate was based on certain assumptions as to the dates on which additional hospital beds could become available. Due to building delays many of these beds did not become available until later dates, and this resulted in a saving of £60,000. A further saving of £56,000 arose from delays in the anticipated development of certain existing services, *e.g.*, dentistry, nursing.

Balances of grants in respect of previous year, which had been estimated by local authorities to require £250,000, absorbed only £167,000.

I.—The saving is due to delays on the part of certain local authorities in raising loans to meet their expenditure and to delays in the commencement of schemes by other authorities.

K.—The building programme proceeded less rapidly than expected, and in addition, there was an increase of approximately £200,000 in the income from sweepstakes which resulted in a corresponding reduction in the draw on the Grant-in-Aid.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Local Taxation Account in respect of Licence Duties Grant (£265,500) and Estate Duty Grant (£53,100) under Sections 5 and 6, respectively, of the Health Services (Financial Provisions) Act, 1947	318,600	317,001
2. Costs payable by local authorities in relation to Inquiries	600	579
3. Fees for renewal of licences to private mental hospitals	260	262
4. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934	950	661
5. Recovery of salaries of officers on loan to outside bodies and of officers engaged full time on regional sanatoria work	3,550	3,928
6. Recovery from health authorities of cost of vaccine lymph supply	1,970	2,001
7. Sums payable by health authorities under Section 60 of the Nurses Act, 1950	900	900
8. Searches and certified copies of entries of births, deaths and marriages	8,900	10,159
9. Miscellaneous	10	5
	<u>£335,740</u>	<u>£335,496</u>

NOTE

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

P. Ó CINNÉIDE,

Accounting Officer.

AN ROINN SLÁINTE,
31 Lúnasa, 1955.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

DUNDRUM ASYLUM

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	32,400	32,299	101	—
B.—Victualling Patients and Rations for Staff ...	6,330	6,282	48	—
C.—Uniforms, Clothing for Patients, etc.	2,250	2,015	235	—
D.—Travelling and Incidental Expenses	1,020	874	146	—
E.—Telegrams and Telephones	170	164	6	—
F.—Farm and Garden ...	700	1,115	—	415
GROSS TOTAL ...£	42,870	42,749	536	415
			Surplus of Gross Estimate over Expenditure £121	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ...	1,610	2,204	£594	
NET TOTAL ...£	41,260	40,545	Total Surplus to be surrendered £715	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Sale of old stores	60	36
„ „ surplus farm equipment	—	112
„ „ sugar bags	—	1
	£60	£149

Number of patients estimated for 97
 Daily average number of patients maintained 95

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A., B., C. and D.—Estimated as closely as possible.

F.—Excess due to purchase of a greater number of pigs than originally anticipated and to cost of fertilisers, seeds and pig-feeding being higher than estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Receipts from Attendants for rations	522	512
Receipts from farm and garden (including value of produce used in the Asylum)	838	1,575
Receipts from leatherwork, rug and mat-making	250	117
	<u>£1,610</u>	<u>£2,204</u>

Receipts from sale of pigs were greater due to higher number being purchased and fattened. In addition greater quantities of farm produce were available for sale.

These receipts cannot be accurately estimated.

W. J. COYNE,
Accounting Officer.

3rd November, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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	7,120	4,806	2,314	—
B.—Travelling Expenses ...	200	—	200	—
C.—Incidental Expenses ...	100	21	79	—
D.—Telegrams and Telephones	200	150	50	—
TOTAL ...f	7,620	4,977	—	—
Surplus to be surrendered ...f			2,643	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies, and to the charging to Vote 3 as from 3rd June, 1954, of the salary of the Parliamentary Secretary to the Government, formerly borne on this Vote.
- B.—The work of the Office involved no travelling during the year.
- C.—The provision made for miscellaneous expenses was not required.

NOTE

This Account includes expenditure of £669, approximately, in respect of an officer lent, without repayment, to another Department.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th September, 1955.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1955, 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 ...	228,000	148,200	79,800	—
B.—Grant to Fógra Fáilte ...	250,000	215,000	35,000	—
TOTAL ...£	478,000	363,200		—
Surplus to be surrendered ...£			114,800	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving arose from the slow development of certain of the Board's functions, mainly in regard to resort development, signposting of roads and the maintenance, etc., of historic buildings, due to circumstances outside the control of the Board. Economies were effected in staffing and in the organisation of An Tóstal.

B.—Saving mainly due to staff reductions and the deferment of plans for the extension of the Board's headquarters in Dublin.

D. P. SHANAGHER,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
23rd September, 1955.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

REPAYMENT OF TRADE LOANS ADVANCES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, compared with the sum granted, for the Repayment to the Central Fund of Sums Advanced Under the Trade Loans (Guarantee) Acts (No. 5 of 1939, sec. 10).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Repayment of Advances under the Trade Loans (Guarantee) Acts ...	6,720	6,720	—	—

D. P. SHANAGHER,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
20th September, 1955.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1955, compared with the sum granted, for payment of certain Remuneration in respect of the Year 1952-53.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration, (1952-53) ...	890,000	871,280	18,720	—
Surplus to be surrendered ...			£18,720	

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Servants ...	407,000	401,307
National School Teachers ...	202,000	197,605
Secondary Teachers ...	39,000	37,999
Garda Síochána ...	98,000	94,429
Defence Forces ...	87,000	84,446
Employees of Local Authorities ...	57,000	55,494
	£890,000	£871,280

EXPENDITURE ACCORDING TO VOTE

Vote No.	£
1 President's Establishment ...	140
2 Houses of the Oireachtas ...	1,422
3 Department of the Taoiseach ...	461
4 Central Statistics Office ...	3,971
5 Comptroller and Auditor General ...	1,048
6 Office of the Minister for Finance ...	4,247
7 Office of the Revenue Commissioners ...	45,211
8 Office of Public Works ...	8,578
9 Public Works and Buildings ...	338
10 Employment and Emergency Schemes ...	1,642
12 State Laboratory ...	507
13 Civil Service Commission ...	1,163
15 Commissions and Special Inquiries ...	112
21 Law Charges ...	1,142
23 Miscellaneous Expenses ...	34
24 Stationery Office ...	1,791
25 Valuation and Boundary Survey ...	1,696
26 Ordnance Survey ...	1,719
27 Agriculture ...	26,580
28 Fisheries ...	747
29 Office of the Minister for Justice ...	1,909
30 Garda Síochána ...	95,252
31 Prisons ...	3,356
32 District Court ...	1,981
33 Circuit Court ...	3,345

Vote No.	£
34 Supreme Court and High Court of Justice	2,258
35 Land Registry and Registry of Deeds	2,725
36 Public Record Office	254
37 Charitable Donations and Bequests	130
38 Local Government	5,506
39 Office of the Minister for Education	8,103
40 Primary Education	197,605
41 Secondary Education	37,999
42 Technical Instruction	7,970
43 Science and Art	1,616
44 Reformatory and Industrial Schools	60
46 National Gallery	185
47 Lands	16,602
48 Forestry	4,158
49 Gaeltacht Services	1,346
50 Industry and Commerce	11,303
51 Transport and Marine Services	344
52 Aviation and Meteorological Services	8,047
53 Industrial and Commercial Property Registration Office	588
54 Posts and Telegraphs	172,600
56 Defence	93,502
57 Army Pensions	416
58 External Affairs	3,758
60 Office of the Minister for Social Welfare	33,014
63 Health	51,824
64 Dundrum Asylum	882
65 Oifig na Gaeltachta agus na gCeantar gCúng	93
	<hr/>
	£871,280

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
13th October, 1955.

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

REPAYMENTS TO CONTINGENCY FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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	5,871	5,871	—	—

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
8th June, 1955.

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.

CONTINGENCY FUND DEPOSIT ACCOUNT

AN ACCOUNT of Receipts and Payments in the Year ended 31st March, 1955, in connection with the Contingency Fund

RECEIPTS		PAYMENTS	
	£		£
Balance forward from last Account :—		Advances in anticipation of Votes of the Oireachtas :—	
Capital of Fund	20,000	Vote for Repayments to Contingency Fund :—	
Less Advances outstanding	4,527		
	15,473	Stamp duty remitted on deeds and other instruments for Public Departments ...	528
Repayment of Advances from Votes of the Oireachtas :—		Stamp duty remitted or refunded on deeds and other instruments for representatives in Ireland of external Governments ...	5,293
Vote for Repayments to Contingency Fund :—		State bounty on birth of triplets ...	6
Stamp duty remitted on deeds and other instruments for Public Departments ...	528	Centenarians bounty ...	45
Stamp duty remitted or refunded on deeds and other instruments for representatives in Ireland of external Governments ...	5,293		5,872
State bounty on birth of triplets ...	15	Balance at 31st March, 1955 :—	
Centenarians bounty ...	35	Capital of Fund ...	20,000
		Less Advances outstanding ...	15
	5,871		19,985
Repayment by Secondary Teachers' Pension Fund of advances to meet certain <i>ex-gratia</i> payments to retired Secondary Teachers ...			
	4,513		
	£25,857		£25,857

DEPARTMENT OF FINANCE,
9th September, 1955.

O. J. REDMOND,
Accounting Officer.

NATIONAL DEVELOPMENT FUND

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1955, 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 ...	3,000,000	3,000,000	—	—

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd June, 1955.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

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